



2023 Budget and Business Plan

City of Kawartha Lakes 2023 Budget & Business Plan

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Operating Budget

1. Budget Summary by Revenue and Expense

2023 Tax Supported Operating Budget

Corporate Summary – Revenue vs. Expense				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Tax Revenues				
Taxation	(122,243,507)	(130,162,697)	(136,752,361)	(6,589,664)
School Board Taxation	(24,774,324)	(26,905,000)	(26,905,000)	-
School Board Payments	24,774,324	26,905,000	26,905,000	-
Grants				
Federal Grants	(10,226,881)	(5,450,671)	(5,573,879)	(123,208)
Provincial Grants	(61,711,577)	(58,551,107)	(65,536,875)	(6,985,768)
Recovery-Other Municipalities	(1,484,770)	(1,747,402)	(1,930,091)	(182,689)
Other Revenues				
Interest Income	(591,961)	(543,000)	(3,647,647)	(3,104,647)
Penalties & Interest on Taxes	(1,641,023)	(1,275,000)	(1,750,000)	(475,000)
Restricted Amounts Earned	(6,867,936)	(6,337,926)	(3,400,095)	2,937,831
Donations & Other Revenue	(1,503,050)	(734,923)	(1,450,611)	(715,688)
User Charges, Licenses & Fines				
Admission/Tickets/Fares	(107,558)	(106,250)	(138,450)	(32,200)
Registration Fees	(291,110)	(847,700)	(844,000)	3,700
Service Fees	(1,408,914)	(1,101,105)	(1,259,355)	(158,250)
Finance Services	(405,149)	(427,500)	(427,500)	-
Police Services Fees	(51,854)	(37,800)	(40,350)	(2,550)
Parks & Rec Rental Fees	(1,616,512)	(2,169,990)	(2,171,540)	(1,550)
Facilities Rental & Leases	(579,779)	(755,296)	(681,735)	73,561
Manor Residents Revenue	(3,386,321)	(3,840,622)	(3,954,925)	(114,303)

Corporate Summary – Revenue vs. Expense

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Waste Management User Fees	(3,441,193)	(2,874,700)	(2,884,600)	(9,900)
Water User Fees	(64,442)	(190,000)	(190,000)	-
Licenses	(110,834)	(159,440)	(117,500)	41,940
Permits	(3,252,426)	(2,045,000)	(2,041,600)	3,400
Fines	(62,711)	(69,000)	(71,500)	(2,500)
POA Fines	(1,134,929)	(1,930,000)	(1,930,000)	-
Sales	(860,255)	(567,406)	(665,906)	(98,500)
Cemetery Sales	(151,267)	(111,125)	(120,000)	(8,875)
Advertising Sales	(18,237)	(17,750)	(16,450)	1,300
Other Recoveries	(2,109,300)	(720,113)	(746,824)	(26,711)
Prior Years (Surplus) Deficit	(4,516,720)	-	(1,175,000)	(1,175,000)
Total Revenue	(229,840,215)	(222,773,523)	(239,518,794)	(16,745,271)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	62,145,424	68,000,460	73,082,430	5,081,970
Employer Paid Benefits	18,187,676	19,239,923	21,080,132	1,840,209
Materials, Supplies & Services				
Staff/Board Training & Expense	690,477	1,211,736	1,290,979	79,243
Corporate Training	54,555	172,000	275,000	103,000
Council Expenses	18,962	60,000	50,000	(10,000)
Telephone & Office Services	690,914	798,510	805,294	6,784
Postage, Printing, Office Supplies	1,007,540	1,293,979	1,407,758	113,779
Operating Materials & Supplies	2,249,534	2,335,776	2,583,830	248,054
Advertising	498,913	576,060	589,113	13,053
Utilities & Fuels	3,383,924	4,165,932	3,926,370	(239,562)
Vehicle & Equipment Fuel	2,106,960	2,048,939	3,461,989	1,413,050

Corporate Summary – Revenue vs. Expense

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Material & Equipment Charges	4,763,423	5,090,433	5,164,200	73,767
Protection Materials	475,548	674,123	716,584	42,461
Capital Out of Operations	413,099	225,286	235,490	10,204
Contracted Services				-
Professional Fees	4,385,722	3,629,698	3,899,613	269,915
Technology Contracted Services	2,058,786	2,525,093	2,847,972	322,879
General Contracted Services	9,344,225	12,425,480	11,414,811	(1,010,669)
Equipment Maintenance	608,044	704,915	764,798	59,883
PW Contracted Services	1,332,460	1,700,070	1,770,180	70,110
Environmental Contract Services	5,860,752	5,791,597	6,274,562	482,965
Protection Contracted Services	166,243	223,184	224,876	1,692
Community Services Contract	-	379,000	354,500	(24,500)
Building Maintenance	964,669	1,199,747	1,212,191	12,444
Grounds Maintenance Contracted Services	722,981	872,158	1,047,466	175,308
Cemetery Grounds Contracted	6,331	7,725	7,725	-
Rents & Insurance Expenses				-
Land And Building Rental	906,537	844,672	870,066	25,394
Equipment Rental	173,106	136,474	130,737	(5,737)
Insurance	3,147,515	2,948,074	3,309,084	361,010
Interest on Long Term Debt				-
Debenture Interest	1,796,600	1,731,003	1,532,282	(198,721)
Debt, Lease & Financial				-
Debenture Principal	7,555,755	7,854,159	7,364,455	(489,704)
Financial Charges	134,016	186,539	197,685	11,146
Tax Adjustments	538,317	1,208,300	1,237,600	29,300
Transfer to External Clients				

Corporate Summary – Revenue vs. Expense

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Transfer to Agencies	43,818,806	46,692,706	49,927,520	3,234,814
MPAC Fees	1,372,429	1,384,500	1,384,500	-
Interfunctional Adjustments				-
Interfunctional Adjustments	1,937,248	(124,137)	(69,082)	55,055
Municipal Taxes	185,619	215,146	204,361	(10,785)
Transfers to Reserves	39,084,389	24,344,263	28,941,723	4,597,460
Total Expenses	222,787,497	222,773,523	239,518,794	16,745,271
Tax Support Required	(7,052,718)	-	-	-



2. Budget Summary by Department

2023 Tax Supported Operating Budget

Corporate Summary – Budgets by Department				
Department & Division	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Corporate Items				
Corporate Items	(113,427,005)	(117,140,569)	(124,561,788)	(7,421,219)
Special Projects				
Summary Corporate Items	(113,427,005)	(117,140,569)	(124,561,788)	(7,421,219)
Mayor and Council				
Mayor & Council	580,486	663,564	657,726	(5,838)
Summary Mayor and Council	580,486	663,564	657,726	(5,838)
Chief Administrative Office (CAO)				
CAO Administration	673,112	801,089	670,574	(130,515)
Clerks	1,045,089	1,208,515	1,141,223	(67,292)
Municipal Law Enforcement	1,116,095	1,212,416	1,359,100	146,684
Legal	4,340,298	4,118,293	4,373,363	255,070
Summary CAO	7,174,593	7,340,313	7,544,260	203,947
Community Services				
Community Services Administration	328,235	420,008	415,245	(4,763)
Parks, Recreation and Culture	6,143,088	7,359,867	8,231,862	871,995
Cemeteries	113,921	94,448	106,181	11,733
Customer Service	776,643	850,817	859,048	8,231
Building and Property	2,267,066	2,783,912	2,675,999	(107,913)
Library Services	1,905,387	2,036,810	2,116,653	79,843
Summary Community Services	11,534,341	13,545,862	14,404,988	859,126

Corporate Summary – Budgets by Department

Department & Division	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Corporate Services				
Corporate Services Administration	296,453	571,797	704,710	132,913
People Services	3,472,324	2,965,571	3,803,754	838,183
Communications, Advertising and Marketing	498,727	487,435	493,342	5,907
Treasury	1,352,583	1,402,495	1,488,967	86,472
Revenue and Taxation	238,020	450,001	388,299	(61,702)
Information Technology	3,099,521	3,629,232	3,920,653	291,421
Summary Corporate Services	8,957,627	9,506,531	10,799,725	1,293,194
Development Services				
Conservation Authority	1,342,263	1,375,004	1,489,306	114,302
Planning & Administration	1,628,757	1,761,101	1,821,333	60,232
Economic Development	1,096,349	1,622,023	1,532,096	(89,927)
Building Services	(4,000)	-	-	-
Summary Development Services	4,063,369	4,758,128	4,842,735	84,607
Engineering & Corporate Assets				
Engineering & Corporate Assets Administration	1,383,007	1,810,985	778,483	(1,032,502)
Engineering Services	-	-	1,101,891	1,101,891
Corporate Assets	210,709	278,767	300,455	21,688
Airport	61,818	38,311	40,981	2,670
Summary Engineering and Corporate Assets	1,655,534	2,128,063	2,221,810	93,747
Emergency Services				
Fire Rescue Services	8,033,087	8,851,665	9,439,270	587,605
Paramedic Services	5,452,096	5,529,231	5,902,314	373,083
Kawartha Lakes Police	8,238,218	8,935,191	9,348,179	412,988

Corporate Summary – Budgets by Department

Department & Division	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Ontario Provincial Police	8,329,744	8,221,519	8,028,543	(192,976)
Summary Emergency Services	30,053,146	31,537,606	32,718,306	1,180,700
Human Services				
Ontario Works Delivery	1,661,940	2,092,828	2,498,102	405,274
Ontario Works Programs	30,842	84,670	84,670	-
Child Care Programs	482,847	451,577	451,577	-
Contribution to Organizational Health Care	2,365,675	2,402,340	2,441,333	38,993
Nurse Practitioner	106,698	108,843	108,843	-
Victoria Manor	803,233	2,159,531	2,316,271	156,740
Community Social Investment Fund	145,308	145,308	145,308	-
Housing	4,148,536	3,913,218	4,543,446	630,228
Homelessness Programs	-	476,485	545,460	68,975
Summary Human Services	9,745,080	11,834,800	13,135,010	1,300,210
Public Works				
Public Works-Administration	302,628	323,672	330,791	7,119
Roads and Bridges	27,095,898	28,165,283	30,097,916	1,932,633
Fleet	535,867	863,660	1,025,071	161,411
Transit	938,820	880,026	1,204,348	324,322
Waste Management	3,736,898	5,593,061	5,579,102	(13,959)
Summary Public Works	32,610,111	35,825,702	38,237,228	2,411,526
Total	(7,052,718)	-	-	-

3. Corporate Items

Overview

Tax Revenues

Tax revenue is comprised of General tax levy, Area Rate tax levy, Infrastructure Levy and Supplemental tax levies. The City generates 60% of revenue to fund operations from property taxes. The City has broken property taxes down into two parts: The General Levy is applied to all tax accounts and area rate levies are applied to those areas benefiting from the service. The City area rates fire suppression and rescue services, policing, parks, transit and street lights. Supplementary property taxes are budgeted separately as this is the amount projected to be assessed and billed for new building and development as well as improvements to property or changes in the use of the land that were not known when the Assessment Roll was returned to the City. The 2023 Dedicated Infrastructure Levy will be 1.5% of overall tax revenue or approximately \$1.9 Million annually.

School Board Taxation

A portion of every taxpayer's tax bill includes an amount for School Board Taxation. The government sets the rate and the City collects the money from taxpayers and remits the amounts collected to the School Board.

Grants

Three major grants are received in the Corporate Items area.

Grant	2021 Actual	2022 Actual	2023 Budget	% Change
OMPF	\$7,351,000	\$7,351,000	\$7,638,000	3.90%
Federal Gas Tax	\$9,383,199	\$4,784,104	\$4,992,109	4.35%
Aggregate Resources	\$1,006,046	\$942,230	\$1,050,000	11.44%

Ontario Municipal Partnership Fund (OMPF)

The OMPF Grant is the Province's main unconditional transfer payment to Municipalities. The fund has been redesigned and has five core components:

Assessment Equalization Grant – Provides funding to Municipalities with limited property assessment.

Northern Communities Grant – Provides funding to all northern Municipalities in recognition of their unique challenges.

Rural Communities Grant – Provides funding to rural Municipalities, in particular to rural farming communities, in recognition of their unique challenges.

Northern and Rural Fiscal Circumstances Grant - Provides additional, targeted funding to northern and rural Municipalities based on their fiscal circumstances.

Transitional Assistance – Ensures a guaranteed level of support to Municipalities based on their 2015 OMPF allocation.

The City has received confirmation from the Ministry that the 2023 allocation will be \$7,638,000.

Federal Gas Tax Grant

As part of the New Building Canada Plan, the renewed Federal Gas Tax Fund (GTF) provides predictable, long-term, stable funding for Canadian Municipalities to help them build and revitalize their local public infrastructure. The federal GTF is legislated as a permanent source of Federal Infrastructure Funding for Municipalities. Municipalities can pool, bank and borrow against this funding, providing significant financial flexibility. These funds can be used to fund projects in the following areas: public transit; wastewater infrastructure; drinking water; solid waste management; community energy systems; local roads and bridges; capacity building; highways; local and regional airports; short-line rail; short-sea shipping; disaster mitigation; broadband and connectivity; brownfield redevelopment; culture; tourism; sport and recreation. In 2021 the City received an additional allocation for Federal Gas Tax grant in the amount of \$4.5 Million to allow municipalities to invest in infrastructure and assist in moving ahead infrastructure projects that were delayed due to the COVID19 pandemic. This was not repeated in 2022 or 2023 so in both years only the annual allocation was included in each year's budget.

Aggregate Resource Fees

The City of Kawartha Lakes receives an annual levy from The Ontario Aggregate Resources Corporation (TOARC) based upon tonnes extracted from the Municipality in the amount of \$19.8 cents per tonne to help offset the cost of road repairs as a result of the wear on the haul routes. Prior to 2018 the rate was only \$6 cents per tonne. The Aggregate fees received are transferred to the City Capital Reserve and used for road repairs and maintenance on the haul routes.

Interest Income

As part of strong fiscal management practices, cash is invested in short and long term investments such as Guaranteed Investment Certificates and Bank bonds. The City's investment policy reflects a very conservative investment approach as per the guidelines of the Municipal Act. The rates have been low for a number of years and therefore most of the City's longer term investments, with higher interest rates, have matured. The general consensus around interest rate increases is that the rates in Canada will remain low until 2023. Interest rates have increased significantly through the 2022 year and therefore bank interest and investment interest income has increased from prior years.

	2021 Actual	2022 Actual	2023 Budget	% Change
Interest Income	\$584,338	\$1,435,576	\$3,647,647	154%

Corporate Items Expenditures

There are three expenditure areas accounted for under Corporate Expenditures: Debenture Principal and Interest Payments, The Municipal Property Assessment Corporation (MPAC) Fees and General Expenditures category for miscellaneous one-time costs that are not applicable to a specific program area.

Debenture Principle and Interest Repayment – The City uses debentures to fund major capital projects. As the amount owing increases the annual repayment amount increases. Increases in this area directly impact the tax increase required to fund infrastructure projects identified in the Asset Management Plan. In the past Council approved that any under expenditure in this area be put to a Debenture Stabilization Reserve. In 2023 the debenture principle and interest budget is lower than the 2022 budget and therefore no reserve

funds were utilized. The balance in the Debenture Stabilization Reserve, at the end of 2022, will be \$502,560 for utilization in future years.

The Municipal Property Assessment Corporation (MPAC) provides assessment services to all Municipalities in Ontario. The cost of the service is based on the Municipality's proportion of the MPAC budget. This is an annual mandatory charge, outside of the control of the Municipality to influence.

General Expenditures - Miscellaneous one-time costs that are known when the budget is developed and are not applicable to a specific program area.

Inter-functional Adjustments

Inter-functional Adjustments are made up of 2 main areas:

Capital Tax Levy

As stated earlier in this book the capital program is funded by tax support through an annual reserve transfer. The transfer to the Asset Management Reserve has increased to \$13,611,755 in 2023 to fund the City's Asset Management plan.

Transfer to Reserve

The reserve items are made up of transfers to the Federal Gas Tax Reserve and transfers to the Capital, Contingency and Haul Route Reserves. The reserve budget in 2023 continues the primary goal of the City's long term plan of building up reserves. In addition to the \$13.6 Million put away in the Asset Management reserve to fund the 2023 capital budget Staff have continued to put away \$500,000 in the Capital Contingency Reserve to offset deficits in 2022 and prior capital projects and \$500,000 in the General Contingency Reserve to offset any unforeseen emergencies.

Budget Summary

Budget Overview

- The 2023 budget increased by \$7.4 Million in revenue. The primary driver for this increase was the General and Area rate levy increase as well as the increase in the Ontario Municipal Partnership Fund grant. Finally, given the increase in interest rates in 2022, the budget for interest and investment income for 2023 has increased significantly over the 2022 projection.
- The General Levy and Area rate tax levy have increased by approximately 3.0% to offset additional expenses in 2023 budget.
- A Dedicated Infrastructure tax levy has been included in the 2023 budget at a rate of 1.5% of total tax levies. This dedicated levy was a recommendation that came from the Long Range Financial Plan presented in 2022 and the overall Asset Management plan that guides the City's capital program.

Budget Detail

Corporate Items				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Tax Revenues				
Taxation	(122,243,507)	(130,162,697)	(136,752,361)	(6,589,664)
School Board Taxation	(24,774,324)	(26,905,000)	(26,905,000)	-
School Board Payments	24,774,324	26,905,000	26,905,000	-
Grants				
Federal Grants	(9,383,199)	(4,784,104)	(4,992,109)	(208,005)
Provincial Grants	(10,607,208)	(8,586,500)	(8,688,000)	(101,500)
Other Revenues				
Interest Income	(584,454)	(543,000)	(3,647,647)	(3,104,647)
Penalties & Interest on Taxes	(1,641,023)	(1,275,000)	(1,750,000)	(475,000)
Restricted Amounts Earned	(5,926,923)	(4,384,964)	(1,586,479)	2,798,485

Corporate Items				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Donations & Other Revenue	(135,584)	(40,000)	(45,000)	(5,000)
User Charges, Licenses & Fines				
Sales	(37,316)	-	-	-
Other Recoveries	(471,796)	(177,000)	(230,000)	(53,000)
Prior Years (Surplus) Deficit	(4,516,720)	-	(1,175,000)	(1,175,000)
Total Revenue	(155,547,731)	(149,953,265)	(158,886,596)	(8,913,331)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	(46,399)	350,000	350,000	-
Employer Paid Benefits	(80,595)	(300,000)	(400,000)	(100,000)
Materials, Supplies & Services				
Staff/Board Training & Expense	6,864	1,700	1,700	-
Telephone & Office Services	4,674	-	-	-
Postage, Printing, Office Supplies	230,748	100,000	100,000	-
Operating Materials & Supplies	81,555	-	-	-
Advertising	21,974	-	-	-
Utilities & Fuels	6,666	6,500	7,000	500
Protection Materials	10,727	-	-	-
Contracted Services				
Professional Fees	365,516	-	-	-
Technology Contracted Services	23,439	-	-	-
Capital Out of Operations	93,161	-	-	-
Grounds Maintenance Contracted Services	-	2,500	-	(2,500)
Rents & Insurance Expenses				
Equipment Rental	3,434	-	-	-
Interest on Long Term Debt				
Debenture Interest	1,796,600	1,731,003	1,532,282	(198,721)
Debt, Lease & Financial				

Corporate Items				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Debenture Principal	7,555,755	7,854,159	7,364,455	(489,704)
Financial Charges	9,682	10,000	10,000	-
Tax Adjustments	538,317	1,208,300	1,237,600	29,300
Transfer to External Clients				
Transfer to External Organizations	599,257	1,153,809	197,000	(956,809)
MPAC Fees	1,372,429	1,384,500	1,384,500	-
Interfunctional Adjustments				
Interdepartmental Charges	1,094,894	809,127	411,407	(397,720)
Municipal Taxes	48,640	50,000	50,000	-
Transfers to Reserves	19,000,186	13,666,994	15,891,755	2,224,761
Transfer to Obligatory Fund	9,383,199	4,784,104	4,992,109	208,005
Total Expenses	42,120,725	32,812,696	34,304,808	1,492,112
Tax Support Required	(113,427,005)	(117,140,569)	(124,561,788)	(7,421,219)



4. Mayor and Council

Department Overview

Council is comprised of the Mayor and 8 Ward Councillors with the current term of Council spanning 2022-2026. The City's Council consists of a wide variety of talent responsible to approve, support, monitor and review the Municipality's Strategic Plan. Council is responsible to set expectations through policy and budget, and to represent the interests of the public.

Contact Information:

Mayor: Doug Elmslie

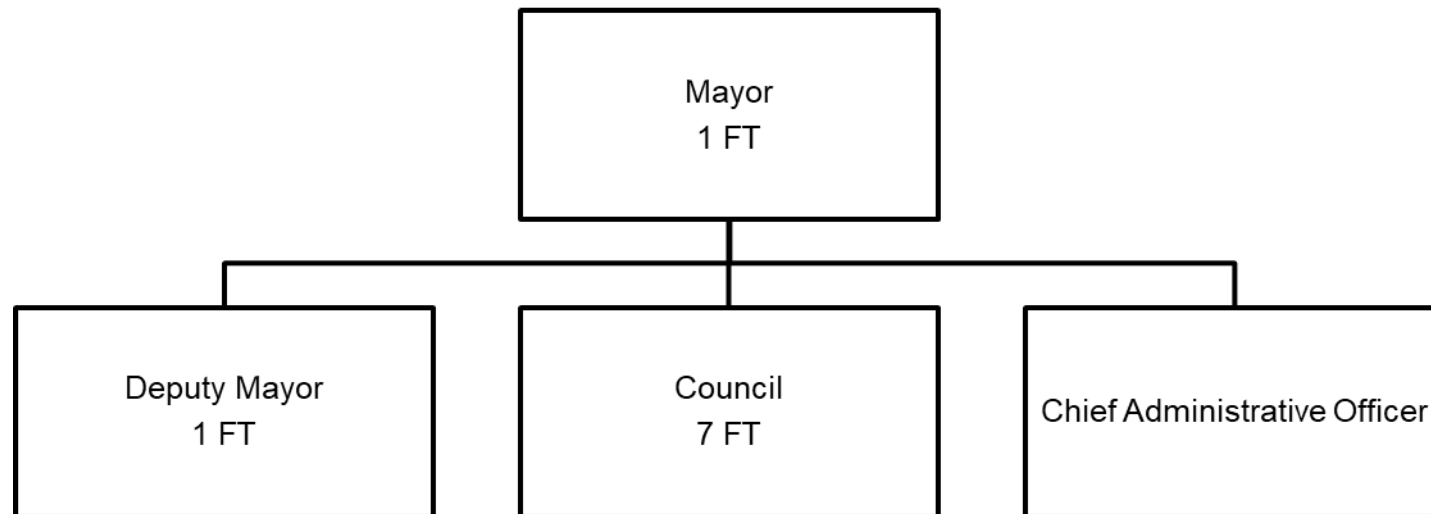
Email: delmslie@kawarthalakes.ca

Telephone: 705 324 9411 extension 1320

Current Councillor Contact Information:

Ward	Councillor	Email	Telephone
1	Emmett Yeo	eyeo@kawarthalakes.ca	705-324-9411 extension 3801
2	Pat Warren	pwarren@kawarthalakes.ca	705-324-9411 extension 3802
3	Mike Perry	mperry@kawarthalakes.ca	705-324-9411 extension 3803
4	Dan Joyce	djoyce@kawarthalakes.ca	705-324-9411 extension 3804
5	Eric Smeaton	esmeaton@kawarthalakes.ca	705-324-9411 extension 3805
6	Ron Ashmore	rashmore@kawarthalakes.ca	705-324-9411 extension 3806
7	Charlie McDonald	cmcdonald@kawarthalakes.ca	705-324-9411 extension 3807
8	Tracy Richardson	trichardson@kawarthalakes.ca	705-324-9411 extension 3808

Department Organization Chart



Department Budget Summary

Budget Detail

Mayor & Council				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	493,307	514,234	524,518	10,284
Employer Paid Benefits	61,843	79,330	73,208	(6,122)
Materials, Supplies & Services				
Council Training & Development	-	15,000	15,000	-
Mileage	6,709	30,000	20,000	(10,000)
Office Supplies & Expenses	3,716	5,000	5,000	-
Telecommunications	8,915	10,000	10,000	-
Postage, Printing, Office Supplies	60	-	-	-
Public Relations	5,935	10,000	10,000	-
Total Expenses	580,486	663,564	657,726	(5,838)
Tax Support Required	580,486	663,564	657,726	(5,838)



5. Office of the Chief Administrative Officer

Department Overview

The Chief Administrative Officer (CAO) is responsible to City Council for the efficient management of the municipal administration, working in close collaboration with the Mayor and Council. The CAO provides advice to City Council, leadership to senior staff and the City's 8 other departments, and is responsible for the overall management of the City.

The Office of the CAO is comprised of the following divisions:

- **Office of the City Clerk:** responsible for all statutory duties sanctioned by the Province including the management of City records, Archives, responding to requests made under the Municipal Freedom of Information and Protection of Privacy Act, the Secretariat to Council and its Committees, Register Vital Statistics, Returning Officer for Municipal Elections, Signing Officer for the City, and administration of Provincially Legislated Programs and Services.
- **Municipal Law Enforcement and Licensing:** provides investigation and law enforcement services for all divisions of the Corporation. The Municipal Law Enforcement and Licensing services include administration and enforcement of many of the regulatory municipal by-laws and certain Provincial legislation. Service examples include municipal licensing, property standards, zoning, animal control, noise, parking control and alteration of grade.
- **Legal Services:** provides legal advice and support to Departments and Council on various Municipal legal matters. The Legal Services Division also consists of the Provincial Offences Office, Realty Services and Insurance & Risk Management.
- **Office of Strategy Management:** Implementation and reporting on the Strategic Plan including scorecards and alignment across the organization; independent internal consultant and project manager for the City of Kawartha Lakes; lead and support continuous improvement initiatives and process improvements.

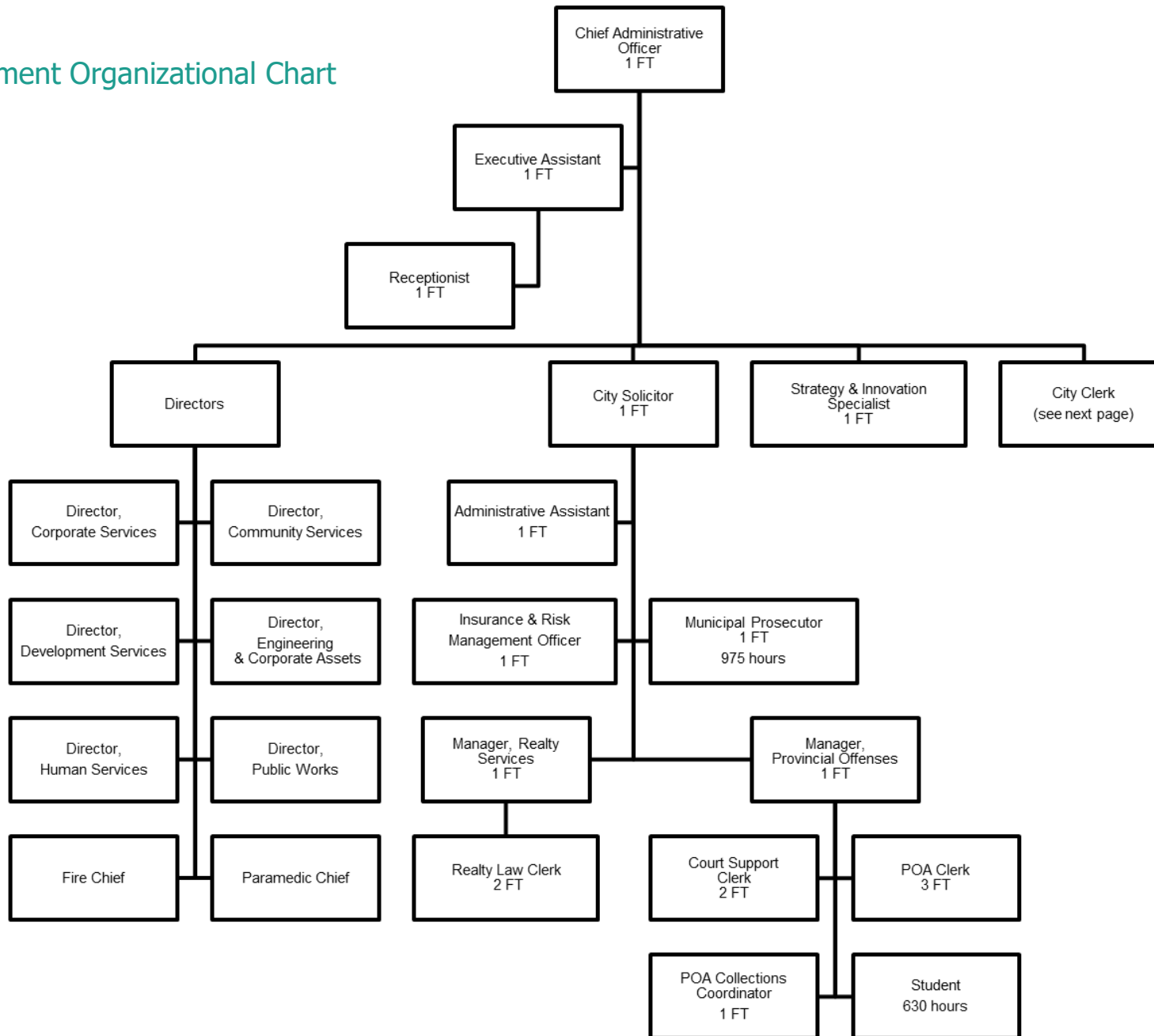
Budget to Priorities

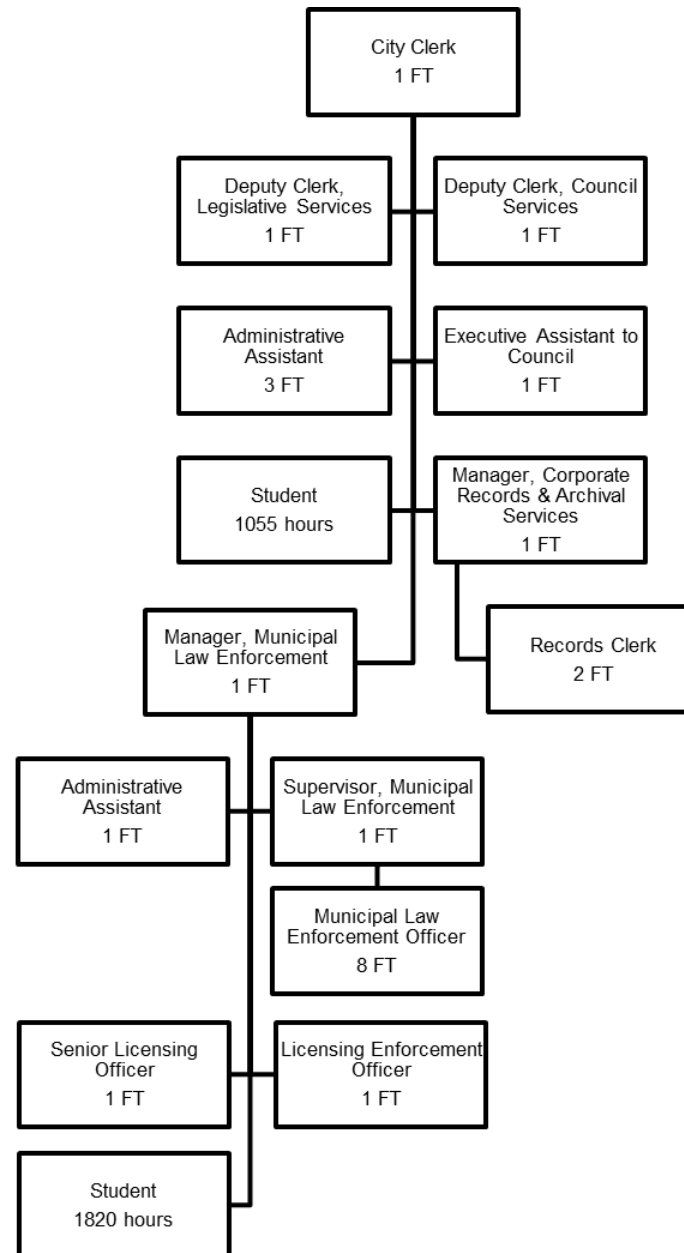
- Lead the Corporate Em:Power Program (post pandemic recovery and review of space needs, technology needs and service delivery)
- Orientation of the new Council
- Review of Procedural By-Law
- Review of Election Sign By-Law
- Review of Corporate Policies (2023 – 2026)
- Continue implementation of the 2020-2023 City Strategic Plan, and develop with Council, staff and stakeholders, the future 2024-2027 City Strategic Plan
- Implementation of Electronic Document Records Management System and integration of new SharePoint site
- Fully implement Feral Cat Trap Neuter Release Management Pilot Project
- Report to Council with recommendations regarding Short Term Rentals
- Promote continuous improvement to “Make It Better” in all service areas
- Continued review and rationalization of City lands, buildings and spaces
- Development and implementation of an Archival Program

Personnel Breakdown

Type	2022	2023	Change
Full Time	41	41	-
Additional Hours	975	975	-
Student Hours	3505	3505	-

Department Organizational Chart





Department Budget Summary

Budget Overview

The 2023 CAO Department budget increase of \$203 947 over 2022 is comprised partially of the following:

- Increase in Other Contracted Services of \$7,000 (Integrity Commissioner) to align with prior year actuals (11300 Clerks)
- Increase in Contracted Services (\$36,000) and training (\$5,000) for short term rentals
- Reduction in Break Open Licensing (11320) of \$8,000 and Bingo Licensing (11320) of \$36,000, to align with prior year actuals
- The Accessibility function (11350) was moved to People Services (HR 12300) - \$14,000
- Decrease in parking revenue (\$26,000) and increase in program supplies expenses – BIA for parking enforcement (\$7,500)
- Increase in insurance premium (11420) of \$159,510
- Increase in insurance claims (11420) of \$200,000 – prior year actuals are much higher than the previous year's budget
- Increase in legal fees (11500) of \$26,000
- Movement of positions \$336,215 (one Strategy and Innovation Specialist, one Election Supervisor, one Accessibility Coordinator)

Budget Detail

Office of the Chief Administrative Officer (CAO)				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Federal Grants	(65,103)	(65,103)	(65,103)	-
User Charges, Licenses & Fines				
Service Fees	(82,807)	(88,500)	(87,500)	1,000
Finance Services	(650)	(2,600)	(2,600)	-
Parks & Rec Rental Fees	(29,423)	(31,500)	(31,500)	-
Facilities Rental & Leases	(78,190)	(80,000)	(80,000)	-
Licenses	(93,748)	(146,000)	(102,000)	44,000
Permits	(88,055)	(110,000)	(83,600)	26,400

Office of the Chief Administrative Officer (CAO)

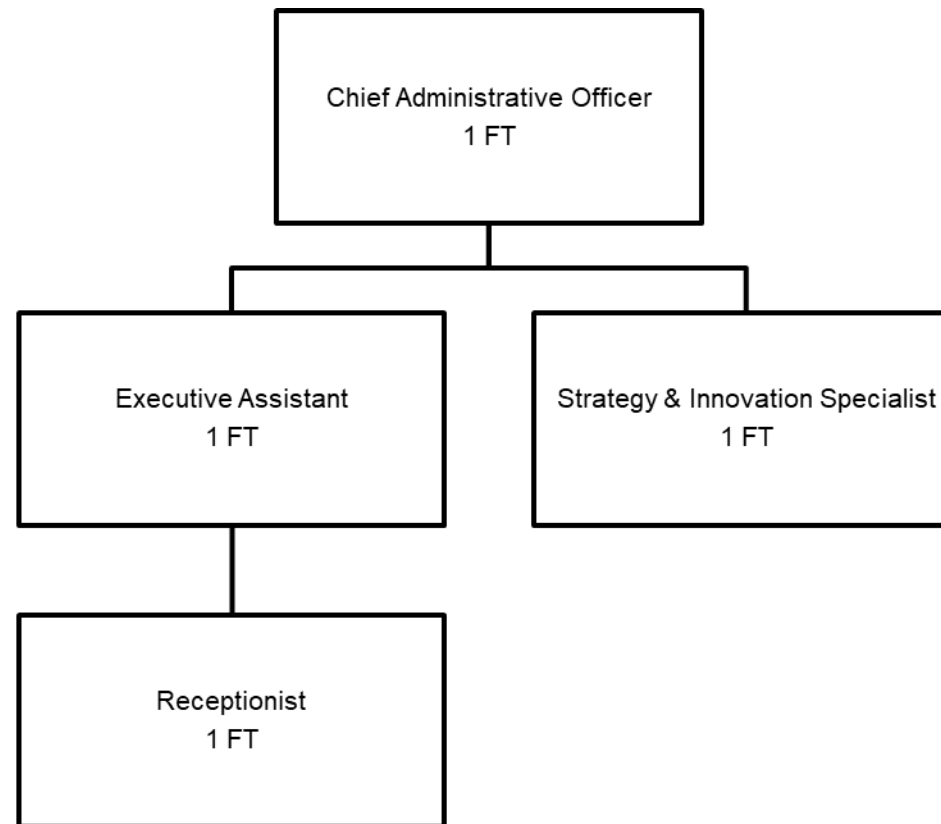
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
POA Fines	(1,134,929)	(1,930,000)	(1,930,000)	-
Sales	(349,087)	(100,000)	(200,000)	(100,000)
Other Recoveries	(446,940)	(56,000)	(58,000)	(2,000)
Total Revenue	(2,368,932)	(2,609,703)	(2,640,303)	(30,600)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	3,057,010	3,556,045	3,252,134	(303,911)
Employer Paid Benefits	836,148	1,008,970	972,504	(36,466)
Materials, Supplies & Services				
Staff/Board Training & Expense	44,414	100,800	99,650	(1,150)
Corporate Training	17,262	27,000	25,000	(2,000)
Telephone & Office Services	19,847	48,850	33,600	(15,250)
Postage, Printing, Office Supplies	81,739	176,125	110,825	(65,300)
Operating Materials & Supplies	33,957	51,000	48,500	(2,500)
Advertising	92,806	116,750	107,750	(9,000)
Capital Out of Operations	-	6,000	6,000	-
Contracted Services				
Professional Fees	938,414	961,500	874,500	(87,000)
General Contracted Services	1,538	8,480	2,480	(6,000)
Equipment Maintenance	37,418	56,000	56,000	-
Protection Contracted Services	7,989	12,600	12,600	-
Building Maintenance	250	2,700	2,700	-
Grounds Maintenance Contracted Services	136,742	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	109,000	114,000	114,000	-
Equipment Rental	2,627	4,250	4,250	-
Insurance	3,098,548	2,890,490	3,250,000	359,510
Debt, Lease & Financial				

Office of the Chief Administrative Officer (CAO)

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Financial Charges	26,563	29,000	29,000	-
Transfer to External Clients				
Transfer to other Province - Provincial Offences Act (POA)	225,054	380,000	380,000	-
Transfer to other Municipality - Provincial Offences Act (POA)	26,029	145,000	145,000	-
Livestock Evaluation Claims	51,892	60,000	60,000	-
Interfunctional Adjustments				
Interdepartmental Charges	(213,578)	(189,477)	(176,745)	12,732
Transfers to Reserves	911,856	383,933	774,815	390,882
Total Expenses	9,543,525	9,950,016	10,184,563	234,547
Total Tax Support Required	7,174,593	7,340,313	7,544,260	203,947

Division – CAO, Administration

Division Organizational Chart

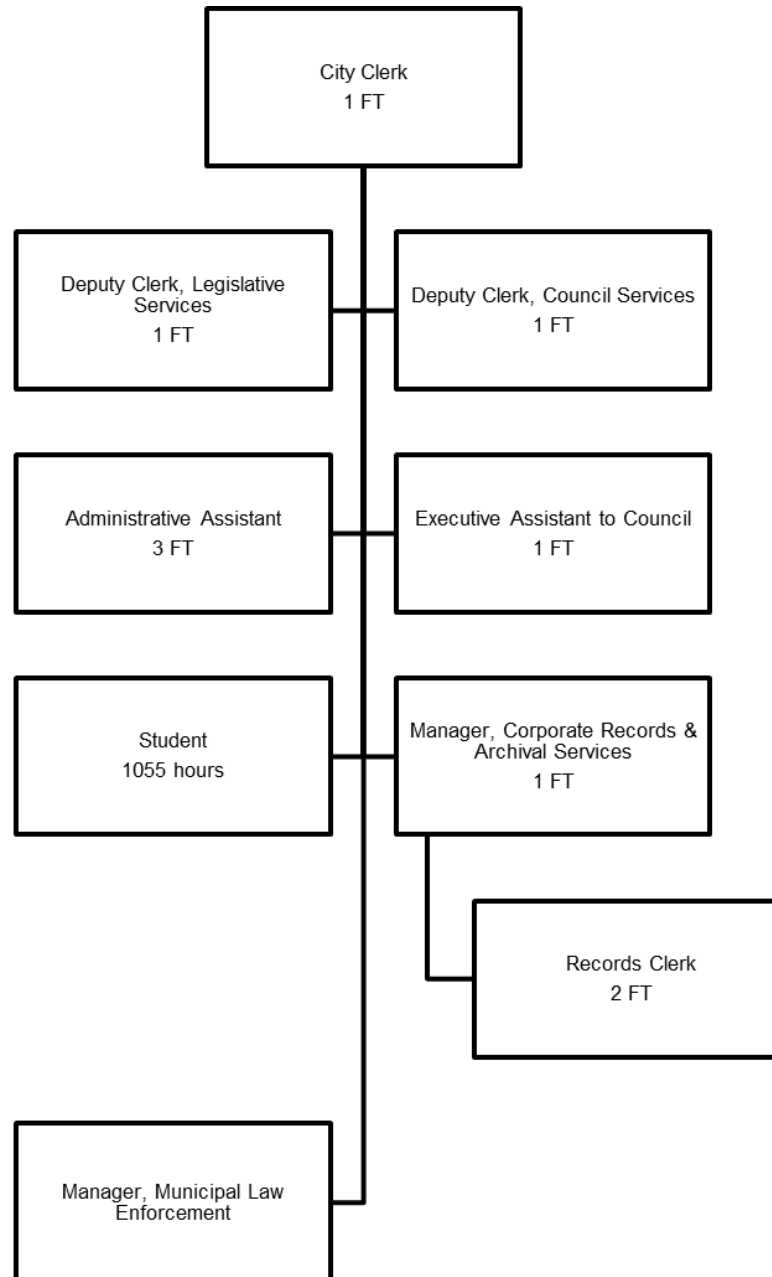


Division Budget Summary

CAO Administration				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	611,727	686,058	555,601	(130,457)
Materials, Supplies & Services	97,607	134,100	139,950	5,850
Contracted Services	-	5,000	5,000	-
Rents & Insurance Expenses	1,671	2,500	2,500	-
Interfunctional Adjustments	(37,893)	(26,569)	(32,477)	(5,908)
Total Expenses	673,112	801,089	670,574	(130,515)
Tax Support Required	673,112	801,089	670,574	(130,515)

