

2024 Budget and Business Plan

Kawartha Lakes
Jump In



Table of Contents

Mayor Message – 2024 Budget **4**

Background **5**

Highlights and Assumptions of the 2024 Budget 6

History 7

Ward Map 8

2024 Budget Guiding Principles 9

Demographics 11

Plans Relating to Growth 13

2024 Capital Budget Overview **15**

What is a Capital Budget? 16

Process Involved in Capital Budgeting 16

Capital Budget Timelines 17

Capital Budget Financial Information 18

Capital Budget Trend 19

Asset Management Plan 19

2024 Significant Project Highlights 20

2024 Significant Project Map 21

Financing Sources 22

Financing Sources Descriptions: 23

Reserve Fund 23

2024 Tax Supported Capital Budget **25**

2024 Tax-Supported Capital Expenditure 26

2024 Tax-Supported Capital Financing 26

2024 Tax Supported Capital Budget Summary 27

2024 Tax Supported Capital Projects Detail 28

The plan to address previously reported Deferred Capital needs over the next four years 58

Previously identified in 2023 Capital Budget and not required within next three years 61

2024 Special Project Budget **62**

Special Project Overview 63

Special Projects Financing 67

Special Projects Expenditure 67
2024 Operating Budget Overview 68
Overview 69
2024 Operating Budget Summary 70
2024 Operating Budget Summary by Department 74
2024 Operating Budget 77
Corporate Items Overview 78
2024 Budget Overview (Corporate Items) 81
Mayor and Council 87
Chief Administrative Officer (CAO) 90
Fire Rescue Service 111
Paramedic Service 120
Corporate Services 127
Development Services 152
Engineering and Corporate Assets 166
Community Services 190
Human Services 210
Public Works 235
2024 Water and Wastewater Budget 258
Water and Wastewater Operations 259
Water-Wastewater Capital Expenditure 271
Water-Wastewater Capital Financing 271
Agencies, Boards and Committees 272
Kawartha Lakes Police Services 273
Kawartha Lakes Library 276
Kawartha Lakes Haliburton Housing Corporation (KLHC) 281
Conservation Authorities 281
Haliburton, Kawartha, Pine Ridge (HKPR) District Health Unit 282
Kawartha Lakes Health Care Initiative 282
Lindsay Downtown Business Improvement Area (BIA) 282
Victorian Order of Nurses (VON) Canada-Ontario 282
Kawartha Lakes Ontario Provincial Police (OPP) 282
Reserves and Additional Information 283
Summary by Reserve 284
Reserves and Deferred Revenue Summary 285
Glossary of Categories in Financial Statements 288

Kawartha Lakes is committed to complying with the Accessibility for Ontarians with Disabilities Act (AODA) in order to create a barrier-free Ontario. We are committed to the four core principles of dignity, independence, integration and equal opportunity. We support the full inclusion of persons as set out in the Canadian Charter of Rights and Freedoms and the AODA. If this document is required in an alternate format, please contact accessibility@kawarthalakes.ca.

Mayor Message – 2024 Budget

Dear Kawartha Lakes,



Over the last several months, Council and staff have worked to develop a comprehensive 2024 Budget that maintains service levels across the board, positions Kawartha Lakes for the "growth readiness" phase and invests in retention and attraction of staff. While the City meets the demands of this exciting time, we are also building reserves, reducing debt and addressing inflationary pressures – all with the taxpayer's affordability at the forefront. As we navigate the challenges and opportunities that lie ahead, it is important we approach our financial planning with transparency and openness. Here you will find the municipality's entire budget for the year, including our Capital, Operating, Special Project and Water and Wastewater Budgets.

During 2023, the municipality dealt with unprecedented inflation and interest rates by using Council's established stabilization reserves. Through it all, we are committed to maintaining affordable taxes for our residents, while investing in essential services, infrastructure, and community programs to enhance our quality of life and anticipate the needs of the future.

On the Capital side we are investing in a range of priority projects to improve our community centre upgrades, critical infrastructure like our roads and the fleet infrastructure to deliver services. The investment in the Capital Budget is $70.6 million and this includes catching up on projects that had previously been deferred and investing more in roads than ever before. Thanks to the combined efforts of staff and Council, and despite the rising costs across many goods and services, we were able to deliver a budget within the parameters of the Long-Term Financial Plan.

I think we have done a real service to residents of Kawartha Lakes through this budget, and I am pleased to present it to you on behalf of the municipality.

D. J. F. Elmslie

Doug Elmslie,
Mayor of Kawartha Lakes

Opportunity • Community • Naturally

Background



Highlights and Assumptions of the 2024 Budget

The City of Kawartha Lakes 2024 budget targeted a 3% increase as per the Long Term Financial Plan (LTFP). After deliberations, the general tax levy increase is 2.94 percent, which will result in an estimated $108 increase on residential properties in Lindsay and approximately $85 increase on properties outside Lindsay, based on a $264,000 home. The 1.5 percent dedicated infrastructure levy remains as a separate line item for all properties. This budget accounts for significant inflation, pending growth, new legislation, rising borrowing costs, staffing pressures retention and attraction and an uncertain global economy while trying to balance taxpayer affordability.

This 2024 budget initially commenced with a $16.6 Million challenge and staff have reduced this to the current $2.1 Million. To achieve this reduction, the following mitigation strategies were utilized:

- Phase in new positions
- Right sizing of staff in areas dependent on activity volume
- Increased Revenues
- Application of Reserve Funding and reduction of transfer to reserves
- Expenditure reductions based upon analytical review
- Reduce Special Projects
- Increased Supplemental Tax Revenue for new growth

At the time the Long Term Financial Plan was endorsed by Council, it was during the pandemic and the impacts were not fully anticipated at that time and therefore it is challenging to maintain the 3% target. The municipality continues to be impacted with this global economy and the recovery efforts from the pandemic. Therefore, in the very near future, staff shall bring forward an updated LTFP that revisits some of the previous assumptions and potentially amend the 3% target.

Municipal Property Assessment Corporation (MPAC)

Due to COVID-19, the Ontario government has continued the postponement of a province-wide property assessment update, that has been paused since 2021. As a result, the MPAC updates remain on hold and property assessments for the 2024 taxation year will continue to be based on the fully phased-in January 1, 2016 values.

The City has included an estimate of $2 million supplemental tax revenue from growth, which depends on the rate of building completion. Staff will continue to monitor and measure the City's growth with our partner MPAC.

Capital Budget

The 2024 Capital budget will see an investment of $70.6 million. For the years 2024 to 2031, the Capital forecast depicts an investment need of nearly $680 million. This investment includes $32.8 million for the roads network, through maintenance and assets like Bridges, Culverts and Municipal Drains, Urban/Rural Reconstruction, Urban/Arterial Resurfacing, Rural Resurfacing, Lifecycle Management, Gravel Resurfacing, and other roads-related capital programs.

The City's road network spans a total of 2,704 km, primarily within a rural setting, with areas of urban and semi-urban development.

According to the 2021 Roads Needs Study (RNS), the City's existing road network had an average structural adequacy rating of 71.5%. This was an improvement of 6% from the 2016 RNS rating of 67.5%. The Roads Needs Study is performed every five years, with the next study expected for 2026.

With this 2024 investment in the annual roads capital program, the City will continue to improve the health of the road network beyond the 71.5% adequacy rating, addressing and prioritizing critical needs and maintaining the roads in a state of good repair.

The City commenced the 2024 Capital Budget process with a tax-supported capital deferral list of approximately $87 Million and has developed a plan to phase out the deferral list over the next four years.