Division - Clerk's

Division Organizational Chart

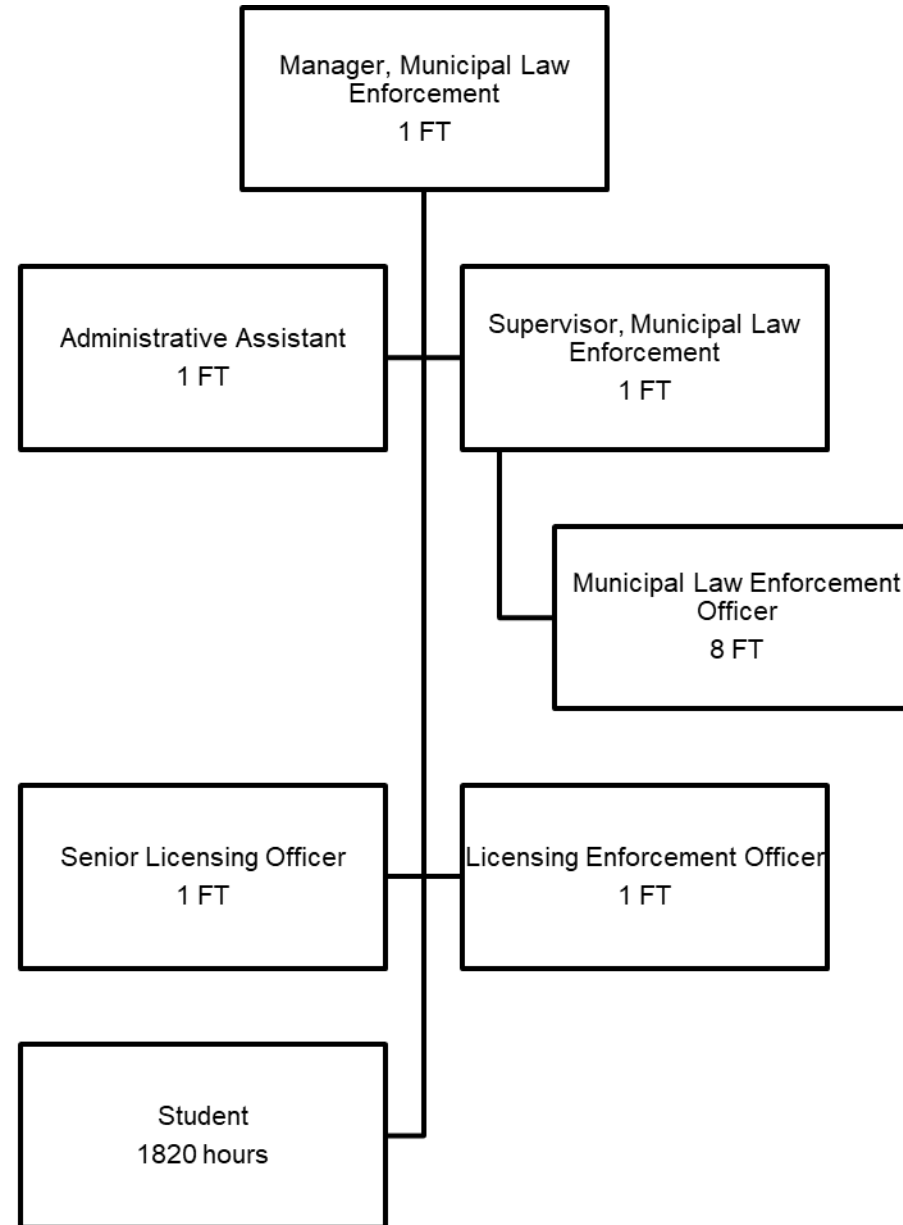


Division Budget Summary

Clerks				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
User Charges, Licenses & Fines	(92,769)	(112,900)	(112,900)	-
Salaries, Wages and Benefits	933,402	1,146,897	1,008,023	(138,874)
Materials, Supplies & Services	45,539	178,400	64,100	(114,300)
Contracted Services	37,092	157,000	52,000	(105,000)
Transfer to External Clients	51,892	60,000	60,000	-
Interfunctional Adjustments	69,932	(220,882)	70,000	290,882
Total Expenses	1,045,089	1,208,515	1,141,223	(67,292)
Tax Support Required	1,045,089	1,208,515	1,141,223	(67,292)

Division – Clerk's – Municipal Law Enforcement

Division Organizational Chart

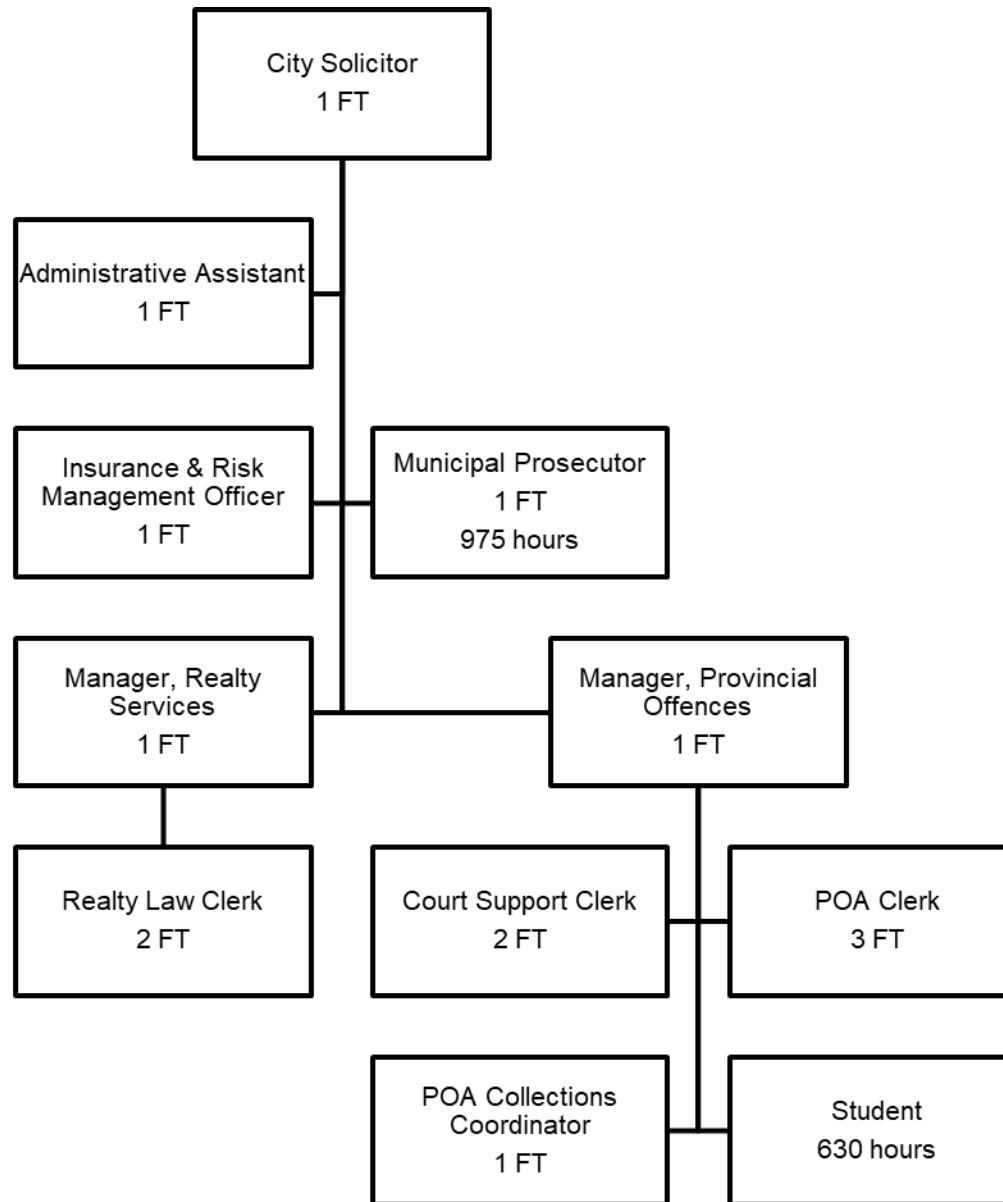


Division Budget Summary

Municipal Law Enforcement				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(65,103)	(65,103)	(65,103)	-
User Charges, Licenses & Fines	(168,405)	(230,700)	(161,300)	69,400
Total Revenue	(233,508)	(295,803)	(226,403)	69,400
Expenses				
Salaries, Wages and Benefits	995,131	1,227,371	1,251,834	24,463
Materials, Supplies & Services	62,337	89,750	102,650	12,900
Contracted Services	225,534	119,200	155,200	36,000
Debt, Lease & Financial	2,549	1,500	1,500	-
Interfunctional Adjustments	64,051	70,398	74,319	3,921
Total Expenses	1,349,603	1,508,219	1,585,503	77,284
Tax Support Required	1,116,095	1,212,416	1,359,100	146,684

Division – Legal

Division Organizational Chart



Division Budget Summary

Legal				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(2,042,655)	(2,201,000)	(2,301,000)	(100,000)
Total Revenue	(2,042,655)	(2,201,000)	(2,301,000)	(100,000)
Expenses				
Salaries, Wages and Benefits	1,352,898	1,504,689	1,409,180	(95,509)
Materials, Supplies & Services	84,542	124,275	124,625	350
Contracted Services	859,726	760,080	736,080	(24,000)
Rents & Insurance Expenses	3,208,504	3,006,240	3,365,750	359,510
Debt, Lease & Financial	24,014	27,500	27,500	-
Transfer to External Clients	251,083	525,000	525,000	-
Interfunctional Adjustments	602,188	371,509	486,228	114,719
Total Expenses	6,382,954	6,319,293	6,674,363	355,070
Tax Support Required	4,340,298	4,118,293	4,373,363	255,070



6. Community Services

Department Overview

The Community Services Department is responsible to lead, plan, operate and manage the Administration, Building & Property, Customer Services, Parks & Recreation Divisions, and provide support to the Library Board. Emphasis is placed on customer services, asset management, responsible financial and human resource management, effective communications and strategic initiatives. The Department is comprised of the following divisions:

- **Community Services Administration & Courier Services:** Responsible for the overall management and budgeting of all Divisions, City Courier services, community funding programs, financial management, long range needs and feasibility planning, Ensures Department Goals align with corporate strategy.
- **Building & Property:** Responsible for energy management, capital project delivery, and facility services management.
- **Customer Services:** Responsible for all Municipal Customer Service Centres, the Call Centre, and implementing and managing Municipal Customer Service Standards.
- **Parks & Recreation Services (Cemeteries):** Responsible for arenas, community centres, pools, fitness centres and associated programming, cemeteries, parks, special events, community funding programs and partnerships, trails, forests and woodlot management, trailer park, beaches, sports fields, playgrounds, skate parks, museums and boat launches/docks and all associated Capital projects.

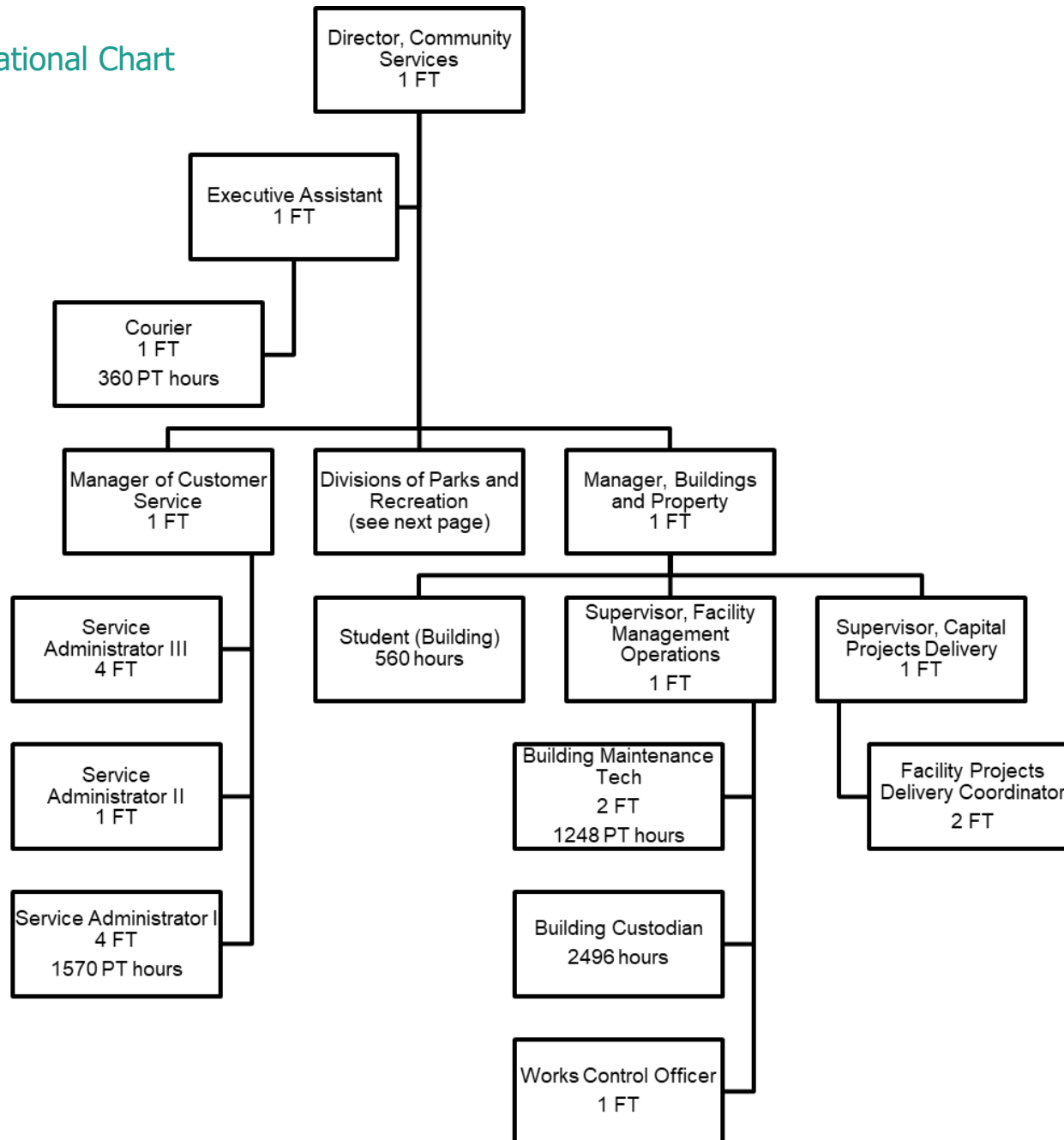
Budget to Priorities

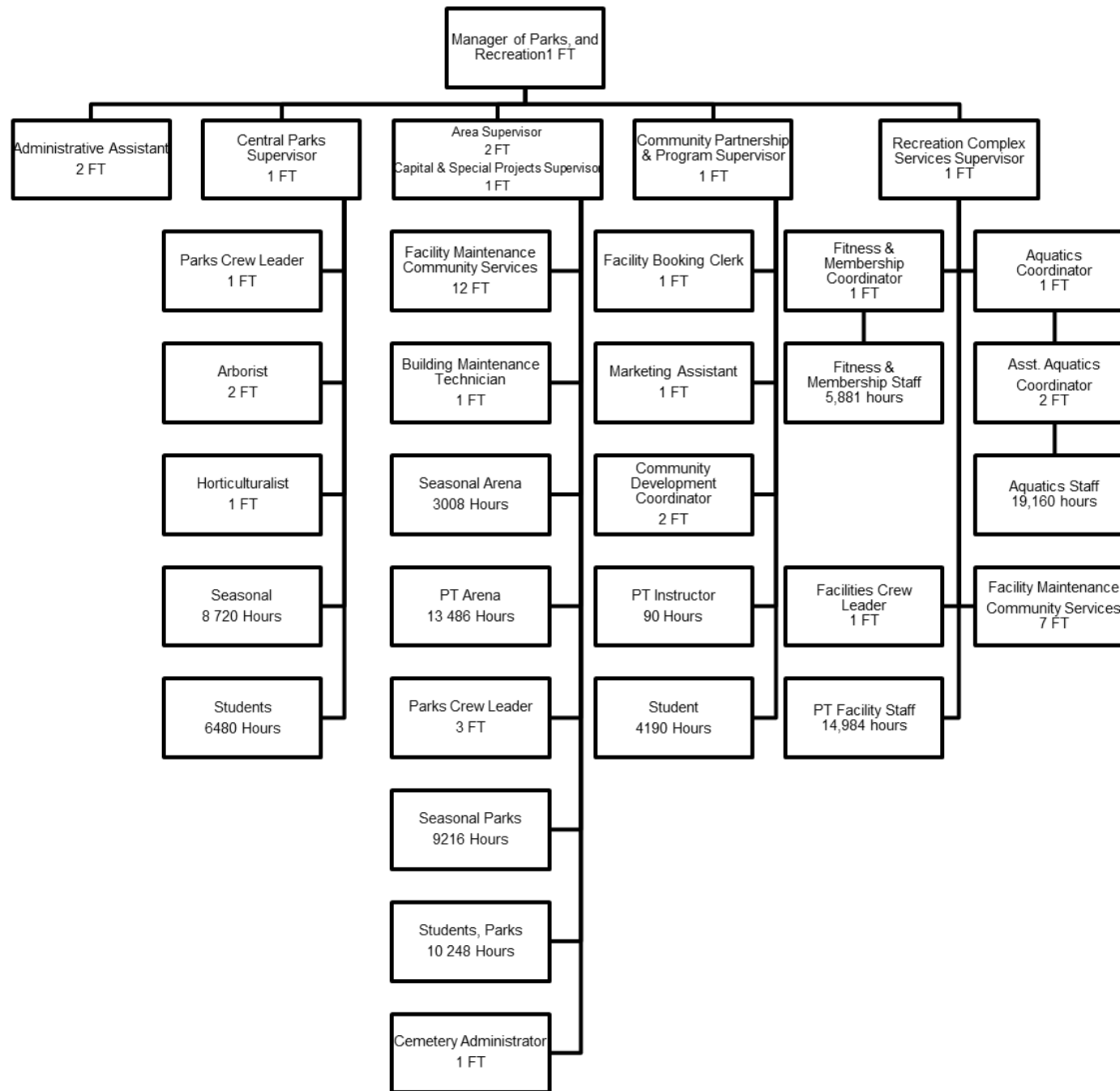
- Implement Capital Plan
- Continued focus on implementation of Customer Service Standards and Customer Experience Framework
- Continue to build and work within 10 Year Asset Management Plan
- Continued re-introduction of service levels impacted by COVID-19; re-openings, service provisions and staffing levels
- Endorsement of City Trails Master Plan and implementation
- Work towards finalization and final design of the EMS Headquarters
- Continued work on the development of the Coboconk Wellness Centre
- Continued Restoration works of the Old Gaol Museum Envelope

Personnel Breakdown

Type	2022	2023	Change
Full Time	67	67	-
Additional Hours	80,219	80,219	-
Student Hours	21,478	21,478	-

Department Organizational Chart





Department Budget Summary

Budget Overview

- 2023 will see a return to pre-pandemic capital plans as staff continue their focus on maintaining capital assets while also resuming their focus on new projects as per our ten year plans while monitoring City financial constraints.
- 2023 operating budget will return to pre-pandemic numbers in most areas as services resume.
- Staff continue to review changes and efficiencies as a result of the pandemic and have adjusted certain areas accordingly (i.e., cleaning, materials, etc.)
- Recruitment of staff (FT, PT, Seasonal, Casual, and Summer Students) will continue to align with the return of services and ensure service levels can be met.
- Through the Em:Power Program and general staff review, the continued “right-sizing” of the Department is being done regarding servicing, resourcing and demands.
- For 2023, the Community Services Budget includes the Library Services Budget which is managed by an external board.

Budget Detail

Community Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Federal Grants	-	(27,200)	-	27,200
Provincial Grants	(61,150)	(40,000)	(42,000)	(2,000)
Other Revenues				
Interest Income	(7)	-	-	-
Restricted Amounts Earned	(62,358)	(22,250)	(165,988)	(143,738)
Donations & Other Revenue	(188,867)	(197,900)	(175,100)	22,800
User Charges, Licenses & Fines				
Registration Fees	(291,110)	(847,700)	(844,000)	3,700

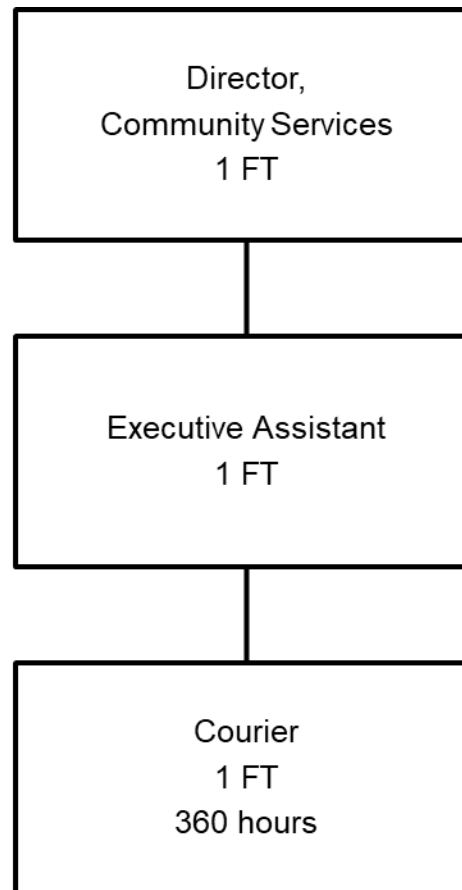
Community Services

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Service Fees	(935)	(1,525)	(775)	750
Parks & Rec Rental Fees	(1,587,089)	(2,138,490)	(2,140,040)	(1,550)
Facilities Rental & Leases	(109,857)	(198,908)	(149,950)	48,958
Water User Fees	-	-	-	-
Licenses	(17,086)	(10,440)	(15,500)	(5,060)
Permits	3,776	(9,500)	(9,500)	-
Fines	(819)	(3,000)	(1,500)	1,500
Sales	(1,341)	(33,450)	(19,450)	14,000
Cemetery Sales	(151,267)	(111,125)	(120,000)	(8,875)
Advertising Sales	(14,992)	(15,150)	(13,850)	1,300
Other Recoveries	(102,178)	(26,000)	(25,500)	500
Total Revenue	(2,585,280.64)	(3,682,638)	(3,723,153)	(40,515)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	5,133,264	6,297,424	6,720,517	423,093
Employer Paid Benefits	1,275,940	1,498,779	1,673,783	175,004
Materials, Supplies & Services				
Staff/Board Training & Expense	46,168	87,400	89,600	2,200
Telephone & Office Services	151,412	172,609	155,740	(16,869)
Postage, Printing, Office Supplies	71,849	59,000	44,450	(14,550)
Operating Materials & Supplies	147,465	261,294	259,410	(1,884)
Advertising	4,539	26,900	19,400	(7,500)
Utilities & Fuels	1,872,051	2,291,300	2,272,700	(18,600)
Vehicle & Equipment Fuel	1,151	10,250	10,300	50
Material & Equipment Charges	84,163	112,500	108,850	(3,650)
Capital Out of Operations	2,592	2,800	3,500	700

Community Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Contracted Services				
Professional Fees	134,324	175,376	151,066	(24,310)
General Contracted Services	502,498	648,859	621,064	(27,795)
Equipment Maintenance	182,677	196,500	222,500	26,000
Environmental Contract Services	66,326	77,400	69,400	(8,000)
Protection Contracted Services	25,652	26,024	43,116	17,092
Community Services Contract	-	379,000	354,500	(24,500)
Building Maintenance	332,877	651,208	543,429	(107,779)
Grounds Maintenance Contracted Services	405,351	613,031	663,520	50,489
Cemetery Grounds Contracted	6,331	7,725	7,725	-
Rents & Insurance Expenses				
Land And Building Rental	488,862	407,833	407,833	-
Equipment Rental	14,079	18,100	18,100	-
Debt, Lease & Financial				
Financial Charges	45,122	59,650	54,650	(5,000)
Transfer to External Clients				
Transfer to Agencies	221,002	281,200	311,200	30,000
Transfer to Library Board	1,905,387	2,036,810	2,116,653	79,843
Interfunctional Adjustments				
Own Fund Transfers	-	(4,750)	(5,000)	(250)
Interdepartmental Charges	854,180	782,917	1,138,774	355,857
Municipal Taxes	44,965	50,361	50,361	-
Transfers to Reserves	99,395	1,000	1,000	-
Total Expenses	14,119,622	17,228,500	18,400,474	854,641
Tax Support Required	11,534,341	13,545,862	14,404,988	859,126

Division – Community Services, Administration

Division Organizational Chart

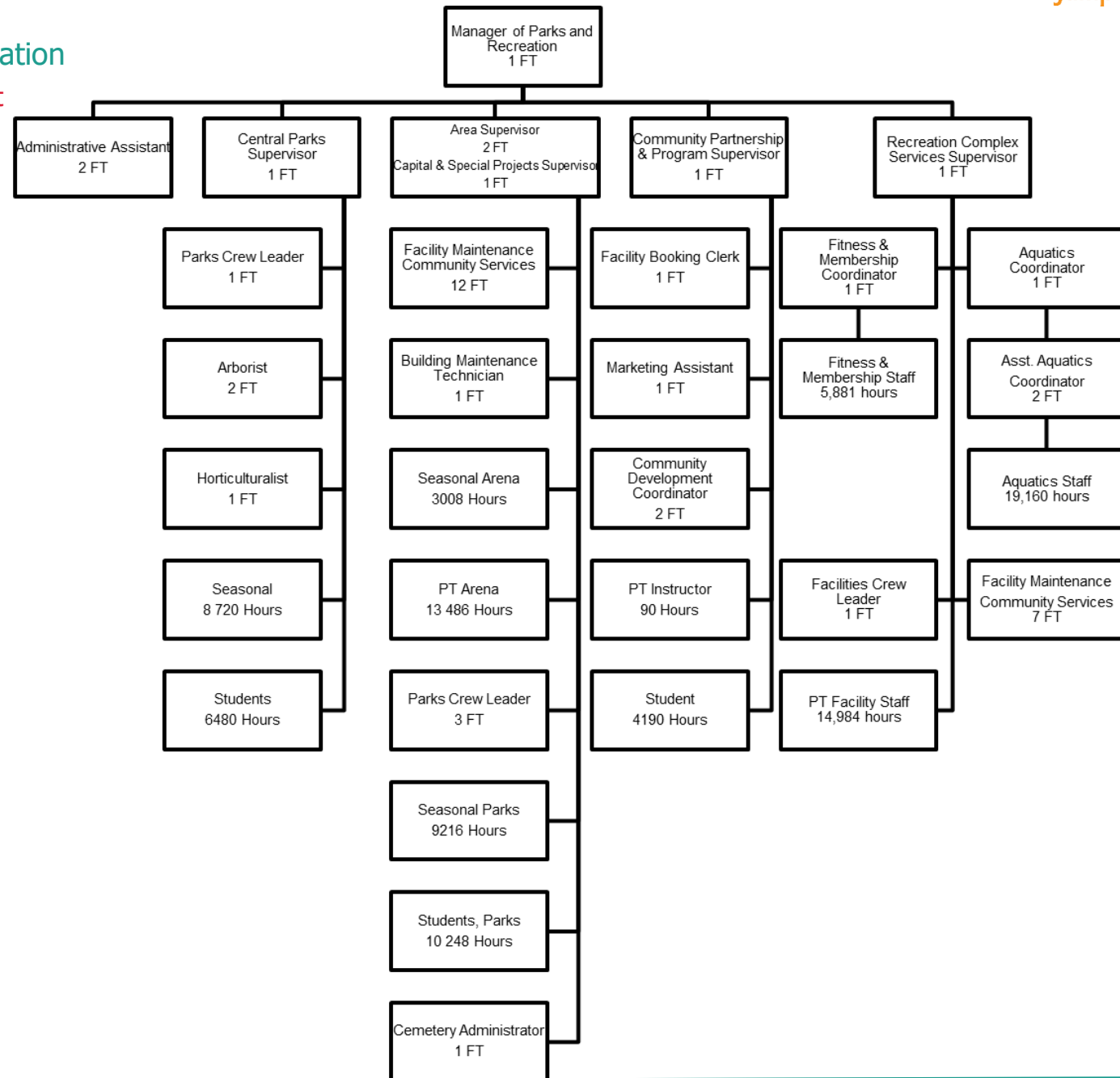


Division Budget Summary

Community Services Administration				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(53,739)	-	-	-
Total Revenue	(53,739)	-	-	-
Expenses				
Salaries, Wages and Benefits	286,200	370,872	376,834	5,962
Materials, Supplies & Services	7,312	10,350	10,150	(200)
Contracted Services	2,955	500	400	(100)
Rents & Insurance Expenses	67,964	14,500	14,500	-
Interfunctional Adjustments	17,544	23,786	13,361	(10,425)
Total Expenses	381,974	420,008	415,245	(4,763)
Tax Support Required	328,235	420,008	415,245	(4,763)

Division – Parks & Recreation

Division Organizational Chart



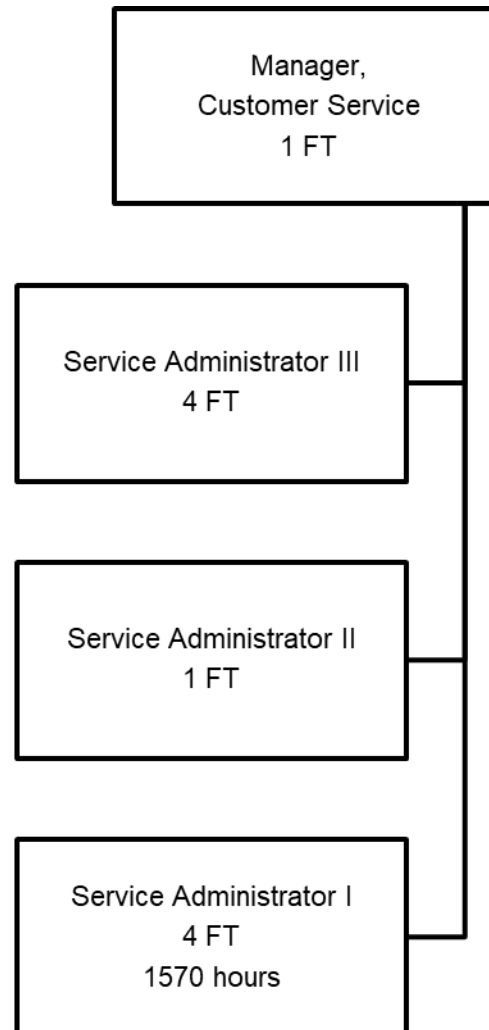
Division Budget Summary

Parks & Recreation				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(61,150)	(67,200)	(42,000)	25,200
Other Revenues	(189,327)	(202,150)	(327,888)	(125,738)
User Charges, Licenses & Fines	(2,084,602)	(3,258,943)	(3,190,865)	68,078
Total Revenue	(2,335,079)	(3,528,293)	(3,560,753)	(32,460)
Expenses				
Salaries, Wages and Benefits	4,516,078	5,598,103	6,134,145	536,042
Materials, Supplies & Services	1,809,310	2,423,240	2,383,920	(39,320)
Contracted Services	983,721	1,653,026	1,646,551	(6,475)
Rents & Insurance Expenses	7,457	7,600	7,600	-
Debt, Lease & Financial	35,958	50,150	45,150	(5,000)
Transfer to External Clients	150,763	260,700	290,700	30,000
Interfunctional Adjustments	974,880	895,341	1,284,549	389,208
Total Expenses	8,478,167	10,888,160	11,792,615	904,455
Tax Support Required	6,143,088	7,359,867	8,231,862	871,995

Cemeteries				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(8,166)	(18,000)	(13,200)	4,800
User Charges, Licenses & Fines	(151,267)	(111,125)	(120,000)	(8,875)
Total Revenue	(159,433)	(129,125)	(133,200)	(4,075)
Expenses				
Salaries, Wages and Benefits	150,887	120,948	124,906	3,958
Materials, Supplies & Services	16,345	18,700	18,750	50
Contracted Services	114,436	97,925	109,725	11,800
Debt, Lease & Financial	26	-	-	-
Interfunctional Adjustments	(8,340)	(14,000)	(14,000)	-
Total Expenses	273,354	223,573	239,381	15,808
Tax Support Required	113,921	94,448	106,181	11,733

Division - Customer Service

Division Organizational Chart

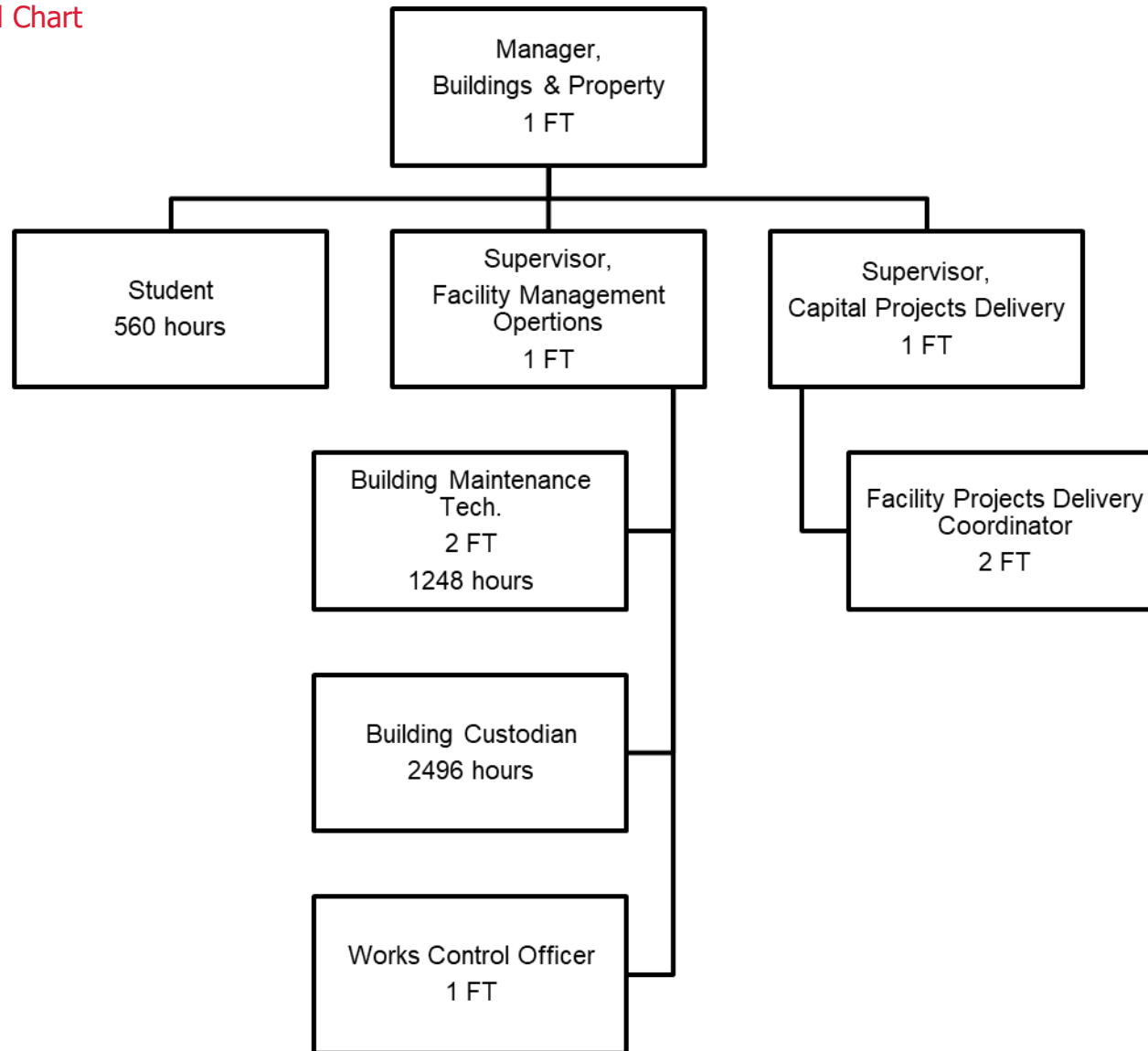


Division Budget Summary

Customer Service				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(16,985)	(11,000)	(15,500)	(4,500)
Total Revenue	(16,985)	(11,000)	(15,500)	(4,500)
Expenses				
Salaries, Wages and Benefits	799,358	864,362	877,317	12,955
Materials, Supplies & Services	15,059	15,300	15,600	300
Contracted Services	1,508	1,500	1,500	-
Rents & Insurance Expenses	13,914	17,500	17,500	-
Interfunctional Adjustments	(36,212)	(36,845)	(37,369)	(524)
Total Expenses	793,628	861,817	874,548	12,731
Tax Support Required	776,643	850,817	859,048	8,231

Division - Buildings & Property

Division Organizational Chart



Division Budget Summary

Building & Property				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(20,045)	(14,220)	(13,700)	520
Total Revenue	(20,045)	(14,220)	(13,700)	520
Expenses				
Salaries, Wages and Benefits	656,681	841,918	881,098	39,180
Materials, Supplies & Services	533,365	556,463	535,530	(20,933)
Contracted Services	553,416	1,022,172	918,144	(104,028)
Rents & Insurance Expenses	489,996	409,333	409,333	-
Debt, Lease & Financial	(13)	-	-	-
Transfer to External Clients	3,000	7,000	7,000	-
Interfunctional Adjustments	50,667	(38,754)	(61,406)	(22,652)
Total Expenses	2,287,111	2,798,132	2,689,699	(108,433)
Tax Support Required	2,267,066	2,783,912	2,675,999	(107,913)

Kawartha Lakes Public Library

Budget Summary

Library Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(193,060)	(178,733)	(178,733)	-
Other Revenues	(75,470)	(129,400)	(84,400)	45,000
User Charges, Licenses & Fines	(1,594)	(9,200)	(9,200)	-
Total Revenue	(270,124)	(317,333)	(272,333)	45,000
Expenses				
Salaries, Wages and Benefits	1,289,670	1,627,778	1,704,454	76,676
Materials, Supplies & Services	439,089	558,100	527,600	(30,500)
Contracted Services	142,837	166,900	175,800	8,900
Rents & Insurance Expenses	49,442	54,200	54,800	600
Debt, Lease & Financial	35	-	-	-
Interfunctional Adjustments	254,438	(52,835)	(73,668)	(20,833)
Total Expenses	2,175,511	2,354,143	2,388,986	34,843
Tax Support Required	1,905,387	2,036,810	2,116,653	79,843



7. Corporate Services

Department Overview

The Corporate Services Department is responsible to lead, monitor and manage all corporate functions within the City placing emphasis on responsible financial and human resource management, effective corporate communications and strategic information technology practices and initiatives. The Department is comprised of the following divisions:

- **Treasury** - Responsible for investment and debt management, financial accounting, inventory, cost accounting, accounts payable, purchasing, audit and financial statement compilation, and presentation
- **Human Resources** - Responsible for recruitment, training, employee benefits, labour relations, compensation management, payroll, and health and safety
- **Information Technology** - Responsible to maintain electronic systems and infrastructure, applications maintenance and support and client support services
- **Revenue and Taxation** - Responsible for assessment base management, property taxation, utility billing, and accounts receivable
- **Communications, Advertising and Marketing** – Responsible for corporate communications and media relations, advertising and marketing

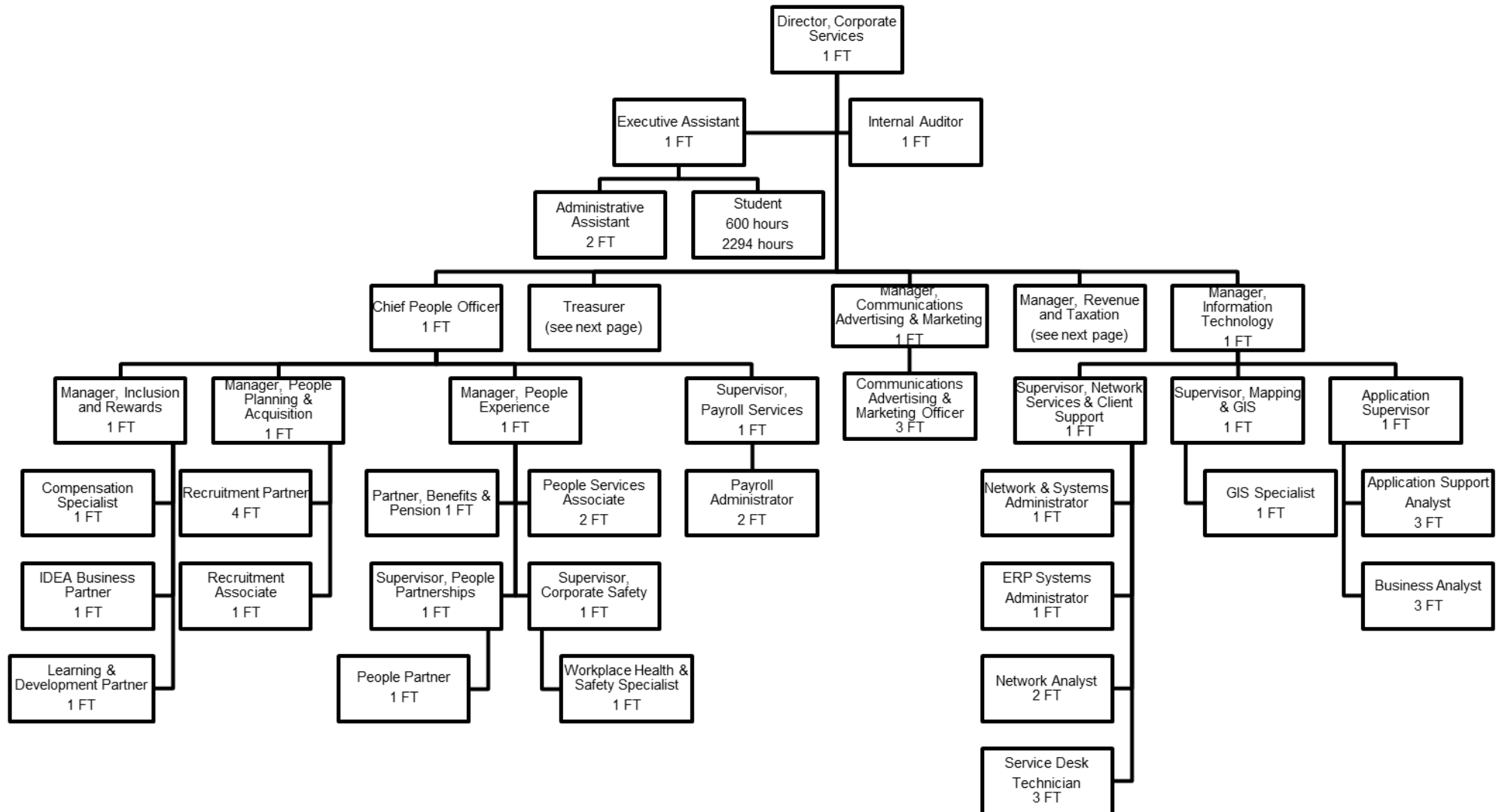
Budget to Priorities

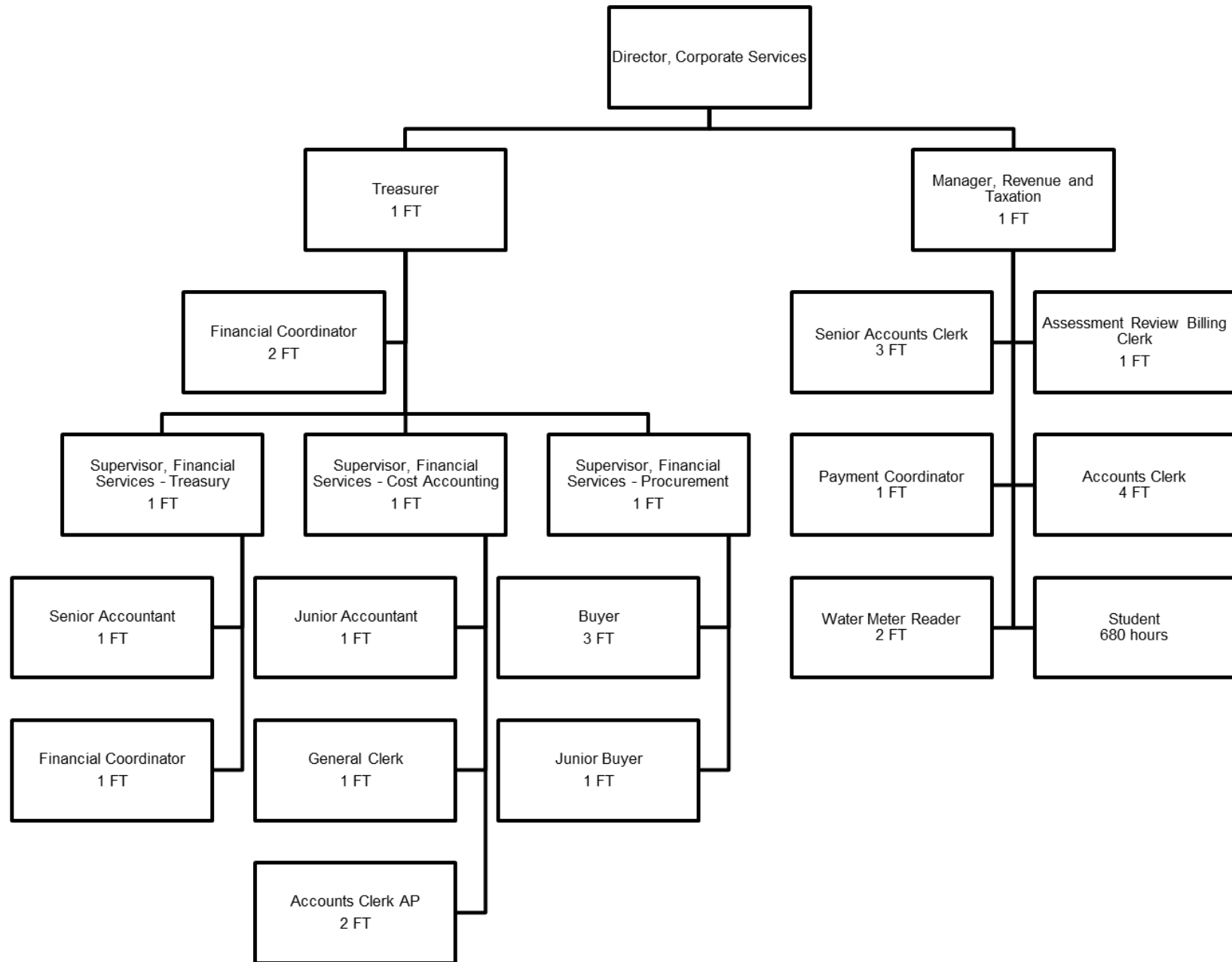
- Implement the People Strategy
- Continue the 2nd year of work on the multi year water meter replacement program
- Migration to SharePoint Online in 2023
- Ongoing refinement and execution of Long Term Financial Plan
- Fiscal Resource Management through effective and strategic debt and cash management practices

Personnel Breakdown

Type	2022	2023	Change
Full Time	78	78	-
Additional Hours	-	-	-
Student Hours	3574	3574	-

Department Organizational Chart





Department Budget Summary

Budget Overview

The 2023 Corporate Services Budget has increased \$1,293,194 from 2022.

- Two new Administration positions are being added to the Corporate Services organization chart in 2023. From time to time Administrative Assistants are needed over the whole organization to provide backup during staff absences due to illness or vacation. In addition, rising staff shortages across the City, in the past few years, has seen an increased need for supports from these type of positions. There has never been a dedicated staff member for these standby positions so in order to mitigate the increased need two Full Time Administrative Assistants have been added. The permanent position makes the role more desirable to quality candidates and therefore these positions will support short term vacancies throughout the organization.
- The Geographic Information Systems Division has been moved under the Information Technology Division. This movement from the Development Services department includes the movement of two staff positions resulting in increased costs. The offsetting decrease would be in the Development Services department
- The Information Technology (IT) division has seen significant increases in software licensing expenditures due to a change in the Autodesk

Budget Detail

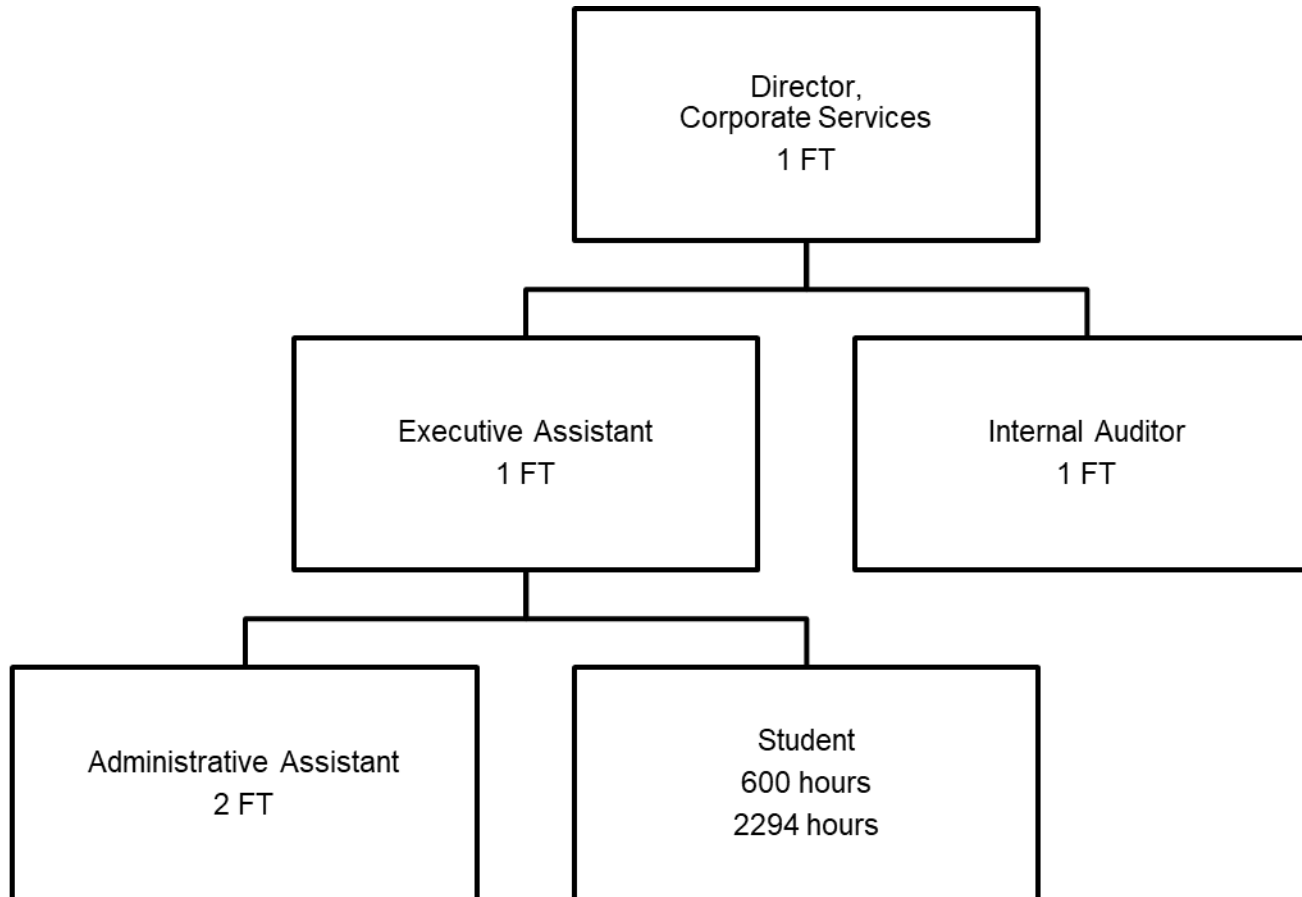
Corporate Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues				
Donations & Other Revenue	(3,436)	-	-	-
User Charges, Licenses & Fines				
Finance Services	(405,311)	(426,200)	(426,200)	-
Water User Fees	(64,442)	(190,000)	(190,000)	-
Fines	(10,931)	(17,000)	(16,000)	1,000

Corporate Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Sales	(53)	-	-	-
Other Recoveries	(1,176)	(600)	-	600
Total Revenue	(485,350)	(633,800)	(632,200)	1,600
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	4,917,845	5,224,288	5,956,897	732,609
Employer Paid Benefits	3,653,693	3,275,532	3,583,112	307,580
Materials, Supplies & Services				
Staff/Board Training & Expense	179,412	238,010	245,600	7,590
Corporate Training	37,293	145,000	250,000	105,000
Telephone & Office Services	24,079	41,400	34,800	(6,600)
Postage, Printing, Office Supplies	256,441	462,900	414,200	(48,700)
Operating Materials & Supplies	115,586	72,100	72,100	-
Advertising	104,834	85,000	85,000	-
Material & Equipment Charges	63,312	160,000	160,000	-
Capital Out of Operations	3,124	4,000	5,000	1,000
Contracted Services				
Professional Fees	550,548	586,500	591,199	4,699
Technology Contracted Services	1,882,527	2,326,750	2,646,482	319,732
General Contracted Services	2,153	2,300	2,500	200
Rents & Insurance Expenses				
Land And Building Rental	-	1,500	1,500	-
Debt, Lease & Financial				
Financial Charges	18,428	40,000	40,000	-
Interfunctional Adjustments				
Interdepartmental Charges	(2,393,211)	(2,534,949)	(2,666,465)	(131,516)

Corporate Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Transfers to Reserves	26,913	10,000	10,000	-
Total Expenses	9,442,977	10,140,331	11,431,925	1,291,594
Tax Support Required	8,957,627	9,506,531	10,799,725	1,293,194

Division - Corporate Services, Administration

Division Organizational Chart

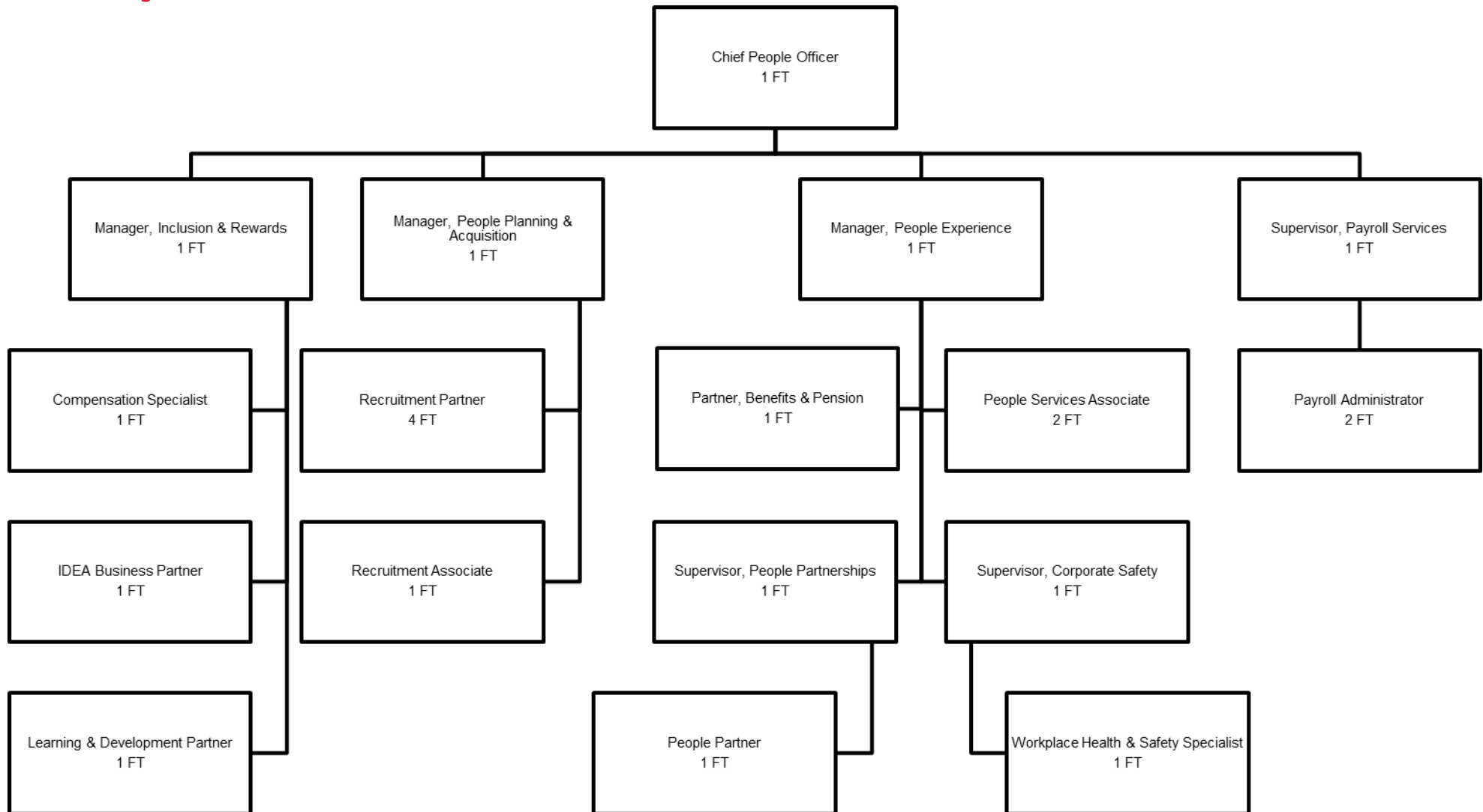


Division Budget Summary

Corporate Services Administration				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	292,674	527,797	660,710	132,913
Materials, Supplies & Services	3,779	44,000	44,000	-
Total Expenses	296,453	571,797	704,710	132,913
Tax Support Required	296,453	571,797	704,710	132,913

Division – People Services

Division Organizational Chart

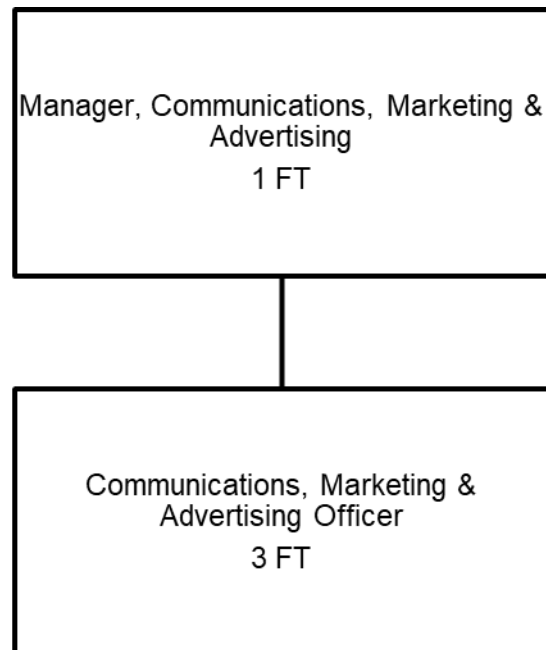


Division Budget Summary

People Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	3,817,343	3,351,440	4,146,450	795,010
Materials, Supplies & Services	225,313	313,000	422,000	109,000
Contracted Services	354,694	280,000	230,000	(50,000)
Rents & Insurance Expenses	-	1,500	1,500	-
Interfunctional Adjustments	(925,026)	(980,369)	(996,196)	(15,827)
Total Expenses	3,472,324	2,965,571	3,803,754	838,183
Tax Support Required	3,472,324	2,965,571	3,803,754	838,183

Division - Communications, Advertising & Marketing

Organizational Chart

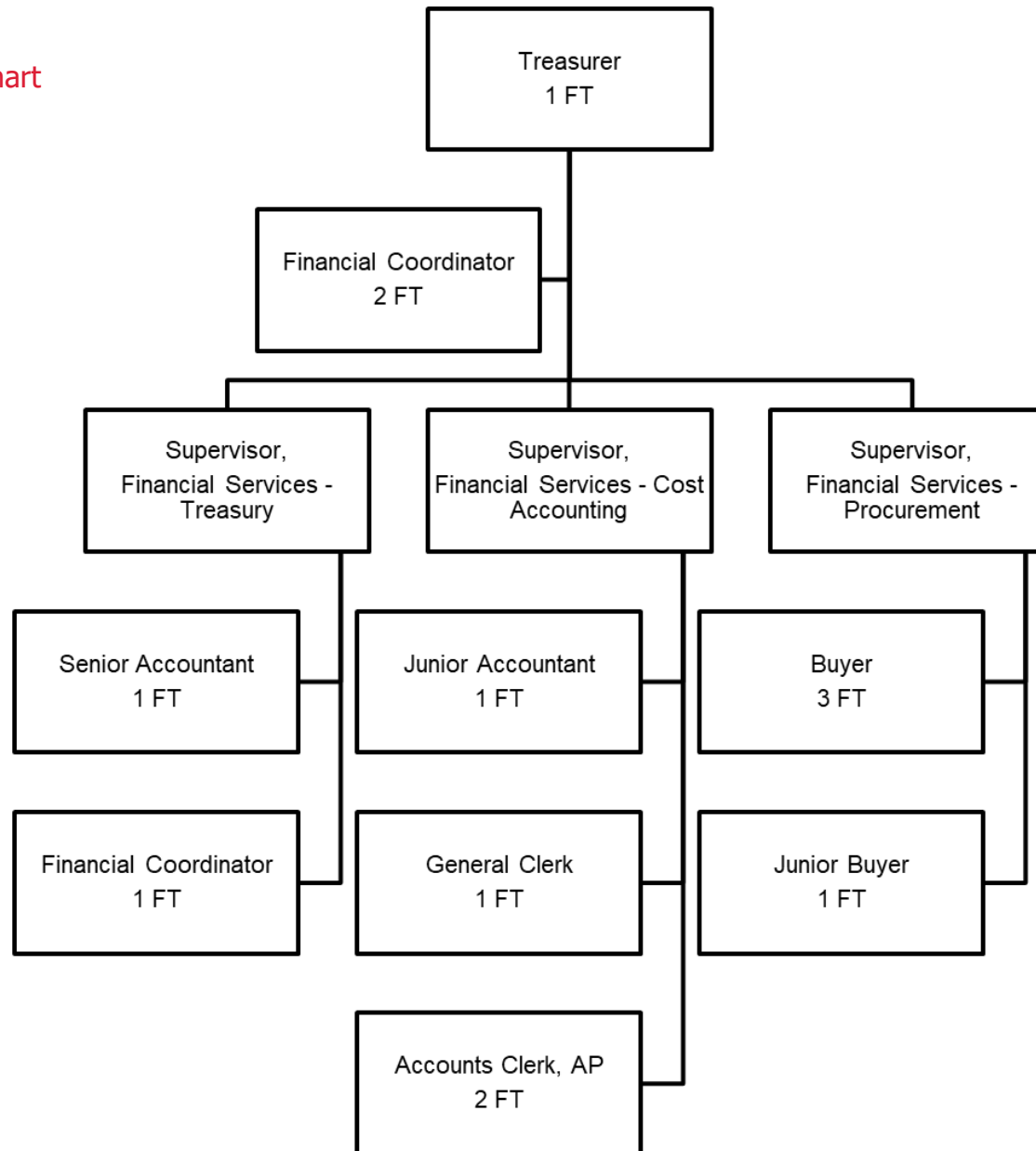


Division Budget Summary

Communications, Advertising & Marketing				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	333,108	315,235	320,642	5,407
Materials, Supplies & Services	154,032	155,700	156,200	500
Contracted Services	13,243	16,500	16,500	-
Interfunctional Adjustments	(1,657)	-	-	-
Total Expenses	498,727	487,435	493,342	5,907
Tax Support Required	498,727	487,435	493,342	5,907

Division - Treasury

Division Organizational Chart

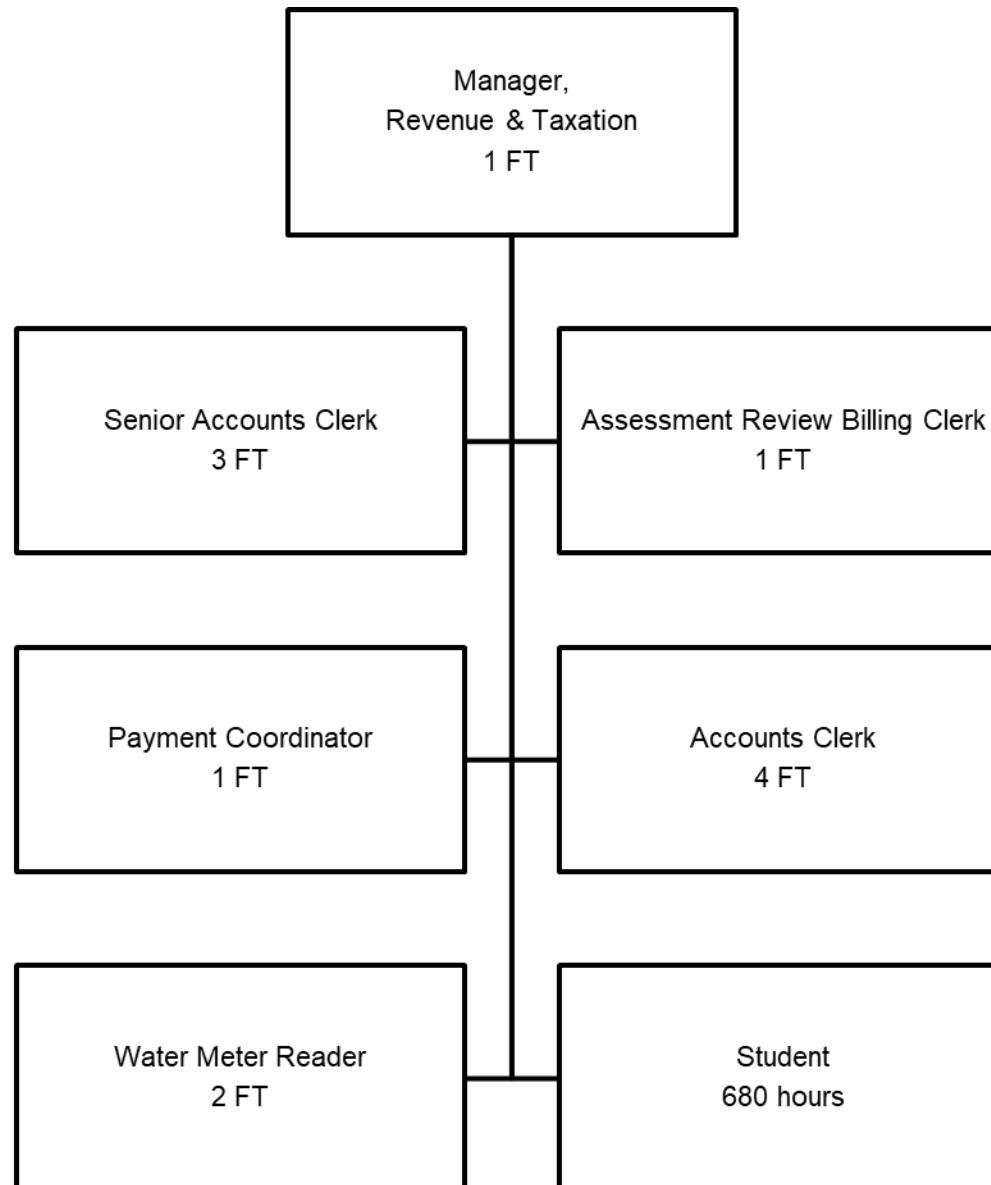


Division Budget Summary

Treasury				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(113)	-	-	-
Total Revenue	(113)	-	-	-
Expenses				
Salaries, Wages and Benefits	1,379,761	1,440,359	1,568,213	127,854
Materials, Supplies & Services	22,817	23,700	23,000	(700)
Contracted Services	108,411	95,000	89,000	(6,000)
Interfunctional Adjustments	(158,293)	(156,564)	(191,246)	(34,682)
Total Expenses	1,352,696	1,402,495	1,488,967	86,472
Tax Support Required	1,352,583	1,402,495	1,488,967	86,472

Division - Revenue & Taxation

Division Organizational Chart

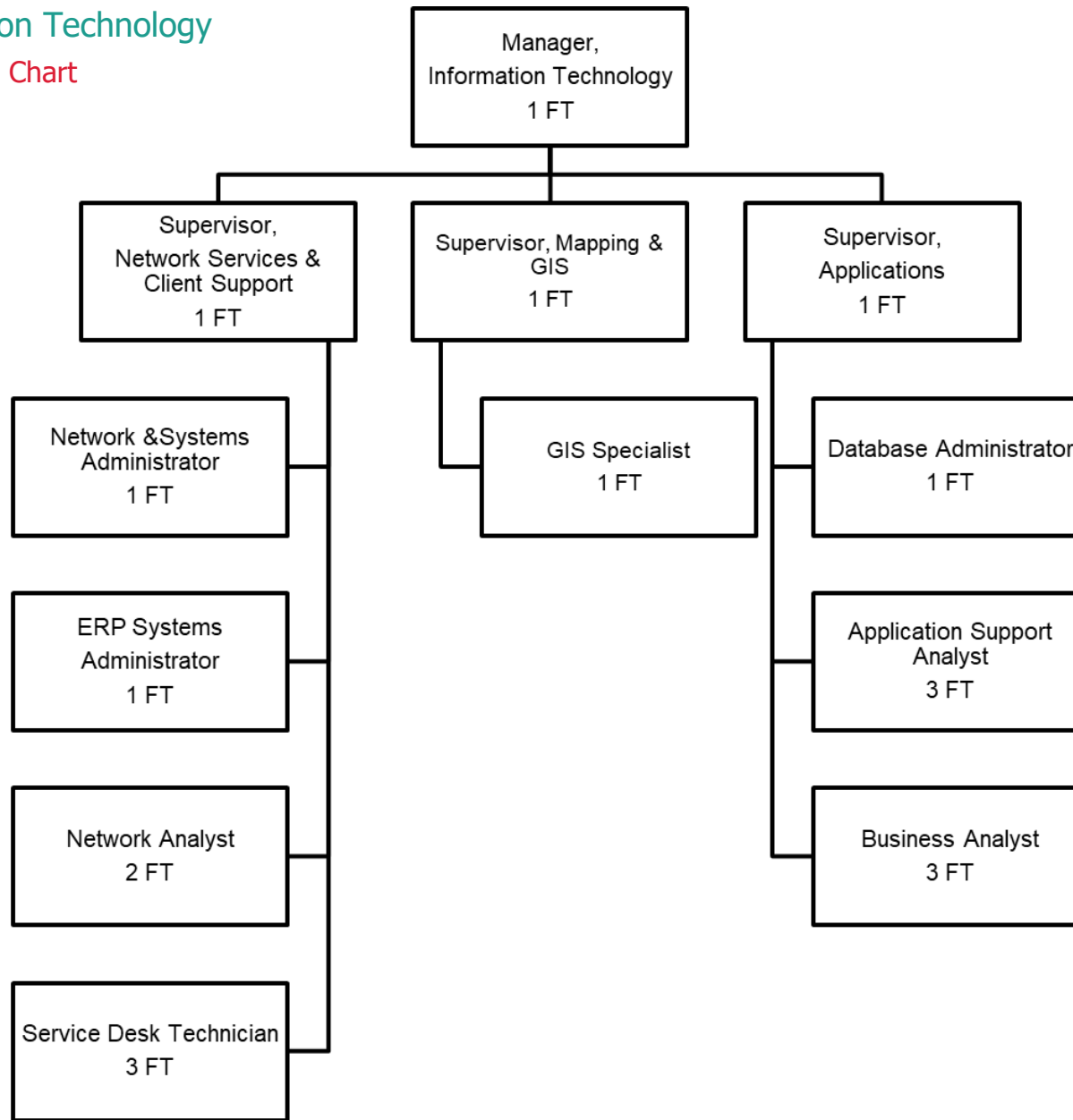


Division Budget Summary

Revenue & Taxation				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(3,376)	-	-	-
User Charges, Licenses & Fines	(481,211)	(633,200)	(632,200)	1,000
Total Revenue	(484,587)	(633,200)	(632,200)	1,000
Expenses				
Salaries, Wages and Benefits	876,807	982,067	1,004,472	22,405
Materials, Supplies & Services	278,705	485,800	461,700	(24,100)
Contracted Services	7,793	31,300	26,500	(4,800)
Rents & Insurance Expenses	-	-	-	-
Debt, Lease & Financial	18,428	40,000	40,000	-
Interfunctional Adjustments	(459,127)	(455,966)	(512,173)	(56,207)
Total Expenses	722,607	1,083,201	1,020,499	(62,702)
Tax Support Required	238,020	450,001	388,299	(61,702)

Division - Information Technology

Division Organizational Chart



Division Budget Summary

Information Technology				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(650)	(600)	-	600
Total Revenue	(650)	(600)	-	600
Expenses				
Salaries, Wages and Benefits	1,871,844	1,882,922	1,839,522	(43,400)
Materials, Supplies & Services	99,435	186,210	159,800	(26,410)
Contracted Services	1,951,087	2,492,750	2,878,181	385,431
Interfunctional Adjustments	(822,195)	(932,050)	(956,850)	(24,800)
Total Expenses	3,100,171	3,629,832	3,920,653	290,821
Tax Support Required	3,099,521	3,629,232	3,920,653	291,421



8. Development Services

Department Overview

The Development Services Department is responsible to provide leadership, guidance and direction to ensure efficient and effective administration, delivery and operations of programs and services. The Department is comprised of the following divisions:

- **Building and Septic Division:** Responsible to ensure regulatory compliance with the Building Code Act and Ontario Building Code for construction and demolition of buildings and private on-site sewage systems, the administration of municipal pool permits, sign permits and accessory dwelling unit registrations and to provide building activity statistical data.
- **Economic Development:** Responsible to enhance prosperity by facilitating the development of a proactive, accessible, economic environment, with well-paying employment opportunities, through a diversified and enduring economy, that builds upon the past, while embracing the potential of the future.
- **Mapping & GIS Division:** This Division has been moved to the Information Technology Division of the Department of Corporate Services.
- **Planning Division:** Responsible to develop and implement policy initiatives and by-laws related to the City's future growth and community development, work with the development industry in the processing and approval of planning applications, resolve development issues and maintain compliance with Federal and Provincial Legislation, codes and regulations, and provide policy and statistical information on planning activity.

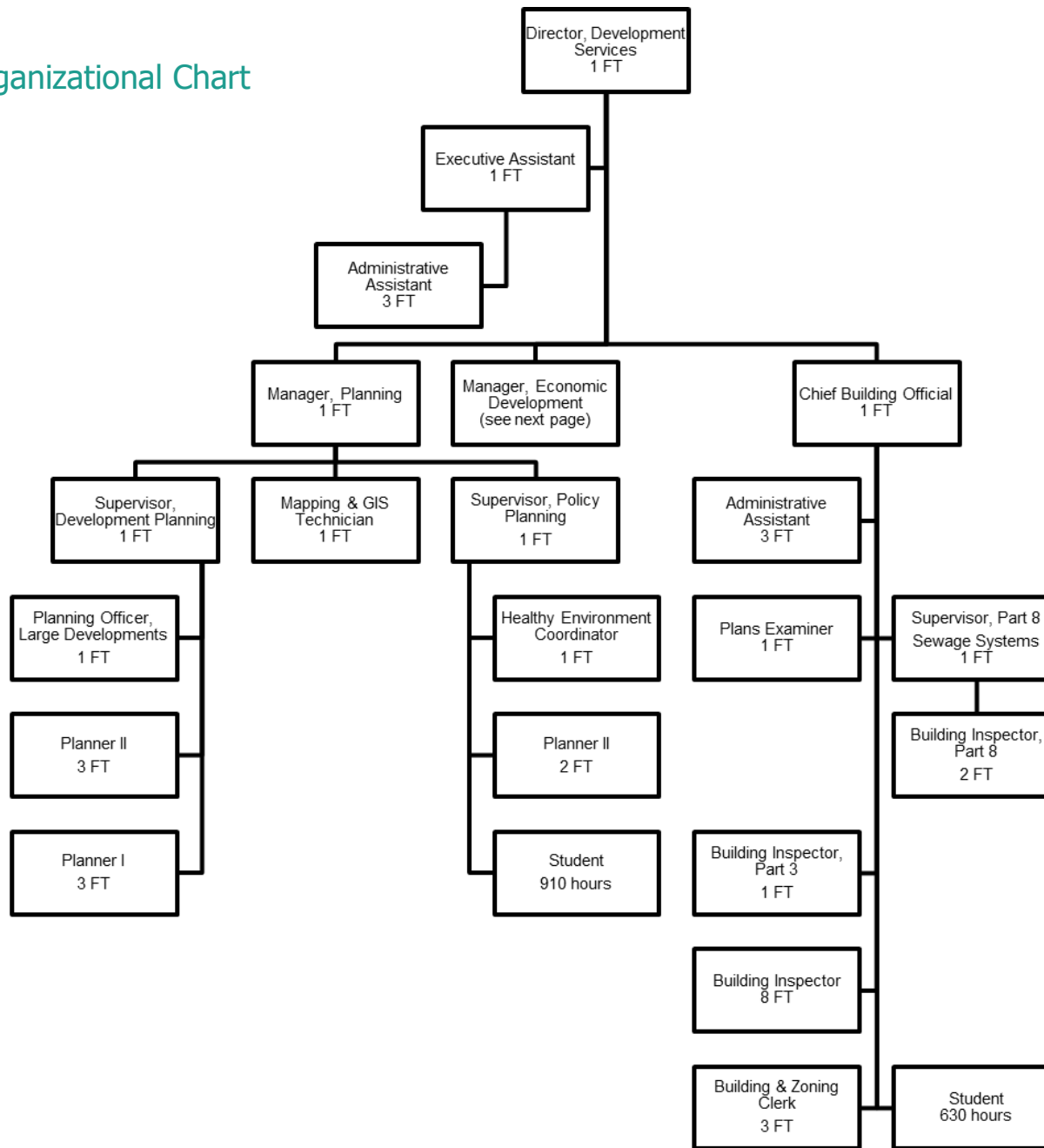
Budget to Priorities

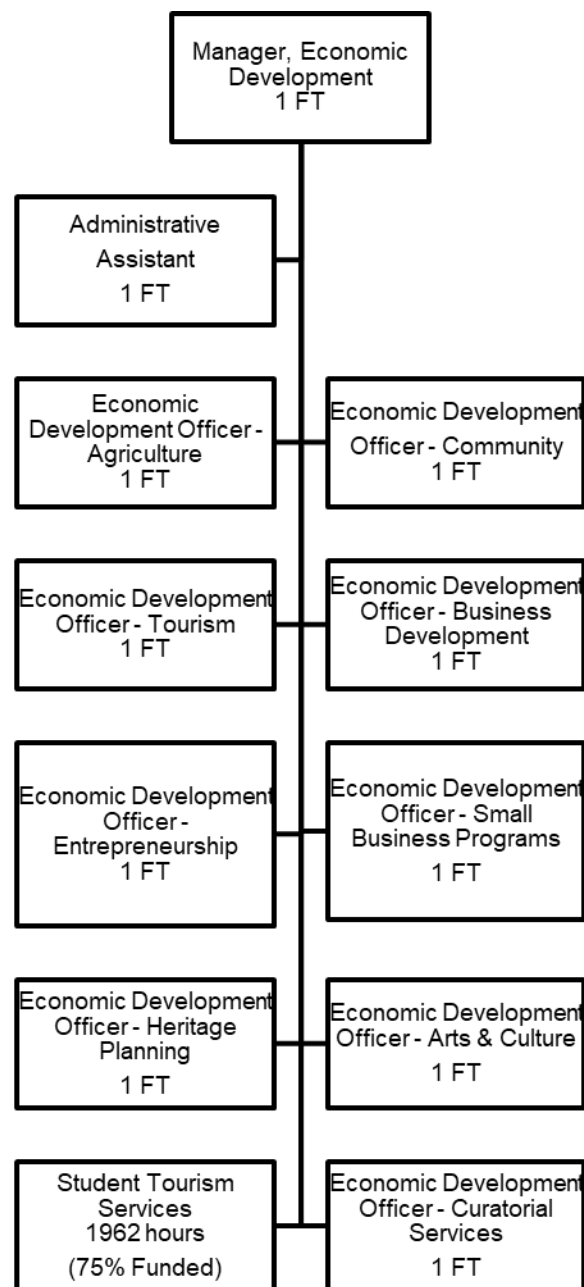
- Ontario Land Tribunal (OLT) proceedings for the Official Plan, General Amendment and Secondary Plans.
- Continued work on Aggregate Policy Review.
- Update to the City's Growth Management Strategy to phase in the updated population and employment forecasts to 2051.
- Continue to implement the Rural Zoning By-law Consolidation Project.
- Continuation of the Active Transportation Master Plan.
- Commence work on the Commercial Policy Review, Agricultural System and Natural Heritage System studies that will inform policies as part of the municipal comprehensive review.
- Continuation of the Environmental Policy branch for development and implementation of Tree Preservation, Healthy Environment Plan.
- Complete an update of the Economic Development Strategy and implement specific strategies to support the economic wellbeing of agriculture and food, culture, innovation, manufacturing, and tourism clusters.
- Continue to stimulate private sector business development through the Million Dollar Makeover, Digital Main Street, and the Development Concierge program.
- Promote Kawartha Lakes as a destination for tourism, workforce attraction, and business growth.

Personnel Breakdown

Type	2022	2023	Change
Full Time	50	50	-
Additional Hours	-	-	-
Student Hours	3502	3502	-

Department Organizational Chart





Department Budget Summary

Budget Overview

The 2023 Development Services Department Budget highlights are as follows:

- Decrease in the tax base contribution to the Kawartha Lakes Small Business and Entrepreneurship Centre (KLSBEC) is related to the signing of a multi-year funding agreement in 2022.
- Request to increase the tax base contribution to the Kawartha Choice FarmFresh local food program to increase promotion and programming for local food initiatives
- Increase in Innovation Reserve funds being allocated to the Kawartha Lakes Innovation Cluster partnership

Budget Detail

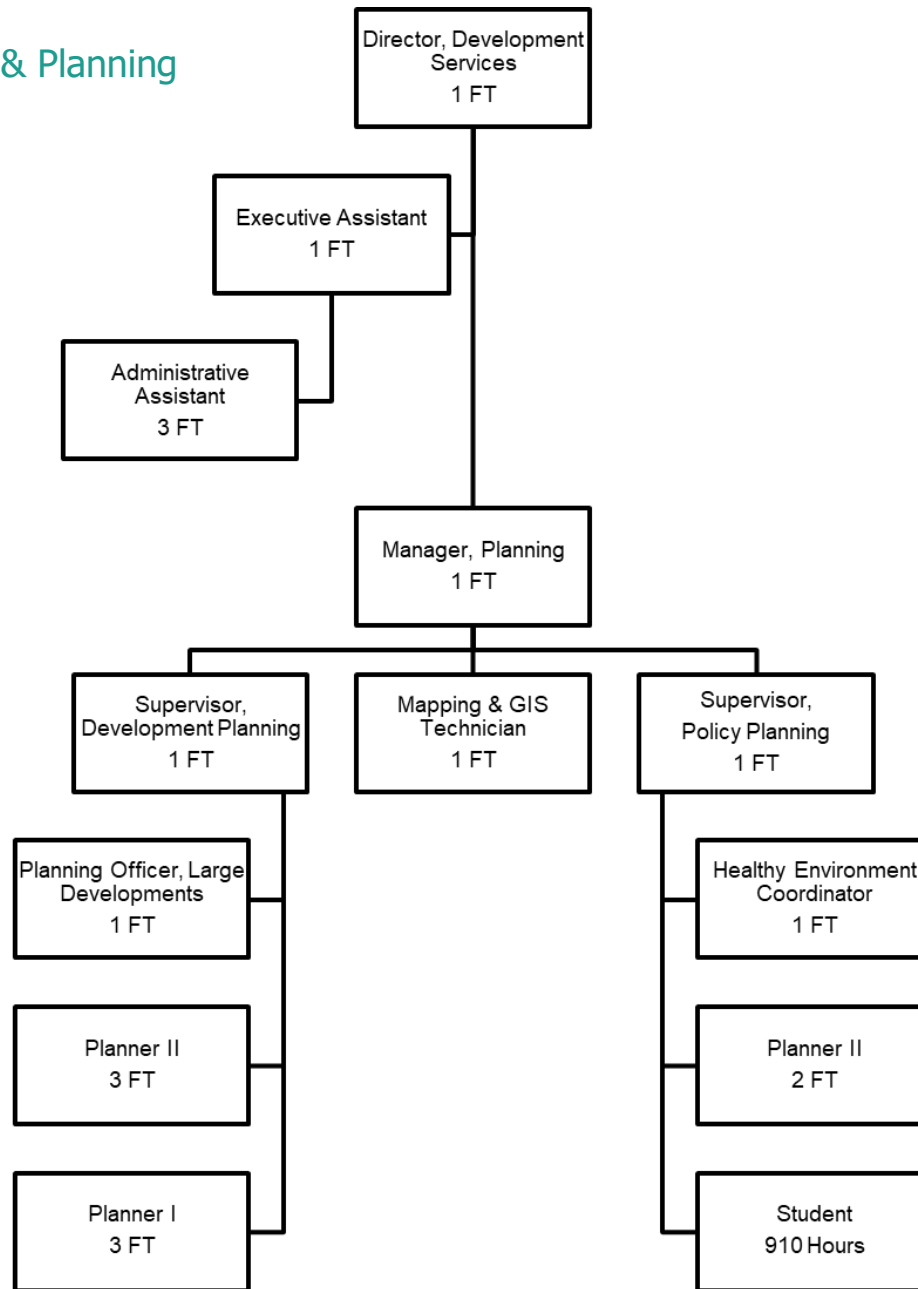
Development Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Federal Grants	(43,035)	(11,250)	-	11,250
Provincial Grants	(1,080,803)	(537,757)	(692,379)	(154,622)
Other Revenues				
Interest Income	(7,500)	-	-	-
Restricted Amounts Earned	(35,616)	(80,000)	(140,000)	(60,000)
Donations & Other Revenue	(5,903)	(4,000)	(4,000)	-
User Charges, Licenses & Fines				
Service Fees	(964,190)	(752,500)	(881,500)	(129,000)
Permits	(3,076,269)	(1,858,500)	(1,858,500)	-
Sales	(864)	(2,600)	(600)	2,000
Other Recoveries	(3,759)	(12,200)	(12,700)	(500)

Development Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Total Revenue	(5,217,938)	(3,258,807)	(3,589,679)	(330,872)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	3,328,745	3,818,591	4,136,190	317,599
Employer Paid Benefits	942,503	1,096,322	1,220,745	124,423
Materials, Supplies & Services				
Staff/Board Training & Expense	61,993	186,067	180,605	(5,462)
Telephone & Office Services	20,842	20,450	27,300	6,850
Postage, Printing, Office Supplies	33,233	50,270	46,520	(3,750)
Operating Materials & Supplies	29,855	37,730	37,980	250
Advertising	209,404	273,110	289,310	16,200
Capital Out of Operations	-	25,350	18,500	(6,850)
Contracted Services				
Professional Fees	627,540	335,200	292,450	(42,750)
Equipment Maintenance	51	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	-	600	600	-
Debt, Lease & Financial				
Financial Charges	1,966	2,650	2,650	-
Transfer to External Clients				
Transfer to External Organizations	713,542	474,002	612,981	138,979
Transfer to Kawartha Region Conservation Authority	1,291,771	1,324,065	1,437,545	113,480
Transfer to Otonabee River Conservation Authority	8,971	9,075	9,275	200
Transfer to Ganaraska Conservation Authority	3,107	3,167	3,337	170
Transfer to Lake Simcoe Conservation Authority	38,414	38,697	39,149	452
Interfunctional Adjustments				

Development Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Interdepartmental Charges	362,265	350,925	366,678	15,753
Transfers to Reserves	1,607,106	(29,336)	(289,401)	(260,065)
Total Expenses	9,281,307	8,016,935	8,432,414	415,479
Tax Support Required	4,063,369	4,758,128	4,842,735	84,607

Division - Administration & Planning

Division Organizational Chart

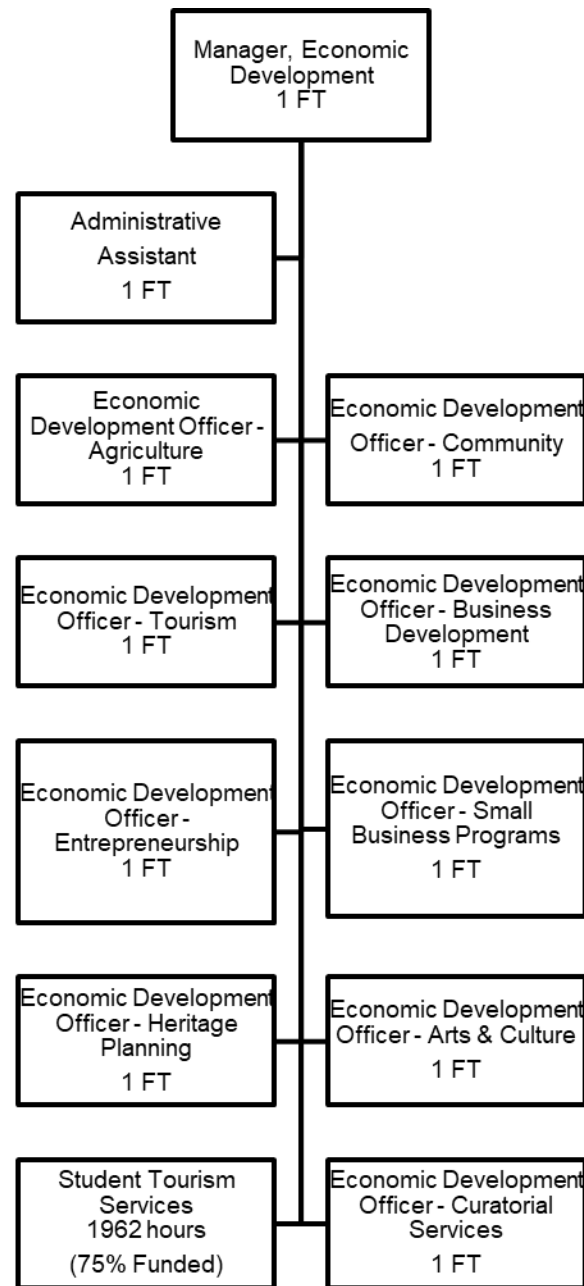


Division Budget Summary

Administration & Planning				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(468,434)	(398,300)	(525,800)	(127,500)
Total Revenue	(468,434)	(398,300)	(525,800)	(127,500)
Expenses				
Salaries, Wages and Benefits	1,613,128	1,883,559	2,070,791	187,232
Materials, Supplies & Services	60,503	111,600	114,100	2,500
Contracted Services	428,612	165,000	165,000	-
Debt, Lease & Financial	1,319	2,000	2,000	-
Interfunctional Adjustments	(6,372)	(2,758)	(4,758)	(2,000)
Total Expenses	2,097,191	2,159,401	2,347,133	187,732
Tax Support Required	1,628,757	1,761,101	1,821,333	60,232

Division - Economic Development

Division Organizational Chart

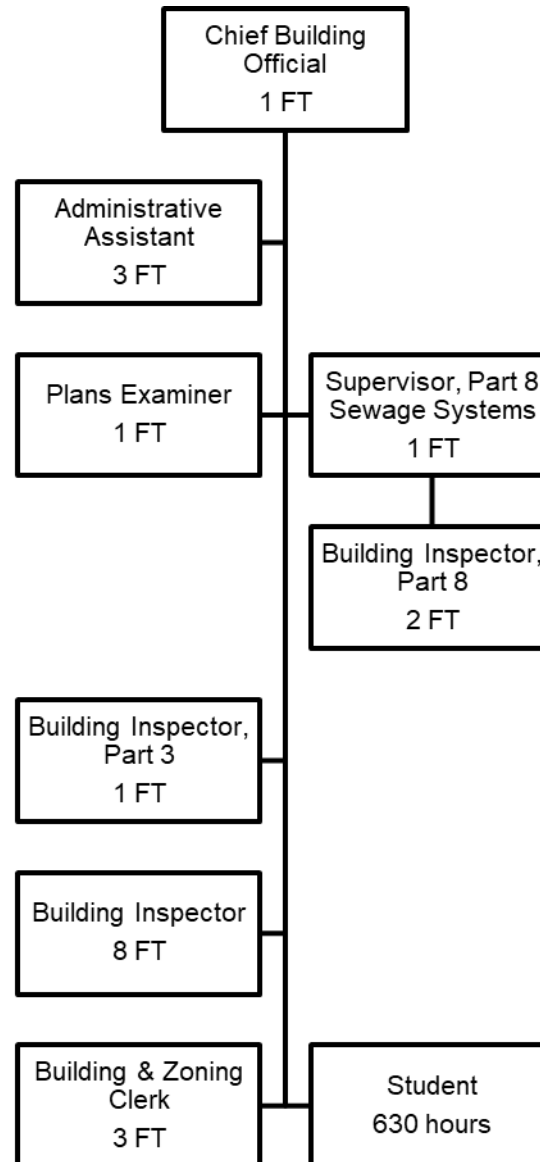


Division Budget Summary

Economic Development				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(1,123,838)	(549,007)	(692,379)	(143,372)
Other Revenues	(49,019)	(84,000)	(144,000)	(60,000)
User Charges, Licenses & Fines	(3,859)	(12,000)	(12,500)	(500)
Total Revenue	(1,176,716)	(645,007)	(788,879)	(143,872)
Expenses				
Salaries, Wages and Benefits	1,086,556	1,194,218	1,210,259	16,041
Materials, Supplies & Services	255,736	425,347	429,185	3,838
Contracted Services	198,928	170,200	127,450	(42,750)
Rents & Insurance Expenses	-	600	600	-
Transfer to External Clients	713,542	474,002	612,981	138,979
Interfunctional Adjustments	18,302	2,663	500	(2,163)
Total Expenses	2,273,065	2,267,030	2,380,975	113,945
Tax Support Required	1,096,349	1,622,023	1,532,096	(89,927)

Division - Building Services

Division Organizational Chart



Division Budget Summary

Building Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(3,572,788)	(2,215,500)	(2,215,000)	500
Total Revenue	(3,572,788)	(2,215,500)	(2,215,000)	500
Expenses				
Salaries, Wages and Benefits	1,571,563	1,837,136	2,075,885	238,749
Materials, Supplies & Services	39,086	56,030	56,930	900
Contracted Services	698	650	650	-
Interfunctional Adjustments	1,957,441	321,684	81,535	(240,149)
Total Expenses	3,568,788	2,215,500	2,215,000	(500)
Tax Support Required	(4,000)	-	-	-



9. Engineering and Corporate Assets

Department Overview

- **Engineering and Corporate Assets Administration Division:** Responsible for the overall management and budgeting of all Divisions, Crossing Guard program, management of the Municipal Airport, financial management, long range needs and feasibility planning, Ensures Department Goals align with corporate strategy.
- **Corporate Assets Division:** Responsible for development and implementation of the City's Asset Management Program, Asset Management Plan, Long-Term Financial Plan and Capital Budget; oversight and administration of Development Charge Background Studies and by-laws, Capital Charge Studies and by-laws and Water/Wastewater User Rate and Capacity Studies; capital planning, financial planning and economic modeling supportive of the Asset Management Program and City's long-term financial sustainability.
- **Development Engineering Group:** Responsible for ensuring responsible development with infrastructure that conforms to City standards but does not negatively impact surrounding properties; provide engineering review and approval of development applications (includes preparation of subdivision agreements, site inspections and management of security), and responsible for preparing, coordinating and supervising the compilation and preparation of development engineering reports related to development proposals and applications (e.g. rezoning, minor variance, subdivisions, consent, site plan control, building permits) including water and wastewater capacities, lot grading, lot drainage and/or storm water management.
- **Infrastructure, Design and Construction Group:** Responsible for managing, coordinating, designing, constructing and administrating of engineering construction services for capital construction projects; oversee all design, construction and major maintenance on public highways, bridges, sewers, water mains and other related infrastructure; provide technical and strategic guidance on infrastructure construction projects and responsible for schedule, quality and cost control of engineering capital construction work programs.
- **Technical Services Group:** Responsible to manage the City's municipal drain infrastructure, asset management with GIS adaptability, manage and implement capital improvement projects for the rural resurfacing program, traffic light and street light improvements, large culvert replacements and city parking lot improvement programs; preparation of long term capital planning for roads, traffic signals, streetlights, drainage and sidewalks; carry out the traffic count program including warrant studies for traffic control devices and signage.