Forecasted plan to address 2024 Deferred Tax-Supported Capital Needs

Tentative Year	Expenditure (2024$)	Share of Total
2024	22,050,000	25%
2025	33,366,000	38%
2026	16,000,000	18%
2027	17,536,000	19%
No Longer Required in 3-Year Capital Plan	(391,000)	NUL
Total	**88,561,000**	**100%**

History

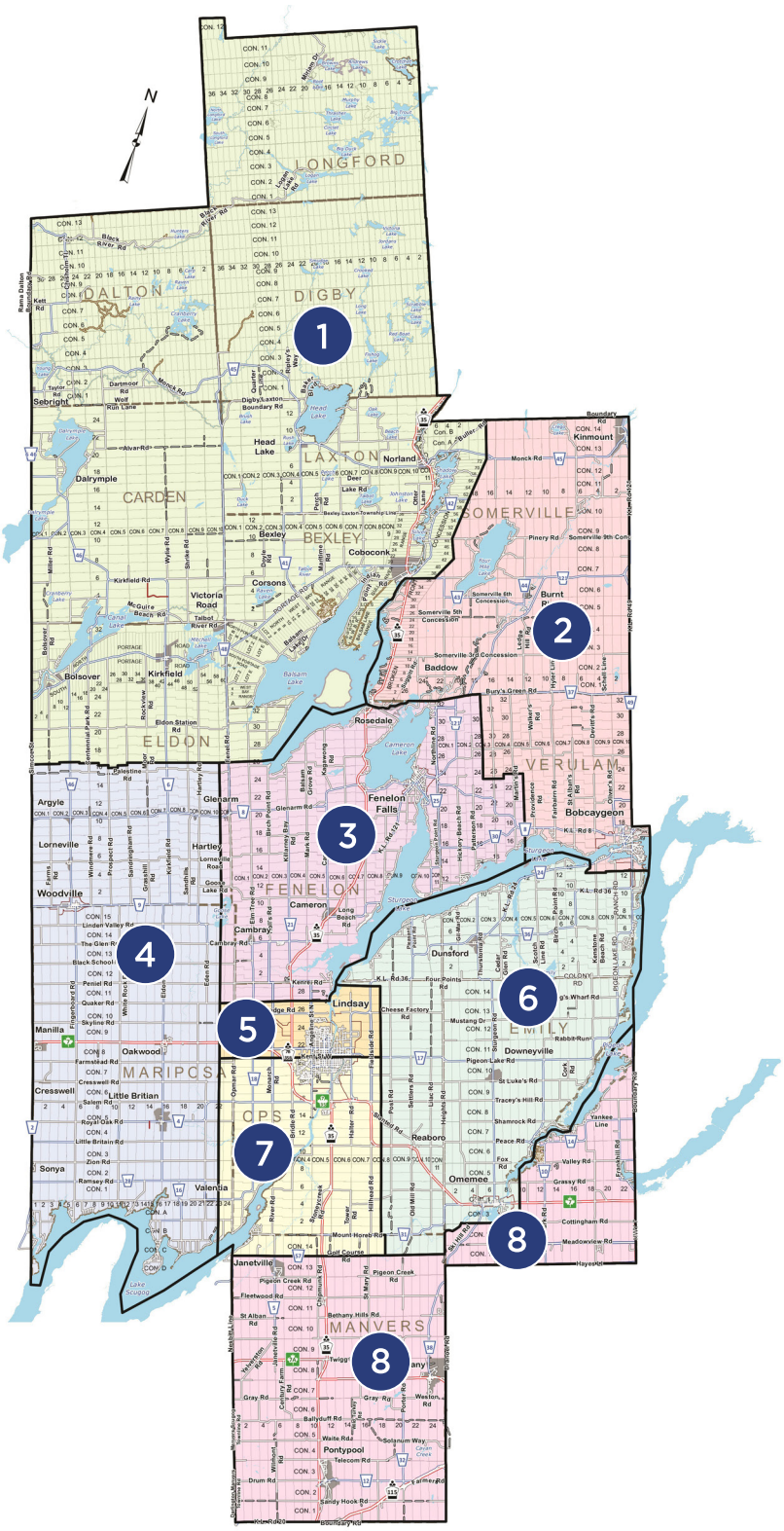
The City of Kawartha Lakes was created in 2001 by the amalgamation of all the municipalities in the former Victoria County. In the last 20 years, Kawartha Lakes has matured into Ontario's second largest single-tier municipality and home to some of the most vibrant downtowns, abundant green spaces and diverse opportunities.

The municipality is made up of several communities, each with its own unique personality and together offers a network of experience unlike anywhere else. From the downtowns of Coboconk, Norland, Omemee, Lindsay, Fenelon Falls and Bobcaygeon to its strong agricultural heritage, Kawartha Lakes is where urban meets rural.

As its population continues to grow, Kawartha Lakes is evolving into something bigger—a place of opportunity. Its culture complements its economy and today it is seeing more growth than ever before.

Defined by its natural environment, Kawartha Lakes remains committed to protecting the land that surrounds us. With over 250 lakes and rivers winding through its towns, trails and abundant farmland, there are endless opportunities for exploration all connected by water. It is no wonder it's called Kawartha Lakes.

Ward Map


N
LONGFORD
DALTON
DIGBY
1
LAXTON
CARDEN
SOMERVILLE
BEXLEY
2
ELDON
VERULAM
3
FENELON
4
5
6
LINDSAY
MARIPOSA
OPS
7
MANVERS
8
8

2024 Budget Guiding Principles

These four principles outline the foundation for the work of staff:

- Fiscally Responsible – Focused on fiscally responsible core service delivery, balancing needs of both rural and urban communities and to be proactive and innovative in keeping services affordable.
- Open and Transparent – The City is committed to operating in an open, accessible and transparent manner with a goal to continue enhancing communication with the stakeholders. Evidence based performance measures will ensure the City is on track and remains accountable.
- Partner and Collaborate – Strengthen relationships with external organizations to collaborate on projects/services. Focus is to work with all levels of government to maximize "one taxpayer" investments.
- Service Excellence – Goal to meet the needs of the community within available resources. The City is committed to accessible, timely, knowledgeable, courteous and fair services and continue to make it better.

Strategic Priorities

The Kawartha Lakes Strategic Plan is the municipality's roadmap to follow, setting the priorities and accomplishments to achieve in the coming years. The Plan's Guiding Principles and Strategic Priorities serve as a decision-making lens for Council and staff and are reflected in the Budget.

Note: At the time of distribution of the 2024 Budget, the 2020-2023 Kawartha Lakes Strategic Plan is in the process of being updated for the next four years (2024-2027). For the latest version of the plan, please visit www.kawarthalakes.ca/strategicplan.

There are also four Strategic Priority Areas:



A Healthy Environment



An Exceptional Quality of Life



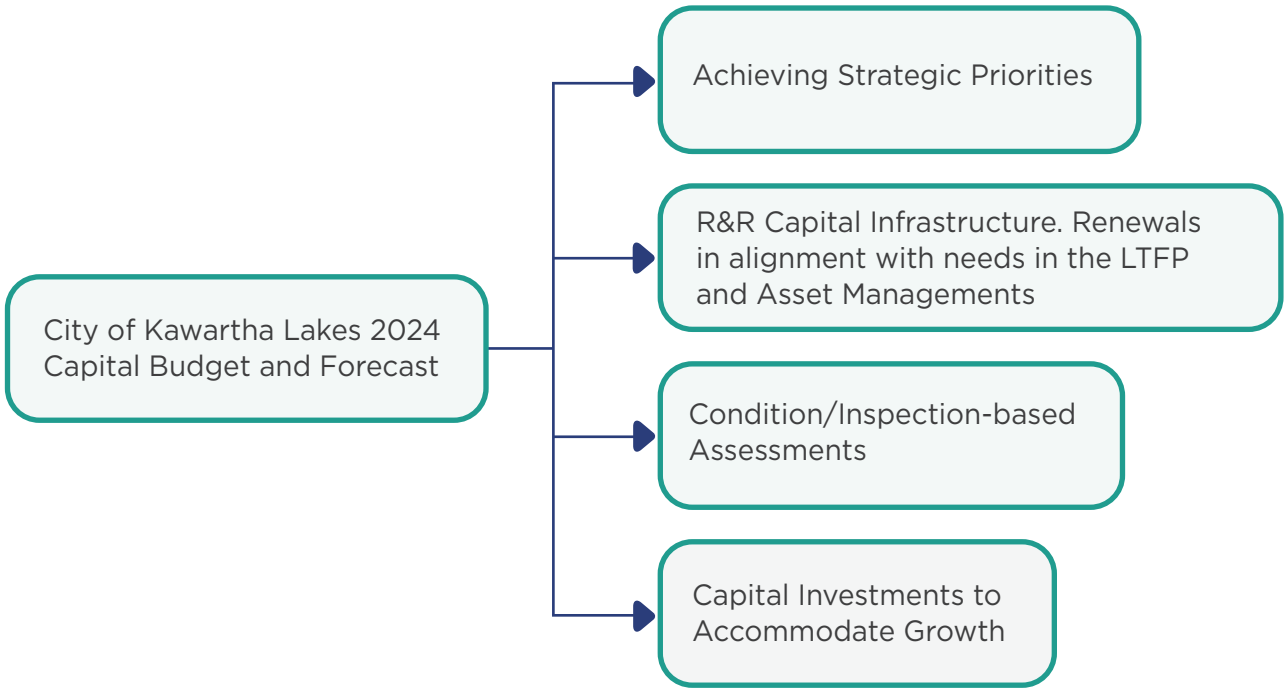
A Vibrant and Growing Economy



Good Government

Within each Strategic Priority Area the City has identified a number of goals and actions to move them ahead. For example, the proposed projects of Colborne St. Bridge preparation and Paramedic Headquarters and Fleet Centre align with A Vibrant and Growing Economy and An Exceptional Quality of Life, respectively.

Following the principles and priorities above, the City creates its capital budget strategy to guide investments to ensure residents' needs are being met. Below are the outcomes that guide the development of the capital budget:



Note: Capital Investments to Address Growth - At the time of this 2024 Capital Budget, studies are underway to determine the servicing needs associated with the growth impacts. Therefore, the three to five-year long-term plan may be subject to change once these costs are identified and quantified.

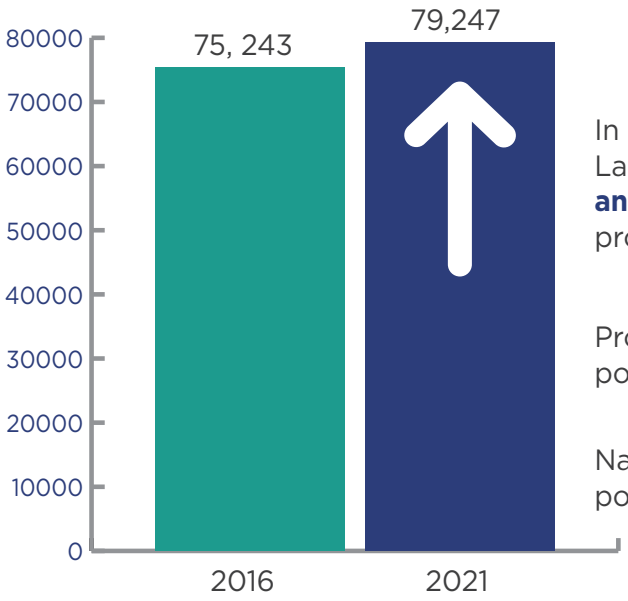


Demographics

Kawartha Lakes Population

(as per Statistics Canada Population 2021 and 2016 censuses and chart)

The City is currently working to plan for the Provincial growth target of approximately 100,000 residents by the year 2031.



In 2021, the enumerated population of Kawartha Lakes (City), was 79,247, which represents **an increase of 5.1% from 2016**. This compares to the provincial average of 5.8% and the national average of 5.2%.

Provincial population rank: **33**

National population rank: **76** of 4,831.

The land area of Kawartha Lakes (City) is **3,033.66 square kilometres** and the population density was **26.1 people per square kilometre.**

In 2021, there were **32,708 private dwellings** occupied in Kawartha Lakes (City), which represent **an increase of 5.2%** from 2016.

Growth Statistics

(as per City of Kawartha Lakes Building Department)

Number of Permits Issued in Kawartha Lakes

Permits	2022	5 year average (2017-2021)	+/- vs. 5 year average
New Dwellings and Replacement Dwellings	448	262	70.99
Residential (all other types)	504	498	1.2
Commercial	51	55	(7.27)
Industrial	9	13	(30.77)
Institutional	17	39	(56.41)
Agricultural	69	73	(5.48)

Dollar Value of Construction in Kawartha Lakes

Permits	2022	5 year average (2017-2021)	+/- vs. 5 year average
New Dwellings and Replacement Dwellings	$219.4 million	$100.7 million	$117.87 million
Residential (all other types)	$31.8 million	$28.3 million	$12.37 million
Commercial	$6.6 million	$6.1 million	$8.2 million
Industrial	$4.7 million	$11.2 million	($58.04 million)
Institutional	$2.5 million	$14.9 million	($83.22 million)
Agricultural	$7.8 million	$8.2 million	($4.88 million)

Dwelling Types in Kawartha Lakes

Dwelling Type	2022
Singles (cottages included)	252
Semis	0
Towns	150
Apartments	147
Additional Residential Units (ARUs)	37

Plans Relating to Growth

The City develops plans and completes reports and studies to improve and support the Kawartha Lakes community. These documents provide staff with specific goals and actions to achieve those goals.

All the following plans have also been reviewed and help inform the Budget. For a copy of each of the plans, please visit www.kawarthalakes.ca/plans.

Official Plan

The Official Plan identifies new housing, industry, building and retail that can be developed, protected lands and assists in development of roads, watermains, sewers, parks and schools. The Official Plan also includes secondary plans for Bobcaygeon, Fenelon Falls, Lindsay, Omemee and Woodville.

Master Fire Plan

The Master Fire Plan for Kawartha Lakes Fire Rescue Service (KLFRS) reviews and identifies current and probable community fire risks and needs over the next 10 years. The plan examines and researches all aspects of KLFRS operations including planning, fire prevention, training and education, communications, apparatus and equipment, maintenance, human resources, station suitability (accommodations) and locations, budgets and large-scale emergency preparedness.

Lindsay Transit Master Plan

The Lindsay Transit Master Plan reviews and identifies improvements to service reliability and accessibility, expand transit's reach within the City where supported by a sound business case and identify alternatives to improve upon the existing routes and route network design. A 10 year transit asset management plan was also developed.

Public Library Strategic Plan

The Public Library Strategic Plan provides a road map to address the Library service requirements of residents by providing direction regarding facilities, services, programs, technology, staffing and resources to continue to meet future needs. Specifically, this Strategic Plan identifies three priorities, three tactical themes and securing sufficient resources.

Municipal Accessibility Master Plan

The Municipal Accessibility Master Plan addresses the accessibility of services to help improve inclusion across the City benefiting all residents, visitors and employees.

Roads Depot Master Plan

The Roads Depot Master Plan reviews the current network design of Roads and Fleet Maintenance Depots and assesses their ability to meet the growing demand efficiently and effectively for services and legislative requirements over the next twenty-five years.

Housing and Homelessness Plan

The Housing and Homelessness Plan established priorities for housing and homelessness services based on targeted consultations and research. The Plan addresses the current and future housing needs.