- **Crossing Guard Program:** The mandate of the program is to ensure elementary school students cross streets safely as they walk to and from school. These men and women provide an excellent community service and are dedicated individuals who work in heat, cold, rain and snow. There are approximately 15 school Crossing Guards at designated locations throughout the City of Kawartha Lakes for the safety of children, not convenience. All Crossing Guards are regulated by the Ministry of Transportation. The Municipal Act mandates that all Crossing Guards must be municipal employees.
- **Kawartha Lakes Municipal Airport:** The City's airport is an important asset that offers significant economic and community benefits. It brings visitors to our community, creates jobs and supports local business by making their customers and suppliers more accessible. The airport is the only facility between Minden and Peterborough available for Ornge medical evacuations and is used frequently for life-saving missions. The airport is owned by the City and is operated by the Loomex Group.

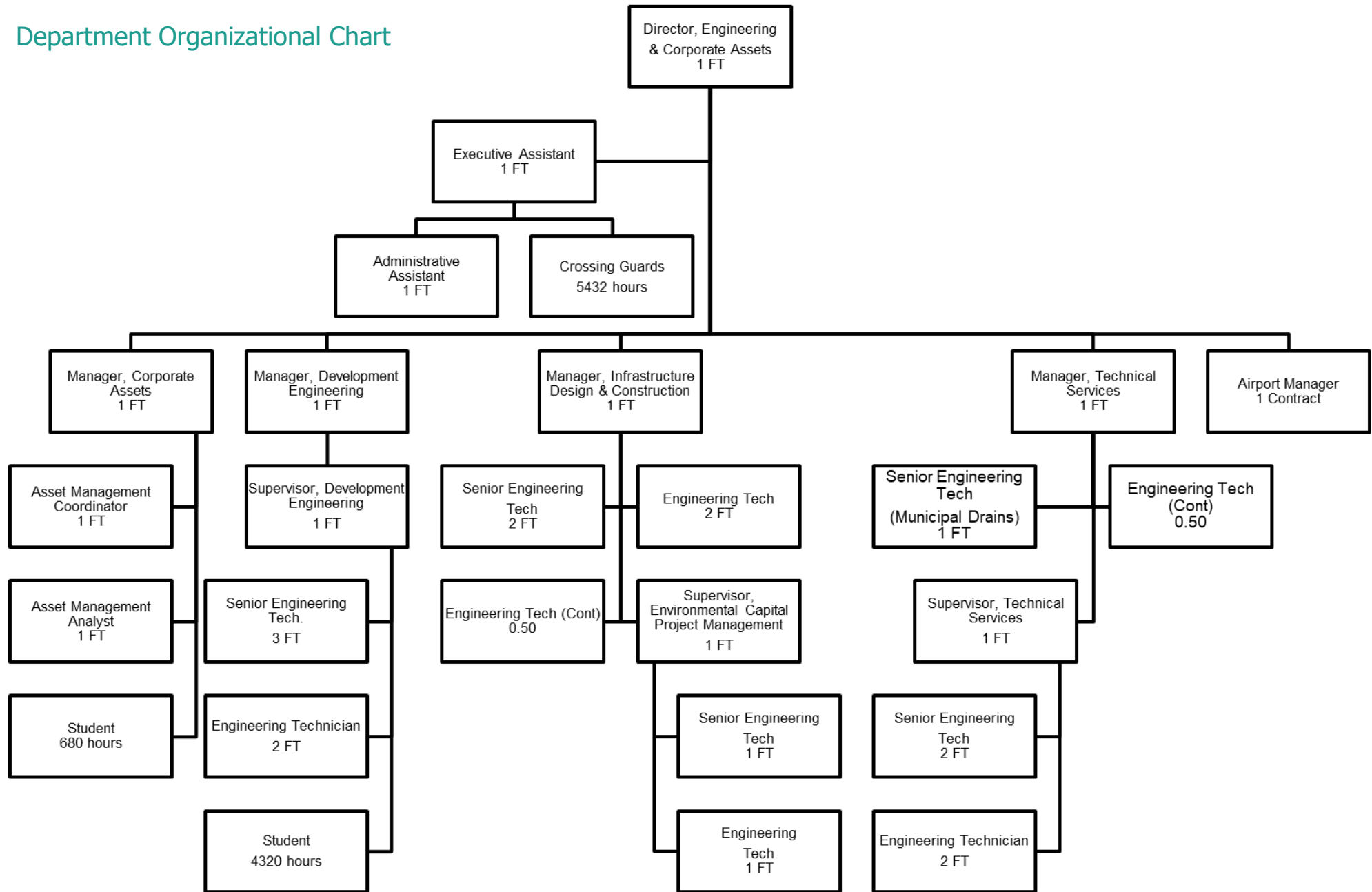
Budget to Priorities

- Develop and implement the Asset Management Program and Asset Management Plan
- Prepare the Capital Budget and update the Long-Term Financial Plan
- Ensure responsible development with infrastructure that conforms to City standards
- Provide engineering review and approval of development applications
- Prepare, coordinate and supervise the compilation and preparation of development engineering reports related to development proposals and applications (e.g. rezoning, minor variance, subdivisions, consent, site plan control, building permits), including water and wastewater capacities, lot grading, lot drainage and/or storm water management
- Oversee all design, construction and major maintenance on public highways, bridges, sewers, water mains and other related infrastructure
- Manages City's Municipal drain infrastructure

Personnel Breakdown

Type	2022	2023	Change
Full Time	28	29	1
Additional Hours	5432	5432	-
Student Hours	5000	5000	-

Department Organizational Chart



Department Budget Summary

Budget Overview

The 2023 budget for Engineering and Corporate Assets expenditures will remain at 2022 levels, with the exception of the following;

- Wages and benefits increasing due to collective agreements, and the addition of 1 new Supervisor position in Development Engineering.
- In previous years Business Unit 18300 was comprised of the following Divisions: Administration, Technical Services, Development Engineering and Infrastructure and Design. For 2023 each Division will now have their own Business Unit.

Budget Detail

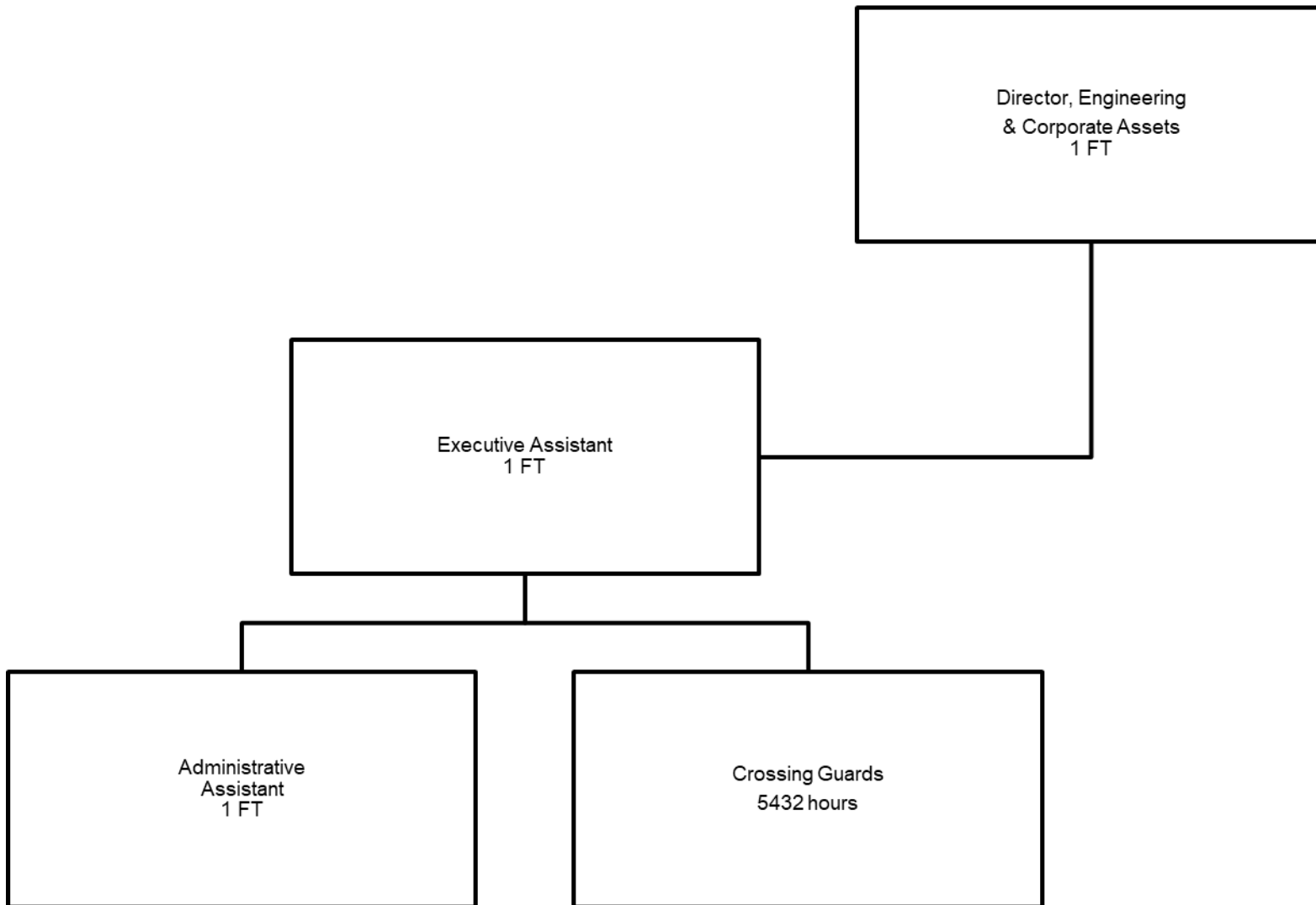
Engineering & Corporate Assets				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Provincial Grants	(42,870)	(55,270)	(58,909)	(3,639)
Other Revenues				
Donations & Other Revenue	(2,200)	(5,000)	(5,000)	-
User Charges, Licenses & Fines				
Service Fees	(341,935)	(239,880)	(270,380)	(30,500)
Facilities Rental & Leases	(155,542)	(189,150)	(189,150)	-
Sales	(360,475)	(237,356)	(237,356)	-
Other Recoveries	(7,820)	(9,000)	(9,000)	-
Total Revenue	(910,842)	(735,656)	(769,795)	(34,139)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	1,608,703	2,685,417	2,792,381	106,964

Engineering & Corporate Assets

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Employer Paid Benefits	454,815	706,032	761,334	55,302
Materials, Supplies & Services				
Staff/Board Training & Expense	35,149	59,900	62,900	3,000
Telephone & Office Services	15,784	15,300	15,300	-
Postage, Printing, Office Supplies	9,646	31,650	29,650	(2,000)
Operating Materials & Supplies	128	2,500	2,500	-
Advertising	1,407	4,500	4,500	-
Utilities & Fuels	9,293	10,400	10,400	-
Vehicle & Equipment Fuel	313,856	199,189	199,189	-
Material & Equipment Charges	(50,773)	-	-	-
Contracted Services				
Professional Fees	183,204	318,440	318,440	-
Building Maintenance	17,816	16,000	16,000	-
Grounds Maintenance Contracted Services	3,248	4,000	4,000	-
Rents & Insurance Expenses				
Insurance	10,106	9,500	11,000	1,500
Debt, Lease & Financial				
Financial Charges	16,242	15,500	15,000	(500)
Interfunctional Adjustments				
Interdepartmental Charges	(87,294)	(1,244,394)	(1,278,489)	(34,095)
Municipal Taxes	25,047	29,785	27,500	(2,285)
Total Expenses	2,566,376	2,863,719	2,991,605	127,886
Tax Support Required	1,655,534	2,128,063	2,221,810	93,747

Division - Administration & Engineering

Division Organizational Chart

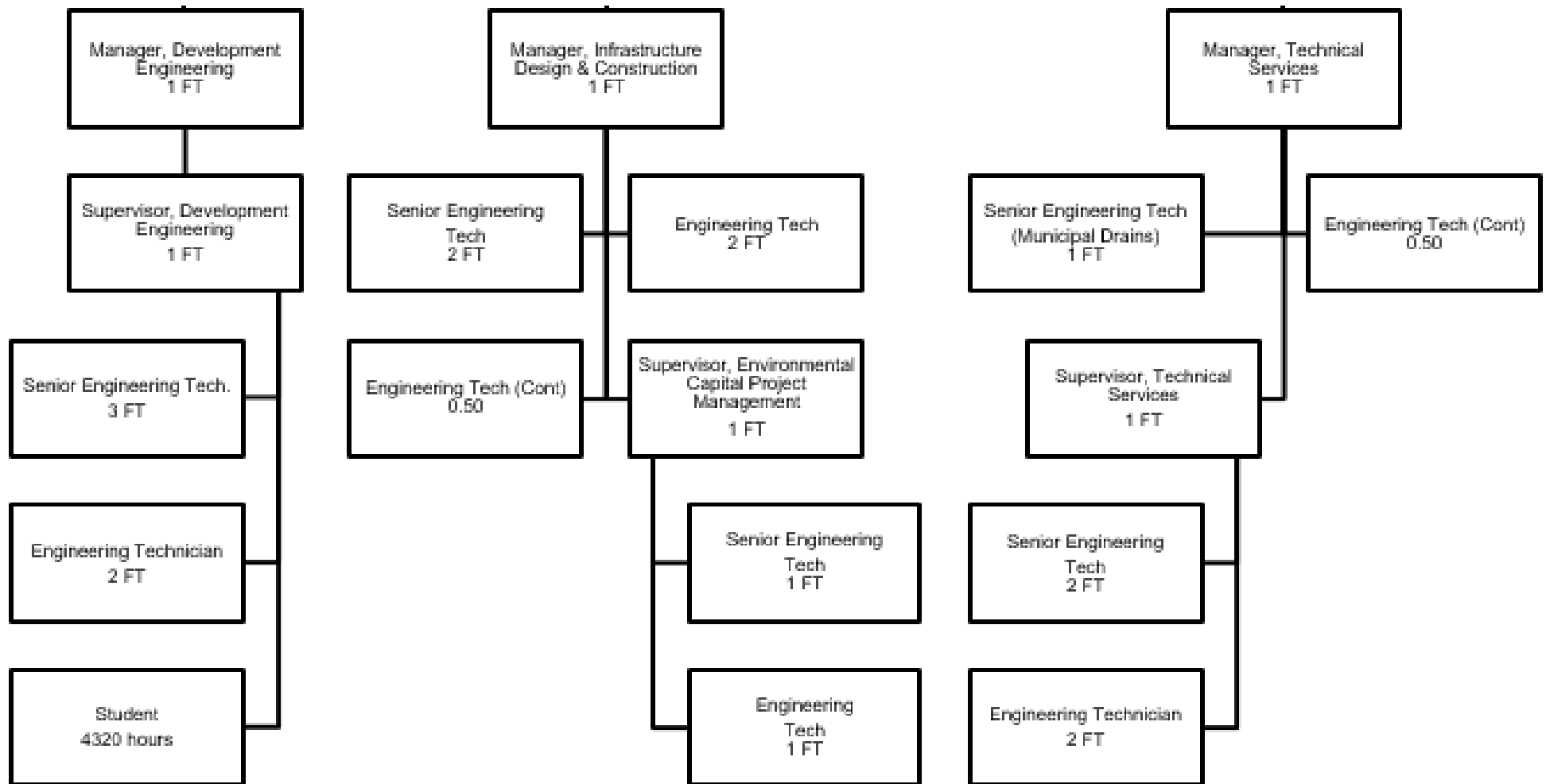


Division Budget Summary

Engineering & Administration				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(42,870)	(55,270)	(58,909)	(3,639)
Other Revenues	(2,200)	(5,000)	-	5,000
User Charges, Licenses & Fines	(325,030)	(223,500)	-	223,500
Total Revenue	(370,100)	(283,770)	(58,909)	224,861
Expenses				
Salaries, Wages and Benefits	1,746,080	3,055,812	592,425	(2,463,387)
Materials, Supplies & Services	3,581	100,250	75,750	(24,500)
Contracted Services	20,319	50,000	50,000	-
Interfunctional Adjustments	(16,874)	(1,111,307)	119,217	1,230,524
Total Expenses	1,753,107	2,094,755	837,392	(1,257,363)
Tax Support Required	1,383,007	1,810,985	778,483	(1,032,502)

Division – Engineering Services

Division Organizational Chart



Division Budget Summary

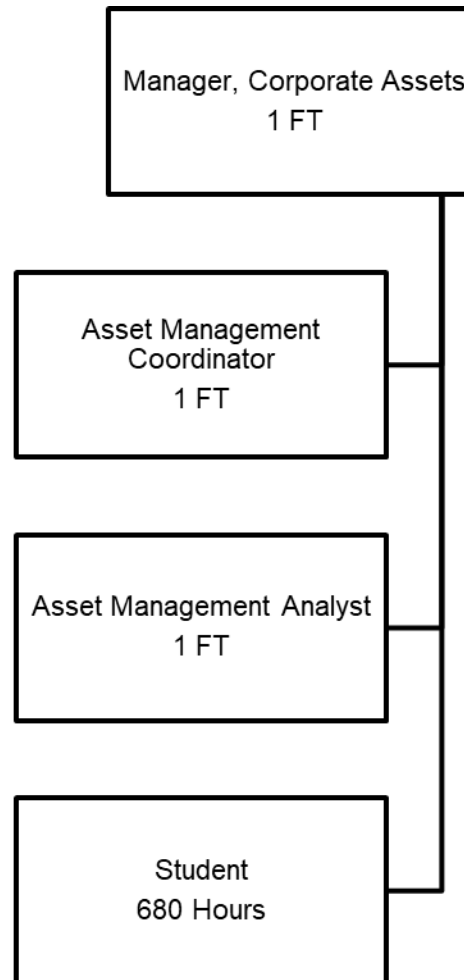
The Engineering Services budget was represented in prior years as a portion of the [Engineering and Administration Division Budget](#). As the department has been re-structured to reflect the 3-tier model, the budget account structure has been remodeled as well to more appropriately allocate costs.

The total [Engineering and Administration Division Budget](#) and this Engineering Services budget for 2023 should be combined when looking comparatively at prior years.

Engineering Services Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	-	-	(5,000)	(5,000)
User Charges, Licenses & Fines	-	-	(254,000)	(254,000)
Total Revenue	-	-	(259,000)	(259,000)
Expenses				
Salaries, Wages and Benefits	-	-	2,598,331	2,598,331
Materials, Supplies & Services	-	-	25,500	25,500
Interfunctional Adjustments	-	-	(1,262,940)	(1,262,940)
Total Expenses	-	-	1,360,891	1,360,891
Tax Support Required	-	-	1,101,891	1,101,891

Division - Corporate Assets

Division Organizational Chart



Division Budget Summary

Corporate Assets				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	317,437	335,637	362,959	27,322
Materials, Supplies & Services	6,825	17,600	17,600	-
Contracted Services	7,481	105,400	105,400	-
Interfunctional Adjustments	(121,033)	(179,870)	(185,504)	(5,634)
Total Expenses	210,709	278,767	300,455	21,688
Tax Support Required	210,709	278,767	300,455	21,688

Municipal Airport

Budget Summary

Municipal Airport				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(540,742)	(451,886)	(451,886)	-
Total Revenue	(540,742)	(451,886)	(451,886)	-
Expenses				
Materials, Supplies & Services	324,085	205,589	205,589	-
Contracted Services	176,468	183,040	183,040	-
Rents & Insurance Expenses	10,106	9,500	11,000	1,500
Debt, Lease & Financial	16,242	15,500	15,000	(500)
Interfunctional Adjustments	75,660	76,568	78,238	1,670
Total Expenses	602,560	490,197	492,867	2,670
Tax Support Required	61,818	38,311	40,981	2,670

10. Emergency Services

Department Overview

Emergency Services is comprised of the following departments:

- Fire Rescue Services
- Paramedic Services
- Kawartha Lakes Police
- Ontario Provincial Police

The detailed overview and budget priorities for each department can be found on the subsequent pages.

10.1 Fire Services

Department Overview

The Fire Service is responsible for providing a wide range of emergency and non-emergency services.

These services include (not limited to):

- Fire Prevention Activities
- Public Education Activities
- Smoke Alarm Program
- Inspections, Code and Standards Enforcement
- Fire Suppression
- Emergency Medical Response
- Response to Motor Vehicle Collisions
- Rescue

The Fire Service provides professional fire protection and life safety services to meet the needs of the community in an efficient and cost effective manner.

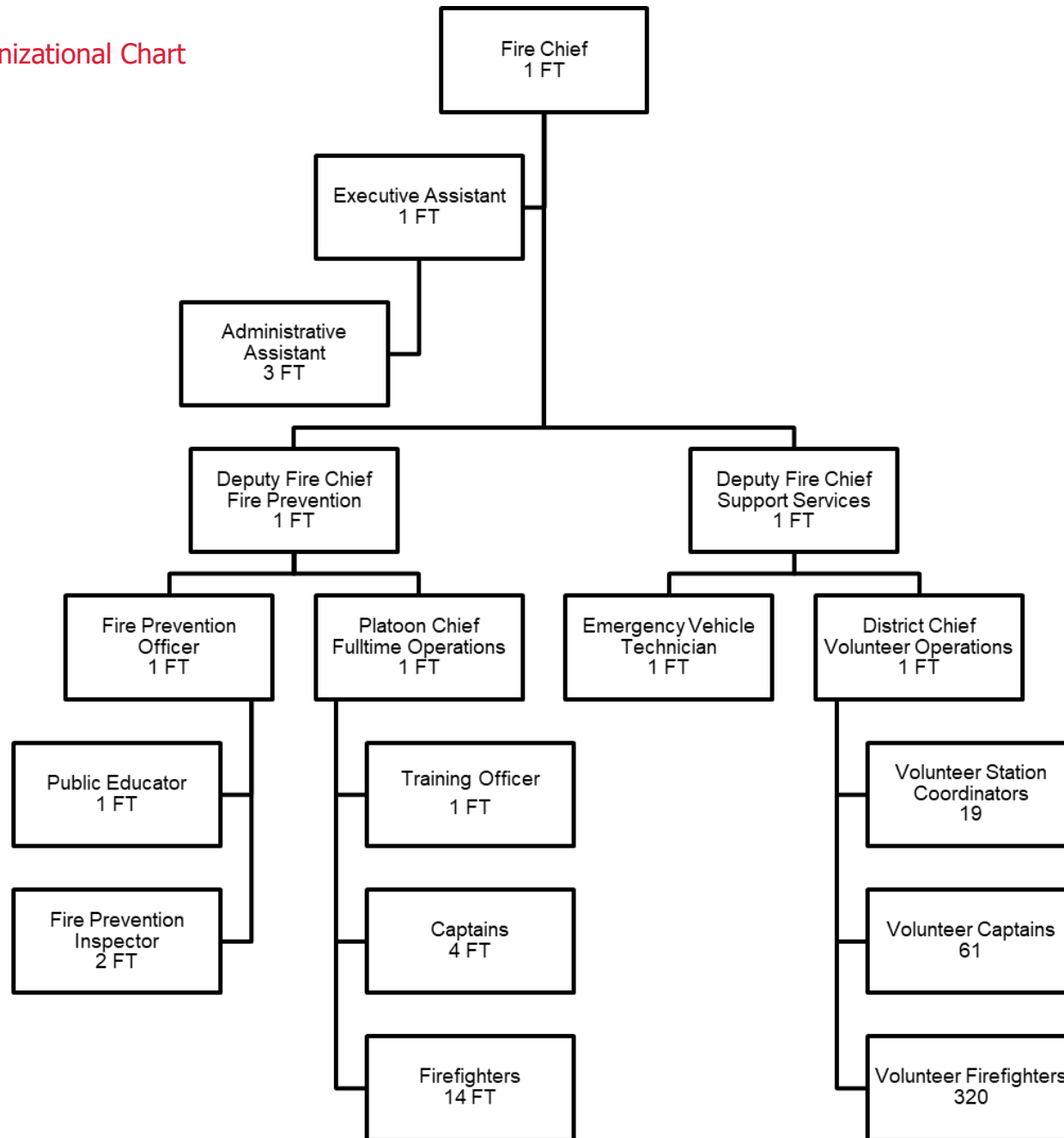
Budget to Priorities

- Meet the legislated requirements of the Fire Protection and Prevention Act through fire prevention programs, public education programs and code and standards enforcement.
- Maintain essential requirements of the Emergency Management and Civil Protection Act.
- Continuing certification of firefighters to National Fire Protection Association (NFPA) standards.
- Implement recommendations from the Master Fire Plan.
- Effective and efficient management of fleet and buildings - 51 fire trucks and 19 stations.
- Provide professional fire protection and life safety services to meet the needs of the community in an efficient and cost effective manner.

Personnel Breakdown

Type	2022	2023	Change
Full Time	31	33	2
Volunteer Positions	400	400	-
Student Hours	-	-	-

Department Organizational Chart



Department Budget Overview

- Addition of 2 full time firefighters
- Increase transfer to fleet reserve
- Adjustments to more accurately align budget with actual expenditures
- Wages and benefits increase re collective agreements
- Fuel costs
- Contracted snow plowing

Department Budget Summary

Fire Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(144,952)	(15,000)	(15,000)	-
Other Revenues	(15,581)	(15,000)	(12,500)	2,500
User Charges, Licenses & Fines	(97,944)	(86,800)	(96,800)	(10,000)
Total Revenue	(258,477)	(116,800)	(124,300)	(7,500)
Expenses				
Salaries, Wages and Benefits	5,477,984	5,888,461	6,085,417	196,956
Materials, Supplies & Services	535,072	716,902	700,542	(16,360)
Contracted Services	635,245	666,600	662,400	(4,200)
Rents & Insurance Expenses	47,224	48,084	49,084	1,000
Debt, Lease & Financial	(19,343)	1,500	1,500	-
Transfer to External Clients	61,762	75,000	75,000	-
Interfunctional Adjustments	1,553,619	1,571,918	1,989,627	417,709
Total Expenses	8,291,563	8,968,465	9,563,570	595,105
Tax Support Required	8,033,087	8,851,665	9,439,270	587,605

10.2 Paramedic Services

Department Overview

The Paramedic Service responds to 911 medical emergencies within the community, provides allied service requests for assistance (Police and Fire), critical and emergency patient transfers for Ross Memorial Hospital as required, and offers public education and client services as well as patient referrals to the Community Care Access Centre.

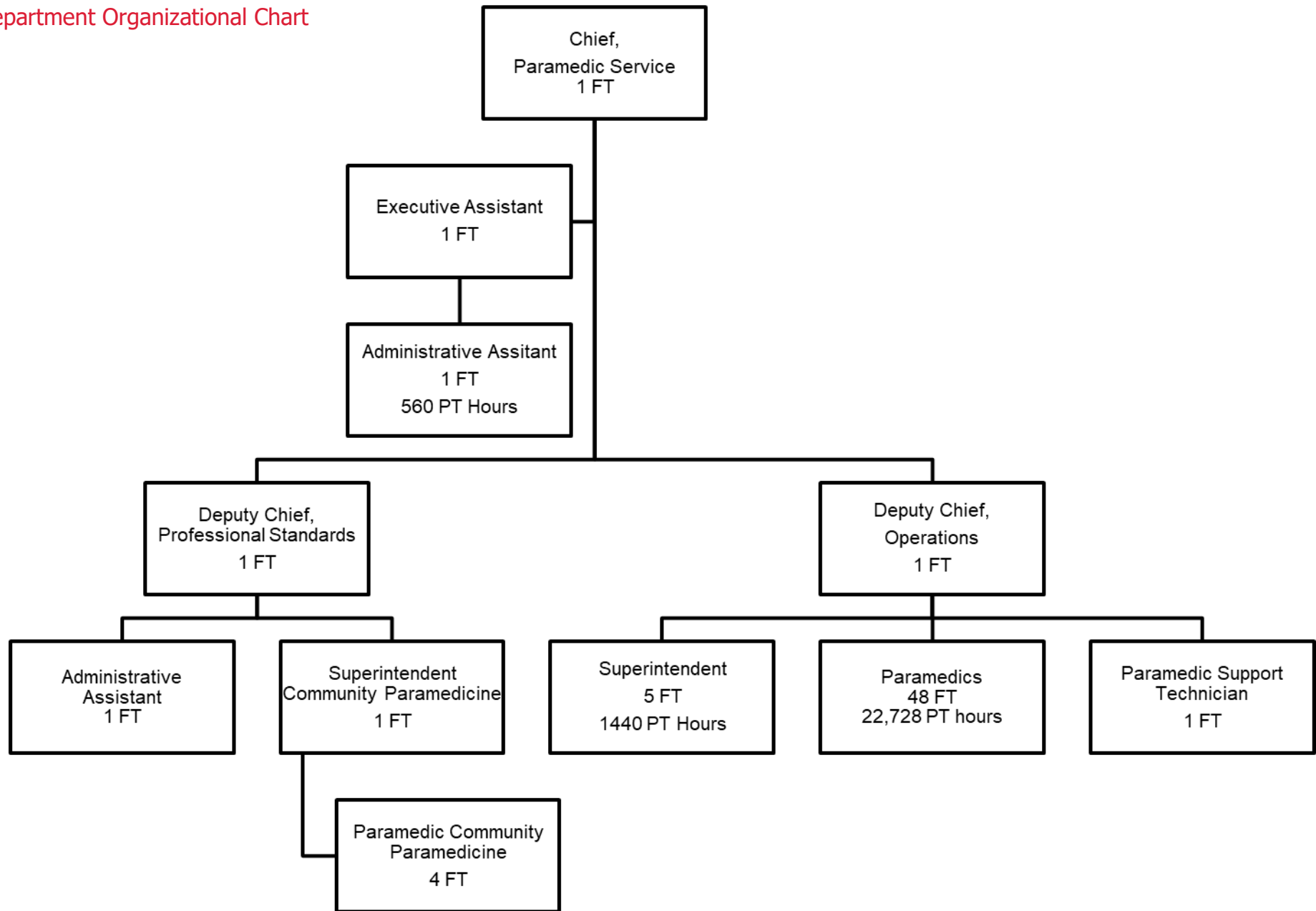
Budget to Priorities

- Core service of the department is to provide critical medical interventions and ambulance transportation to the sick, injured and most vulnerable in our municipality
- Execution of early phase priorities of 10-year facility and resource plan.
- Maintaining service levels to safely meet community needs and expectations. Service level adjustments are required to respond to unprecedented increases in system pressures. Call volume and extended transfer of care times (offload delay) have outpaced resource levels jeopardizing response capacity and increasing staff fatigue.

Personnel Breakdown

Type	2022	2023	Change
Full Time	65	65	-
Additional Hours	24,748	24,748	-
Student Hours	-	-	-

Department Organizational Chart



Department Budget Overview

- The Paramedic Service must remain flexible to respond to opportunities generated through anticipated changes in Provincial Ambulance Act legislation.
- System pressure such as call volume increases and extended hospital transfer of care times have rapidly outpaced resource levels rendering previous resource levels adequate to safely meet community needs and expectations.
- Post pandemic inflation and supply chain issues have significantly increased operating costs.
- Department continues to explore opportunities to identify efficiencies to reduce the financial demands on the service through innovation and intermunicipal partnership.

Department Budget Summary

Paramedic Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(5,920,034)	(5,374,232)	(5,902,314)	(528,082)
Other Revenues	(330)	(612)	-	612
User Charges, Licenses & Fines	(553,732)	(5,000)	-	5,000
Total Revenue	(6,474,097)	(5,379,844)	(5,902,314)	(522,470)
Expenses				
Salaries, Wages and Benefits	9,337,273	8,513,423	9,576,145	1,062,722
Materials, Supplies & Services	957,642	873,200	941,208	68,008
Contracted Services	776,643	561,000	522,000	(39,000)
Rents & Insurance Expenses	7,861	12,000	14,000	2,000
Transfer to External Clients	124,072	74,400	74,400	-

Paramedic Services

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Interfunctional Adjustments	722,701	875,052	676,875	(198,177)
Total Expenses	11,926,193	10,909,075	11,804,628	895,553
Tax Support Required	5,452,096	5,529,231	5,902,314	373,083

10.3 Police Services

Kawartha Lakes Police Services

Kawartha Lakes Police Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(605,201)	(636,682)	(872,090)	(235,408)
Other Revenues	(307,837)	(380,489)	(388,750)	(8,261)
User Charges, Licenses & Fines	(214,132)	(190,155)	(203,806)	(13,651)
Total Revenue	(1,127,170)	(1,207,326)	(1,464,646)	(257,320)
Expenses				
Salaries, Wages and Benefits	8,634,430	9,175,081	9,464,651	289,570
Materials, Supplies & Services	455,794	585,441	826,063	240,622
Contracted Services	361,088	453,300	463,688	10,388
Rents & Insurance Expenses	36,215	43,300	43,800	500
Interfunctional Adjustments	(122,138)	(114,605)	14,623	129,228
Total Expenses	9,365,388	10,142,517	10,812,825	670,308
Tax Support Required	8,238,218	8,935,191	9,348,179	412,988

Ontario Provincial Police

Ontario Provincial Police				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Contracted Services	37,339	53,000	53,000	-
Transfer to External Clients	8,292,405	8,168,519	7,975,543	(192,976)
Total Expenses	8,329,744	8,221,519	8,028,543	(192,976)
Tax Support Required	8,329,744	8,221,519	8,028,543	(192,976)



11. Human Services

Department Overview

The Human Services Department encompasses various provincially funded programs for the delivery of programs to meet the determinants of health of our population living in the City of Kawartha Lakes. This ranges from early learning and child development, to social assistance and life stabilization supports, along with community housing, affordable housing and the prevention of homelessness, and ensuring access to primary care health services and long-term care for those residents requiring this level of care.

- As set out in the Long-Term Care Home Act, 2007, legislation specifies that every upper or single-tier southern municipality is required to maintain at least one municipal home. Within the City of Kawartha Lakes, Victoria Manor is operated by the municipality and clinically managed by Sienna Senior Living.
- Provincially, there are 47 Consolidated Municipal Service Managers (CMSMs) established to integrate the delivery of human services (social and community) within municipal boundaries. The City of Kawartha Lakes is designated as the CMSM by the province and through a partnership agreement with the County of Haliburton, the Department is responsible for the administration and delivery of these programs to both municipalities.

Under the City's municipal leadership, we provide the following services:

Early Learning and Child Care – To promote and support access to high quality early learning and child care services in partnership with the community to develop a coordinated system to meet the needs of children by:

- Supporting families to find and access licensed child care and EarlyON Child and Family Centres.
- Providing assistance with the cost of care and supporting children with extra support services as needed.
- Offering funding, resources and professional development to providers for the delivery of high quality, accessible and inclusive Early Learning programs.
- Planning, analyzing and strategizing with our community partners to develop an integrated child care system that best meets the current and projected early learning and development needs of children and families living within our communities.

Housing Services – Responsible for the administration and funding of community housing, affordable housing and homelessness programs.

- Homelessness response includes the funding of emergency shelter solutions, homelessness prevention supports, supportive housing, administration of the homelessness priority By-Name List, homelessness enumeration and the coordinated homelessness response system.
- Community Housing involves the funding of various Community Housing Providers, management of the Community Housing waiting list and program delivery of various rent subsidy programs.
- Affordable housing development involves the coordination and delivery of various incentives and funding to support new affordable housing development.
- Funder of other programs to support first-time homebuyers, and home repairs for low income households.

Social Assistance – Providing stability supports, financial assistance and social supports by offering a range of programs including:

- Offering stability support services that support individuals in coping with personal, systemic and/or environmental barriers that may precede or preclude their desired level of self-sufficiency or social inclusion, including employment or participation in employment-focused activities.
- Administering access to financial benefits and emergency assistance available through the Ontario Works Program.
- Navigating systems and connecting people to employment, health, housing, child care and other social services available in our communities.

Victoria Manor Long-Term Care Home – Responsible for the operation of Victoria Manor, a 166-bed municipal Long-Term Care Home, including a mix of private, semi-private and basic rooms. Victoria Manor provides 24/7 nursing care and supervision, primary medical care, help with daily activities and interests all within in a safe, caring and quality home environment. The City currently contracts with Sienna Senior Living for the management of the Home.

In addition, the Human Services Department co-ordinates and monitors the City's Health Services funding contributions to the Kawartha Lakes Health Care Initiative (KLHCI) for its Family Physician Recruitment and Retention Program, the Victorian Order of Nurses Nurse Practitioner program and the municipal contribution provided to the Haliburton Kawartha Pine Ridge District Health Unit.