Healthy Environment Plan

The Healthy Environment Plan aims to reduce Green House Gas emissions and better prepare, respond and adapt to a warmer, wetter and more unpredictable climate.

Community Safety and Well-Being Plan

The Community Safety and Well-Being Plan focuses on addressing the social issues that can impact the overall health of our community. The advisory committee chose Mental Health & Addictions, Housing, Poverty and Youth as four priority areas for Kawartha Lakes.

Destination Development Plan

The Destination Development Plan identifies those areas with the most potential to augment Kawartha Lakes' natural assets and differentiate the City from competing destinations thus increasing the contribution of the tourism sector to the City's economy. The plan is focused on increasing the spend-per-tourist on an individual trip basis and the overall contribution to the economy as part of a sustainable and diversified economic development strategy.

2024 Capital Budget Overview



What is a Capital Budget?

A capital budget is a plan focused on investing in constructing new or maintaining existing infrastructure and assets in a state of good repair, to provide services to the residents of the City for their safe use and enjoyment. The budget is used as financial communication of stakeholders' decision making on future strategy, priorities and constraints faced by the City. It is also used as a tool by the municipality to help guide and manage the City's finances to align investment decisions with objectives, and with the needs of residents. This is subject to change depending on the economic environment, financial constraints and change of stakeholder priorities. The City is required by provincial law to balance its budget on an annual basis through adequate funding for operating and capital expenditures.

Capital projects consist of two categories:

1. **State of Good Repair** – Investment in existing capital assets to maintain the current functionality, condition, life span and/or use. For example, repairs on an existing pool to ensure it meets current standards and provides reliable service for the public to use.
2. **Growth** – Investment in new or existing capital assets that will benefit future and current residents of the City of Kawartha Lakes due to an increase in population size. For example, increased road network connection that will benefit service delivery to current and future population.

Process Involved in Capital Budgeting



Gathering of Information and developing Budget Strategy: The current capital process begins where the prior cycle ends. During the year, organizational stakeholders gather critical information based on data driven evidence for needs assessment. This informs the capital budgeting cycle. Constraints are identified and potential issues, as well as areas of uncertainty, are noted. A finance Committee and the Senior Executive team reviews the information derived from sources such as the Corporate Asset Management reports, which provide condition rating and life cycle needs. Growth master plans also provide key information to help inform critical decisions. This evidence informs the annual capital budget strategy.



Update Long Term Financial Plan (LTFP): After gathering critical information and developing a budget strategy recommendation, an updated Long Term Financial Plan is presented to Council to ensure strategy and asset investments are aligned within the financial strategic direction. This step is historically completed in quarter 2 of the fiscal year prior to the development of the budget. In 2023, this has been done in alignment with the 2024 Capital Budget timelines.

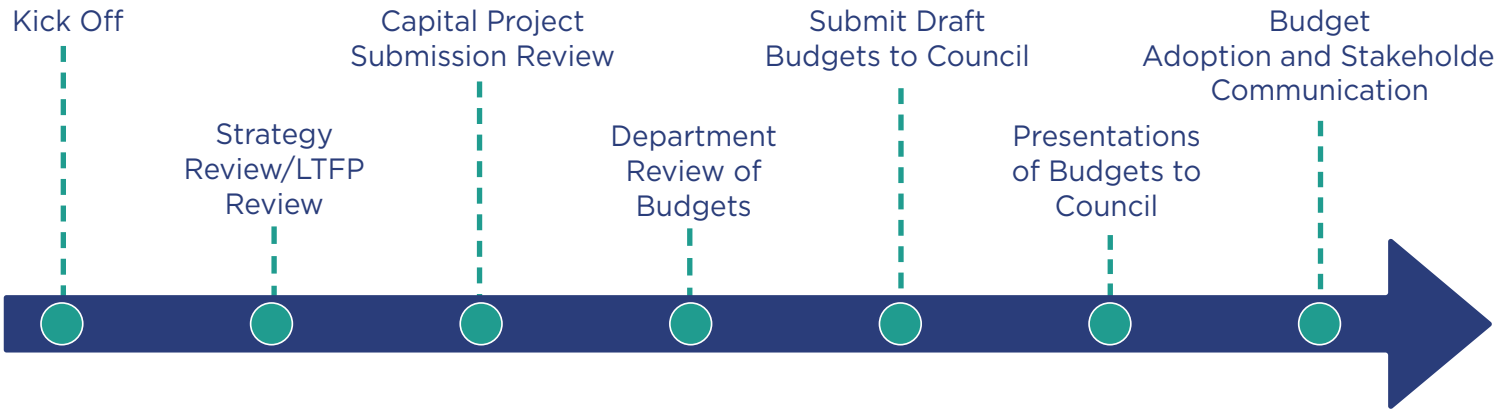


Deliver Strategy and Financial Plan: Finance, Corporate Asset Management and stakeholders across the organization turn attention to delivering the strategy set in a financial plan that ensures guidance is adhered to by all departments within the organization. Project costing, budget, forecast development and project submissions including high level business cases are completed during this stage. This process requires intensive collaborative effort with constant feedback to ensure the budget allows departments to deliver on the City's commitments to residents while ensuring the plan is adhering to the guidance set in the strategy. The Finance Committee oversees this work.



Presentation to Council: Once the budget is drafted, it is presented to Council. Each review consists of refinements which are amended in a timely manner to inform the next stage of review. Once all parties are satisfied, the budget is finalized and then released for public review and becomes the authority on capital expenditures for the time period covered. Throughout the year the Finance team provides governance over expenditures to ensure it adheres to budget and expectation of all stakeholders.

Capital Budget Timelines



Capital Budget Financial Information

The City's 2024 budget is presented in the accrual presentation, which is the basis of accounting used for financial reporting and the differences with balanced budget prepared on the modified accrual accounting basis. An accrual allows a business/City to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future period.

Summary of Financial Policies Related to Capital Budget:

Capital and Special Projects Policy

Investment Policy

Development Charges Study

Tangible Capital Assets Policy

Provincial Regulation 588/17 Asset Management Planning for Municipal Infrastructure

CKL Strategic Asset Management Policy

What is a Capital Asset

The Tangible Capital Asset (TCA) policy in alignment with the Public Standard Accounting Board (PSAB) defines an asset as: a physical resource with economic value that a municipality controls with the expectation that it will provide a public service. An asset is specifically defined as property, equipment, vehicles, tools or other resources with a purchase value at or above a certain threshold.

What is a Capital Expenditure

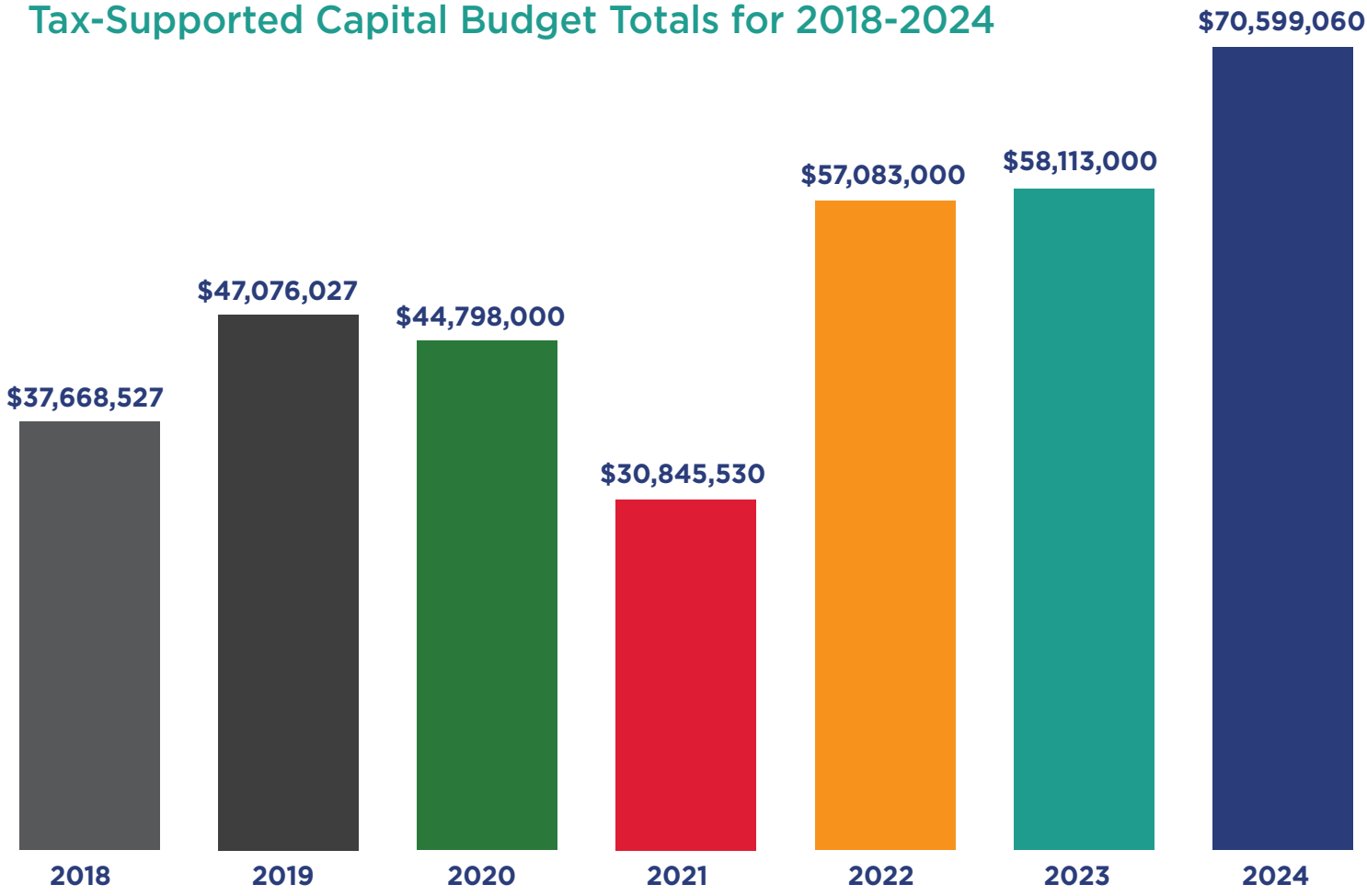
Capital expenditure is money spent to acquire/build/rehabilitate a capital asset. Per PSAB a capital expenditure is capitalized in the financial statements. Some of these costs include: purchase price (including rebate), installation cost, design, engineering fees, legal fees, survey costs, site preparation, freight, transportation insurance, duties. Additionally, if the city were to construct these assets it would include direct labor, direct material and overhead that can be attributed to the development of the asset. This process involves professional judgment from engineering, corporate asset management and finance staff members to ensure correct costs are captured and to meet PSAB requirements. When assets are acquired, constructed, or improved use in providing municipal services, with benefits lasting beyond one year, change or upgrade the original intended use of an existing asset, including increasing its output and/or quality, or extending its normal useful life. These costs are capitalized (grouped together) on the balance sheet to represent the value of the asset. The costs then flow to the income statement through depreciation based on its usable life excluding land. The City follows PSAB PS 3150 regulation.

Operating Budget Impact

Operating budget impact are costs required for the City to have ongoing operational and service costs that place cumulative, additional pressures on the annual operating budget. Operating Budget Impact Initial investments in capital infrastructure are primarily funded through the funding sources. These include operational requirements such as personnel, operating and maintenance costs of new infrastructure, as well as incremental infrastructure contributions to begin saving for the eventual lifecycle replacement of the related infrastructure.

Capital Budget Trend

Tax-Supported Capital Budget Totals for 2018-2024



Asset Management Plan

In 2022, the City completed and approved the Asset Management Plan for Core Assets. That plan assessed the state of the City's core assets (state of infrastructure for roads, storm and water-wastewater assets), how the City manages those core assets (life cycle strategies), how well those actions are working (service levels) and how much it will cost to maintain these core assets to provide City services (capital investment planning, forecasting, risk and funding gaps). The plan was prepared and adopted in accordance with Ontario Regulation 588/17, Asset Management Planning for Municipal Infrastructure (O. Reg. 588/17).

The City's Asset Management Plan informed the development of this capital budget by identifying state of good repair capital investment needs based on asset condition and age, service levels, required lifecycle treatments and risk-criticality and priority measures. By June 30, 2024, the City must extend the Asset Management Plan to non-core assets such as facilities, landfills and parks.

2024 Significant Project Highlights

State of Good Repair

1. **CKL Road 49 Resurface:**
   (from CKL 36 to CKL 121)
   Expenditure: $6.4m
   Resurfacing of the road in accordance with 5-year Roads Capital Plan and Asset Management Plan.

2. **King Street Reconstruct:**
   (King Street, Lindsay)
   Expenditure: $2.7m
   Reconstruction and Urbanization of road, including Water, sanitary and storm sewer and sidewalks

3. **Ellice Street Reconstruction:**
   (Ellice Street, Fenelon Falls)
   Expenditure: $2.7m
   Reconstruction and Urbanization of road, including Water, sanitary and storm sewer and sidewalks

4. **Little Britain Community Centre Ice Pad:**
   (9 Arena Road, Little Britain)
   Expenditure: $1.7m
   Replacement of ice pad systems as per lifecycle

5. **Lindsay Recreation Complex HVAC System:**
   (133 Adelaide Street South, Lindsay)
   Expenditure: $1.7m
   Replacement of boilers and air handling units with high-efficiency right-sized equipment.

6. **Cowan's Bay Bridge Replacement:**
   Expenditure: $1.4 m
   Rehabilitation as per Structural Assessment.

7. **Fire Rescue Tanker Truck:**
   (Station 18 - Kinmount)
   Expenditure: $1.2m
   Replacement as per lifecycle as determined in the DC study.

8. **Francis Street East Resurface:**
   (Fenelon Falls - from Colborne Street to River Drive)
   Expenditure: $1.1m
   Resurfacing in Accordance with 5- year Roads Capital Plan and Asset Management Plan.

9. **Centennial Park Rd Resurface:**
   (From CKL 48 to CKL 6)
   Expenditure: $1m
   Resurfacing in Accordance with 5- year Roads Capital Plan and Asset Management Plan.