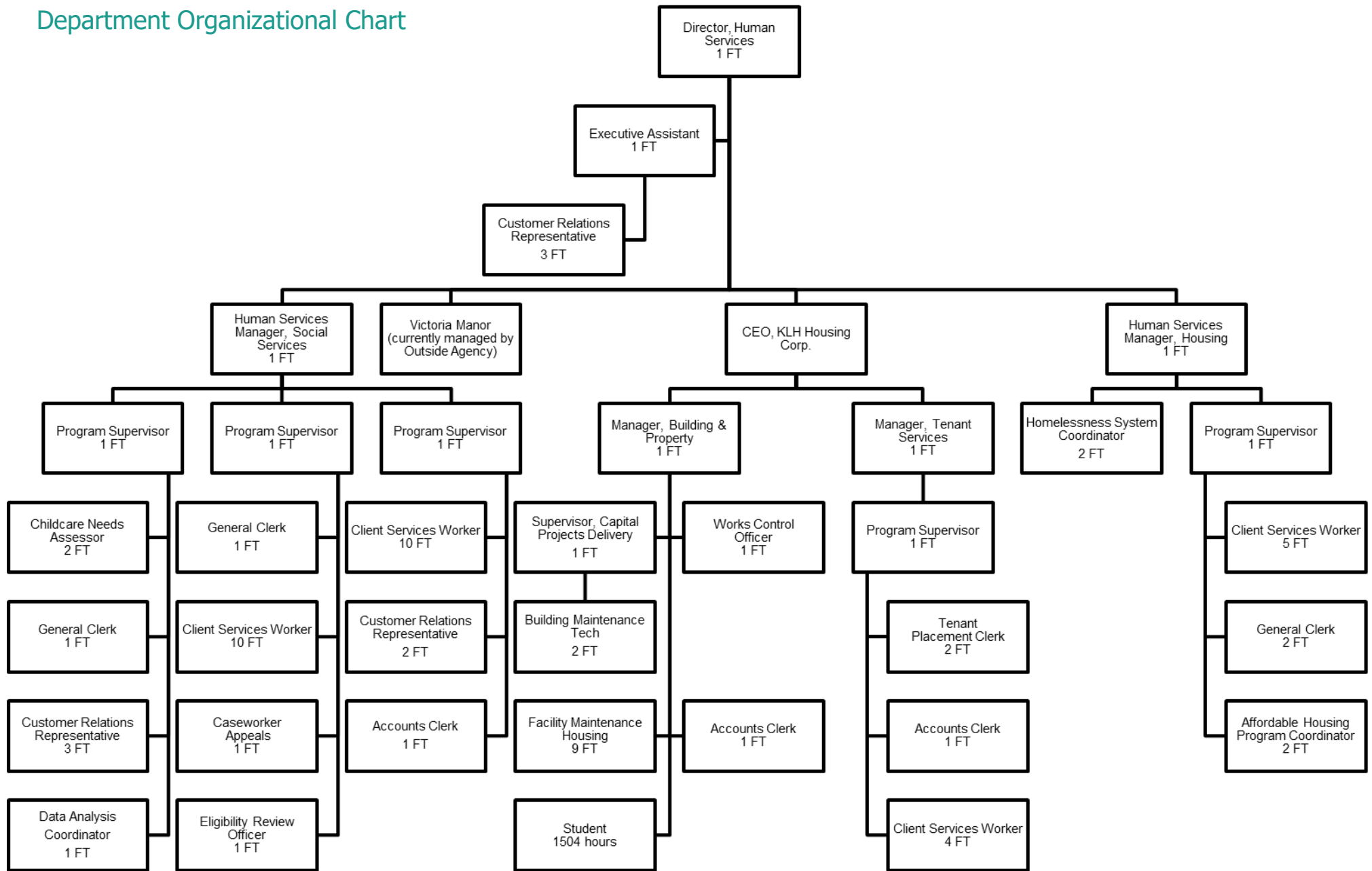
Budget to Priorities

- To continue to foster effective and collaborative partnerships with community partners with a means to develop collective approaches to support our most vulnerable population living in our communities who have significant and complex needs (e.g. income supports, housing, food, transportation, access to health and mental health services, child care, long-term care, etc.).
- To implement the provincial modernization initiatives for social assistance in alignment with the integrated Human Services Delivery Vision from the Ministry of Children, Community and Social Services' (MCCSS).
- To implement the Canada-wide Early Learning and Child Care Plan (CWELCC), a federal-provincial-municipal program.
- To plan and co-ordinate affordable housing projects and to pursue the continuation of Affordable Housing Targets based on known funding sources and existing strategic plans in alignment with the Ministry of Municipal Affairs and Housing (MMAH).
- To explore the most impactful way to address homelessness, while considering what is in the best interests of those experiencing homelessness, both from a safety and exiting homelessness perspective as defined through obligations through the Homelessness Prevention Program with MMAH.
- To continue to recruit and retain skilled team members to meet the Ministry of Health and Long-Term Care's (MOHLTC) provincial target for achieving four hours of direct care per resident per day at Victoria Manor (2022 – 2025).

Personnel Breakdown

Type	2022	2023	Change
Full Time	78	82	4
Additional Hours	-	-	-
Student Hours	1504	1504	-

Department Organizational Chart



Department Budget Summary

Budget Overview

Children's Services

- The Ministry of Education continues to provide one-time provincial funding to offset administrative municipal cost share requirements and allocations implemented in 2020.
- CWELCC implementation requires significant administration and coordination to manage the allocation of funding to our licensed child care providers and has resulted in significant pressures for staff.
- CWELCC guidelines and allocations are insufficient to meet the needs of Early Learning Service Providers and are resulting in service reductions, retention and recruitment issues for qualified RECE's.

Social Assistance

- Social assistance modernization has been on hold for several years and expected benefits from implemented initiatives to date have not met expected goals and administrative burden reductions.
- Staff capacity and numbers is insufficient to meet stability support goals and expectations based on the number of people we serve and the services we are mandated to provide.

Housing Services

- With the ending of Social Service Relief funding (SSRF) delivered through the Province, our community is facing significant short-falls in funding resources to respond to the needs of the most vulnerable, including those experiencing homelessness.
- Limited, reducing, competitive and unknown funding contributions from the Provincial and Federal governments continue to restrict our ability to strategically plan and support our affordable housing needs.
- Changing and newly imposed provincial legislation continually challenges staff to understand the impact to current and future service targets, policies and plans as adopted by Council.

Victoria Manor

With the goal to reach the MOHLTC 2025 provincial average target of four (4) hours of direct care per resident per day, strategic partnerships, alliances and innovative recruitment efforts to find and keep skilled team members will be critical. Further information will be provided through the budget review process.

Budget Detail

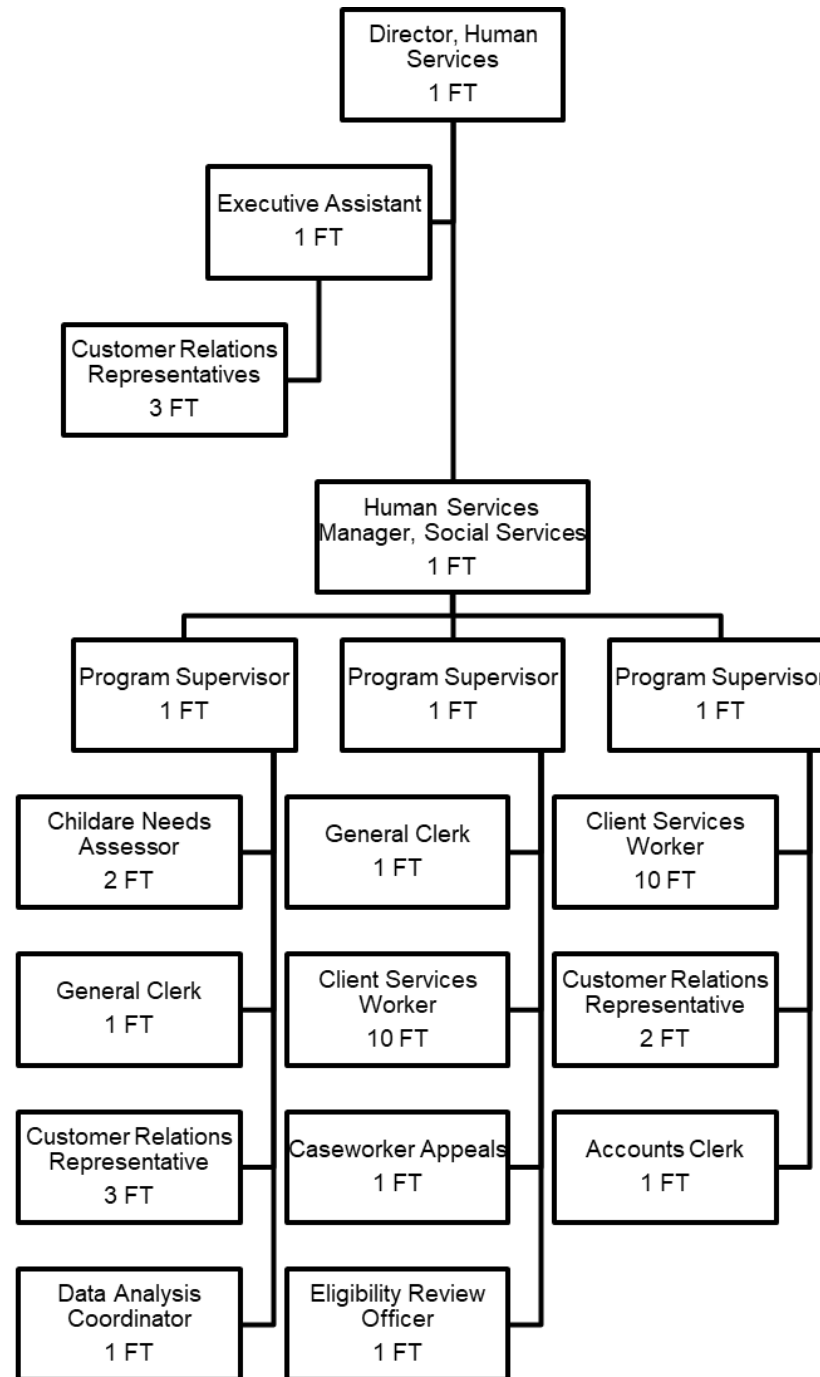
Human Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Federal Grants	(735,544)	(563,014)	(516,667)	46,347
Provincial Grants	(40,870,936)	(41,132,805)	(45,238,089)	(4,105,284)
Recovery-Other Municipalities	(1,326,476)	(1,522,402)	(1,705,091)	(182,689)
Other Revenues				-
Restricted Amounts Earned	(248,426)	(345,202)	(206,628)	138,574
Donations & Other Revenue	(40,131)	(73,011)	(176,861)	(103,850)
User Charges, Licenses & Fines				-
Facilities Rental & Leases	(226,191)	(272,738)	(251,135)	21,603
Manor Residents Revenue	(3,386,321)	(3,840,622)	(3,954,925)	(114,303)
Other Recoveries	(73,597)	(10,000)	(5,000)	5,000
Total Revenue	(46,907,622)	(47,759,794)	(52,054,396)	(4,294,602)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	14,136,495	14,921,641	16,093,902	1,172,261
Employer Paid Benefits	3,537,022	3,963,035	4,535,782	572,747
Materials, Supplies & Services				
Staff/Board Training & Expense	87,409	82,187	87,552	5,365
Telephone & Office Services	32,925	40,520	43,689	3,169
Postage, Printing, Office Supplies	92,915	125,919	129,343	3,424
Operating Materials & Supplies	1,006,665	929,763	981,007	51,244
Advertising	1,135	4,800	9,243	4,443
Utilities & Fuels	442,398	603,587	450,217	(153,370)

Human Services

Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Protection Materials	153,088	279,222	268,549	(10,673)
Capital Out of Operations	104,933	70,321	89,740	19,419
Contracted Services				
Professional Fees	1,059,724	974,032	1,424,158	450,126
Technology Contracted Services	56,885	87,443	89,790	2,347
General Contracted Services	61,715	63,864	83,150	19,286
Equipment Maintenance	134,773	107,695	128,770	21,075
Environmental Contract Services	30,001	20,497	28,905	8,408
Protection Contracted Services	525	-	-	-
Building Maintenance	366,253	278,689	322,212	43,523
Grounds Maintenance Contracted Services	99,415	100,527	107,646	7,119
Rents & Insurance Expenses				
Land And Building Rental	251,372	254,539	277,333	22,794
Equipment Rental	108,388	70,824	63,587	(7,237)
Debt, Lease & Financial				
Financial Charges	(5,633)	1,739	14,885	13,146
Transfer to External Clients				
Transfer to Health Unit	2,249,532	2,362,013	2,328,529	(33,484)
Transfer to Housing Non-Profit Agencies	1,483,276	1,457,606	1,776,742	319,136
Transfer to/on behalf of OW Clients	18,337,455	20,729,320	20,850,220	120,900
Transfer to Landlords	955,426	1,015,943	798,615	(217,328)
Transfer to Child Care Agencies	9,135,837	8,940,890	11,677,984	2,737,094
Interfunctional Adjustments				
Own Fund Transfers	3,309,170	2,888,934	3,365,574	476,640
Interdepartmental Charges	(775,994)	(870,956)	(872,392)	(1,436)
Municipal Taxes	26,524	40,000	30,000	(10,000)

Human Services				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Transfers to Reserves	173,072	50,000	4,674	(45,326)
Total Expenses	56,652,702	59,594,594	65,189,406	5,594,812
Tax Support Required	9,745,080	11,834,800	13,135,010	1,300,210

Division - Ontario Works
Division Organizational Chart



Division Budget Summary

Ontario Works Delivery				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(2,718,490)	(3,216,820)	(3,218,922)	(2,102)
User Charges, Licenses & Fines	(227,417)	(272,738)	(251,135)	21,603
Total Revenue	(2,945,907)	(3,489,558)	(3,470,057)	19,501
Expenses				
Salaries, Wages and Benefits	3,327,671	3,627,093	3,829,616	202,523
Materials, Supplies & Services	191,123	214,100	224,850	10,750
Contracted Services	137,114	122,564	185,550	62,986
Rents & Insurance Expenses	262,980	272,539	256,039	(16,500)
Debt, Lease & Financial	4,857	7,200	7,200	-
Transfer to External Clients	164,266	878,000	978,000	100,000
Interfunctional Adjustments	519,837	460,890	486,904	26,014
Total Expenses	4,607,847	5,582,386	5,968,159	385,773
Tax Support Required	1,661,940	2,092,828	2,498,102	405,274

Ontario Works Programs

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(11,498,679)	(16,746,440)	(17,033,622)	(287,182)
User Charges, Licenses & Fines	-	(10,000)	(5,000)	5,000
Total Revenue	(11,498,679)	(16,756,440)	(17,038,622)	(282,182)
Expenses				
Transfer to External Clients	11,529,522	16,841,110	17,123,292	282,182
Total Expenses	11,529,522	16,841,110	17,123,292	282,182
Tax Support Required	30,842	84,670	84,670	-

Childcare Programs

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(8,901,551)	(8,747,749)	(11,637,763)	(2,890,014)
Total Revenue	(8,901,551)	(8,747,749)	(11,637,763)	(2,890,014)
Expenses				
Salaries, Wages and Benefits	501,548	511,884	520,906	9,022
Materials, Supplies & Services	1,221	8,433	23,533	15,100
Contracted Services	-	14,566	14,566	-
Rents & Insurance Expenses	11,204	-	22,794	22,794
Transfer to External Clients	8,827,450	8,644,342	11,371,436	2,727,094
Interfunctional Adjustments	42,974	20,101	136,105	116,004
Total Expenses	9,384,398	9,199,326	12,089,340	2,890,014
Tax Support Required	482,847	451,577	451,577	-

Contributions to Organizations Healthcare

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Other Revenues	(48,500)	(112,477)	-	112,477
Total Revenue	(48,500)	(112,477)	-	112,477
Expenses				
Transfer to External Clients	2,364,175	2,464,817	2,441,333	(23,484)
Interfunctional Adjustments	50,000	50,000	-	(50,000)
Total Expenses	2,414,175	2,514,817	2,441,333	(73,484)
Tax Support Required	2,365,675	2,402,340	2,441,333	38,993

Nurse Practitioner

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Contracted Services	106,698	108,843	108,843	-
Total Expenses	106,698	108,843	108,843	-
Tax Support Required	106,698	108,843	108,843	-

Victoria Manor

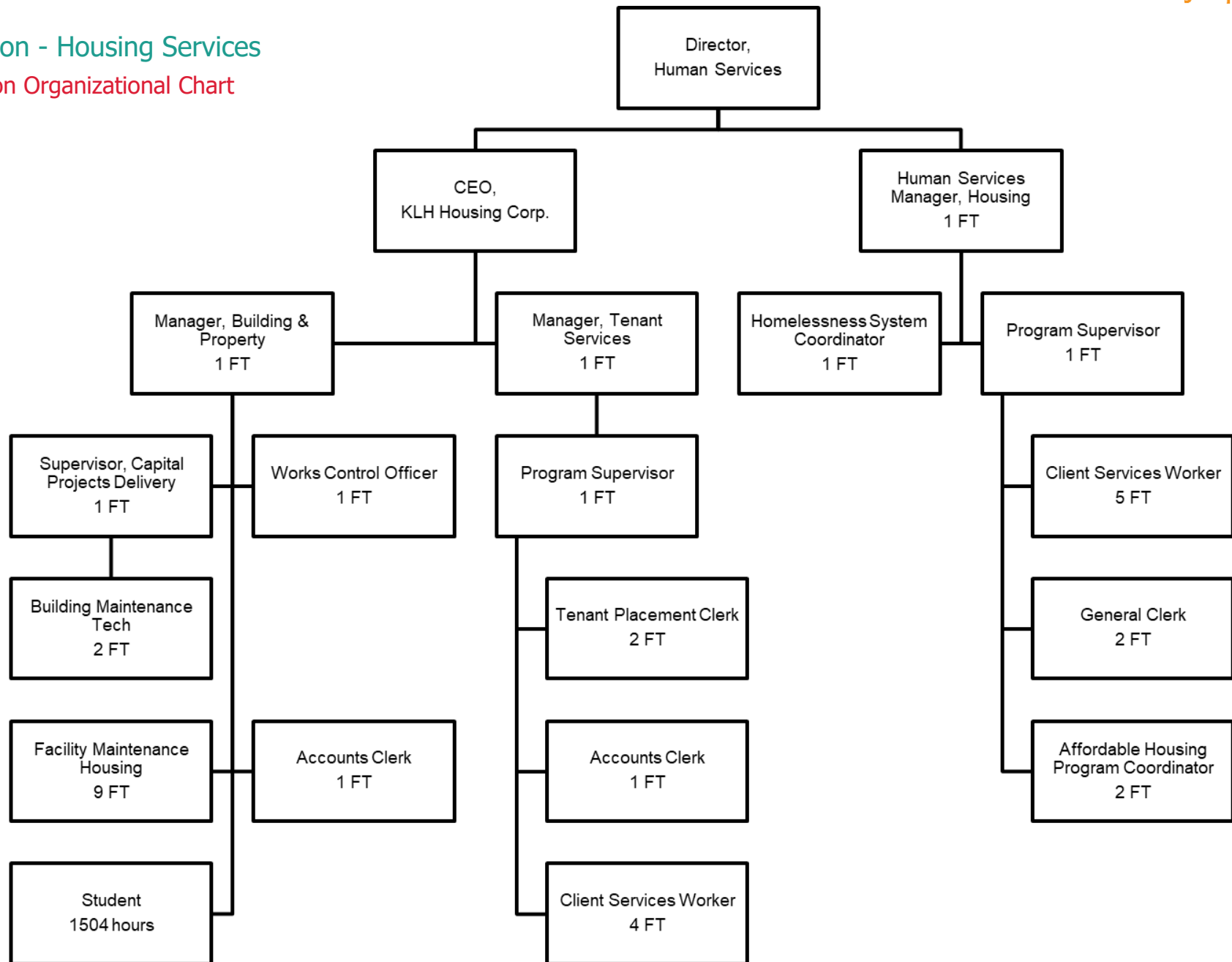
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(10,830,007)	(9,639,707)	(10,703,864)	(1,064,157)
Other Revenues	(40,131)	(73,011)	(176,861)	(103,850)
User Charges, Licenses & Fines	(3,386,321)	(3,840,622)	(3,954,925)	(114,303)
Total Revenue	(14,256,459)	(13,553,340)	(14,835,650)	(1,282,310)
Expenses				
Salaries, Wages and Benefits	11,662,057	12,380,398	13,440,580	1,060,182
Materials, Supplies & Services	1,705,750	1,901,336	1,799,307	(102,029)
Contracted Services	1,493,726	1,383,774	1,842,262	458,488
Rents & Insurance Expenses	85,576	52,824	62,087	9,263
Debt, Lease & Financial	(10,490)	(5,461)	7,685	13,146
Interfunctional Adjustments	123,072	-	-	-
Total Expenses	15,059,692	15,712,871	17,151,921	1,439,050
Tax Support Required	803,233	2,159,531	2,316,271	156,740

Community Social Investment Fund

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(48,436)	(48,436)	(48,436)	-
Total Revenue	(48,436)	(48,436)	(48,436)	-
Expenses				
Transfer to External Clients	193,744	193,744	193,744	-
Total Expenses	193,744	193,744	193,744	-
Tax Support Required	145,308	145,308	145,308	-

Division - Housing Services

Division Organizational Chart



Division Budget Summary

Housing Services				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(2,924,563)	(2,849,647)	(2,566,416)	283,231
Other Revenues	(199,926)	(232,725)	(206,628)	26,097
User Charges, Licenses & Fines	(3,444)	-	-	-
Total Revenue	(3,127,933)	(3,082,372)	(2,773,044)	309,328
Expenses				
Salaries, Wages and Benefits	2,119,417	2,280,780	2,487,959	207,179
Materials, Supplies & Services	15,115	12,450	9,450	(3,000)
Contracted Services	31,349	3,000	33,410	30,410
Rents & Insurance Expenses	-	-	-	-
Debt, Lease & Financial	-	-	-	-
Transfer to External Clients	3,457,862	3,543,010	3,432,285	(110,725)
Interfunctional Adjustments	1,652,726	1,156,350	1,353,386	197,036
Total Expenses	7,276,469	6,995,590	7,316,490	320,900
Tax Support Required	4,148,536	3,913,218	4,543,446	630,228

Homelessness Programs

Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(6,011,230)	(1,969,422)	(2,250,824)	(281,402)
User Charges, Licenses & Fines	(68,927)	-	-	-
Total Revenue	(6,080,157)	(1,969,422)	(2,250,824)	(281,402)
Expenses				
Salaries, Wages and Benefits	62,824	84,521	350,623	266,102
Materials, Supplies & Services	8,258	-	2,200	2,200
Contracted Services	40,403	-	-	-
Transfer to External Clients	5,624,508	1,940,749	1,892,000	(48,749)
Interfunctional Adjustments	344,163	420,637	551,461	130,824
Total Expenses	6,080,157	2,445,907	2,796,284	350,377
Tax Support Required	-	476,485	545,460	68,975

12. Public Works

Department Overview

The Department is responsible to lead, manage and implement Public Works operational functions within the City. Public Works has a strong focus on public safety, legislative compliance, fiscal accountability, continuous improvement and strategic implementation with respect to Roads Operations, Water Operations, Wastewater Operations, Solid Waste Operations, Transit Operations and Non-Emergency Fleet Services. The Public Works Department is comprised of the following divisions and is supported by a cross functional administrative team:

- **Roads Operations:** Responsible for day to day maintenance of roads, bridges, sidewalks, winter control operations, storm water infrastructure, street lights, traffic markings and traffic signals.
- **Water and Wastewater Operations:** Responsible for the safe and effective operation of twenty-one (21) water treatment facilities, six (6) wastewater treatment facilities, all municipally owned distribution and collection infrastructure and associated regulatory compliance requirements.
- **Solid Waste and Landfill Services:** Responsible for oversight of all landfill operations for five (5) active and eleven (11) closed landfill sites, waste / recycling collection programs, waste diversion programs, hazardous waste and operational regulatory compliance.
- **Fleet Services:** Responsible for maintenance and repair of vehicles and equipment, fuel procurement and management, procurement and replacement of non-emergency fleet inventory.
- **Transit Services:** Responsible for providing safe, reliable, effective Transit services including conventional and limited mobility (LIMO).

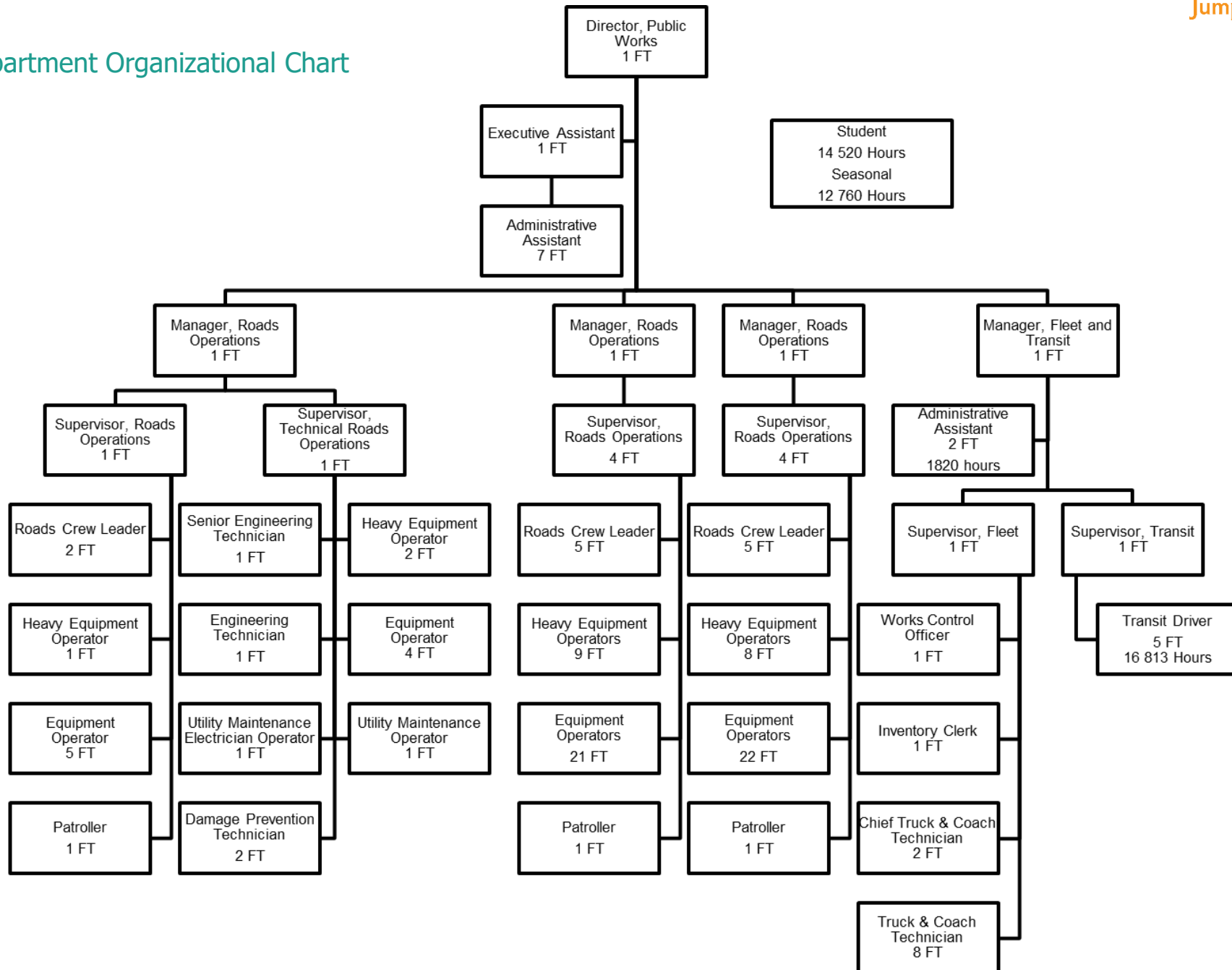
Budget to Priorities

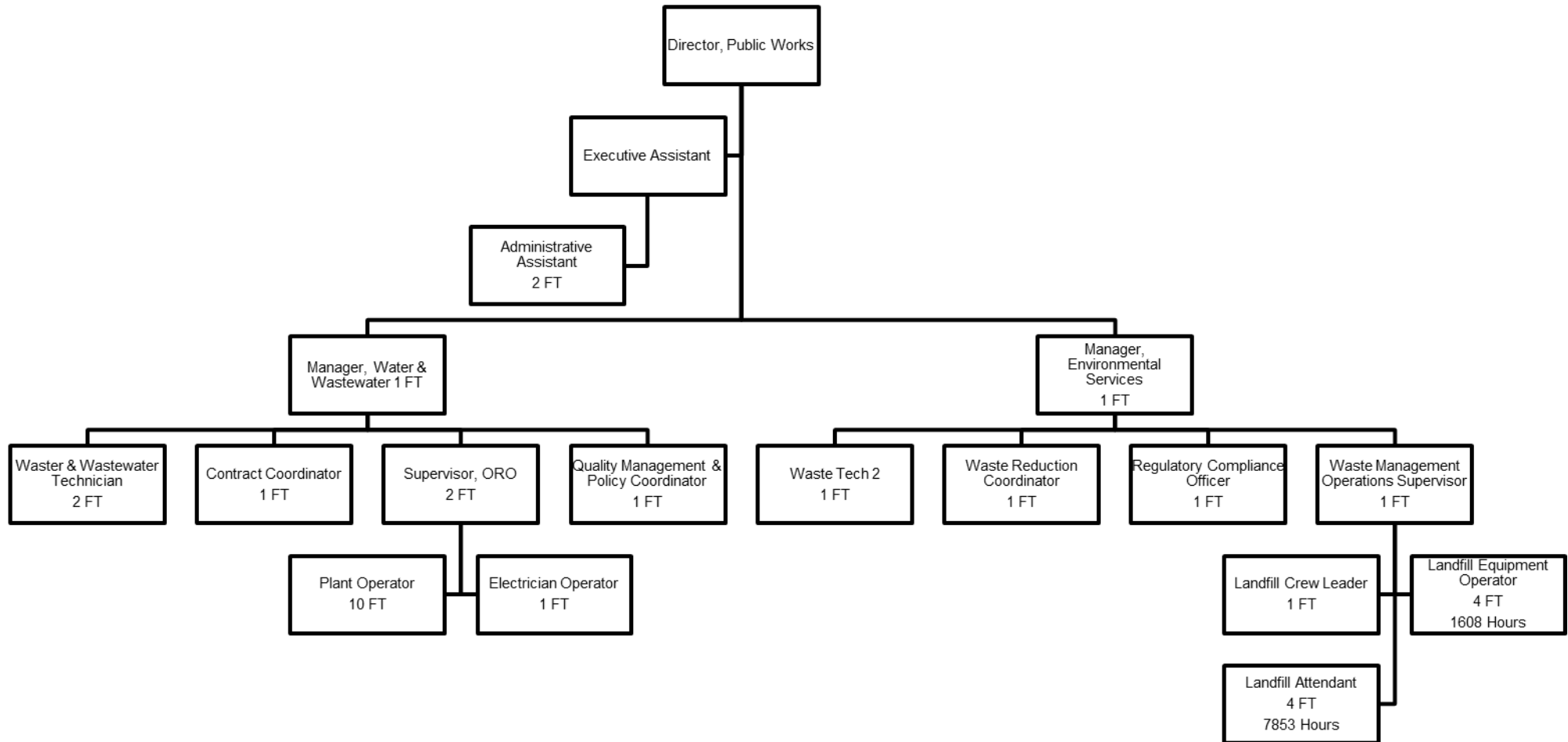
- Ensure operational activity aligns and supports delivery of the City's strategic plan.
- Ensure the health and safety of staff and the public in delivery of efficient services.
- Continually strive to improve and implement effective operational programs.
- Deliver operational activity in accordance with Council direction (Level of Service Policies).
- Expansion and enhancement of Transit operations.
- Reviewing fleet needs in accordance with Council Policy and accompanying Management Directive.
- Addressing all legislated requirements pertaining to operation of water and wastewater facilities while ensuring fiscal accountability.
- Providing effective waste services with focus on public education and diversion, while adapting to producer responsibility obligations.

Personnel Breakdown

Type	2022	2023	Change
Full Time	146	153	7
Additional Hours	40,878	40,878	-
Student Hours	14,520	14,520	-

Department Organizational Chart





Department Budget Summary

Budget Overview

- All divisions are experiencing traditional budget pressures of staff wages and where applicable, significant pressure on fleet cost increases (fuel/capital costs). Many activities have additional fuel surcharge costs applied to contracted services.
- Roads operating budget pressures are coming from several areas including contracted services (eg, roadside protection, patching materials and winter maintenance (material and contract)) and staffing modifications.
- The Water and Wastewater operational budget has experienced a modest increase primarily as a result of increases to chemical costs and CPI increases to contracted services.
- The Solid Waste operational budget pressures come from sampling and monitoring costs, Council directed increases to landfill diversion, the collection contract and site over costs. These are being offset by an increase in recycling commodity pricing and grants to reflect a modest increase.
- The Fleet operating budget is seeing pressure for contractual grounds maintenance, material (parts) costs and pooled vehicle costs.
- The Transit operating budget is experiencing pressure due to the addition of the 4th route (increase in labour and equipment costs).

Budget Detail

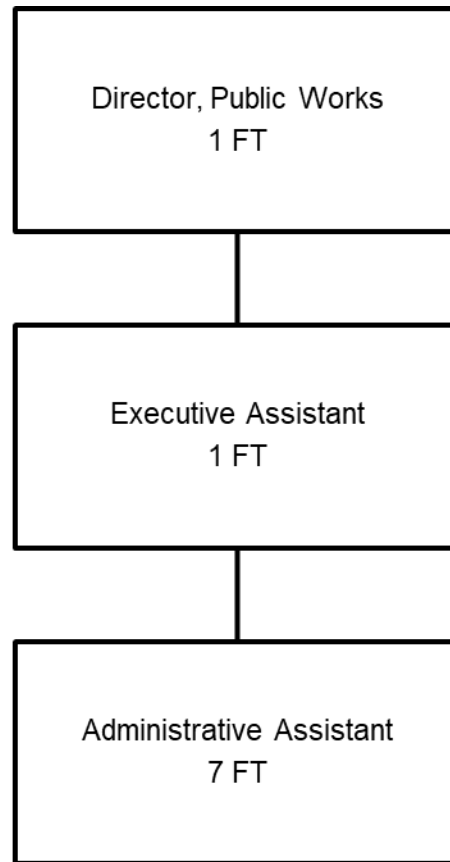
Public Works				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants				
Provincial Grants	(2,208,203)	(2,009,128)	(2,179,028)	(169,900)
Recovery-Other Municipalities	(135,455)	(210,000)	(210,000)	-
Other Revenues				
Restricted Amounts Earned	(257,712)	(1,029,021)	(860,000)	169,021
Donations & Other Revenue	(1,064,610)	(366,000)	(1,000,000)	(634,000)
User Charges, Licenses & Fines				

Public Works				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Admission/Tickets/Fares	(107,558)	(106,250)	(138,450)	(32,200)
Facilities Rental & Leases	(10,000)	(13,000)	(10,000)	3,000
Waste Management User Fees	(3,440,380)	(2,873,500)	(2,883,400)	(9,900)
Permits	(53,361)	(37,000)	(52,000)	(15,000)
Sales	(98,634)	(194,000)	(201,500)	(7,500)
Advertising Sales	(3,245)	(2,600)	(2,600)	-
Other Recoveries	(307,495)	(278,058)	(256,768)	21,290
Total Revenue	(7,686,652)	(7,118,557)	(7,793,746)	(675,189)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	9,558,697	10,375,321	11,265,743	890,422
Employer Paid Benefits	2,724,707	2,964,679	3,330,454	365,775
Materials, Supplies & Services				
Staff/Board Training & Expense	95,816	149,000	148,200	(800)
Telephone & Office Services	174,145	193,100	196,600	3,500
Postage, Printing, Office Supplies	64,700	60,925	69,425	8,500
Operating Materials & Supplies	236,637	267,300	312,250	44,950
Advertising	20,737	27,500	35,000	7,500
Utilities & Fuels	814,313	966,950	908,450	(58,500)
Vehicle & Equipment Fuel	1,425,914	1,527,500	2,850,000	1,322,500
Material & Equipment Charges	4,579,067	4,725,933	4,806,350	(80,417)
Capital Out of Operations	6,436	11,000	11,000	-
Contracted Services				
Professional Fees	85,998	94,650	102,800	8,150
Technology Contracted Services	2,616	4,000	4,000	-
General Contracted Services	8,054,781	11,020,777	9,986,517	(1,034,260)

Public Works				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Equipment Maintenance	18,052	15,000	15,000	-
PW Contracted Services	1,273,258	1,626,150	1,703,380	77,230
Environmental Contract Services	5,764,425	5,693,700	6,176,257	482,557
Building Maintenance	51,527	49,250	55,050	5,800
Grounds Maintenance Contracted Services	2,686	13,500	88,500	75,000
Debt, Lease & Financial				
Financial Charges	40,954	26,500	30,000	3,500
Interfunctional Adjustments				
Interdepartmental Charges	(1,263,538)	(1,345,616)	(1,740,653)	(395,037)
Municipal Taxes	40,442	45,000	46,500	1,500
Transfers to Reserves	5,882,919	3,748,112	4,946,123	1,198,011
Transfer to Obligatory Fund	641,474	684,028	684,028	-
Total Expenses	40,296,764	42,944,259	46,030,974	3,086,715
Tax Support Required	32,610,111	35,825,702	38,237,228	2,411,526

Division - Public Works, Administration

Division Organizational Chart

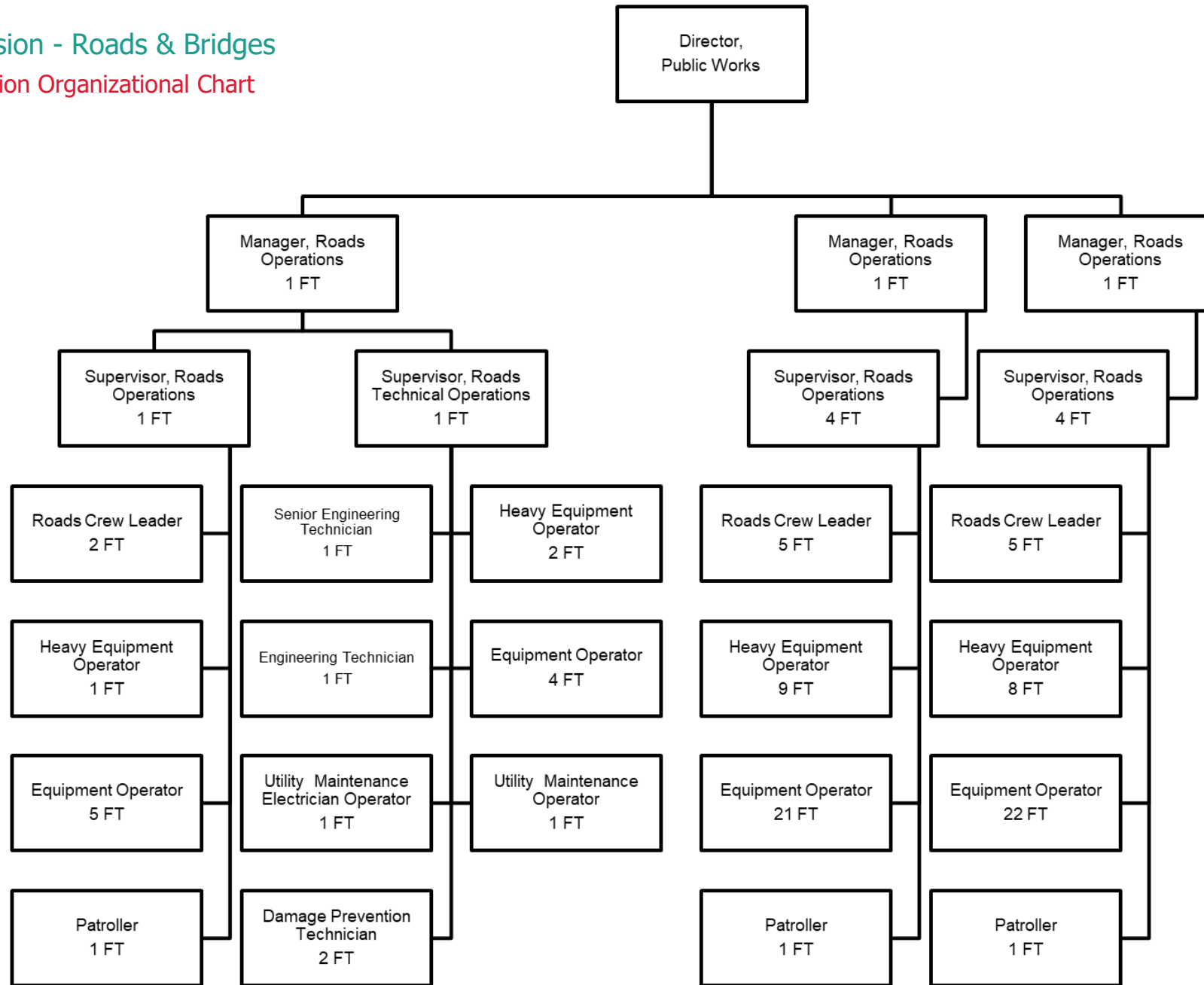


Division Budget Summary

Public Works Administration				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Expenses				
Salaries, Wages and Benefits	292,473	298,997	306,116	7,119
Materials, Supplies & Services	10,155	24,675	24,675	-
Total Expenses	302,628	323,672	330,791	7,119
Tax Support Required	302,628	323,672	330,791	7,119

Division - Roads & Bridges

Division Organizational Chart

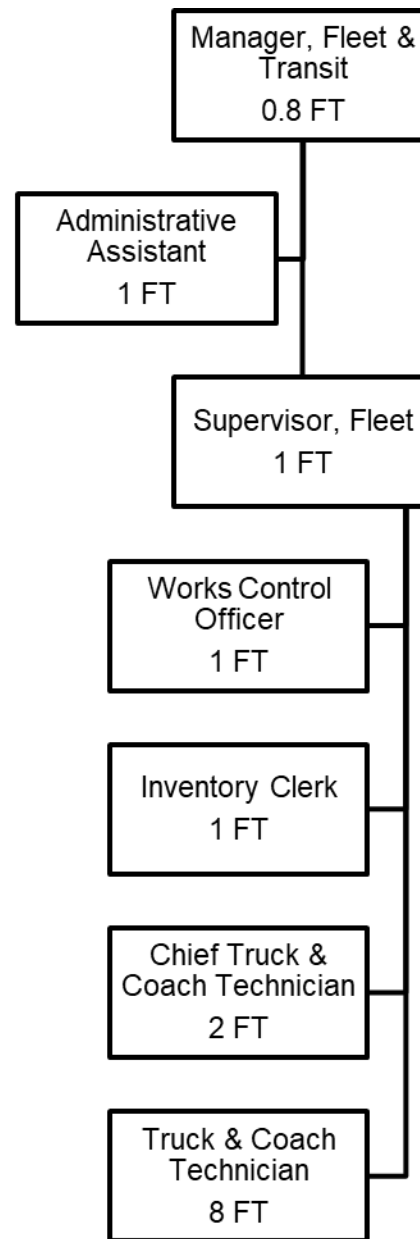


Division Budget Summary

Roads & Bridges				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(135,455)	(210,000)	(210,000)	-
Other Revenues	(12,536)	(160,000)	(160,000)	-
User Charges, Licenses & Fines	(156,017)	(195,400)	(191,000)	4,400
Total Revenue	(304,008)	(565,400)	(561,000)	4,400
Expenses				
Salaries, Wages and Benefits	8,564,461	9,106,384	10,184,457	1,078,073
Materials, Supplies & Services	4,452,581	4,657,333	4,713,300	55,967
Contracted Services	5,971,640	8,472,927	7,480,777	(992,150)
Debt, Lease & Financial	12,347	-	-	-
Interfunctional Adjustments	8,398,877	6,494,039	8,280,382	1,786,343
Total Expenses	27,399,906	28,730,683	30,658,916	1,928,233
Tax Support Required	27,095,898	28,165,283	30,097,916	1,932,633

Division - Fleet

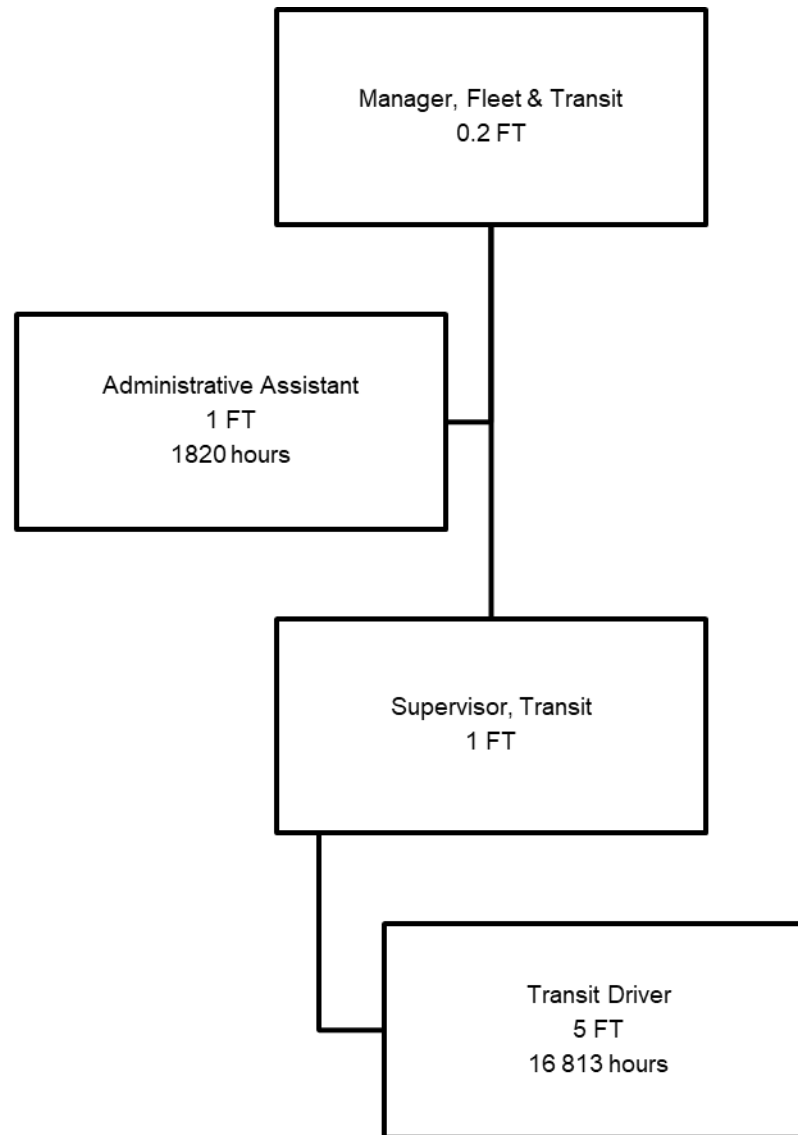
Division Organizational Chart



Division Budget Summary

Fleet				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
User Charges, Licenses & Fines	(82,861)	(70,000)	(70,000)	-
Total Revenue	(82,861)	(70,000)	(70,000)	-
Expenses				
Salaries, Wages and Benefits	1,144,587	1,268,187	1,305,605	37,418
Materials, Supplies & Services	2,671,606	2,917,700	4,261,400	1,343,700
Contracted Services	1,706,278	2,036,000	2,106,500	70,500
Interfunctional Adjustments	(4,903,743)	(5,288,227)	(6,578,434)	(1,290,207)
Total Expenses	618,728	933,660	1,095,071	161,411
Tax Support Required	535,867	863,660	1,025,071	161,411