Expansionary

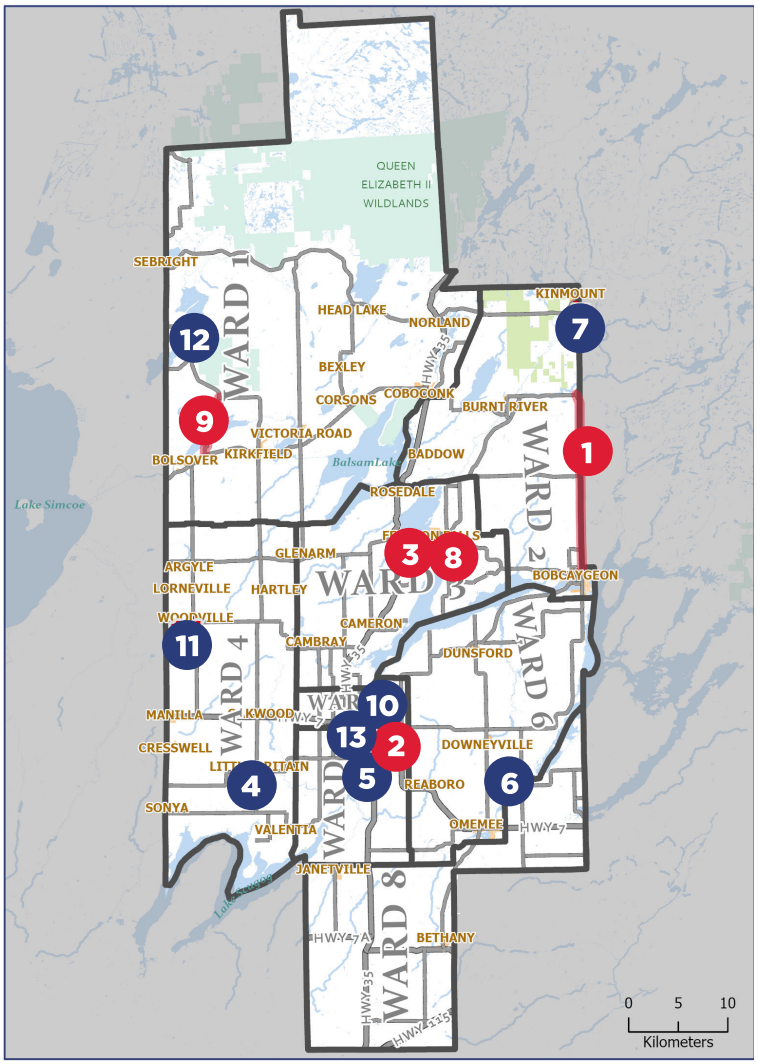
10. **Colborne Street Bridge:**
    Expenditure: $3.5m
    Preliminary work, preparations and utility relocation for future bridge construction as per Transportation Master Plan

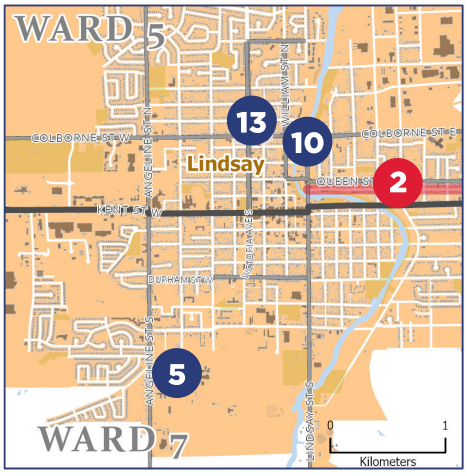
11. **Fire Rescue Pumper Truck:**
    (Station 14 -Woodville)
    Expenditure: $1.18m
    Replacement as per lifecycle with the expansion of truck capacity as determined in the DC study.

12. **Fire Rescue Tanker Truck:**
    (Station 16 - Carden)
    Expenditure: $1.2m
    Replacement as per lifecycle with the expansion of truck capacity as determined in the DC study.

13. **Paramedic Head Quarters and Fleet Centre:**
    Expenditure: $7m
    Consolidation and expansion as per Paramedic Master Plan; multiyear 2024-2026 for $33,000,000 total.

2024 Significant Project Map







Project Name

1. City of Kawartha Lakes Road 49 Resurface
2. King Street Reconstruction
3. Ellice Street Reconstruction
4. Little Britain Community Centre Ice Pad
5. Lindsay Recreation Complex HVAC System
6. Cowan's Bay Bridge Replacement
7. Fire Rescue Tanker Truck
8. Francis Street Resurface
9. Centennial Park Road Resurface
10. Colborne Street Bridge
11. Fire Rescue Pumper Truck
12. Fire Rescue Tanker Truck
13. Paramedic Headquarters and Fleet Centre

Legend

- Captial Project 2024
- Captial Project 2024 - Section
- Ward
- Highway
- Arterial; Collector
- Building
- Settlement
- CKL Park



N

MSM: SRQ-7784

Map produced by GIS Group on: 9/29/2023 9:03 AM. Data obtained under license. Reproduction without permission is prohibited. This map is illustrative only. Do not rely on it as being a precise indicator of privately or publicly owned land, routes, locations or features, nor as a guide to navigation.

Financing Sources

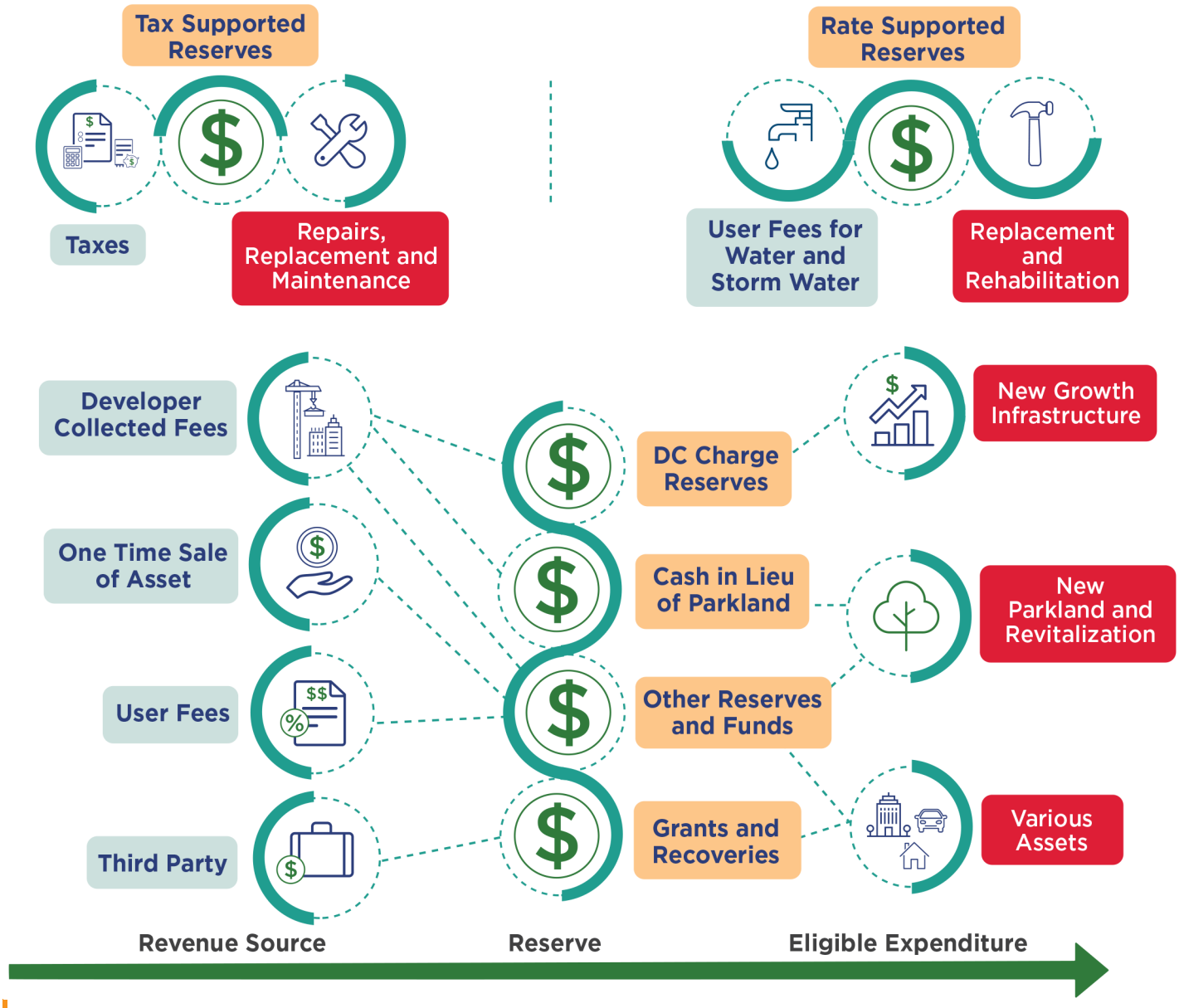
Reserves and Reserve funds are established by City By-Laws or through Provincial or other legislation to provide funding flexibility, mitigate risk, operations uncertainty, and ensure long term financial stability for the City. They play a key role in the City's finances and provide a strong indicator of the City's financial health.