Division - Fleet - Transit
Division Organizational Chart

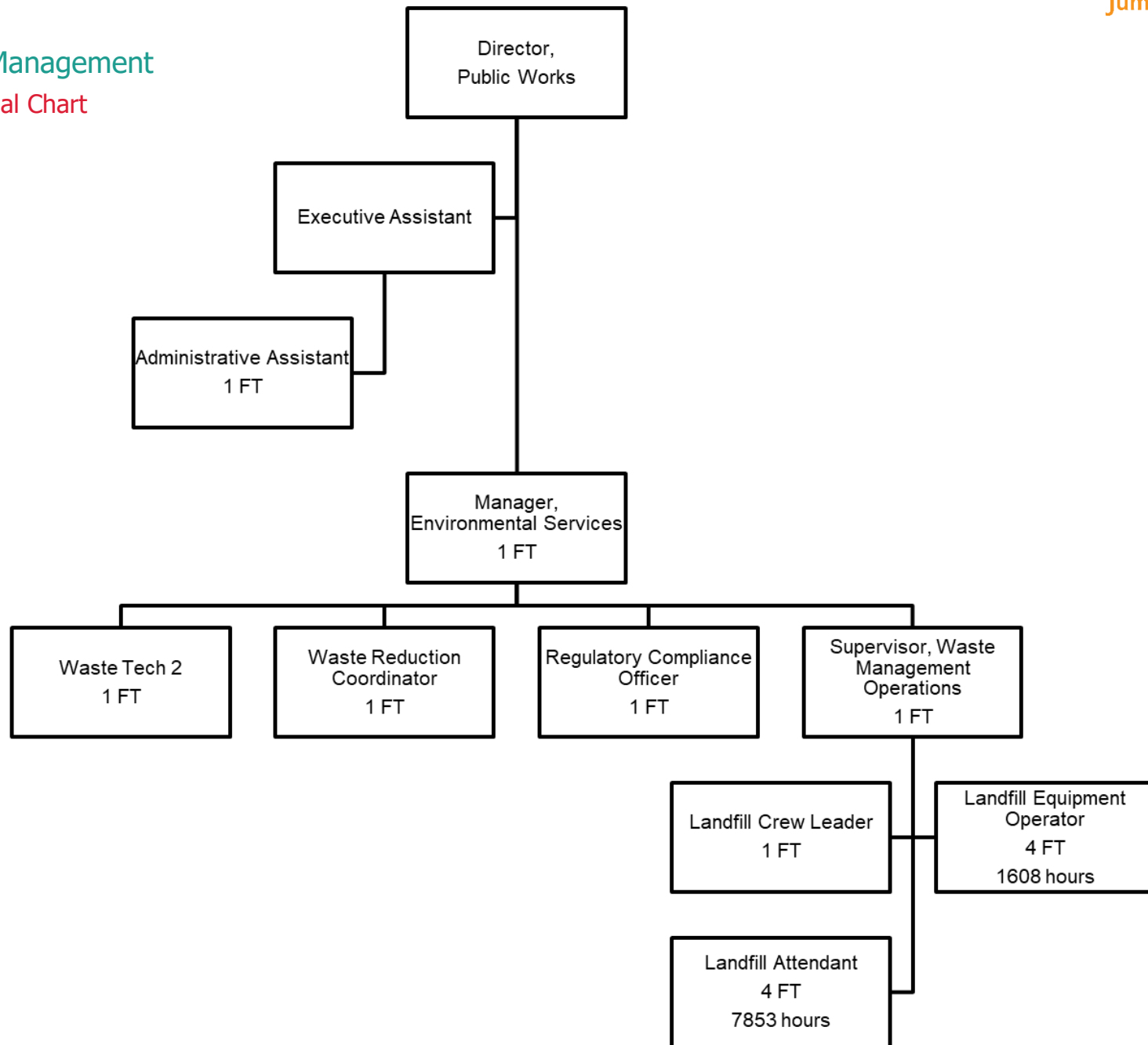


Division Budget Summary

Transit				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(819,077)	(684,028)	(684,028)	-
Other Revenues	(245,176)	(869,021)	(700,000)	169,021
User Charges, Licenses & Fines	(110,803)	(108,850)	(141,050)	(32,200)
Total Revenue	(1,175,055)	(1,661,899)	(1,525,078)	136,821
Expenses				
Salaries, Wages and Benefits	791,115	1,081,089	1,136,974	55,885
Materials, Supplies & Services	27,999	56,100	59,300	3,200
Contracted Services	94,875	113,000	113,000	-
Interfunctional Adjustments	1,199,886	1,291,736	1,420,152	128,416
Total Expenses	2,113,875	2,541,925	2,729,426	187,501
Tax Support Required	938,820	880,026	1,204,348	324,322

Division - Waste Management

Division Organizational Chart



Division Budget Summary

Waste Management				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Grants	(1,389,126)	(1,325,100)	(1,495,000)	(169,900)
Other Revenues	(1,064,610)	(366,000)	(1,000,000)	(634,000)
User Charges, Licenses & Fines	(3,670,992)	(3,130,158)	(3,142,668)	(12,510)
Total Revenue	(6,124,728)	(4,821,258)	(5,637,668)	(816,410)
Expenses				
Salaries, Wages and Benefits	1,490,768	1,585,343	1,663,045	77,702
Materials, Supplies & Services	255,423	273,400	278,600	5,200
Contracted Services	7,480,550	7,895,100	8,431,227	536,127
Debt, Lease & Financial	28,607	26,500	30,000	3,500
Interfunctional Adjustments	606,278	633,976	813,898	179,922
Total Expenses	9,861,626	10,414,319	11,216,770	802,451
Tax Support Required	3,736,898	5,593,061	5,579,102	(13,959)



Water and Wastewater Budget



13. 2023 Water & Wastewater Budget

Department Overview

The Water and Wastewater Division of the Public Works department is responsible for the safe and effective operation of twenty-one (21) water treatment facilities, six (6) wastewater treatment facilities, all municipally owned distribution and collection infrastructure and associated regulatory compliance requirements.

Budget Overview

Expenditure vs. Financing

Water & Wastewater by System Type				
Summary	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Water and Wastewater Administration	3,279,497	2,452,861	2,915,689	462,828
Water Systems	(2,608,136)	(1,839,646)	(2,186,767)	(347,121)
Wastewater Systems	(671,361)	(613,215)	(728,922)	(115,707)
	-	-	-	-

Water & Wastewater by System

Water & Wastewater by System				
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Water & Wastewater Administration				
Water & Sewer Administration	3,279,497	2,452,861	2,915,689	462,828
Water Systems				
Lindsay WTP	(4,636,709)	(4,060,719)	(4,206,651)	(145,932)
Lindsay Thornhill Reservoir	165,868	298,801	298,735	(66)
Lindsay - Verulam Tank	118,769	119,954	123,402	3,448
Lindsay - Oakwood	28,027	17,548	(74,103)	(91,651)
Omeme - Victoria Glen	63,374	46,218	96,011	49,793
Emily Birch Point	123,534	136,073	111,018	(25,055)
Fenelon Falls	221,599	112,527	95,565	(16,962)
Fenelon Township - Southview Estates	206,749	211,080	203,539	(7,541)
Mariposa - Sonya	176,569	97,737	108,800	11,063
Mariposa - Canadian Shores	69,269	87,531	70,936	(16,595)
Mariposa - Woods of Manilla	39,184	9,557	16,281	6,724
Mariposa Estates	183,159	203,241	200,974	(2,267)
Mariposa - Pleasant Point	74,349	136,857	128,043	(8,814)
Mariposa - Kings Bay	79,264	93,648	110,073	16,425
Eldon - Western Trent	129,816	143,523	69,059	(74,464)
Norland	347,890	351,434	300,424	(51,010)
Kinmount	295,783	289,679	286,577	(3,102)
Woodville	10,981	54,725	87,467	32,742
Bobcaygeon	(562,221)	(482,769)	(504,953)	(22,184)
Bobcaygeon - Victoria Place	17,134	22,888	20,969	(1,919)
Manvers - Janetville	37,258	58,058	54,691	(3,367)

Water & Wastewater by System

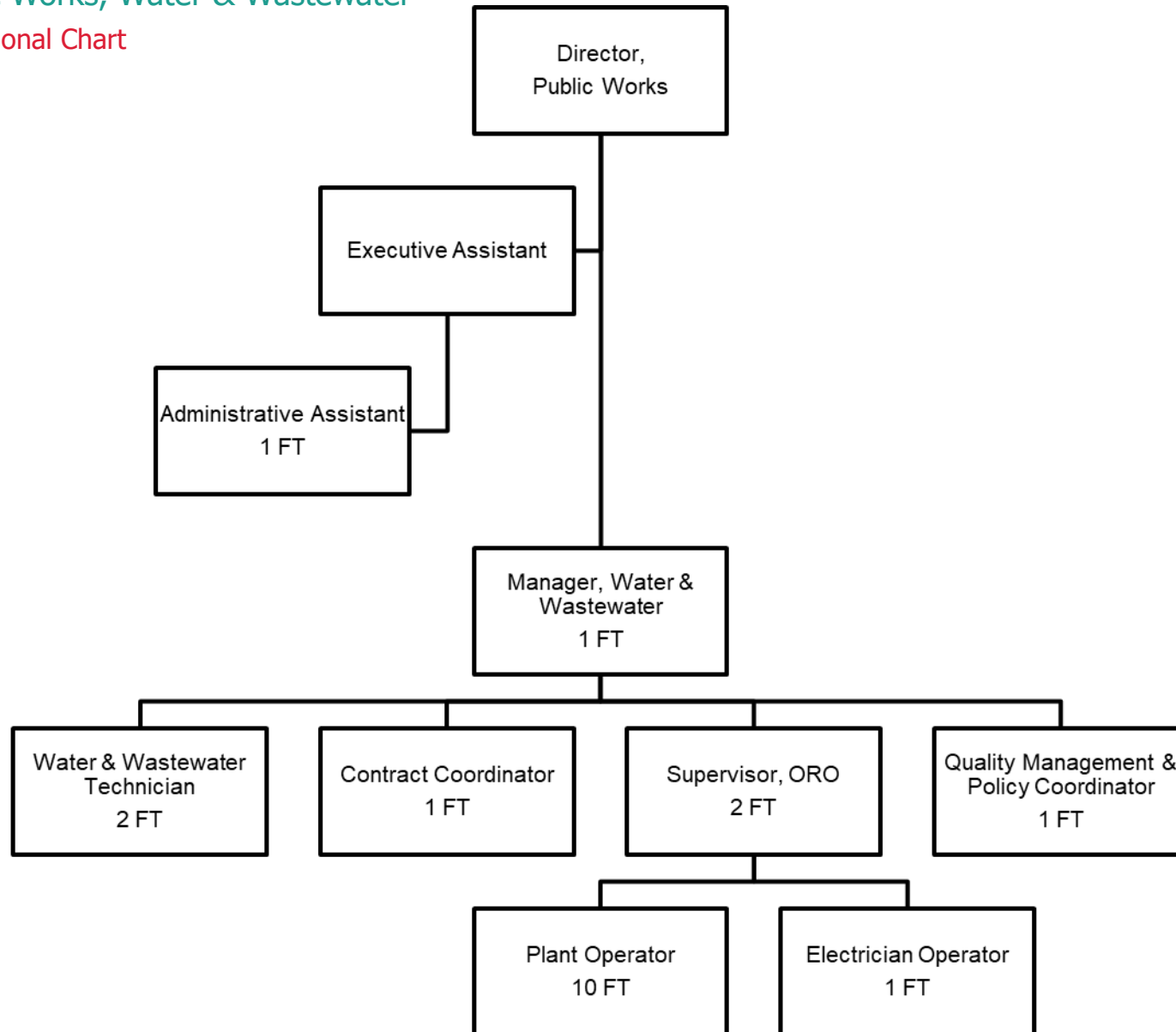
Summary Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Manvers - Manorview	105,253	110,915	123,910	12,995
Manvers - Woodfield	88,578	97,565	75,265	(22,300)
Manvers - Pinewood	8,389	4,283	17,201	12,918
Wastewater Systems				
Lindsay - WPCP Sewer Systems	(1,584,056)	(1,334,175)	(1,750,249)	(416,074)
Omemeew Sewers	219,842	31,767	297,758	265,991
Fenelon Falls Sewers	367,247	390,524	373,581	(16,943)
Mariposa - Kings Bay Sewers	104,557	133,071	135,579	2,508
Bobcaygeon Sewers	149,404	188,453	134,426	(54,027)
Coboconk Sewers	71,644	(22,855)	79,983	102,838
Surplus/Deficit	-	-	-	-

Personnel Breakdown

Type	2022	2023	Change
Full Time	19	19	-
Additional Hours	-	-	-
Student Hours	-	-	-

Division - Public Works, Water & Wastewater

Division Organizational Chart



Water & Wastewater Operating Budget

Water & Wastewater				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Revenue				
Tax Revenues				
Amounts Added to Tax Bill	(183,908)	(211,500)	(222,950)	(11,450)
Other Revenues				
Restricted Amounts Earned	(1,185,015)	(1,645,996)	(1,526,079)	119,917
Donations & Other Revenue	(76,097)	-	(100,000)	(100,000)
User Charges, Licenses & Fines				
Facilities Rental & Leases	(13,450)	(32,200)	(19,400)	12,800
Water User Fees	(13,157,644)	(13,162,877)	(13,877,190)	(714,313)
Sewer User Fees	(8,592,982)	(8,922,441)	(8,720,246)	202,195
Fines	(130,086)	(135,000)	(145,000)	(10,000)
Other Recoveries	(16,320)	(7,000)	(8,500)	(1,500)
Total Revenue	(23,355,501)	(24,117,014)	(24,619,365)	(502,351)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	1,268,729	1,437,375	1,450,590	13,215
Employer Paid Benefits	365,937	421,174	441,983	20,809
Materials, Supplies & Services				
Staff/Board Training & Expense	43,093	45,500	46,000	500
Telephone & Office Services	37,854	39,550	41,700	2,150
Postage, Printing, Office Supplies	12,013	12,000	13,500	1,500
Operating Materials & Supplies	523,292	552,700	641,300	88,600
Advertising	1,783	1,500	1,500	-
Utilities & Fuels	343,986	407,550	377,900	(29,650)

Water & Wastewater				
Detail Budget	Actual 2021	Budget 2022	Budget 2023	Change from 2022 Budget
Material & Equipment Charges	60,901	71,350	93,350	22,000
Contracted Services				
Professional Fees	543,600	599,313	694,900	95,587
Technology Contracted Services	3,474	-	4,000	4,000
General Contracted Services	878,222	820,300	857,400	37,100
Environmental Contract Services	7,143,962	7,512,500	7,648,600	136,100
Building Maintenance	37,667	48,500	59,750	11,250
Grounds Maintenance Contracted Services	38,753	32,600	71,200	38,600
Interest on Long Term Debt				
Debenture Interest	1,581,184	1,810,207	1,654,027	(156,180)
Debt, Lease & Financial				
Debenture Principal	4,455,086	4,743,310	4,457,230	(286,080)
Financial Charges	224	-	-	-
Tax Adjustments	2,923	4,500	4,500	-
Interfunctional Adjustments				
Interdepartmental Charges	1,111,659	1,272,485	1,391,835	119,350
Municipal Taxes	137,755	134,600	168,100	33,500
Transfers to Reserves	4,763,405	4,150,000	4,500,000	350,000
Total Expenses	23,355,501	24,117,014	24,619,365	502,351
Tax Support Required	-	-	-	-



14. 2023 Detailed Water-Wastewater Capital Budget

Budget Summary

Outcomes of the Risk Assessments documented under Element 8 of the DWQMS V2, have been considered in the development of this budget for projects directly related to drinking water as per Element 14 of the DWQMS V2.

Program		Budget	Financing			
JDE ID	Title		Water Reserve	Sewage Reserve	Capital Contingency Reserve	Total
9982301	Water Treatment	2,342,000	2,342,000	-	-	2,342,000
9982302	Wastewater Treatment	145,000	-	145,000	-	145,000
9982303	Vertical Distribution and Collection	150,000	115,000	35,000	-	150,000
9982304	Horizontal Distribution and Collection	2,383,000	753,400	1,529,600	100,000	2,383,000
9982305	Studies and Special Projects	225,000	225,000	-	-	225,000
Total		5,245,000	3,435,400	1,709,600	100,000	5,245,000

Water Treatment 9982301

Construction, rehabilitation, upgrade and replacement of water treatment facilities and related components and site works. Based on legislation, AMP, Capacity Study and DC Study.

JDE ID	Project	Primary Treatment / Activity	Budget	Financing	
				Water Reserve	Total
998230101	Lindsay WTP Low-Lift Pump #2	Rehabilitation	58,000	58,000	58,000
998230102	Lindsay WTP High-Lift Heaters and Dehumidifiers	Replacement	108,000	108,000	108,000
998230103	Lindsay WTP Actiflo 1 Maturation Mixer	Replacement	92,000	92,000	92,000
998230104	Lindsay WTP Actiflo 1 Static Mixer	Installation	35,000	35,000	35,000
998230105	Lindsay WTP Polymer Mixer	Replacement	460,000	460,000	460,000
998230106	Sonya WTP Generator	Upgrade	25,000	25,000	25,000
998230107	Manilla WTP Generator	Upgrade; Relocation	120,000	120,000	120,000
998230108	Woodville WTP Standpipe	Rehabilitation	863,000	863,000	863,000
998230109	Bobcaygeon WTP Filter and Clarifier Valve Actuators	Replacement	162,000	162,000	162,000
998230110	Fenelon Falls WTP Standpipe Exterior	Rehabilitation	109,000	109,000	109,000
998230111	Fenelon Falls WTP High-Lift Pumps (3)	Replacement	155,000	155,000	155,000
998230112	Fenelon Falls WTP Driveway and Parking Lot	Resurfacing	55,000	55,000	55,000
998230113	Pinewood Well #5 Process Piping	Replacement	100,000	100,000	100,000
Total			2,342,000	2,342,000	2,342,000

Wastewater Treatment 9982302

Construction, rehabilitation, upgrade and replacement of wastewater treatment facilities and related components and site works. Based on legislation, AMP, Capacity Study and DC Study.

JDE ID	Project	Primary Treatment / Activity	Budget	Financing	
				Sewage Reserve	Total
998230201	Fenelon Falls WPCP Clarifier Gearboxes and Motors	Replacement	81,000	81,000	81,000
998230202	Fenelon Falls WPCP Tertiary Bypass Flow Meter	Installation	29,000	29,000	29,000
998230203	Coboconk WPCP Air Compressor	Replacement	35,000	35,000	35,000
Total			145,000	145,000	145,000

Vertical Distribution and Collection 9982303

Construction, rehabilitation, upgrade and replacement of vertical infrastructure providing water distribution and wastewater collection services. Based on legislation, AMP, Capacity Study and DC Study.

JDE ID	Project	Primary Treatment / Activity	Budget	Financing		
				Water Reserve	Sewage Reserve	Total
998230301	Thornhill Reservoir Retaining Wall	Replacement	115,000	115,000		115,000
998230302	Coboconk SPS #1 Pumps, Piping and Valves	Rehabilitation	35,000		35,000	35,000
Total			150,000	115,000	35,000	150,000

Horizontal Distribution and Collection 9982304

Construction, rehabilitation, upgrade and replacement of horizontal infrastructure providing water distribution and wastewater collection services. Based on legislation, AMP, Capacity Study and DC Study.

JDE ID	Project	Primary Treatment / Activity	Budget	Financing				
				Water Reserve	Capital Contingency Reserve - Water	Sewage Reserve	Capital Contingency Reserve - Sewage	Total
998230401	Hillside Dr. Mains - County Rd. 36 to Logie St.	Replacement	920,000	478,400		441,600		920,000
998230402	Bolton St. / Main St. Sewermain Heat Tracers	Replacement	575,000			575,000		575,000
998230403	Coboconk Highway 35 Bridges Forcemain	Replacement	288,000			288,000		288,000
998230404	Water Meters for All Water Systems - Phase 2 of 5	Replacement ; Upgrade	600,000	275,000	55,000	225,000	45,000	555,000
Total			2,383,000	753,400	55,000	1,529,600	45,000	2,338,000

Studies and Special Projects 9982305

Water-wastewater studies and special projects, often relating to (i) system monitoring, performance, capacity and optimization and or (ii) the management of assets, growth, energy and user rates.

JDE ID	Project	Primary Treatment / Activity	Budget	Financing	
				Water Reserve	Total
998230501	Southview Estates WTP THM and HAA Reduction System	Study; Design	125,000	125,000	125,000
998230502	Lindsay WTP Clearwell and Filter Structures	Study; Assessment	100,000	100,000	100,000
Total			225,000	225,000	225,000



Capital Budget



15. 2023 Tax Supported Capital Budget

Deferred Capital Needs Not in 2023 Tax-Support Capital Budget

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2022	2024	Bridges	Colborne St. Bridge	Construction	12,000,000	4,800,000	7,200,000		12,000,000
2023	2024	Bridges	CKL Rd. 6 Bridge (Lake Dalrymple)	Replacement	2,300,000	2,300,000			2,300,000
2019	2024	Urban/Rural Reconstruction	Ellice St. - Clifton St. to Wychwood Cres.	Reconstruction	1,776,000	1,598,400	177,600		1,776,000
2021	2024	Urban/Rural Reconstruction	Colborne St. - Highway 35 to Charles St.	Reconstruction	4,984,000	996,800	3,987,200		4,984,000
2020	2024	Urban/Rural Reconstruction	King St. - Lindsay St. to St. David St.	Reconstruction	2,592,000	2,332,800	259,200		2,592,000
2020	2024	Urban/Rural Reconstruction	Lindsay St. - Queen St. to Bridge	Reconstruction	355,000	319,500	35,500		355,000
2020	2024	Urban/Rural Reconstruction	Caroline St. - Queen St. to King St.	Reconstruction	227,000	204,300	22,700		227,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2020	2024	Urban/Rural Reconstruction	St. Paul St. - Queen St. to King St.	Reconstruction	227,000	204,300	22,700		227,000
2020	2024	Urban/Rural Reconstruction	St. Patrick St. - Queen St. to King St.	Reconstruction	227,000	204,300	22,700		227,000
2020	2024	Urban/Rural Reconstruction	St. Peter St. - Queen St. to South End	Reconstruction	583,000	524,700	58,300		583,000
2019	2025	Urban/Rural Reconstruction	Elliot St. - Lindsay St. to Murray St.	Reconstruction	1,228,000	1,105,200	122,800		1,228,000
2022	2025	Urban/Rural Reconstruction	Colborne St. - Charles St. to Adelaide St.	Reconstruction	4,168,000	833,600	3,334,400		4,168,000
2022	2025	Urban/Rural Reconstruction	Colborne St. / Angeline St. Intersection	Reconstruction	2,030,000	101,500	1,928,500		2,030,000
2019	2025	Urban/Rural Reconstruction	Glenelg St. - Lindsay St. to Victoria Ave.	Reconstruction	1,853,000	1,667,700	185,300		1,853,000
2021	2025	Urban/Rural Reconstruction	Huron St. - Russell St.	Reconstruction	1,408,000	1,267,200	140,800		1,408,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
			to Durham St.						
2021	2025	Urban/Rural Reconstruction	Pottinger St. - Lindsay St. to West End	Reconstruction	2,519,000	2,267,100	251,900		2,519,000
2021	2026	Urban/Rural Reconstruction	Cameron Rd. - Highway 35 to North Limit of Cameron	Reconstruction	1,945,000	1,750,500	194,500		1,945,000
2019	2026	Urban/Rural Reconstruction	Bradley St. - John St. to Bob Brown Way	Reconstruction	217,000	195,300	21,700		217,000
2019	2026	Urban/Rural Reconstruction	Bob Brown Way - Bradley St. to John St.	Reconstruction	175,000	157,500	17,500		175,000
2021	2026	Urban/Rural Reconstruction	Canal St. - Sherwood St. to CKL Rd. 36	Reconstruction	3,370,000	3,033,000	337,000		3,370,000
2022	2026	Urban/Rural Reconstruction	Lindsay St. - Russell St. to Mary St.	Reconstruction	2,784,000	2,505,600	278,400		2,784,000
2021	2027	Urban/Rural Reconstruction	Riverview Rd. - CKL Rd. 36 to Logie St.	Reconstruction	1,763,000	1,586,700	176,300		1,763,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2022	2027	Urban/Rural Reconstruction	William St. - Colborne St. to Orchard Park Rd.	Reconstruction	3,446,000	3,101,400	344,600		3,446,000
2022	2027	Urban/Rural Reconstruction	St. Patrick St. - Queen St. to End	Reconstruction	3,840,000	3,456,000	384,000		3,840,000
2023	2027	Urban/Rural Reconstruction	Angeline St. - Roosevelt St. to Colborne St.	Reconstruction	2,976,000	595,200	2,380,800		2,976,000
2023	2027	Urban/Rural Reconstruction	Angeline St. / Kent St. Intersection	Reconstruction	1,971,000	98,550	1,872,450		1,971,000
2021	2024	Urban/Arterial Resurfacing	CKL Rd. 49 - CKL Rd. 36 to CKL Rd. 121	Resurfacing	5,793,000	2,896,500		2,896,500	5,793,000
2021	2024	Urban/Arterial Resurfacing	Kent St. - Victoria Ave. to Highway 35	Resurfacing	1,140,000	1,140,000			1,140,000
2021	2024	Urban/Arterial Resurfacing	Louisa St. - Colborne St. to North End	Resurfacing	429,000	429,000			429,000
2021	2024	Urban/Arterial Resurfacing	Colborne St. - Princes' St. to North End	Resurfacing	113,000	113,000			113,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 121 - West St. to Elliot St.	Resurfacing	300,000	300,000			300,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 121 - Bond St. to Clifton St.	Resurfacing	100,000	100,000			100,000
2022	2025	Urban/Arterial Resurfacing	Francis St. - Colborne St. to River Dr.	Resurfacing	1,100,000	1,100,000			1,100,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 14 - CKL Rd. 7 to CKL Rd. 10	Resurfacing	1,192,000	1,192,000			1,192,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 38 - Highway 7 to Highway 7A	Resurfacing	4,502,000	2,251,000		2,251,000	4,502,000
2023	2026	Urban/Arterial Resurfacing	CKL Rd. 121 - Ranchers Rd. to West St.	Resurfacing	1,821,000	1,821,000			1,821,000
2023	2026	Urban/Arterial Resurfacing	CKL Rd. 121 - CKL Rd. 49 to Haliburton County Rd. 503	Resurfacing	3,178,000	1,589,000		1,589,000	3,178,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2021	2024	Roads, Fleet and Transit Facilities	Eldon Roads Depot Quonset Hut Roof and Electrical System	Replacement; Renovation	115,000	115,000			115,000
2021	2024	Roads, Fleet and Transit Facilities	Eldon Roads Depot Parking Lot	Resurfacing	80,000	80,000			80,000
2022	2024	Public Works Fleet Equipment	Trailers (1)	Expansion	12,000	12,000			12,000
2022	2024	Public Works Fleet Equipment	Rollers (1)	Expansion	53,000	53,000			53,000
2021	2024	Parks Siteworks and Facilities	Lindsay Skatepark	Replacement	115,000	115,000			115,000
2021	2024	Parks Siteworks and Facilities	Memorial Park Roadways and Parking Lot	Reconstruction	865,000	865,000			865,000
2021	2024	Parks Siteworks and Facilities	Tommy Anderson Park Storage Structure	Installation	175,000	175,000			175,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2021	2024	Parks Siteworks and Facilities	Lindsay Parks Garage Cladding and Doors	Rehabilitation; Upgrade	64,000	64,000			64,000
2022	2024	Parks Siteworks and Facilities	Nayoro Park Roadways and Parking Lot	Reconstruction	230,000	230,000			230,000
2022	2024	Parks Siteworks and Facilities	Old Mill Park Storage Structure	Installation	86,000	86,000			86,000
2022	2024	Recreation Facilities	Oakwood Arena Exterior Doors	Replacement	20,000	20,000			20,000
2022	2024	Recreation Facilities	Little Britain Arena Exterior Doors	Replacement	20,000	20,000			20,000
2022	2024	Recreation Facilities	Little Britain Arena Ice Pad	Replacement	1,725,000	1,725,000			1,725,000
2022	2024	Recreation Facilities	Lindsay Recreation Complex Roof and Siding	Replacement; Upgrade	490,000	490,000			490,000

Budget Year		Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023\$)	Tentative Financing			
Previous Expected	Revised Tentative					Asset Mgt. Reserve	DC Reserve	Other Municipality / Owner	Total
2022	2024	Recreation Facilities	Lindsay Recreation Complex HVAC System	Replacement; Upgrade	1,645,000	1,645,000			1,645,000
2022	2024	Recreation Facilities	Bobcaygeon Arena Dressing Rooms and Lobby Washrooms	Renovation	175,000	175,000			175,000
2022	2024	Recreation Facilities	Bobcaygeon Arena Plate Heat Exchanger Gasket	Replacement	23,000	23,000			23,000
2022	2024	Recreation Facilities	Fenelon Falls Arena Plate Heat Exchanger Gasket	Replacement	23,000	23,000			23,000
2022	2024	Recreation Facilities	Kinmount Community Centre - Various Facility Components	Replacement; Restoration	920,000	920,000			920,000
Total					87,468,000	56,974,650	23,756,850	6,736,500	87,468,000

Summary of 2023 Tax Supported Capital Budget

Program		Expenditure	Financing								
JDE ID	Title		Asset Mgt. Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Other	Total
9992301	Multiyear Capital Projects	1,797,000	1,768,000	29,000							1,797,000
9832301	Bridges	2,580,000	90,000	300,000	1,000,000				1,190,000		2,580,000
9832302	Culverts and Municipal Drains	540,000	75,000						465,000		540,000
9832303	Urban/Rural Reconstruction	4,940,000	72,000	1,124,000	3,744,000						4,940,000
9832304	Urban/Arterial Resurfacing	6,425,000	383,000				900,000		5,142,000		6,425,000
9832305	Rural Resurfacing	6,100,000	1,754,973		293,000		220,000	3,421,027		411,000	6,100,000
9832306	Gravel Resurfacing	1,667,000	988,734					678,266			1,667,000
9832307	Lifecycle Management	2,033,000	2,033,000								2,033,000
9832308	Sidewalks	351,000	351,000								351,000
9832309	Streetlights and Traffic Signals	80,000	8,000	72,000							80,000
9832310	Parking Lots	225,000	225,000								225,000
9832311	Low-Volume Gravel Roads	1,100,000						1,100,000			1,100,000
9872301	Airport Siteworks and Facilities	200,000	200,000								200,000

Program		Expenditure	Financing								
JDE ID	Title		Asset Mgt. Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Other	Total
9972301	Landfill Siteworks and Facilities	6,092,000	165,000	540,000					5,387,000		6,092,000
9972302	Landfill Equipment										
9912301	Roads, Fleet and Transit Facilities	188,000	188,000								188,000
9942301	Transit Siteworks	360,000		223,200	43,700			93,100			360,000
9942302	Public Works Fleet Equipment	10,200,000	3,729,500	264,500		6,206,000					10,200,000
9282301	Information Technology Systems	726,000	726,000								726,000
9323201	Fire Facilities	720,000	270,000						450,000		720,000
9323202	Fire Fleet and Equipment	3,110,000	390,880	11,120		2,708,000					3,110,000
9382301	Paramedic Facilities	45,000	25,200	19,800							45,000
9382302	Paramedic Fleet and Equipment	1,947,000	985,000	410,000				552,000			1,947,000
9692301	Victoria Manor	155,000					155,000				155,000
9532301	Building and Property Facilities	1,398,000	308,000						1,090,000		1,398,000

Program		Expenditure	Financing								
JDE ID	Title		Asset Mgt. Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Other	Total
9532302	Building and Property Equipment										
9502301	Parks Siteworks and Facilities	2,833,000	900,000	316,000			1,017,000		600,000		2,833,000
9502302	Recreation Facilities	1,530,000	709,794				20,206		800,000		1,530,000
9502303	Parks and Recreation Equipment	155,000	155,000								155,000
9502304	Cemetery Siteworks and Facilities	140,000	126,478				13,522				140,000
9502305	Wilson Estate Capital Projects	110,000	55,000					55,000			110,000
		57,747,000	16,682,559	3,309,620	5,080,700	8,914,000	2,325,728	5,899,393	15,124,000	411,000	57,747,000

2023 Tax Supported Capital Budget Detail

Multiyear Capital Projects 9992301

Ongoing and new multi-year capital projects, collected into a single program to ensure consistent project numbering and effective project monitoring over time.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
987200301	Airport Runway 03/21	Upgrade	350,000	350,000		350,000
987200401	Airport Runway 13/31	Resurfacing; Rehabilitation	250,000	250,000		250,000
932210401	Fire Defibrillators	Replacement	12,000	12,000		12,000
932210501	Fire Decontamination Equipment	Acquisition	35,000	35,000		35,000
932130701	Fire Training Centre Burn Tower	Expansion	200,000	171,000	29,000	200,000
983220406	Baseline Rd. - Vivy Rd. to Monck Rd.	Resurfacing	550,000	550,000		550,000
953230301	Olde Gaol Museum Envelope	Design; Restoration	400,000	400,000		
Total			1,797,000	1,768,000	29,000	1,797,000

9992301	Supplementary Information for Multiyear Capital Projects	
JDE ID	Project	Scope, Source and or Rationale
987200301	Airport Runway 03/21	Upgrade of grass runway to a paved surface; multiyear over 2020-2023.
987200401	Airport Runway 13/31	Resurfacing and rehabilitation of paved runway; multiyear over 2020-2024.
932210401	Fire Defibrillators	Lifecycle replacement of 5 units per year; multiyear over 2021-2024 for \$44,000 total.
932210501	Fire Decontamination Equipment	Acquisition to address risk to health and safety; multiyear over 2021-2023 for \$130,000 total.
932130701	Fire Training Centre Burn Tower	Installation of live fire training assets; multiyear over 2023-2024 for \$400,000 total.
983220406	Baseline Rd. - Vivy Rd. to Monck Rd.	Resurfacing to address very poor arterial road conditions; \$550,000 in each of 2022 and 2023.
953230301	Olde Gaol Museum Envelope	Restoration of stone, brick, chimney, stairs etc.; multiyear over 2023-2032 for \$4,000,000 total.

Bridges 9832301

Construction, rehabilitation, replacement and upgrade of bridges and similar structures. Based on legislated structural assessments, AMP and DC Study and lifecycle needs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing				
				Asset Mgt. Reserve	DC Reserve	Federal Gas Tax Reserve	Debenture	Total
983230101	Rainbow Bridge	Replacement	1,000,000			1,000,000		1,000,000
983230102	Hartley Rd. Bridge	Replacement	859,000				859,000	859,000
983230103	Ballyduff Rd. Bridge	Replacement	331,000				331,000	331,000
983230104	Chisholm Trail Bridge	Design	90,000	90,000				90,000
983230105	West Jennings Creek Bridge	Design	300,000		300,000			300,000
Total			2,580,000	90,000	300,000	1,000,000	1,190,000	2,580,000

9832301	Supplementary Information for Bridges	
JDE ID	Project	Scope, Source and or Rationale
983230101	Rainbow Bridge	Lindsay. As per structural assessment; pedestrian bridge over Scugog River has sustained damage.
983230102	Hartley Rd. Bridge	Eldon. As per structural assessment; bridge ID# 300028; located 2.3Km North of Eldon Station Rd.
983230103	Ballyduff Rd. Bridge	Manvers. As per structural assessment; bridge ID# 100013; located 270m East of Solanum Way.
983230104	Chisholm Trail Bridge	Dalton. As per structural assessment; bridge ID# 06715; located 450m North of Morton Lane.
983230105	West Jennings Creek Bridge	Lindsay. As per Transportation Master Plan and DC Study; growth-driven bridge over Ops #1 Drain.

Culverts and Municipal Drains 9832302

Construction, rehabilitation, replacement and upgrade of major culverts (typically between 1.2m and 3.0m in diameter), municipal drains and similar structures. Based on legislated structural assessments, Drainage Act, AMP, DC Study and lifecycle needs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	Debenture	Total
983230201	Municipal Drains	Rehabilitation; Upgrade	75,000	75,000		75,000
983230202	Cedar Glen Rd. Culvert	Design; Replacement	465,000		465,000	465,000
Total			540,000	75,000	465,000	540,000

9832302	Supplementary Information for Culverts and Municipal Drains	
JDE ID	Project	Scope, Source and or Rationale
983230201	Municipal Drains	Rehabilitation works and upgrades of various municipal drains to comply with Drainage Act.
983230202	Cedar Glen Rd. Culvert	Verulam. Design and replacement as per legislated structural assessment and AMP; culvert ID# 90001.

Urban/Rural Reconstruction 9832303

Reconstruction of roadways, typically in settlement areas, including upgrades to urbanize road right-of-ways and support growth and development. Based on 5-Year Roads Capital Plan, AMP, DC Study, Streetscape and Facade Guidelines, Accessibility Plan and urbanization needs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Federal Gas Tax Reserve	Total
983230302	Elliot St. - Lindsay St. to Murray St.	Redesign	80,000	72,000	8,000		80,000
983230303	Hillside Dr. - County Rd. 36 to Logie St.	Reconstruction	1,920,000		192,000	1,728,000	1,920,000
983230304	St. James St. and Dominion Dr. - All Sections	Reconstruction	2,040,000		204,000	1,836,000	2,040,000
983230305	Colborne St. W. - Highway 35 to Charles St.	Utility Relocation	900,000		720,000	180,000	900,000
Total			4,940,000	72,000	1,124,000	3,744,000	4,940,000

9832303	Supplementary Information for Urban/Rural Reconstruction	
JDE ID	Project	Scope, Source and or Rationale
983230302	Elliot St. - Lindsay St. to Murray St.	Fenelon Falls. Address need for change in design arising from turning traffic and second crossing EA.
983230303	Hillside Dr. - County Rd. 36 to Logie St.	Lindsay. Reconstruction in accordance with AMP and DC study.
983230304	St. James St. and Dominion Dr. - All Sections	Lindsay. Reconstruction in accordance with AMP and DC study.
983230305	Colborne St. W. - Highway 35 to Charles St.	Lindsay. Utility relocation in preparation for road expansion in accordance with AMP and DC Study.

Urban/Arterial Resurfacing 9832304

Resurfacing and upgrade of urban, collector and arterial roadways. Based on 5-Year Roads Capital Plan, haul route needs and AMP.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	Haul Routes Reserve	Debenture	Total
983230401	CKL Rd. 17 - Civic Address #1448 to McGinnis Rd.	Resurfacing	2,347,000		900,000	1,447,000	2,347,000
983230402	CKL Rd. 12 - Hwy. 35 to Glamorgan Rd.	Resurfacing	3,267,000			3,267,000	3,267,000
983230403	Corbett Dr. - Coulter Dr. to Coulter Dr.	Resurfacing	270,000			270,000	270,000
983230404	Propp Dr. - Corbett Dr. to Hooper Dr.	Resurfacing	68,000			68,000	68,000
983230405	Hooper Dr. - John St. to Coulter Dr.	Resurfacing	90,000			90,000	90,000
983230406	Payne St. - Corbett Dr. to Coulter Dr.	Resurfacing	45,000	45,000			45,000
983230407	Pinewood Cres. - Corbett Dr. to Corbett Dr.	Resurfacing	113,000	113,000			113,000
983230408	Reid St. - Bick St. to North St.	Resurfacing	96,000	96,000			96,000
983230409	Russell Hill Rd. - Reid St. to Bick St.	Resurfacing	74,000	74,000			74,000
983230410	Hillview Dr. - Russell Hill Rd. to Balaclava St.	Resurfacing	55,000	55,000			55,000
Total			6,425,000	383,000	900,000	5,142,000	6,425,000

9832304 Supplementary Information for Urban/Arterial Resurfacing		
JDE ID	Project	Scope, Source and or Rationale
983230401	CKL Rd. 17 - Civic Address #1448 to McGinnis Rd.	Emily. In accordance with 5-Year Roads Capital Plan.
983230402	CKL Rd. 12 - Hwy. 35 to Glamorgan Rd.	Manvers. In accordance with 5-Year Roads Capital Plan.
983230403	Corbett Dr. - Coulter Dr. to Coulter Dr.	Pontypool. In accordance with 5-Year Roads Capital Plan.
983230404	Propp Dr. - Corbett Dr. to Hooper Dr.	Pontypool. In accordance with 5-Year Roads Capital Plan.
983230406	Payne St. - Corbett Dr. to Coulter Dr.	Pontypool. In accordance with 5-Year Roads Capital Plan.
983230405	Hooper Dr. - John St. to Coulter Dr.	Pontypool. In accordance with 5-Year Roads Capital Plan.
983230407	Pinewood Cres. - Corbett Dr. to Corbett Dr.	Pontypool. In accordance with 5-Year Roads Capital Plan.
983230408	Reid St. - Bick St. to North St.	Bobcaygeon. In accordance with 5-Year Roads Capital Plan.
983230409	Russell Hill Rd. - Reid St. to Bick St.	Bobcaygeon. In accordance with 5-Year Roads Capital Plan.
983230410	Hillview Dr. - Russell Hill Rd. to Balaclava St.	Bobcaygeon. In accordance with 5-Year Roads Capital Plan.

Rural Resurfacing 9832305

Resurfacing and upgrade of paved rural roadways. Based on 5-Year Roads Capital Plan and AMP. Where warranted, program may involve paving of gravel roadways with high-float or asphalt or capping high-float roadways with asphalt.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing					
				Asset Mgt. Reserve	OCIF Grant	Federal Gas Tax Reserve	Capital Conting. Reserve	Other Municipality / Owner Or Community Partner(s)	Total
983230501	Crawford Rd. - Rohallion Rd. to End	Resurfacing	176,000	76,000	100,000				176,000
983230502	McGillvary Rd. - Crawford Rd. to End	Resurfacing	10,000	10,000					10,000
983230503	Cottingham Rd. - Emily Park Rd. to Hwy. 7	Resurfacing	780,000	180,000	600,000				780,000
983230504	Grassy Rd. - Emily Park Rd. to West End	Resurfacing	288,000	88,000	200,000				288,000
983230505	Hawke Rd. - Grassy Road to End	Resurfacing	84,000	34,000	50,000				84,000
983230506	Hartley Rd. - Woodville Rd. to Goose Lake Rd.	Resurfacing	150,000	50,000	100,000				150,000
983230507	Kagawong Rd. - Glenarm Rd. to Camp St.	Resurfacing	440,000				220,000	220,000	440,000
983230508	Coldstream Rd. - Highway #35 to East End	Resurfacing	248,000			248,000			248,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing					
				Asset Mgt. Reserve	OCIF Grant	Federal Gas Tax Reserve	Capital Conting. Reserve	Other Municipality / Owner Or Community Partner(s)	Total
983230509	Grey Wood Dr. - Highway #35 to Coldstream Rd.	Resurfacing	45,000			45,000			45,000
983230510	Earl Kennedy Rd. - Cedar Glen Rd. to Clifford Dr.	Resurfacing	36,000	36,000					36,000
983230511	Northline Rd. - Sommerville 2nd Conc. to 5th Conc.	Resurfacing	486,000	136,000	350,000				486,000
983230512	Hickory Beach Rd. - CKL Rd. 30 to End	Resurfacing	100,000	38,973	61,027				100,000
983230513	Lakeland Rd. - Echo Bay Rd. to End	Resurfacing	194,000	44,000	150,000				194,000
983230514	Courtney Lane - Lakeland Rd. to End	Resurfacing	24,000	24,000					24,000
983230515	Farmstead Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing	360,000	110,000	250,000				360,000
983230516	Peniel Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing	360,000	110,000	250,000				360,000
983230517	Black School Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing	360,000	110,000	250,000				360,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing					
				Asset Mgt. Reserve	OCIF Grant	Federal Gas Tax Reserve	Capital Conting. Reserve	Other Municipality / Owner Or Community Partner(s)	Total
983230518	Lorneville Rd. - Simcoe St. to Smith St.	Resurfacing	300,000	100,000	200,000				300,000
983230519	Sommerville 11th Conc. - Pinery Rd. to CKL Rd. 121	Resurfacing	380,000	130,000	250,000				380,000
983230520	Hayes Line - CKL Rd. 38 to CKL Rd. 10	Resurfacing	369,000	119,000	250,000				369,000
983230521	MacPherson Cres. - Centennial Park Rd. to End	Resurfacing	120,000	60,000	60,000				120,000
983230522	Centerline Rd. - King's Wharf Rd. to 400m West of Rabbit Run	Resurfacing	408,000	108,000	300,000				408,000
983230523	Darlington-Manvers Townline Rd. - Boundary Rd. to DR Rd. 20	Resurfacing	382,000	191,000				191,000	382,000
Total			6,100,000	1,754,973	3,421,027	293,000	220,000	411,000	6,100,000

9832305 Supplementary Information for Rural Resurfacing		
JDE ID	Project	Scope, Source and or Rationale
983230501	Crawford Rd. - Rohallion Rd. to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230502	McGillvary Rd. - Crawford Rd. to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230503	Cottingham Rd. - Emily Park Rd. to Hwy. 7	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230504	Grassy Rd. - Emily Park Rd. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230505	Hawke Rd. - Grassy Road to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230506	Hartley Rd. - Woodville Rd. to Goose Lake Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230507	Kagawong Rd. - Glenarm Rd. to Camp St.	City-residents cost-shared paving in accordance with Council direction.
983230508	Coldstream Rd. - Highway #35 to East End	Accelerated resurfacing as per Council direction.
983230509	Grey Wood Dr. - Highway #35 to Coldstream Rd.	Accelerated resurfacing as per Council direction.
983230510	Earl Kennedy Rd. - Cedar Glen Rd. to Clifford Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230511	Northline Rd. - Sommerville 2nd Conc. to 5th Conc.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230512	Hickory Beach Rd. - CKL Rd. 30 to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230513	Lakeland Rd. - Echo Bay Rd. to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230514	Courtney Lane - Lakeland Rd. to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230515	Farmstead Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230516	Peniel Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230517	Black School Rd. - Whiterock Rd. to Eldon Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230518	Lorneville Rd. - Simcoe St. to Smith St.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230519	Sommerville 11th Conc. - Pinery Rd. to CKL Rd. 121	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230520	Hayes Line - CKL Rd. 38 to CKL Rd. 10	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230521	MacPherson Cres. - Centennial Park Rd. to End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230522	Centerline Rd. - King's Wharf Rd. to 400m West of Rabbit Run	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983230523	Darlington-Manvers Townline Rd. - Boundary Rd. to DR Rd. 20	Resurfacing in accordance with Boundary Road Agreement with Clarington; partly done in 2022.

Gravel Resurfacing 9832306

Resurfacing, upgrade and minor rehabilitation of gravel roadways. Based on Gravel Resurfacing Plan, AMP, lifecycle needs and road condition updates.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing		
				Asset Mgt. Reserve	OCIF Grant	Total
983230601	Cross Creek Rd. - West End to East End	Resurfacing	87,000	52,200	34,800	87,000
983230602	Monarch Rd. - Cross Creek Rd. to Dew Drop Inn Rd.	Resurfacing	157,000	94,200	62,800	157,000
983230603	Newry Rd. - Yelverton Rd. to East End	Resurfacing	11,000	11,000		11,000
983230604	Elevator Rd. - West End to Highway #35	Resurfacing	3,000	3,000		3,000
983230605	Twigg Rd. - Highway #35 to East End	Resurfacing	23,000	13,800	9,200	23,000
983230606	Sugar Bush Rd. - Nesbitt Line to 700m East of Nesbitt Line	Resurfacing	16,000	9,600	6,400	16,000
983230607	Bethany Hills Rd. - Chipmunk Rd. to East End	Resurfacing	106,000	63,600	42,400	106,000
983230608	Fleetwood Rd. - Ski Hill Rd. to Franklin Dr.	Resurfacing	6,000	6,000		6,000
983230609	Golf Course Rd. - Highway #35 to St. Mary's Rd.	Resurfacing	98,000	58,800	39,200	98,000
983230610	Old Mill Rd. - South End to Highway #7	Resurfacing	156,000	69,334	86,666	156,000
983230611	Post Rd. - Cheese Factory Rd. to County Rd. 36	Resurfacing	53,000	31,800	21,200	53,000
983230612	Settlers Rd. - South End to County Rd. 36	Resurfacing	87,000	52,200	34,800	87,000
983230613	Rabbit Run - Centreline Rd. to East End	Resurfacing	36,000	21,600	14,400	36,000
983230614	Kenstone Beach Rd. - Colony Rd. to 600m South of County Rd. 36	Resurfacing	127,000	76,200	50,800	127,000
983230615	Greystone St. - Fieldside Rd. to West End	Resurfacing	3,000	3,000		3,000
983230616	Mount Nebo Rd. - Hayes Line to Cottingham Rd.	Resurfacing	92,000	55,200	36,800	92,000
983230617	Patrick St. - Victoria Rd. to West End	Resurfacing	2,000	1,200	800	2,000
983230618	Somerville 5th Concession - Highway #35 to Northline Rd.	Resurfacing	76,000	45,600	30,400	76,000
983230619	Somerville 7th Concession - Northline Rd. to Merrydale Dr.	Resurfacing	26,000	15,600	10,400	26,000
983230620	Hemlock Dr. - Island Dr. to Woodworth Dr.	Resurfacing	19,000	11,400	7,600	19,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing		
				Asset Mgt. Reserve	OCIF Grant	Total
983230621	Union Creek Rd. - County Rd. 121 to West End	Resurfacing	9,000	9,000		9,000
983230622	Somerville 9th Concession - County Rd. 121 to West End	Resurfacing	71,000	42,600	28,400	71,000
983230623	McNabb Rd. - Avery Point Rd. to Day Dr.	Resurfacing	74,000	44,400	29,600	74,000
983230624	School House Rd. - Kirkfield Rd. to East End	Resurfacing	21,000	12,600	8,400	21,000
983230625	Doyle Rd. - Victoria Rd. to North End	Resurfacing	134,000	80,400	53,600	134,000
983230626	Maritime Rd. - Portage Rd. to North End	Resurfacing	46,000	27,600	18,400	46,000
983230627	North Mountain Rd. - Victoria Rd. to East End	Resurfacing	128,000	76,800	51,200	128,000
Total			1,667,000	988,734	678,266	1,667,000

9832306	Supplementary Information for Gravel Resurfacing	
JDE ID	Project	Scope, Source and or Rationale
983230601	Cross Creek Rd. - West End to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230602	Monarch Rd. - Cross Creek Rd. to Dew Drop Inn Rd.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230603	Newry Rd. - Yelverton Rd. to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230604	Elevator Rd. - West End to Highway #35	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230605	Twigg Rd. - Highway #35 to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230606	Sugar Bush Rd. - Nesbitt Line to 700m East of Nesbitt Line	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230607	Bethany Hills Rd. - Chipmunk Rd. to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230608	Fleetwood Rd. - Ski Hill Rd. to Franklin Dr.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230609	Golf Course Rd. - Highway #35 to St. Mary's Rd.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.

9832306 Supplementary Information for Gravel Resurfacing		
JDE ID	Project	Scope, Source and or Rationale
983230610	Old Mill Rd. - South End to Highway #7	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230611	Post Rd. - Cheese Factory Rd. to County Rd. 36	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230612	Settlers Rd. - South End to County Rd. 36	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230613	Rabbit Run - Centreline Rd. to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230614	Kenstone Beach Rd. - Colony Rd. to 600m South of County Rd. 36	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230615	Greystone St. - Fieldside Rd. to West End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230616	Mount Nebo Rd. - Hayes Line to Cottingham Rd.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230617	Patrick St. - Victoria Rd. to West End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230618	Somerville 5th Concession - Highway #35 to Northline Rd.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230619	Somerville 7th Concession - Northline Rd. to Merrydale Dr.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230620	Hemlock Dr. - Island Dr. to Woodworth Dr.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230621	Union Creek Rd. - County Rd. 121 to West End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230622	Somerville 9th Concession - County Rd. 121 to West End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230623	McNabb Rd. - Avery Point Rd. to Day Dr.	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230624	School House Rd. - Kirkfield Rd. to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230625	Doyle Rd. - Victoria Rd. to North End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230626	Maritime Rd. - Portage Rd. to North End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.
983230627	North Mountain Rd. - Victoria Rd. to East End	As per Gravel Resurfacing Plan for 2021-2030 excepting roads slated for gravel-to-hardtop conversion.

Lifecycle Management 9832307

Capital interventions to manage and optimize road lifecycles. Based on 5-Year Roads Capital Plan, AMP, lifecycle needs and road condition updates. Promotes the minimization of lifecycle costs, sustaining of good road conditions and interim preparation of roads for resurfacing or upgrading through other capital programs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing	
				Asset Mgt. Reserve	Total
983230701	Local Asphalt Paving	Lifecycle Management	519,000	519,000	519,000
983230702	Asphalt Rejuvenation	Lifecycle Management	100,000	100,000	100,000
983230703	Slurry Sealing	Lifecycle Management	1,000,000	1,000,000	1,000,000
983230704	Crack Sealing	Lifecycle Management	200,000	200,000	200,000
983230705	Drainage Improvements	Lifecycle Management	214,000	214,000	214,000
Total			2,033,000	2,033,000	2,033,000

9832307	Supplementary Information for Lifecycle Management	
JDE ID	Project	Scope, Source and or Rationale
983230701	Local Asphalt Paving	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983230702	Asphalt Rejuvenation	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983230703	Slurry Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983230704	Crack Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983230705	Drainage Improvements	Maintain and extend road lifecycles; road sections determined by staff post-winter.

Sidewalks 9832308

Construction, replacement, rehabilitation and upgrade of sidewalks not captured by road reconstruction. Based on annual Sidewalk Inspection Program and Accessibility Plan, and is targeted to address risk exposure (e.g. litigation and insurance claims), enhance accessibility and comply with Ontario Regulation 239/02.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing	
				Asset Mgt. Reserve	Total
983230801	Main St. - Jane St. to East St.	Replacement	31,000	31,000	31,000
983230802	Main St. - Duke St. to #175 Main St.	Replacement	20,000	20,000	20,000
983230803	Highway 35 - CKL Rd. 48 to Beer Store Entrance	Replacement	21,000	21,000	21,000
983230804	Sunset Ct. - Angeline St. to East End	Replacement	74,000	74,000	74,000
983230805	Ardmore Ave. - Adelaide St. to Albert St.	Replacement	97,000	97,000	97,000
983230806	Kent St. W. - Angeline St. to St. Joseph Rd.	Replacement	108,000	108,000	108,000
Total			351,000	351,000	351,000

9832308	Supplementary Information for Sidewalks	
JDE ID	Project	Scope, Source and or Rationale
983230801	Main St. - Jane St. to East St.	Bobcaygeon. Replacement along west side.
983230802	Main St. - Duke St. to #175 Main St.	Bobcaygeon. Replacement along east side.
983230803	Highway 35 - CKL Rd. 48 to Beer Store Entrance	Coboconk. Replacement along east side.
983230804	Sunset Ct. - Angeline St. to East End	Lindsay. Replacement along north and south sides.
983230805	Ardmore Ave. - Adelaide St. to Albert St.	Lindsay. Replacement along north and south sides.
983230806	Kent St. W. - Angeline St. to St. Joseph Rd.	Lindsay. Replacement along south side.

Streetlights and Traffic Signals 9832309

Installation, upgrade and replacement of streetlights and traffic signal systems and related infrastructure not captured by reconstruction. Based on AMP, DC Study, Energy Management Plan and lifecycle needs.

JDE ID	Project	Primary Treatment/Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
983230901	Traffic Lights at Duke St. / Cedartree Lane / CKL Rd. 36	Design	40,000	4,000	36,000	40,000
983230902	Traffic Signal at Canal St. / Boyd St. / CKL Rd. 36	Design	40,000	4,000	36,000	40,000
Total			80,000	8,000	72,000	80,000

9832309	Supplementary Information for Streetlights and Traffic Signals	
JDE ID	Project	Scope, Source and or Rationale
983230901	Traffic Lights at Duke St. / Cedartree Lane / CKL Rd. 36	Bobcaygeon. Installation as per DC Study. Triggered by local development.
983230902	Traffic Signal at Canal St. / Boyd St. / CKL Rd. 36	Bobcaygeon. Installation as per DC Study. Accelerated from 2024 to 2023 as per Council direction.

Parking Lots 9832310

Construction, upgrade and replacement of municipal parking lots. Based on AMP, DC Study, Downtown Parking Strategy, Accessibility Plan and lifecycle needs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
983231001	Francis St. E. Parking Lot	Design; Resurfacing	225,000	225,000		225,000
Total			225,000	225,000	-	225,000

9832310	Supplementary Information for Parking Lots	
JDE ID	Project	Scope, Source and or Rationale
983231001	Francis St. E. Parking Lot	Fenelon Falls. Design, reconfigure and resurface parking lot as per AMP and Downtown Parking Strategy.

Low-Volume Gravel Roads 9832311

A one-time multiyear program over 2022-2026 for the conversion of designated low-volume gravel roads to a paved surface through surface treatment in accordance with Council Report CORP2022-001.

The following table details the 2023 expenditure and financing for this multi-year program.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231102	Amon Dr. - Chisholm Trail to East End	Resurfacing; Upgrade	46,000	46,000	46,000
983231103	Bailey Dr. - Chester Lane to East End	Resurfacing; Upgrade	22,000	22,000	22,000
983231104	Bailey Dr. - Laxton Township 4th Line to Chester Lane	Resurfacing; Upgrade	19,000	19,000	19,000
983231105	Bass St. - K.L. Rd. 8 to Oriole Rd.	Resurfacing; Upgrade	22,000	22,000	22,000
983231106	Bayview Rd. - Highway #35 to South End	Resurfacing; Upgrade	63,000	63,000	63,000
983231107	Belvedere Rd. - Bridge St. to North End	Resurfacing; Upgrade	14,000	14,000	14,000
983231108	Benson Blvd. - Vern Court to East End	Resurfacing; Upgrade	27,000	27,000	27,000
983231109	Benson Blvd. - Highway #35 to Vern Court	Resurfacing; Upgrade	41,000	41,000	41,000
983231110	Berry Lane - Ranch Rd. to Manchester Trail	Resurfacing; Upgrade	9,000	9,000	9,000
983231111	Birch Lane - Brooks Lane to North End	Resurfacing; Upgrade	19,000	19,000	19,000
983231112	Birch Rd. - Cambray Rd. to East End	Resurfacing; Upgrade	28,000	28,000	28,000
983231113	Boundary Rd. - Yankee Line to South End	Resurfacing; Upgrade	62,000	62,000	62,000
983231114	Breezeway Rd. - Settlers Rd. to East End	Resurfacing; Upgrade	121,000	121,000	121,000
983231115	Bronze St. - Blythe Shore Rd. to West End	Resurfacing; Upgrade	7,000	7,000	7,000
983231116	Brooks Lane - Chisholm Trail to Birch Lane	Resurfacing; Upgrade	21,000	21,000	21,000
983231117	Brooks Lane - Birch Lane to West End	Resurfacing; Upgrade	17,000	17,000	17,000
983231118	Byrnell Ave. - K.L. Rd. 8 to Grove Rd.	Resurfacing; Upgrade	21,000	21,000	21,000
983231119	Cedar Ave. - West End to Bona Vista Dr.	Resurfacing; Upgrade	23,000	23,000	23,000
983231120	Cedar Ave. - Bona Vista Dr. to Ridge Dr.	Resurfacing; Upgrade	53,000	53,000	53,000
983231121	Chester Lane - Bailey Dr. to South End	Resurfacing; Upgrade	36,000	36,000	36,000
983231122	Chisholm Trail - Brooks Lane to Black River Rd.	Resurfacing; Upgrade	24,000	24,000	24,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231123	Chisholm Trail - Eldridge Lane to Amon Dr.	Resurfacing; Upgrade	470,000	470,000	470,000
983231124	Coldstream Rd. - Bridge St. to West End	Resurfacing; Upgrade	13,000	13,000	13,000
983231125	Coronation Dr. - Woodfield Dr. to South End	Resurfacing; Upgrade	18,000	18,000	18,000
983231126	Crystal St. - Blythe Shore Rd. to West End	Resurfacing; Upgrade	17,000	17,000	17,000
983231127	Daytonia Beach Rd. - Pleasure St. to North End	Resurfacing; Upgrade	79,000	79,000	79,000
983231128	Daytonia Beach Rd. - Long Beach Rd. to Pleasure St.	Resurfacing; Upgrade	50,000	50,000	50,000
983231129	Distillery St. E. - Queen St. S. to East End	Resurfacing; Upgrade	30,000	30,000	30,000
983231130	Douglas Dr. - Laxton Township 4th Line to East End	Resurfacing; Upgrade	33,000	33,000	33,000
983231131	Duke St. - King St. to South End	Resurfacing; Upgrade	11,000	11,000	11,000
983231132	Dwinnell Lane - Sadowa Rd. to South End	Resurfacing; Upgrade	25,000	25,000	25,000
983231133	Elliot Falls Rd. - Highway #35 to East End	Resurfacing; Upgrade	28,000	28,000	28,000
983231134	Elm St. - Beech St. to South End	Resurfacing; Upgrade	6,000	6,000	6,000
983231135	Elm Tree Rd. - West End to Valentia Rd.	Resurfacing; Upgrade	108,000	108,000	108,000
983231136	Fell's Bay Rd. - Northline Rd. to Fell's Point Rd.	Resurfacing; Upgrade	84,000	84,000	84,000
983231137	Fell's Point Rd. - Moorings Dr. to West End	Resurfacing; Upgrade	47,000	47,000	47,000
983231138	Fulton Dr. - Fall's Bay Rd. to North End	Resurfacing; Upgrade	37,000	37,000	37,000
983231139	Fur Court - Woodfield Dr. to North End	Resurfacing; Upgrade	9,000	9,000	9,000
983231140	Gardiner Rd. - K.L. Rd. 8 to Gardiner Shore Ave.	Resurfacing; Upgrade	12,000	12,000	12,000
983231141	Gardiner Shore Ave. - West End to Gardiner Rd.	Resurfacing; Upgrade	33,000	33,000	33,000
983231142	Gardiner Shore Ave. - Gardiner Rd. to East End	Resurfacing; Upgrade	24,000	24,000	24,000
983231143	George St. - West End to Wilson St.	Resurfacing; Upgrade	7,000	7,000	7,000
983231144	Glenvale Dr. - Pleasure St. to South End	Resurfacing; Upgrade	23,000	23,000	23,000
983231145	Gold St. - Blythe Shore Rd. to West End	Resurfacing; Upgrade	16,000	16,000	16,000
983231146	Green St. E. - Murray St. to East End	Resurfacing; Upgrade	17,000	17,000	17,000
983231147	Greenwood Rd. - Rush Lake Rd. to South End	Resurfacing; Upgrade	92,000	92,000	92,000
983231148	Hardwood St. - School Rd. to 0.3 Km North of School Rd.	Resurfacing; Upgrade	33,000	33,000	33,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231149	Hardwood St. - 0.3 Km North of School Rd. to 1.2 Km South of Otter Rd.	Resurfacing; Upgrade	39,000	39,000	39,000
983231150	Hartley Rd. - 0.1 Km North of Robinson Ave. to Portage Rd.	Resurfacing; Upgrade	89,000	89,000	89,000
983231151	Hawthorne Lane - Hickory Beach Rd. to West End	Resurfacing; Upgrade	37,000	37,000	37,000
983231152	Heron St. - Jones Ave. to Jones Ave.	Resurfacing; Upgrade	12,000	12,000	12,000
983231153	Hickory Beach Rd. - South End to Sandy Point Rd.	Resurfacing; Upgrade	19,000	19,000	19,000
983231154	High Point Lane - High Point Rd. to South End	Resurfacing; Upgrade	27,000	27,000	27,000
983231155	High Point Rd. - Shadow Lake Rd. #3 to High Point Lane	Resurfacing; Upgrade	46,000	46,000	46,000
983231156	High Point Rd. - High Point Lane to North End	Resurfacing; Upgrade	12,000	12,000	12,000
983231157	Hillcrest Ave. - Portage Rd. to North End	Resurfacing; Upgrade	37,000	37,000	37,000
983231158	Hillhead Rd. - River Rd. to North End	Resurfacing; Upgrade	22,000	22,000	22,000
983231159	Horseshoe Cres. - North Bay Dr. to North Bay Dr.	Resurfacing; Upgrade	41,000	41,000	41,000
983231160	Iris Dr. - Killarney Bay Rd. to West End	Resurfacing; Upgrade	132,000	132,000	132,000
983231161	Jasper Dr. - Omega Rd. to School Rd.	Resurfacing; Upgrade	146,000	146,000	146,000
983231162	Jenkins Rd. - K.L. Rd. 121 to West St. S.	Resurfacing; Upgrade	66,000	66,000	66,000
983231163	Jones Ave. - Heron St. to Heron St.	Resurfacing; Upgrade	22,000	22,000	22,000
983231164	Jones Ave. - Long Beach Rd. to Heron St.	Resurfacing; Upgrade	16,000	16,000	16,000
983231165	Jubbs Shore Rd. - Highway #35 to Sackitt Rd.	Resurfacing; Upgrade	38,000	38,000	38,000
983231166	King St. - Newman Dr. to South End	Resurfacing; Upgrade	6,000	6,000	6,000
983231167	King's Lane - Elm Tree Rd. to West End	Resurfacing; Upgrade	43,000	43,000	43,000
983231168	Kodiak Rd. - Birch Point Rd to Killarney Bay Rd.	Resurfacing; Upgrade	149,000	149,000	149,000
983231169	Lakebreeze Rd. - Wrenhaven Rd. to 0.6 Km South of Wrenhaven Rd.	Resurfacing; Upgrade	66,000	66,000	66,000
983231170	Lawson Court - Scenic Hill Rd. to West End	Resurfacing; Upgrade	17,000	17,000	17,000
983231171	Laxton Township 4th Line - Bailey Dr. to Monck Rd.	Resurfacing; Upgrade	50,000	50,000	50,000
983231172	Laxton Township 4th Line - Monck Rd. to Douglas Dr.	Resurfacing; Upgrade	35,000	35,000	35,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231173	Laxton Township 4th Line - Douglas Dr. to Bailey Dr.	Resurfacing; Upgrade	24,000	24,000	24,000
983231174	Laxton Township 5th Line - Monck Rd. to South End	Resurfacing; Upgrade	34,000	34,000	34,000
983231175	Laxton Township 5th Line - Monck Rd. to Sunset Beach Rd.	Resurfacing; Upgrade	64,000	64,000	64,000
983231176	Laxton/Lutterworth Boundary Rd. - Highway #35 to East End	Resurfacing; Upgrade	22,000	22,000	22,000
983231177	Laxton/Lutterworth Boundary Rd. - Highway #35 to West End	Resurfacing; Upgrade	11,000	11,000	11,000
983231178	Lila St. - Bridge St. to West End	Resurfacing; Upgrade	21,000	21,000	21,000
983231179	Lindsay St. N. - Pottinger St. to 55m south of Daniel Court	Resurfacing; Upgrade	19,000	19,000	19,000
983231180	Little Bay Dr. - Pine Ridge Rd. to East End	Resurfacing; Upgrade	26,000	26,000	26,000
983231181	Lock St. - Coldstream Rd. to South End	Resurfacing; Upgrade	10,000	10,000	10,000
983231182	Locust Lane - Rush Lake Rd. to North End	Resurfacing; Upgrade	19,000	19,000	19,000
983231183	Manchester Trail - Berry Lane to North End	Resurfacing; Upgrade	18,000	18,000	18,000
983231184	Maple Ave. - Otter Rd. to Ridge Dr.	Resurfacing; Upgrade	99,000	99,000	99,000
983231185	Maple Ave. - Ridge Dr. to North End	Resurfacing; Upgrade	22,000	22,000	22,000
983231186	McLeish Dr. - Rama/Dalton Boundary Rd. to East End	Resurfacing; Upgrade	111,000	111,000	111,000
983231187	McNevan Dr. - Wrenhaven Rd. to Miller Rd.	Resurfacing; Upgrade	7,000	7,000	7,000
983231188	McNevan Dr. - Miller Rd. to North End	Resurfacing; Upgrade	79,000	79,000	79,000
983231189	Mill St. S. - Rutland St. E. to Mary St. E.	Resurfacing; Upgrade	11,000	11,000	11,000
983231190	Miller Rd. - McNevan Dr. to Wrenhaven Rd.	Resurfacing; Upgrade	15,000	15,000	15,000
983231191	Moorings Dr. - 2.0 Km West of Fell's Point Rd. to South End	Resurfacing; Upgrade	143,000	143,000	143,000
983231192	Moorings Dr. - 0.3 Km North of Fell's Point Rd. to 2.0 Km West of Fell's Point Rd.	Resurfacing; Upgrade	220,000	220,000	220,000
983231193	Moorings Dr. - Fell's Point Rd. to 0.3 Km North of Fell's Point Rd.	Resurfacing; Upgrade	33,000	33,000	33,000
983231194	Newman Dr. - Smith St. to King St.	Resurfacing; Upgrade	12,000	12,000	12,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231195	Newman Dr. - King St. to K.L. Rd. 46	Resurfacing; Upgrade	13,000	13,000	13,000
983231196	North St. - Cambray Rd. to Elm Tree Rd.	Resurfacing; Upgrade	36,000	36,000	36,000
983231197	Odessa Rd. - K.L. Rd. 36 to K.L. Rd. 36	Resurfacing; Upgrade	37,000	37,000	37,000
983231198	Oriole Rd. - West End to Redwing Ave.	Resurfacing; Upgrade	9,000	9,000	9,000
983231199	Oriole Rd. - Redwing Ave. to Bass St.	Resurfacing; Upgrade	25,000	25,000	25,000
983231200	Oriole Rd. - K.L. Rd. 8 to North End	Resurfacing; Upgrade	1,000	1,000	1,000
983231201	Osborne St. - Peace Rd. to South End	Resurfacing; Upgrade	11,000	11,000	11,000
983231202	Oxby Lane - Sadowa Rd. to East End	Resurfacing; Upgrade	46,000	46,000	46,000
983231203	Pine St. - Elm Tree Rd. to Cambray Rd.	Resurfacing; Upgrade	23,000	23,000	23,000
983231204	Pleasure St. - Glenvale Dr. to East End	Resurfacing; Upgrade	6,000	6,000	6,000
983231205	Pleasure St. - Daytonia Beach Rd. to Glenvale Dr.	Resurfacing; Upgrade	20,000	20,000	20,000
983231206	Pondview St. - Highway #7 to South End	Resurfacing; Upgrade	21,000	21,000	21,000
983231207	Raby's Shore Dr. - 0.6 Km North of Wood Rd. to Raby St.	Resurfacing; Upgrade	54,000	54,000	54,000
983231208	Ranch Rd. - Berry Lane to North End	Resurfacing; Upgrade	24,000	24,000	24,000
983231209	Redwing Ave. - K.L. Rd. 8 to Oriole Rd.	Resurfacing; Upgrade	6,000	6,000	6,000
983231210	Response St. - K.L. Rd. 8 to North End	Resurfacing; Upgrade	20,000	20,000	20,000
983231211	Ridge Dr. - Cedar Ave. to Maple Ave.	Resurfacing; Upgrade	168,000	168,000	168,000
983231212	Ridge Dr. - Bona Vista Dr. to Cedar Ave.	Resurfacing; Upgrade	51,000	51,000	51,000
983231213	Riley Lane - Birch Point Rd. to Birchwood Lane	Resurfacing; Upgrade	17,000	17,000	17,000
983231214	Robinson Ave. - Hartley Rd. to East End	Resurfacing; Upgrade	78,000	78,000	78,000
983231215	Romany Ranch Rd. - Balsam Grove Rd. to West End Turnaround	Resurfacing; Upgrade	146,000	146,000	146,000
983231216	Royal Cedar Rd. - Highway #35 to Mason Ln.	Resurfacing; Upgrade	77,000	77,000	77,000
983231217	Rush Lake Rd. - K.L. Rd. 41 to Greenwood Rd.	Resurfacing; Upgrade	27,000	27,000	27,000
983231218	Sackitt Rd. - South End to Jubbs Shore Rd.	Resurfacing; Upgrade	18,000	18,000	18,000
983231219	Sackitt Rd. - Jubbs Shore Rd. to North End	Resurfacing; Upgrade	4,000	4,000	4,000
983231220	Scenic Hill Rd. - Valley Rd. to Lawson Court	Resurfacing; Upgrade	92,000	92,000	92,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231221	School Rd. - Elm Tree Rd. to Omega Rd.	Resurfacing; Upgrade	148,000	148,000	148,000
983231222	School Rd. - Omega Rd. to Hardwood St.	Resurfacing; Upgrade	83,000	83,000	83,000
983231223	Shadow Lake Rd. #40 - Lime St. to North End	Resurfacing; Upgrade	20,000	20,000	20,000
983231224	Silver St. - Blythe Shore Rd. to West End	Resurfacing; Upgrade	16,000	16,000	16,000
983231225	Smith St. - Newman Dr. to Lorneville Rd.	Resurfacing; Upgrade	17,000	17,000	17,000
983231226	Somerville Centre Rd. - Burnt River Rd. to West End	Resurfacing; Upgrade	9,000	9,000	9,000
983231227	Spring Lane - Spruce Lane to North End	Resurfacing; Upgrade	11,000	11,000	11,000
983231228	Spruce Lane - Rama/Dalton Boundary Rd. to Spring Lane	Resurfacing; Upgrade	12,000	12,000	12,000
983231229	Star Rd. - South Fork Dr. to West End	Resurfacing; Upgrade	20,000	20,000	20,000
983231230	Station Rd. - Cresswell Rd. to Farmstead Rd.	Resurfacing; Upgrade	172,000	172,000	172,000
983231231	Station Rd. - K.L. Rd. 121 to West End	Resurfacing; Upgrade	14,000	14,000	14,000
983231232	Sturgeon Rd. S. - Rutland St. E. to South End	Resurfacing; Upgrade	9,000	9,000	9,000
983231233	Sunrise Rd. - Frank Hill Rd. to Boundary Rd.	Resurfacing; Upgrade	116,000	116,000	116,000
983231234	Tartan St. - Bridge St. to West End	Resurfacing; Upgrade	14,000	14,000	14,000
983231235	The Avenue - Crego St. to West End	Resurfacing; Upgrade	34,000	34,000	34,000
983231236	Vern Court - Benson Blvd. to North End	Resurfacing; Upgrade	29,000	29,000	29,000
983231237	Wagar Rd. - Admiral Dr. to Gillis St.	Resurfacing; Upgrade	15,000	15,000	15,000
983231238	Warnica Dr. - Highway #35 to East End	Resurfacing; Upgrade	18,000	18,000	18,000
983231239	Waterside St. - Alpine St. to Alpine St.	Resurfacing; Upgrade	23,000	23,000	23,000
983231240	Weston Rd. - Glengarry Rd. to East End	Resurfacing; Upgrade	47,000	47,000	47,000
983231241	Whitetail Rd. - Balsam Grove Rd. to Kagawong Rd.	Resurfacing; Upgrade	175,000	175,000	175,000
983231242	Whitetail Rd. - Kagawong Rd. to Country Lane	Resurfacing; Upgrade	149,000	149,000	149,000
983231243	Whitetail Rd. - Killarney Bay Rd. to Balsam Grove Rd.	Resurfacing; Upgrade	153,000	153,000	153,000
983231244	Windmill Rd. - Frank Hill Rd. to West End	Resurfacing; Upgrade	44,000	44,000	44,000
983231245	Woodfield Dr. - Fur Court to East End	Resurfacing; Upgrade	29,000	29,000	29,000
983231246	Woodfield Dr. - Burnt River Rd. to Coronation Dr.	Resurfacing; Upgrade	13,000	13,000	13,000
983231247	Woodfield Dr. - Coronation Dr. to Fur Court	Resurfacing; Upgrade	42,000	42,000	42,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing	
				OCIF Grant	Total
983231248	Wrenhaven Rd. - Highway #35 to McNevan Dr.	Resurfacing; Upgrade	182,000	182,000	182,000
983231249	Wrenhaven Rd. - McNevan Dr. to Lakebreeze Rd.	Resurfacing; Upgrade	21,000	21,000	21,000
983231250	Wrenhaven Rd. - Lakebreeze Rd. to Miller Rd.	Resurfacing; Upgrade	50,000	50,000	50,000
Total			6,919,000	6,919,000	6,919,000

9832311	Supplementary Information for Low-Volume Gravel Roads	
JDE ID	Project	Scope, Source and or Rationale
983231102	Amon Dr. - Chisholm Trail to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231103	Bailey Dr. - Chester Lane to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231104	Bailey Dr. - Laxton Township 4th Line to Chester Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231105	Bass St. - K.L. Rd. 8 to Oriole Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231106	Bayview Rd. - Highway #35 to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231107	Belvedere Rd. - Bridge St. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231108	Benson Blvd. - Vern Court to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231109	Benson Blvd. - Highway #35 to Vern Court	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231110	Berry Lane - Ranch Rd. to Manchester Trail	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231111	Birch Lane - Brooks Lane to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231112	Birch Rd. - Cambray Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231113	Boundary Rd. - Yankee Line to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231114	Breezeway Rd. - Settlers Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231115	Bronze St. - Blythe Shore Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231116	Brooks Lane - Chisholm Trail to Birch Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231117	Brooks Lane - Birch Lane to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231118	Byrnell Ave. - K.L. Rd. 8 to Grove Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231119	Cedar Ave. - West End to Bona Vista Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231120	Cedar Ave. - Bona Vista Dr. to Ridge Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311 Supplementary Information for Low-Volume Gravel Roads		
JDE ID	Project	Scope, Source and or Rationale
983231121	Chester Lane - Bailey Dr. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231122	Chisholm Trail - Brooks Lane to Black River Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231123	Chisholm Trail - Eldridge Lane to Amon Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231124	Coldstream Rd. - Bridge St. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231125	Coronation Dr. - Woodfield Dr. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231126	Crystal St. - Blythe Shore Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231127	Daytonia Beach Rd. - Pleasure St. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231128	Daytonia Beach Rd. - Long Beach Rd. to Pleasure St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231129	Distillery St. E. - Queen St. S. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231130	Douglas Dr. - Laxton Township 4th Line to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231131	Duke St. - King St. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231132	Dwinnell Lane - Sadowa Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231133	Elliot Falls Rd. - Highway #35 to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231134	Elm St. - Beech St. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231135	Elm Tree Rd. - West End to Valentia Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231136	Fell's Bay Rd. - Northline Rd. to Fell's Point Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231137	Fell's Point Rd. - Moorings Dr. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231138	Fulton Dr. - Fall's Bay Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231139	Fur Court - Woodfield Dr. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231140	Gardiner Rd. - K.L. Rd. 8 to Gardiner Shore Ave.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231141	Gardiner Shore Ave. - West End to Gardiner Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231142	Gardiner Shore Ave. - Gardiner Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231143	George St. - West End to Wilson St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311	Supplementary Information for Low-Volume Gravel Roads	
JDE ID	Project	Scope, Source and or Rationale
983231144	Glenvale Dr. - Pleasure St. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231145	Gold St. - Blythe Shore Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231146	Green St. E. - Murray St. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231147	Greenwood Rd. - Rush Lake Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231148	Hardwood St. - School Rd. to 0.3 Km North of School Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231149	Hardwood St. - 0.3 Km North of School Rd. to 1.2 Km South of Otter Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231150	Hartley Rd. - 0.1 Km North of Robinson Ave. to Portage Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231151	Hawthorne Lane - Hickory Beach Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231152	Heron St. - Jones Ave. to Jones Ave.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231153	Hickory Beach Rd. - South End to Sandy Point Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231154	High Point Lane - High Point Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231155	High Point Rd. - Shadow Lake Rd. #3 to High Point Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231156	High Point Rd. - High Point Lane to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231157	Hillcrest Ave. - Portage Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231158	Hillhead Rd. - River Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231159	Horseshoe Cres. - North Bay Dr. to North Bay Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231160	Iris Dr. - Killarney Bay Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231161	Jasper Dr. - Omega Rd. to School Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231162	Jenkins Rd. - K.L. Rd. 121 to West St. S.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231163	Jones Ave. - Heron St. to Heron St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231164	Jones Ave. - Long Beach Rd. to Heron St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231165	Jubbs Shore Rd. - Highway #35 to Sackitt Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231166	King St. - Newman Dr. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311	Supplementary Information for Low-Volume Gravel Roads	
JDE ID	Project	Scope, Source and or Rationale
983231167	King's Lane - Elm Tree Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231168	Kodiak Rd. - Birch Point Rd to Killarney Bay Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231169	Lakebreeze Rd. - Wrenhaven Rd. to 0.6 Km South of Wrenhaven Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231170	Lawson Court - Scenic Hill Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231171	Laxton Township 4th Line - Bailey Dr. to Monck Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231172	Laxton Township 4th Line - Monck Rd. to Douglas Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231173	Laxton Township 4th Line - Douglas Dr. to Bailey Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231174	Laxton Township 5th Line - Monck Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231175	Laxton Township 5th Line - Monck Rd. to Sunset Beach Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231176	Laxton/Lutterworth Boundary Rd. - Highway #35 to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231177	Laxton/Lutterworth Boundary Rd. - Highway #35 to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231178	Lila St. - Bridge St. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231179	Lindsay St. N. - Pottinger St. to 55m south of Daniel Court	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231180	Little Bay Dr. - Pine Ridge Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231181	Lock St. - Coldstream Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231182	Locust Lane - Rush Lake Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231183	Manchester Trail - Berry Lane to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231184	Maple Ave. - Otter Rd. to Ridge Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231185	Maple Ave. - Ridge Dr. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231186	McLeish Dr. - Rama/Dalton Boundary Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311 Supplementary Information for Low-Volume Gravel Roads		
JDE ID	Project	Scope, Source and or Rationale
983231187	McNevan Dr. - Wrenhaven Rd. to Miller Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231188	McNevan Dr. - Miller Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231189	Mill St. S. - Rutland St. E. to Mary St. E.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231190	Miller Rd. - McNevan Dr. to Wrenhaven Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231191	Moorings Dr. - 2.0 Km West of Fell's Point Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231192	Moorings Dr. - 0.3 Km North of Fell's Point Rd. to 2.0 Km West of Fell's Point Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231193	Moorings Dr. - Fell's Point Rd. to 0.3 Km North of Fell's Point Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231194	Newman Dr. - Smith St. to King St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231195	Newman Dr. - King St. to K.L. Rd. 46	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231196	North St. - Cambray Rd. to Elm Tree Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231197	Odessa Rd. - K.L. Rd. 36 to K.L. Rd. 36	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231198	Oriole Rd. - West End to Redwing Ave.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231199	Oriole Rd. - Redwing Ave. to Bass St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231200	Oriole Rd. - K.L. Rd. 8 to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231201	Osborne St. - Peace Rd. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231202	Oxby Lane - Sadowa Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231203	Pine St. - Elm Tree Rd. to Cambray Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231204	Pleasure St. - Glenvale Dr. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231205	Pleasure St. - Daytonia Beach Rd. to Glenvale Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231206	Pondview St. - Highway #7 to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231207	Raby's Shore Dr. - 0.6 Km North of Wood Rd. to Raby St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231208	Ranch Rd. - Berry Lane to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231209	Redwing Ave. - K.L. Rd. 8 to Oriole Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231210	Response St. - K.L. Rd. 8 to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311 Supplementary Information for Low-Volume Gravel Roads		
JDE ID	Project	Scope, Source and or Rationale
983231211	Ridge Dr. - Cedar Ave. to Maple Ave.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231212	Ridge Dr. - Bona Vista Dr. to Cedar Ave.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231213	Riley Lane - Birch Point Rd. to Birchwood Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231214	Robinson Ave. - Hartley Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231215	Romany Ranch Rd. - Balsam Grove Rd. to West End Turnaround	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231216	Royal Cedar Rd. - Highway #35 to Mason Ln.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231217	Rush Lake Rd. - K.L. Rd. 41 to Greenwood Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231218	Sackitt Rd. - South End to Jubbs Shore Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231219	Sackitt Rd. - Jubbs Shore Rd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231220	Scenic Hill Rd. - Valley Rd. to Lawson Court	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231221	School Rd. - Elm Tree Rd. to Omega Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231222	School Rd. - Omega Rd. to Hardwood St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231223	Shadow Lake Rd. #40 - Lime St. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231224	Silver St. - Blythe Shore Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231225	Smith St. - Newman Dr. to Lorneville Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231226	Somerville Centre Rd. - Burnt River Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231227	Spring Lane - Spruce Lane to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231228	Spruce Lane - Rama/Dalton Boundary Rd. to Spring Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231229	Star Rd. - South Fork Dr. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231230	Station Rd. - Cresswell Rd. to Farmstead Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231231	Station Rd. - K.L. Rd. 121 to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231232	Sturgeon Rd. S. - Rutland St. E. to South End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231233	Sunrise Rd. - Frank Hill Rd. to Boundary Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231234	Tartan St. - Bridge St. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231235	The Avenue - Crego St. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231236	Vern Court - Benson Blvd. to North End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

9832311 Supplementary Information for Low-Volume Gravel Roads		
JDE ID	Project	Scope, Source and or Rationale
983231237	Wagar Rd. - Admiral Dr. to Gillis St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231238	Warnica Dr. - Highway #35 to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231239	Waterside St. - Alpine St. to Alpine St.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231240	Weston Rd. - Glengarry Rd. to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231241	Whitetail Rd. - Balsam Grove Rd. to Kagawong Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231242	Whitetail Rd. - Kagawong Rd. to Country Lane	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231243	Whitetail Rd. - Killarney Bay Rd. to Balsam Grove Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231244	Windmill Rd. - Frank Hill Rd. to West End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231245	Woodfield Dr. - Fur Court to East End	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231246	Woodfield Dr. - Burnt River Rd. to Coronation Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231247	Woodfield Dr. - Coronation Dr. to Fur Court	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231248	Wrenhaven Rd. - Highway #35 to McNevan Dr.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231249	Wrenhaven Rd. - McNevan Dr. to Lakebreeze Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.
983231250	Wrenhaven Rd. - Lakebreeze Rd. to Miller Rd.	Upgrade to a paved surface; \$2.519M in 2022 and \$4,400,000 over 2023-2026.

Airport Siteworks and Facilities 9872301

Construction, rehabilitation, replacement and upgrade of airport facilities, parking lots, aprons, runways, non-facility structures and related siteworks. Based on Kawartha Lakes Municipal Airport Business Plan, Airport Capital Plan, AMP and lifecycle needs.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
987230101	Airport Terminal	Renovation	200,000	200,000		200,000
Total			200,000	200,000	-	200,000

9872301	Supplementary Information for Airport Siteworks and Facilities	
JDE ID	Project	Scope, Source and or Rationale
987230101	Airport Terminal	Restaurant bathrooms, HVAC system, patio, office and apron.

Landfill Siteworks and Facilities 9972301

Construction, rehabilitation, replacement and upgrade of landfill facilities, cells, internal roadways, non-facility structures and related siteworks. Based on Integrated Waste Management Strategy, AMP, DC Study lifecycle needs and legislation.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Debenture	Total
997230101	Lindsay-Ops Landfill Generator Gas Wells	Expansion	105,000			105,000	105,000
997230102	Lindsay-Ops Landfill Cells 4 and 5 - Phase 3 of 4	Construction	3,422,000			3,422,000	3,422,000
997230103	Lindsay-Ops Landfill Scales and Drop-Off Area	Expansion; Upgrade	2,400,000		540,000	1,860,000	2,400,000
997230104	Lindsay-Ops Landfill Operations Facility HVAC System	Replacement; Upgrade	40,000	40,000			40,000
997230105	Eldon Landfill Litter Control Fencing	Installation	95,000	95,000			95,000
997230106	Somerville Landfill Cell 2D	Design	30,000	30,000			30,000
Total			6,092,000	165,000	540,000	5,387,000	6,092,000

9972301	Supplementary Information for Landfill Siteworks and Facilities	
JDE ID	Project	Scope, Source and or Rationale
997230101	Lindsay-Ops Landfill Generator Gas Wells	Generator requires more gas wells to ensure adequate gas supply.
997230102	Lindsay-Ops Landfill Cells 4 and 5 - Phase 3 of 4	New cell required to ensure continuance of landfill capacity and operation.
997230103	Lindsay-Ops Landfill Scales and Drop-Off Area	As per Lindsay-Ops Landfill Future Infrastructure and Operations Study approved by Council; Growth-related.
997230104	Lindsay-Ops Landfill Operations Facility HVAC System	Existing end-of-life HVAC system is frequently failing, giving rise to excessive operating costs.
997230105	Eldon Landfill Litter Control Fencing	Regulatory requirement to address litter.
997230106	Somerville Landfill Cell 2D	New cell required to ensure continuance of landfill capacity and operation.