The City's long term financial planning principle is to review the financial position of the Reserves and Reserve funds on a regular basis to ensure appropriate levels and financial sustainability to support the Asset Management Plan. Staff will continue to inform and report to Council regularly on the adequacy of the City's Reserves and Reserve funds.

Council continues to build capital sustainability to fund the annual capital budget through the dedicated tax levy. This dedicated capital levy is financed by cumulative tax increases of 1.5% per annum from 2022 to 2031.

The City's Operating Budget includes a 1.5% tax levy increase for 2024 for a total transfer to the Asset Management reserve in the amount of $16 Million.

Financing Sources Breakdown



Financing Sources Descriptions:

Tax Supported Reserve Fund

Tax Supported Reserve Funds are used to fund the repair, maintenance and replacement of City-owned infrastructure or to acquire new assets for which growth funding sources are not available. Project examples include facilities, roads, parks assets, and replacement of fleet vehicles and equipment. These reserves are primarily funded by property taxes collected by the City from taxpayers of Kawartha Lakes.

These reserves are built up by the transfer of tax dollars through the Operating Budget.

The reserve funds that make up the tax supported category for the scope of capital budget financing are the following:

- Asset Management Reserve
- Fleet Reserves
- Capital Contingency

Reserve Fund

Water/Wastewater Rate Supported

These reserves are funded by the users' consumption of municipal services such as water and wastewater and are used to fund the replacement and rehabilitation of infrastructure such as: water plants, wastewater treatment plants, pump stations, watermains and sanitary sewers.

Cash in Lieu of Parkland

This reserve funds the purchase of new parkland, park amenities and the revitalization of existing park assets. This revenue is collected from new development and is prescribed in legislation.

Development Charges

These were created to capture fees and revenues arising from development activities from third parties. The funds are utilized for growth related new or expansionary infrastructure. These funds cannot be used to maintain and repair existing infrastructure. The Development Charges Act prescribes the collection and usage of this reserve.

Other Reserves and Reserve

Other reserves have sources of financing for specific purposes that were established to aid in financial stability for the municipality. Some reserves that fall into this category include:

- Tax Rate Stabilization
- Winter Control Stabilization

Canada Community Building Fund (CCBF)

This is a federal grant that trickles down to municipalities. The CCBF provides predictable, long-term, stable funding for Canadian municipalities to help build and revitalize public infrastructure while creating jobs and long-term prosperity.

There is flexibility for the municipality to select how this funding is allocated based upon 19 project categories: 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, sports, recreation and fire halls.

External Sources/Grants

There are financing sources provided by external parties that are either obligatory or discretionary. These revenue streams are provided due to legislative or contractual obligations. These include grants and recoveries.

2024 Tax Supported Capital Budget



2024 Tax-Supported Capital Expenditure

Roads:
$32,841,000, 46.52%

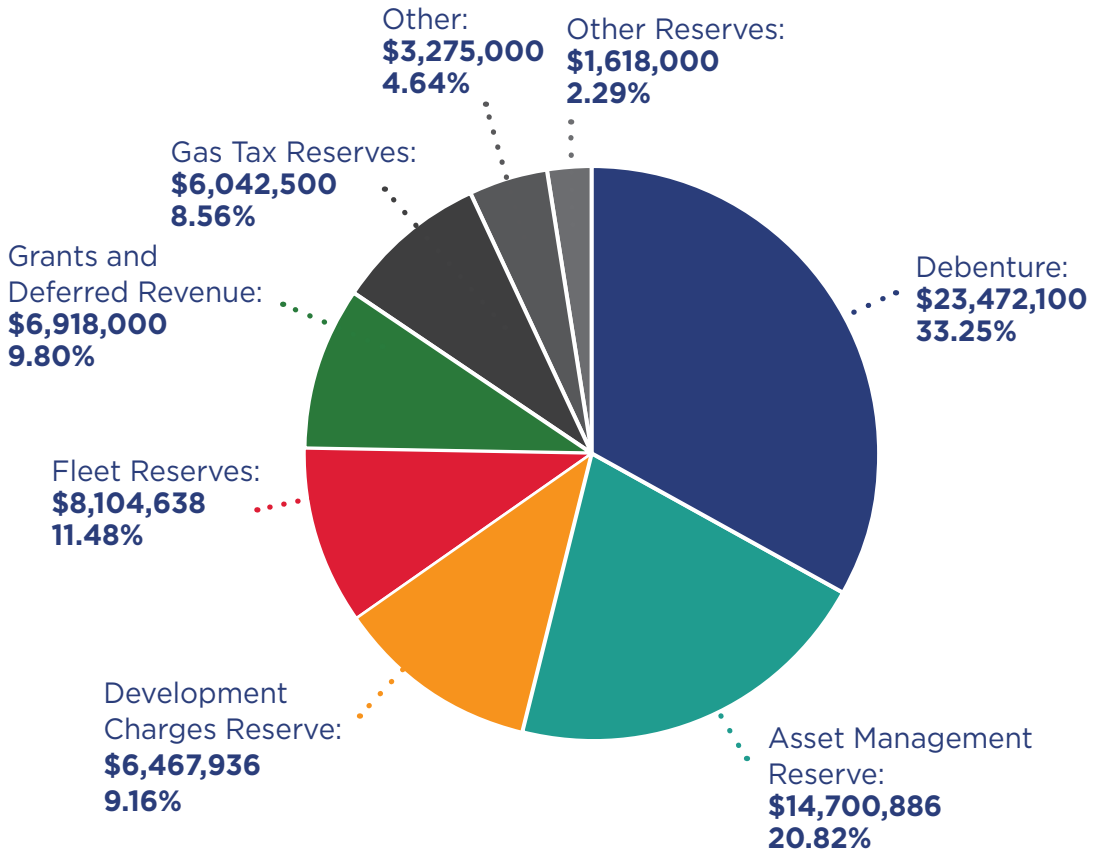
Facilities and Siteworks:
$23,487,000, 33.27%