Roads, Fleet and Transit Facilities 9912301

Construction, rehabilitation, replacement and upgrade of roads, fleet and transit facilities, including material storage structures and related siteworks. Based on Roads Operations Master Plan, Transit Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
991230101	Fleet Depots Security Doors and Storage Units	Replacement	35,000	35,000		35,000
991230102	Fleet Depots Lighting and Security Systems	Replacement; Installation	60,000	60,000		60,000
991230103	Fleet Depots Sand Blasting Cabinets and Truck Wheel Lifts	Installation	93,000	93,000		93,000
Total			188,000	188,000	-	188,000

9912301	Supplementary Information for Roads, Fleet and Transit Facilities	
JDE ID	Project	Scope, Source and or Rationale
991230101	Fleet Depots Security Doors and Storage Units	\$20K for Lindsay Fleet Depot; \$15K for Coboconk Fleet Depot.
991230102	Fleet Depots Lighting and Security Systems	\$10K for Lindsay Fleet Depot; \$50K for Coboconk Fleet Depot.
991230103	Fleet Depots Sand Blasting Cabinets and Truck Wheel Lifts	\$6K for Lindsay Fleet Depot; \$87K for Coboconk Fleet Depot.

Transit Siteworks 9942301

Installation, rehabilitation, replacement and upgrade of transit stops, shelters and related siteworks. Based on Transit Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				DC Reserve	Provincial Gas Tax Reserve	ICIP Grant	Total
994230101	Bus Shelters	Installation; Expansion	105,000	65,100	39,900		105,000
994230102	Bike Stands	Installation; Expansion	10,000	6,200	3,800		10,000
994230103	Integrated Smart Card Fare System	Installation; Expansion	245,000	151,900		93,100	245,000
Total			360,000	223,200	43,700	93,100	360,000

9942301	Supplementary Information for Transit Siteworks	
JDE ID	Project	Scope, Source and or Rationale
994230101	Bus Shelters	As per Transit Master Plan, AMP, DC Study and ICIP grant agreement.
994230102	Bike Stands	As per Transit Master Plan, AMP, DC Study and ICIP grant agreement.
994230103	Integrated Smart Card Fare System	As per Transit Master Plan, AMP, DC Study and ICIP grant agreement.

Public Works Fleet Equipment 9942302

Acquisition, rehabilitation, replacement and upgrade of fleet equipment managed by the Fleet and Transit Division. Based on Fleet Policy, Fleet Management Directive, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
994230201	Backhoes (1)	Replacement	201,000			201,000	201,000
994230202	Graders (2)	Replacement	1,178,000			1,178,000	1,178,000
994230203	Tractors (8)	Replacement	490,000			490,000	490,000
994230204	Tractors (2)	Expansion	294,000	147,000	147,000		294,000
994230205	Medium Duty Trucks (2)	Replacement; Expansion	210,000	52,500	52,500	105,000	210,000
994230206	Landfill Compactors (1)	Replacement	1,300,000			1,300,000	1,300,000
994230207	Loaders (1)	Replacement	288,000			288,000	288,000
994230208	Pickup Trucks (7)	Replacement; Expansion	455,000	390,000	65,000		455,000
994230209	Pickup Plow Trucks (2)	Expansion	180,000			180,000	180,000
994230210	Ice Machines (1)	Replacement	112,000	112,000			112,000
994230211	Single-Axle Plow Trucks (3)	Replacement; Expansion	888,000	592,000		296,000	888,000
994230212	Tandem-Axle Plow Trucks (6)	Replacement	1,980,000	1,980,000			1,980,000
994230213	Vans (7)	Replacement	425,000			425,000	425,000
994230214	Water Tanks (4)	Replacement	160,000			160,000	160,000
994230215	Sidewalk Machines (2)	Replacement	420,000			420,000	420,000
994230216	Excavators (2)	Expansion	1,400,000	400,000		1,000,000	1,400,000
994230217	Flail Mowers (1)	Expansion	15,000	15,000			15,000
994230218	Hydraulic Thumbs (1)	Expansion	20,000	20,000			20,000

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
994230219	Emergency Road Closure Trailers (3)	Expansion	21,000	21,000			21,000
994230220	GPS Tracking Units (321)	Replacement	125,000			125,000	125,000
994230221	Sidewalk Machine Mower Decks (1)	Replacement	38,000			38,000	38,000
Total			10,200,000	3,729,500	264,500	6,206,000	10,200,000

9942302	Supplementary Information for Public Works Fleet Equipment	
JDE ID	Project	Scope, Source and or Rationale
994230201	Backhoes (1)	As per Fleet Policy.
994230202	Graders (2)	As per Fleet Policy.
994230203	Tractors (8)	As per Fleet Policy.
994230204	Tractors (2)	Acquisitions for Parks and Recreation to maintain additional trails and parks.
994230205	Medium Duty Trucks (2)	As per Fleet Policy; 1 replacement; 1 acquisition for Parks and Recreation to maintain additional parks.
994230206	Landfill Compactors (1)	As per Fleet Policy.
994230207	Loaders (1)	As per Fleet Policy.
994230208	Pickup Trucks (7)	As per Fleet Policy; 6 replacements; 1 acquisition for Roads Operations to maintain additional roads.
994230209	Pickup Plow Trucks (2)	Acquisitions required to comply with load restrictions on northern bridges.
994230210	Ice Machines (1)	As per Fleet Policy.
994230211	Single-Axle Plow Trucks (3)	As per Fleet Policy; 1 replacement; 2 acquisitions to internalize contracted plow routes.
994230212	Tandem-Axle Plow Trucks (6)	As per Fleet Policy.
994230213	Vans (7)	As per Fleet Policy.
994230214	Water Tanks (4)	As per Fleet Policy.
994230215	Sidewalk Machines (2)	As per Fleet Policy.

9942302	Supplementary Information for Public Works Fleet Equipment	
JDE ID	Project	Scope, Source and or Rationale
994230216	Excavators (2)	Acquisitions for Roads Operations Division as per Council Resolution CW2020-146.
994230217	Flail Mowers (1)	Acquisition for sidewalk machines in Roads Operations Division.
994230218	Hydraulic Thumbs (1)	Acquisition for backhoes in Roads Operations Division.
994230219	Emergency Road Closure Trailers (3)	Acquisitions for Roads Operations Division.
994230220	GPS Tracking Units (321)	Lifecycle replacement required to maintain GPS capabilities and to manage risk.
994230221	Sidewalk Machine Mower Decks (1)	As per Fleet Policy.

Information Technology Systems 9282301

Acquisition, upgrade and replacement of IT systems and related equipment. Based on IT Strategy, IT Steering Committee, AMP, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
928230101	Server Hardware	Replacement	142,000	142,000		142,000
928230102	Data Communication Hardware	Replacement	49,000	49,000		49,000
928230103	Client Hardware	Replacement	185,000	185,000		185,000
928230104	Remote Work Arrangements	Replacement; Acquisition	300,000	300,000		300,000
928230105	Point-to-Point Network	Expansion	50,000	50,000		50,000
Total			726,000	726,000	-	726,000

9282301	Supplementary Information for Information Technology Systems	
JDE ID	Project	Scope, Source and or Rationale
928230101	Server Hardware	Standard lifecycle replacement.
928230102	Data Communication Hardware	Standard lifecycle replacement.
928230103	Client Hardware	Standard lifecycle replacement.
928230104	Remote Work Arrangements	Standard lifecycle replacement; acquisition of new technology to support remote working.
928230105	Point-to-Point Network	Improve reliability and performance of network communications, and reduce operating costs.

Fire Facilities 9322301

Construction, rehabilitation, replacement and upgrade of Fire Service facilities and related components and siteworks. Based on Fire Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	Debenture	Total
932230101	Lindsay Fire Station Roof	Replacement	75,000	75,000		75,000
932230102	Lindsay Fire Station Flooring and Paint	Renovation	50,000	50,000		50,000
932230103	Fire Fleet Depot Mobile Vehicle Lifts	Acquisition	120,000	120,000		120,000
932230104	Bobcaygeon Fire Station Bunker Gear Racking	Acquisition	10,000	10,000		10,000
932230105	Janetville Fire Station Brick Façade	Rehabilitation	15,000	15,000		15,000
932230106	Fenelon Falls Fire Station Addition	Replacement; Expansion	450,000		450,000	450,000
Total			720,000	270,000	450,000	720,000

9322301	Supplementary Information for Fire Facilities	
JDE ID	Project	Scope, Source and or Rationale
932230101	Lindsay Fire Station Roof	Failed roof is leaking and requires replacement.
932230102	Lindsay Fire Station Flooring and Paint	Replacement of end-of-life flooring and paint as needed.
932230103	Fire Fleet Depot Mobile Vehicle Lifts	Acquisition of mobile vehicle lifts to improve safety and efficiency at the Fire Fleet Depot.
932230104	Bobcaygeon Fire Station Bunker Gear Racking	Racking needed for proper storage of bunker gear.
932230105	Janetville Fire Station Brick Façade	Butler building brick is deteriorating and falling.
932230106	Fenelon Falls Fire Station Addition	Replacement of end-of-life quonset hut with expansion of main facility.

Fire Fleet and Equipment 9322302

Acquisition, rehabilitation, replacement and upgrade of Fire Service fleet and equipment. Based on Fire Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Fire Fleet Reserve	Total
932230201	Pumper Truck	Replacement	824,000			824,000	824,000
932230202	Tanker Trucks (2)	Replacement	1,751,000			1,751,000	1,751,000
932230203	Pickup Truck	Acquisition	66,000			66,000	66,000
932230204	Boat and Trailer	Replacement	36,000			36,000	36,000
932230205	UTV and Trailer	Acquisition	31,000			31,000	31,000
932230206	Miscellaneous Fire Equipment	Replacement	70,000	70,000			70,000
932230207	Extrication Equipment	Replacement	80,000	68,880	11,120		80,000
932230208	Bunker Gear and Helmets	Replacement	160,000	160,000			160,000
932230209	Water Rescue Platform	Replacement	12,000	12,000			12,000
932230210	Telecommunications Equipment	Replacement	40,000	40,000			40,000
932230211	Sand Bagging Machine	Acquisition	40,000	40,000			40,000
Total			3,110,000	390,880	11,120	2,708,000	3,110,000

9322302	Supplementary Information for Fire Fleet and Equipment	
JDE ID	Project	Scope, Source and or Rationale
932230201	Pumper Truck	Replacement of a pumper truck as per lifecycle and shuttle insurance rating needs.
932230202	Tanker Trucks (2)	Replacement of two tanker trucks as per lifecycle and shuttle insurance rating needs.
932230203	Pickup Truck	Acquisition of a pickup truck to address deficiency in the fleet.
932230204	Boat and Trailer	Replacement of a rescue boat and trailer as per lifecycle needs.
932230205	UTV and Trailer	Acquisition of a UTV and trailer to address deficiency in the fleet.
932230206	Miscellaneous Fire Equipment	Replacement of fire hoses, saws, axes, pike poles and similar fire equipment.
932230207	Extrication Equipment	Replacement and upgrade of extrication equipment; growth-related need.

9322302	Supplementary Information for Fire Fleet and Equipment	
JDE ID	Project	Scope, Source and or Rationale
932230208	Bunker Gear and Helmets	Replacement of bunker gear and helmets to meet legislated and NFPA standards.
932230209	Water Rescue Platform	Replacement of water rescue platform as per lifecycle requirements.
932230210	Telecommunications Equipment	Replacement of pagers, mobile radios and similar telecommunications equipment.
932230211	Sand Bagging Machine	Acquisition to aid with flood readiness and response.

Paramedic Facilities 9382301

Construction, rehabilitation, replacement and upgrade of Paramedic Service facilities and related components and siteworks. Based on Paramedic Service Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
938230101	Oakwood Post	Design; Plan	45,000	25,200	19,800	45,000
Total			45,000	25,200	19,800	45,000

9382301	Supplementary Information for Paramedic Facilities	
JDE ID	Project	Scope, Source and or Rationale
938230101	Oakwood Post	Repurpose former Oakwood Fire Hall site into a post as per Paramedic Service Master Plan and DC Study.

Paramedic Fleet and Equipment 9382302

Acquisition, rehabilitation, replacement and upgrade of Paramedic Service fleet and equipment. Based on Paramedic Service Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Ministry of HLTC Grant	Total
938230201	Ambulances (2)	Remount; Replacement	570,000	415,000		155,000	570,000
938230202	Ambulances (1)	Acquisition	410,000		410,000		410,000
938230203	Emergency Response Vehicles (1)	Replacement	94,000	94,000			94,000
938230204	Community Paramedic Vehicles and Equipment (2)	Acquisition	397,000			397,000	397,000
938230205	CPR Devices (4)	Replacement	140,000	140,000			140,000
938230206	Power Load Stretchers (4)	Replacement	69,000	69,000			69,000
938230207	Bariatric Stretchers (1)	Replacement	22,000	22,000			22,000
938230208	Power Cots / Stretchers (2)	Replacement	56,000	56,000			56,000
938230209	Suction Units (17)	Replacement	14,000	14,000			14,000
938230210	Patient Extraction Chairs (8)	Replacement	34,000	34,000			34,000
938230211	Patient Extraction Units (14)	Replacement	14,000	14,000			14,000
938230212	Emergency Response Unit Computers (3)	Replacement	11,000	11,000			11,000
938230213	Ambulance CADlink Tablets (17)	Acquisition	38,000	38,000			38,000
938230214	Ambulance Narcotics Storage Units (17)	Acquisition	38,000	38,000			38,000

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Ministry of HLTC Grant	Total
938230215	Public Assess Defibrillators (20)	Replacement	40,000	40,000			40,000
Total			1,947,000	985,000	410,000	552,000	1,947,000

9382302	Supplementary Information for Paramedic Fleet and Equipment	
JDE ID	Project	Scope, Source and or Rationale
938230201	Ambulances (2)	1 remount and 1 replacement as per Asset Management Plan.
938230202	Ambulances (1)	Required to accommodate growth as per Paramedic Service Master Plan and DC Study.
938230203	Emergency Response Vehicles (1)	Standard lifecycle replacement as per Asset Management Plan.
938230204	Community Paramedic Vehicles and Equipment (2)	Response units for Community Paramedics.
938230205	CPR Devices (4)	Standard lifecycle replacement as per Asset Management Plan.
938230206	Power Load Stretchers (4)	Standard lifecycle replacement as per Asset Management Plan.
938230207	Bariatric Stretchers (1)	Standard lifecycle replacement as per Asset Management Plan.
938230208	Power Cots / Stretchers (2)	Standard lifecycle replacement as per Asset Management Plan.
938230209	Suction Units (17)	Standard lifecycle replacement as per Asset Management Plan.
938230210	Patient Extrication Chairs (8)	Standard lifecycle replacement as per Asset Management Plan.
938230211	Patient Extrication Units (14)	Standard lifecycle replacement as per Asset Management Plan.
938230212	Emergency Response Unit Computers (3)	Standard lifecycle replacement as per Asset Management Plan.
938230213	Ambulance CADlink Tablets (17)	For CADlink mapping and call assignment; replaces use of wifi, resulting in major cost savings.
938230214	Ambulance Narcotics Storage Units (17)	Acquisition to improve narcotic storage, security and inventory reconciliation.
938230215	Public Assess Defibrillators (20)	Standard lifecycle replacement as per Asset Management Plan.

Victoria Manor 9692301

Construction, acquisition, rehabilitation, replacement and upgrade of Victoria Manor and related facility components, siteworks and equipment. Based on AMP, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment / Activity	Expenditure	Financing			
				Asset Mgt. Reserve	DC Reserve	Victoria Manor Reserve	Total
969230101	Fire Doors	Replacement	30,000			30,000	30,000
969230102	Windows	Rehabilitation	40,000			40,000	40,000
969230103	Ice Machine	Replacement	7,000			7,000	7,000
969230104	Rotary Toasters (4)	Replacement	6,000			6,000	6,000
969230105	Tables and Chairs for One Dining Room	Replacement	35,000			35,000	35,000
969230106	Furniture	Replacement	12,000			12,000	12,000
969230107	Wall Protection	Installation	10,000			10,000	10,000
969230108	Victoria House Garden	Improvement	15,000			15,000	15,000
Total			155,000	-	-	155,000	155,000

9692301	Supplementary Information for Victoria Manor	
JDE ID	Project	Scope, Source and or Rationale
969230101	Fire Doors	Replacement of end-of-life fire doors.
969230102	Windows	Resealing and rehabilitation of windows.
969230103	Ice Machine	Replacement of end-of-life ice machine.
969230104	Rotary Toasters (4)	Replacement of four end-of-life rotary toasters.
969230105	Tables and Chairs for One Dining Room	Replacement of end-of-life tables and chairs in one dining room.
969230106	Furniture	Replacement of end-of-life furniture.
969230107	Wall Protection	Installation of guards to protect walls from contact with beds, wheelchairs, carts etc.
969230108	Victoria House Garden	Enhance the garden to improve resident experience.

Building and Property Facilities 9532301

Construction, rehabilitation, replacement and upgrade of Building and Property Division facilities and related components and siteworks. Based on AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing		
				Asset Mgt. Reserve	Debenture	Total
953230101	Olde Gaol Museum Courtyard	Design; Beautification	450,000		450,000	450,000
953230102	Kawartha Lakes Police Services Boiler	Replacement	87,000	87,000		87,000
953230103	City Hall Generator Tank	Replacement	40,000	40,000		40,000
953230104	Kawartha Lakes Police Services Roof	Replacement	390,000		390,000	390,000
953230105	Norland Library and Community Centre Drainage System	Rehabilitation; Installation	135,000	135,000		135,000
953230106	Fenelon Falls Library Flat Roof	Replacement	250,000		250,000	250,000
953230107	Bethany Library Chimney	Restoration	31,000	31,000		31,000
953230108	City Hall Accessible Washroom Door Operators	Installation	15,000	15,000		15,000
Total			1,398,000	308,000	1,090,000	1,398,000

9532301	Supplementary Information for Building and Property Facilities	
JDE ID	Project	Scope, Source and or Rationale
953230101	Olde Goal Museum Courtyard	Beautification of courtyard exposed by removal of wall.
953230102	Kawartha Lakes Police Services Boiler	Boiler is beyond its useful life and is failing; parts are difficult to obtain due to boiler's age.
953230103	City Hall Generator Tank	Tank is faulty and does not pass inspection and certification.
953230104	Kawartha Lakes Police Services Roof	Roof is failing, causing interior leaks.
953230105	Norland Library and Community Centre Drainage System	To prevent water infiltration and yearly flooding causing damage.
953230106	Fenelon Falls Library Flat Roof	Flat roof failing, causing interior leaks.
953230107	Bethany Library Chimney	Chimney is failing; bricks and mortar joints missing causing damage to interior finishes.
953230108	City Hall Accessible Washroom Door Operators	Installation of two accessible washroom door operators.

Parks Siteworks and Facilities 9502301

Construction, rehabilitation, replacement and upgrade of parks facilities, siteworks and related infrastructure. Based on Parks Master Plans, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing				
				Asset Mgt. Reserve	DC Reserve	Parkland Reserve	Debenture	Total
950230101	Playground Surfaces	Resurfacing	72,000			72,000		72,000
950230102	Playground Structures	Replacement; Upgrade	280,000			280,000		280,000
950230103	Sportsfields	Resurfacing	70,000	70,000				70,000
950230104	Boat Launches	Replacement; Upgrade	375,000	375,000				375,000
950230105	Piers, Docks and Wharfs	Rehabilitation; Upgrade	735,000	135,000			600,000	735,000
950230106	Mayor Flynn Park Amenities	Expansion	96,000		96,000			96,000
950230107	Memorial Park Sanitary and Water Infrastructure	Replacement	80,000			80,000		80,000
950230108	McAlpine Park Washroom Structure	Demolition	40,000	40,000				40,000
950230109	Elgin Park Washroom Structure	Demolition	40,000	40,000				40,000
950230110	Oakwood Park Washroom Structure	Demolition	40,000	40,000				40,000
950230111	Omemee Beach Park Splash Pad	Study; Design	100,000	100,000				100,000
950230112	Logie Park Access Stairs	Installation	65,000			65,000		65,000
950230113	Joan Park Amenities	Expansion	40,000		40,000			40,000
950230114	Pioneer Park	Redevelopment Design	200,000	20,000	180,000			200,000
950230115	Kawartha Trans Canada Trail and Sweetnam Rd. Fencing	Replacement	100,000			100,000		100,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing				
				Asset Mgt. Reserve	DC Reserve	Parkland Reserve	Debenture	Total
950230116	Woodville Park Washroom Structure	Rehabilitation	25,000			25,000		25,000
950230117	50/50 Community Program	To be determined	80,000	80,000				80,000
950230118	Wilson Fields West Maintenance Building Roof	Replacement	10,000			10,000		10,000
950230119	Wilson Fields East Parking Lot	Rehabilitation	225,000			225,000		225,000
950230120	Ward Park Fencing	Replacement	15,000			15,000		15,000
950230121	Ward Park Ball Diamond Lights	Upgrade	100,000			100,000		100,000
950230122	Carden Recreation Centre Pavillion	Upgrade	10,000			10,000		10,000
950230123	McDonnell Park Trail and Shoreline at Bond St. W.	Rehabilitation	35,000			35,000		35,000
Total			2,833,000	900,000	316,000	1,017,000	600,000	2,833,000

9502301	Supplementary Information for Parks Siteworks and Facilities	
JDE ID	Project	Scope, Source and or Rationale
950230101	Playground Surfaces	Hamilton Park, Laura Thurston Park, O'Reilly Lane Park, Sonya Park and Logie Park.
950230102	Playground Structures	Mariposa Estates Park, Kinsmen Park, Birch Point Park and Pinewood Park.
950230103	Sportsfields	Coboconk Legion Park, Little Britain Ball Park and Wilson Fields.
950230104	Boat Launches	Suter Dr., Francis St. E., Pleasant Pt., Marilyn Cr. and Summerside Rd.
950230105	Piers, Docks and Wharfs	Head Lake (\$30K); Treewood Lane (\$30K); Bobcaygeon Beach Park (\$75K).
950230106	Mayor Flynn Park Amenities	Tree planting; installation of picnic tables, benches, fencing and pathways to new subdivision.
950230107	Memorial Park Sanitary and Water Infrastructure	Original 1972 infrastructure has failed and must be replaced.
950230108	McAlpine Park Washroom Structure	Structure is beyond useful life, surplus to the City and poses a safety concern.
950230109	Elgin Park Washroom Structure	Structure is beyond useful life, surplus to the City and poses a safety concern.
950230110	Oakwood Park Washroom Structure	Structure is beyond useful life, surplus to the City and poses a safety concern.
950230111	Omemee Beach Park Splash Pad	Conduct servicing / feasibility study and design.
950230112	Logie Park Access Stairs	Enhance safety of and accessibility to slide area.
950230113	Joan Park Amenities	Tree planting; installation of picnic tables, benches, fencing and pathways to new subdivision.
950230114	Pioneer Park	Per Trails Master Plan and DC Study; trail connection, dog park, lookout, shelter, fencing, furniture, parking.
950230115	Kawartha Trans Canada Trail and Sweetnam Rd. Fencing	Fencing between trail and residential back yards is in a state of disrepair.
950230116	Woodville Park Washroom Structure	Improve structure that is presently disused due to poor condition.
950230117	50/50 Community Program	Projects to be determined based on applications received from the community.
950230118	Wilson Fields West Maintenance Building Roof	Roof is beyond end-of-life and requires replacement.
950230119	Wilson Fields East Parking Lot	Parking lot resurfacing and improvements.
950230120	Ward Park Fencing	Replace fencing that is in severe disrepair.
950230121	Ward Park Ball Diamond Lights	To expand utilization of ball diamond.
950230122	Carden Recreation Centre Pavilion	Install concrete pad for pavilion.
950230123	McDonnell Park Trail and Shoreline at Bond St. W.	Shoreline is eroding / falling into Scugog River, posing a significant safety concern.

Recreation Facilities 9502302

Construction, rehabilitation, replacement and upgrade of arenas, pools, community centres and other recreation facilities and related systems, components and siteworks. Based on Arenas Master Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	Parkland Reserve	Debenture	Total
950230201	Lindsay Recreation Complex Washrooms	Renovation	15,000	15,000			15,000
950230202	Ops Arena and Community Centre	Demolition	300,000	279,794	20,206		300,000
950230203	Manvers Arena and Community Centre Roof	Rehabilitation	65,000	65,000			65,000
950230204	Woodville Arena and Community Centre Roof	Rehabilitation	65,000	65,000			65,000
950230205	Manvers Arena and Community Centre Envelope	Rehabilitation	100,000			100,000	100,000
950230206	Bobcaygeon Arena and Community Centre Envelope	Rehabilitation	100,000			100,000	100,000
950230207	Dalton Community Centre Parking Lot	Resurfacing	225,000			225,000	225,000
950230208	Forbert Memorial Pool Electrical Panels	Replacement	20,000	20,000			20,000
950230209	Carden Recreation Centre Septic System	Replacement	20,000	20,000			20,000
950230210	Norland Recreation Centre Floor	Replacement	250,000			250,000	250,000
950230211	Norland Recreation Centre Kitchen	Renovation	75,000	75,000			75,000
950230212	Norland Recreation Centre Washrooms	Renovation	125,000			125,000	125,000
950230213	Oakwood Arena and Community Centre Chiller	Replacement	170,000	170,000			170,000

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing			
				Asset Mgt. Reserve	Parkland Reserve	Debenture	Total
Total			1,530,000	709,794	20,206	800,000	1,530,000

9502302	Supplementary Information for Recreation Facilities	
JDE ID	Project	Scope, Source and or Rationale
950230201	Lindsay Recreation Complex Washrooms	Keep washrooms on an optimal renovation cycle and thus functional and up to standards.
950230202	Ops Arena and Community Centre	Demolition of facility as per Council Resolution CR2022-076; exhausts legacy Ops Parkland Reserve.
950230203	Manvers Arena and Community Centre Roof	Install rubberized coating on roof to extend its useful life.
950230204	Woodville Arena and Community Centre Roof	Install rubberized coating on roof to extend its useful life.
950230205	Manvers Arena and Community Centre Envelope	Repair structural blocks and walls in an effort to prolong building integrity.
950230206	Bobcaygeon Arena and Community Centre Envelope	Repair structural blocks and walls in an effort to prolong building integrity.
950230207	Dalton Community Centre Parking Lot	Parking lot paving and curbing.
950230208	Forbert Memorial Pool Electrical Panels	Replace corroded electrical panels.
950230209	Carden Recreation Centre Septic System	Baffles are crumbling; septic tank must be replaced to avoid system failure.
950230210	Norland Recreation Centre Floor	Remove boards and replace concrete floor.
950230211	Norland Recreation Centre Kitchen	Update kitchen amenities and assets.
950230212	Norland Recreation Centre Washrooms	Renovate washrooms to meet accessibility requirements.
950230213	Oakwood Arena and Community Centre Chiller	Chiller has reached end of life; needs replacement and upgrade to maintain arena functionality.

Parks and Recreation Equipment 9502303

Acquisition, rehabilitation, replacement and upgrade of non-fleet parks and recreation equipment. Based on AMP, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
950230301	Parkland Furniture	Replacement; Acquisition	50,000	50,000		50,000
950230302	Small Equipment	Replacement; Acquisition	20,000	20,000		20,000
950230303	Aquatic Programming Equipment	Replacement; Acquisition	20,000	20,000		20,000
950230304	Arena Cleaning Equipment	Replacement; Acquisition	10,000	10,000		10,000
950230305	Arena and Community Hall Furniture	Replacement; Acquisition	20,000	20,000		20,000
950230306	Exercise Equipment	Replacement	35,000	35,000		35,000
Total			155,000	155,000	-	155,000

9502303	Supplementary Information for Parks and Recreation Equipment	
JDE ID	Project	Scope, Source and or Rationale
950230301	Parkland Furniture	Picnic tables, benches, refuse cans and similar assets for parks.
950230302	Small Equipment	Trimmers, pressure washers, blowers, ice edgers and similar assets for parks.
950230303	Aquatic Programming Equipment	Equipment for public and leisure swimming programs.
950230304	Arena Cleaning Equipment	Arena floor scrubbers, vacuum cleaners, buffers and other cleaning equipment.
950230305	Arena and Community Hall Furniture	Arena and community hall furniture such as chairs, tables and refuse cans.
950230306	Exercise Equipment	Continuance of annual rotation and replacement of exercise equipment.

Cemetery Siteworks and Facilities 9502304

Construction, rehabilitation, replacement and upgrade of cemetery facilities, siteworks, columbaria and related infrastructure. Based on AMP, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment / Activity	Expenditure	Financing		
				Asset Mgt. Reserve	Cemetery Reserve	Total
950230401	Monuments	Replacement; Restoration	40,000	40,000		40,000
950230402	Fencing and Gates	Replacement; Installation	20,000	20,000		20,000
950230403	Internal Roadways	Rehabilitation; Upgrade	20,000	20,000		20,000
950230404	Coboconk Cemetery Columbarium	Installation	35,000	21,478	13,522	35,000
950230405	Janetville Cemetery Columbarium	Installation	25,000	25,000		25,000
Total			140,000	126,478	13,522	140,000

9502304	Supplementary Information for Cemetery Siteworks and Facilities	
JDE ID	Project	Scope, Source and or Rationale
950230401	Monuments	Restoration, preservation and stabilization of monuments as required by Cemeteries Act.
950230402	Fencing and Gates	Replacement and installation of cemetery fencing and gates.
950230403	Internal Roadways	Rehabilitation and upgrade of internal cemetery roadways.
950230404	Coboconk Cemetery Columbarium	Installation of columbarium to accommodate growing demand; exhausts legacy columbarium reserve.
950230405	Janetville Cemetery Columbarium	Installation of columbarium to accommodate growing demand.



Special Projects Budget

16. 2023 Budget Special Projects List

Overview

Special projects are specific and distinct tax-supported operating initiatives that are typically (i) not capitalizable into a tangible asset, (ii) more than one year in duration and (iii) best budgeted and managed in a manner similar to the approach taken with capital projects.

Budget Summary with Funding Source

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expense	Financing				Other Financing Source
				Tax Levy	DC Reserve	Other	Total	
Multi-Year								
921210101	Healthy Environment Plan Implementation	\$19,000 in 2021; \$25,000 in each of 2022-2023.	25,000	25,000			25,000	
921220101	Secondary Plan Appeals	\$400,000 in 2022; \$300,000 in 2023.	300,000	300,000			300,000	
921220201	Rural Zoning By-Law Appeals	\$50,000 in each of 2022-2023.	50,000	50,000			50,000	
Engineering and Corporate Assets								
921230101	Airport Business Plan	Develop a long-term business plan for the airport.	55,000	55,000			55,000	
Public Works								
921230201	Relocation of Roads Operations Radio Tower	Tower and equipment are unsafe and must be relocated.	30,000	30,000			30,000	

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expense	Financing				Other Financing Source
				Tax Levy	DC Reserve	Other	Total	
Treasury								
921230301	Asset Retirement Obligation Study	Study to comply with new financial reporting requirements.	150,000	150,000			150,000	
Information Technology								
921230401	MLE Officer Body Cameras	Enhance officer safety and support MLE investigations.	24,000	24,000			24,000	
921230501	Performance Management Software	Support staff performance reviews and improvements.	270,000	270,000			270,000	
Parks and Recreation								
921230601	Victoria Rail Trail Signage - Phase 1 of 2	Installation as per Trails Master Plan - Lindsay to Kinmount.	75,000	75,000			75,000	
921230701	Cemetery Landscaping and Signage	Maintain signage and landscaped areas in cemeteries.	20,000	20,000			20,000	
921230801	Facility Access Systems	Reformat locking systems in facilities to enhance security.	20,000	20,000			20,000	
921230901	Parks and Recreation Strategic Plan	Determine growth-related capital needs as per DC Study.	200,000	50,000	150,000		200,000	
921231001	Verulam Centennial Park Redevelopment	Prepare design and plan for redevelopment of the park.	10,000	10,000			10,000	

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expense	Financing				Other Financing Source
				Tax Levy	DC Reserve	Other	Total	
Building and Property								
921231101	Interior Fixtures and Finishes at 50 Wolfe St.	Renovation of reception counter to create new workstations.	8,000	8,000			8,000	
921231201	Exterior Building Painting	Bethany Library, Coronation Hall, and Human Resources.	25,000	25,000			25,000	
Planning								
921231301	Flood Hazard Identification and Mapping	Use of LiDAR to conduct flood plain mapping.	150,000	75,000		75,000	150,000	FHIMP Grant
Economic Development								
921231401	Archeological Management Plan	Undertake archeological management plan.	100,000	100,000			100,000	
921231501	Cultural Centre Feasibility Study - Phase 2 of 2	As per Council Resolution CW2022-142.	100,000	100,000			100,000	
Kawartha Lakes Police Service								
921231601	Next Generation 911 System	System upgrades required by legislation for NG911.	547,000	377,773		169,227	547,000	Contingency Reserve
Total			2,159,000	1,764,773	150,000	244,227	2,159,000	



Reserves and Additional Information

17. Reserves/Deferred Revenue

Reserves/Deferred Revenue – Summary

Reserve Type	2022 Year End Balance	2023 Contributions	2023 Operating	2023 Capital	2023 Year End Balance
Infrastructure Reserves	25,509,977	26,123,552	(160,000)	(32,562,847)	18,910,682
Rate Reserves	10,920,236	270,000	(855,173)	(48,720)	10,286,343
Contingency Reserves	10,788,681	996,065	(665,762)	(169,227)	10,949,757
Economic Development Reserves	737,252	-	(80,000)	-	657,252
Obligatory Reserves	3,647,464	10,676,137	(3,444,460)	(9,429,306)	1,449,835
Former Municipal Reserves	209,791	-	(8,000)	-	201,791
Legacy CHEST Fund Reserves	22,380,912	-	-	-	22,380,912
Other Reserves	972,339	238,750	(66,628)	-	1,144,461
Total	75,166,652	38,304,504	(5,280,023)	(42,210,100)	65,981,033

Reserves/Deferred Revenue – Summary by Reserve

Reserve Type	2022 Year End Balance	2023 Contributions	2023 Operating	2023 Capital	2023 Year End Balance
Infrastructure Reserve					
Public Works Fleet Reserve	2,005,472	4,883,123	-	(6,206,000)	682,595
Fire Fleet Reserve	3,185,615	1,500,000	-	(2,708,000)	1,977,615
Ambulance Fleet Reserve	20,493	-	-		20,493
Asset Management Reserve	4,311,047	13,611,755		(17,335,325)	587,477
Sewer Infrastructure Reserve	6,150,564	1,750,000	-	(1,709,600)	6,190,964
Water Infrastructure Reserve	8,313,190	2,750,000	-	(3,435,400)	7,627,790
Capital Contingency Reserve	1,523,596	1,628,674	(160,000)	(1,168,522)	1,823,748
Total	25,509,977	26,123,552	(160,000)	(32,562,847)	18,910,682
Rate Reserve					
Human Resource Rate Stabilization Reserve	423,440	-	-	-	423,440
9-1-1 Atlas Reserve	16,135	-	-	-	16,135
Election Reserve	158,996	70,000	-	-	228,996
Area Rate Stabilization Reserve	2,066,185	-	(350,000)		1,716,185
Delivering Opportunities for Ontario Renters Reserve Fund	1,555,209	-	(140,000)		1,415,209
Building Reserve	2,571,849	-	(289,401)		2,282,448
Property Development Reserve	669,760	200,000	-	(48,720)	821,040
City Heritage Reserve	35,359				35,359
General Tax Rate Stabilization Reserve	617,941				617,941
Fleet Maintenance Reserve	272,722				272,722
Human Services Rate Stabilization Reserve	1,584,347				1,584,347
Library Reserve	948,293	-	(75,772)	-	872,521
Total	10,920,236	270,000	(855,173)	(48,720)	10,286,343
Contingency Reserve					

Reserve Type	2022 Year End Balance	2023 Contributions	2023 Operating	2023 Capital	2023 Year End Balance
General Contingency Reserve	10,788,681	996,065	(665,762)	(169,227)	10,949,757
Total	10,788,681	996,065	(665,762)	(169,227)	10,949,757
Economic Development Reserve					
Council Economic Development Reserve	737,252	-	(80,000)	-	657,252
Total	737,252	-	(80,000)	-	657,252
Obligatory Reserves					
Development Charge Reserve Fund	318,719	5,000,000	(2,596,722)	(3,604,400)	(882,403)
Parkland in Lieu - Emily Reserve	113,903	-	(113,903)		-
Parkland in Lieu - Ops Reserve	20,206	-	-		20,206
Parkland in Lieu - Bexley Reserve	33,835	-	(33,835)		-
Parkland in Lieu - City Reserve	1,311,921	-	-	(1,037,206)	274,715
Transit Gas Tax Reserve	712,365	684,028	(700,000)	(43,700)	652,693
Infrastructure Gas Tax Reserve	828,826	4,992,109	-	(4,744,000)	1,076,935
Tree Canopy Reserve	192,720				192,720
Grand Island Reserve-Fenelon Township Reserve	32,132	-	-	-	32,132
Sub divider for Water - Emily Reserve	12,618	-	-	-	12,618
Lindsay Tree Levy Reserve	17,919	-	-	-	17,919
A Smith Memorial Bequest Reserve-interest for garden at arena	27,555	-	-	-	27,555
Cenotaph Fund Reserve - Interest used for garden at arena	15,055	-	-	-	15,055
M.Cronin Estate for Woodville Community Hall Reserve	9,690	-	-	-	9,690
Total	3,647,464	10,676,137	(3,444,460)	(9,429,306)	1,449,835
Former Municipal Reserves					
Bobcaygeon H Wilkinson Library Reserve	1,548	-	-	-	1,548

Reserve Type	2022 Year End Balance	2023 Contributions	2023 Operating	2023 Capital	2023 Year End Balance
Forbert Pool/Dike & Downey Estate Reserve - Bobcaygeon	199,703	-	(8,000)	-	191,703
Kinmount Heritage Park Reserve-Somerville	8,540	-	-	-	8,540
Total	209,791	-	(8,000)	-	201,791
Legacy CHEST Fund Reserves					
Lindsay Legacy CHEST Reserve	19,390,178	-	-	-	19,390,178
Bobcaygeon Legacy CHEST Reserve	2,811,119	-	-	-	2,811,119
Woodville Legacy CHEST Reserve	96,219	-	-	-	96,219
Omeme Legacy CHEST Reserve	1,880	-	-	-	1,880
Fenelon Fall Legacy CHEST Reserve	81,154	-	-	-	81,154
Kirkfield Legacy CHEST Reserve	362	-	-	-	362
Total	22,380,912	-	-	-	22,380,912
Other Reserves					
32065 - Fenelon Falls Powerlink Reserve	854,489	230,000	-	-	1,084,489
32247 - Norland Dam Reserve	41,013	8,750	-	-	49,763
32240 - Social Committee Reserve	10,209	-	-	-	10,209
32110 - Social Housing Staff Benefit Reserve	66,628	-	(66,628)	-	-
Total	972,339	238,750	(66,628)	-	1,144,461
Grand Total	75,166,652	38,304,504	(5,280,023)	(42,210,100)	65,981,033

18. Interfunctional Adjustments

What are Interfunctional Adjustments?

Interfunctional adjustments serve one of two purposes.

They transfer costs between departments, where one department/division is supporting another department/division. An example of this would be the fleet division. They provide maintenance and support to vehicles across the organization. Expenditures incurred by the Fleet division are allocated to the other divisions who have vehicles.

The second purpose for interfunctional adjustments is for accounting purposes, and essentially allocates tax supported administrative and corporate costs to departments that are not tax supported.

The Building division, within Development Services, is fully funded through permit fees. Various divisions within Human Services receive grant funding from the Provincial government. Similarly, the Paramedic division of Emergency Services also receives grant funding. The costs associated with supporting these divisions (i.e. Human Resources, Information Technology, etc.) are allocated through an interfunctional adjustment.

The remaining funds are allocated outside of the tax supported operating budget to:

- Water and Wastewater budget
- Kawartha Lakes Haliburton Housing Corporation
- Capital fund
- Trust fund
- Legacy CHEST fund



19. Glossary of Categories in Financial Statements

Tax Revenues

Comprised of the following:

- General Tax Levy Revenues
- Area Rate Tax Levy Revenues
- Supplementary Tax Revenues
- Payments in Lieu of Taxes – i.e. Heads and Beds, LCBO
- School Board Taxation – should be net zero at the end of the year

Grants

Comprised of the following:

- Federal Government Grants
- Provincial Government Grants
- Municipal Government Grants

Other Revenue

Comprised of the following:

- Interest Income
- Gain on Disposal of Capital Assets
- Penalties and Interest on Taxes
- Obligatory Reserve Funds Earned i.e. Development Charges, Parkland in Lieu
- Donations and Other Revenue
- Contributed Capital Assets – i.e. assumed land

User Charges, Licenses and Fees

Comprised of the following:

- Registration fees for all City Programs
- Waste Management User Fees
- Manor Resident Fees
- Licenses
- Permits
- Fines
- Provincial Offences Act Fines
- Cemetery Sales
- Advertising Sales

Salaries, Wages and Benefits

Comprised of the following:

- Salaries of all City employees
- Overtime
- Employer Paid Benefits – CPP, EI, EHT
- Group Benefits
- Car Allowance
- Workmen's Compensation Claims

Materials, Supplies and Services

Comprised of the following:

- Staff/Board Training expenses – Training, travel, accommodation
- Corporate Training – i.e. Health and Safety, Accessibility Training
- Council Expenses
- Telephone Services
- Postage, Printing and office supplies
- Operating Materials and supplies – i.e. Health and Safety supplies, Election expenses
- Advertising
- Utilities
- Vehicle and Equipment Fuel
- Material and Equipment Charges
- Protection Materials i.e. Medical supplies, Police Supplies
- Minor Capital – i.e. Chairs, desks

Contracted Services

Comprised of the following:

- Professional Fees – i.e. auditors, consultant fees
- Technology Contracted Services i.e. Computer Hardware/Software maintenance
- General Contracted Services i.e. Janitorial Cleaning, Contracted Mat Services
- Equipment Maintenance
- Public Works Contracted Services i.e. line painting, gravel pit rehabilitation
- Environmental Contracted Services i.e. OCWA contract, Garbage Collection
- Protection Contracted Services i.e. MTO License Fees
- Building Maintenance i.e. Alarm Monitoring, Painting
- Grounds Maintenance i.e. contracted snow-plowing
- Cemetery Grounds Maintenance i.e. excavating, foundation maintenance

Rents and Insurance Expenses

Comprised of the following:

- Land and Building Rental
- Equipment Rental i.e. photocopiers, vehicle rental
- Insurance i.e. insurance premium, insurance claims

Interest on Long Term Debt

Comprised of the following;

- Interest on Long Term Debt

Debt, Lease and Financial

Comprised of the following:

- Debenture Principle
- Financial Charges i.e. bank charges, collection costs, bad debt
- Tax Adjustments i.e. tax and interest write-offs, tax rebates
- Amortization expenses i.e. amortization on capital assets

Transfer to External Clients

Comprised of the following:

- Transfer to the Health Unit
- Transfer to OPP
- Transfer to Agencies to provide services i.e. A Place Called Home
- Transfer to Ontario Works Clients
- Transfer to External Organizations
- Transfer to Conservation Authorities
- Livestock Evaluation Claims

Inter-functional Adjustments

Comprised of the following:

- Transfer to Capital Fund and KLH
- Interdepartmental Charges i.e. primarily between Corporate Services and CAO operations and grant funded programs
- Fleet Charges
- Municipal Taxes charged to City property
- Transfers to Reserves and Obligatory Funds