Fleet and Equipment:
$14,161,060, 20.06%

Other: **$110,000, 0.16%**

Total 2024 Capital Expenditure: **$70,599,060**

2024 Tax-Supported Capital Financing



Total 2024 Capital Financing: **$70,599,060**

2024 Tax Supported Capital Budget Summary

JDEID	Program Title	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Gas Tax Reserves	Financing from Fleet Reserves	Financing from Other Reserves	Financing from Grants and Deferred Revenue	Financing from Debenture	Financing from Other	Financing Total
9992401	Multiyear Capital Projects	8,930,000	1,886,500	2,493,500	0	0	0	0	4,550,000	0	8,930,000
9832401	Bridges	3,950,000	300,000	1,350,000	0	0	0	0	2,300,000	0	3,950,000
9832402	Culverts and Municipal Drains	962,000	0	0	962,000	0	0	0	0	0	962,000
9832403	Urban/Rural Reconstruction	7,783,000	0	778,300	2,082,600	0	0	0	4,922,100	0	7,783,000
9832404	Urban/Arterial Resurfacing	8,490,000	119,000	0	325,000	0	900,000	0	3,926,000	3,220,000	8,490,000
9832405	Rural Resurfacing	6,439,000	1,420,000	0	0	0	0	4,739,000	280,000	0	6,439,000
9832406	Gravel Resurfacing	2,026,000	0	0	800,000	0	0	1,226,000	0	0	2,026,000
9832407	Lifecycle Management	2,235,000	380,000	0	1,235,000	0	0	720,000	0	0	2,335,000
9832408	Sidewalks	357,000	357,000	0	0	0	0	0	0	0	357,000
9832409	Traffic Signals and Streetlights	339,000	25,000	282,600	31,400	0	0	0	0	0	339,000
9832410	Parking Lots	160,000	160,000	0	0	0	0	0	0	0	160,000
9872401	Airport Siteworks and Facilities	345,000	345,000	0	0	0	0	0	0	0	345,000
9972401	Landfill Siteworks and Facilities	856,000	362,000	0	0	0	0	78,000	416,000	0	856,000
9972402	Landfill Equipment	0	0	0	0	0	0	0	0	0	0
9912401	Roads, Fleet and Transit Facilities	698,000	667,608	30,392	0	0	0	0	0	0	698,000
9942401	Transit Siteworks	75,000	0	46,500	28,500	0	0	0	0	0	75,000
9942402	Public Works Fleet Equipment	6,946,000	759,000	201,000	578,000	5,408,000	0	0	0	0	6,946,000
9282401	Information Technology Systems	1,070,000	1,070,000	0	0	0	0	0	0	0	1,070,000
9322401	Fire Facilities	1,376,000	566,000	0	0	0	0	0	810,000	0	1,376,000
9322402	Fire Fleet and Equipment	4,565,000	1,029,818	838,544	0	2,696,638	0	0	0	0	4,565,000
9382401	Paramedic Facilities	0	0	0	0	0	0	0	0	0	0
9382402	Paramedic Fleet and Equipment	1,148,000	993,000	0	0	0	0	155,000	0	0	1,148,000
9422401	Police Feet and Equipment	312,060	12,060	0	0	0	300,000	0	0	0	312,060
9692401	Victoria Manor	118,000	0	0	0	0	118,000	0	0	0	118,000
9532401	Building and Property Facilities	1,106,000	1,106,000	0	0	0	0	0	0	0	1,106,000
9532402	Building and Property Equipment	0	0	0	0	0	0	0	0	0	0
9502401	Parks Siteworks and Facilities	3,480,000	1,317,900	447,100	0	0	300,000	0	1,415,000	0	3,480,000
9502402	Recreation Facilities	6,388,000	1,535,000	0	0	0	0	0	4,853,000	0	6,388,000
9502403	Parks and Recreation Equipment	120,000	120,000	0	0	0	0	0	0	0	120,000

JDEID	Program Title	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Gas Tax Reserves	Financing from Fleet Reserves	Financing from Other Reserves	Financing from Grants and Deferred Revenue	Financing from Debenture	Financing from Other	Financing Total
9502404	Cemetery Siteworks and Facilities	115,000	115,000	0	0	0	0	0	0	0	115,000
9502405	Wilson Estate Capital Projects	110,000	55,000	0	0	0	0	0	0	55,000	110,000
Total		**70,599,060**	**14,700,886**	**6,467,936**	**6,042,500**	**8,104,638**	**1,618,000**	**6,918,000**	**23,472,00**	**3,275,000**	**70,599,060**

2024 Tax Supported Capital Projects Detail

9992401 Multiyear Capital Projects

Ongoing and new multiyear 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 from Asset Management Reserve	Financing from DC Reserve	Financing from Debenture	Financing Total
987200301	Airport Runway 03/21	Upgrade; Expansion	450,000	450,000	0	0	450,000
987200401	Airport Runway 13/31	Resurfacing	350,000	350,000	0	0	350,000
932130701	Fire Training Centre Burn Tower	Development; Expansion	300,000	256,500	43,500	0	300,000
953230301	Olde Gaol Museum Envelope	Design; Restoration	400,000	400,000	0	0	400,000
938240101	Paramedic Headquarters and Fleet Centre	Construction	7,000,000	0	2,450,000	4,550,000	7,000,000
953240113	Oakwood Library Envelope	Restoration	260,000	260,000	0	0	260,000
950240125	Centennial Trailer Park Roads, Electrical Systems and Docks	Replacement; Upgrade	170,000	170,000	0	0	170,000
Total			**8,930,000**	**1,886,500**	**2,493,500**	**4,550,000**	**8,930,000**

9992401 Supplementary Information for Multiyear Capital Projects

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

JDE ID	Project	Scope, Source and or Rationale
987200301	Airport Runway 03/21	Upgrade of runway to paved surface; multiyear 2020-2026; remaining financing of $900,000 over 2025-2026.
987200401	Airport Runway 13/31	Resurfacing of paved runway; multiyear 2020-2027; remaining financing of $350,000 in 2025.
932130701	Fire Training Centre Burn Tower	Installation and development of live fire training assets; multiyear 2023-2024 for $400,000 total.
953230301	Olde Gaol Museum Envelope	Restoration of stone, brick, chimney, stairs etc.; multiyear 2023-2032 for $4,000,000 total.
938240101	Paramedic Headquarters and Fleet Centre	Consolidation and expansion as per Paramedic Master Plan; multiyear 2024-2026 for $33,000,000 total.
953240113	Oakwood Library Envelope	Restoration of brick, stairs and other facility envelope elements; multiyear 2024-2025 for $520,000 total.
950240125	Centennial Trailer Park Roads, Electrical Systems and Docks	Construct roadways, upgrade electrical systems, replace docks; multiyear 2024-2026 for $760,000 total.

9832401 Bridges

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Debenture	Financing Total
983240101	Cowan's Bay Bridge	Rehabilitation	1,400,000	0	0	1,400,000	1,400,000
983240102	CKL Road 45 Bridge - Non-Structural Components	Repair	300,000	300,000	0	0	300,000
983240103	Colborne St. Bridge	Preparation	2,250,000	0	1,350,000	900,000	2,250,000
Total			**3,950,000**	**300,000**	**1,350,000**	**2,300,000**	**3,950,000**

9832401 Supplementary Information for Bridges

JDE ID	Project	Scope, Source and or Rationale
983240101	Cowan's Bay Bridge	As per structural assessment; bridge ID# 14028.
983240102	CKL Road 45 Bridge - Non-Structural Components	Repairs to non-structural components not performed by Public Works; bridge ID# 450258.
983240103	Colborne St. Bridge	As per Transportation Master Plan and DC Study; utility relocation and other preparation required in advance.

9832402 Culverts and Municipal Drains

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Federal Gas Tax Reserve	Financing Total
983240201	Bethel Road Culvert (C100053)	Design	55,000	0	0	55,000	55,000
983240202	Hunter Street Culvert (C90032)	Design	55,000	0	0	55,000	55,000
983240203	Kenhill Beach Road Storm Drainage	Rehabilitation	750,000	0	0	750,000	750,000
983240204	Municipal Drains	Rehabilitation	75,000	0	0	75,000	75,000
983240205	Loon Street Drainage System	Design; Rehabilitation	27,000			27,000	27,000
Total			**962,000**	**0**	**0**	**962,000**	**962,000**

9832402 Supplementary Information for Culverts and Municipal Drains

JDE ID	Project	Scope, Source and or Rationale
983240201	Bethel Road Culvert (C100053)	Design as per legislated structural assessment and AMP; culvert ID# 100053.
983240202	Hunter Street Culvert (C90032)	Design as per legislated structural assessment and AMP; culvert ID# 90032.
983240203	Kenhill Beach Road Storm Drainage	Required to address drainage issues.
983240204	Municipal Drains	Rehabilitation works and upgrades of various drains to comply with Drainage Act.
983240205	Loon Street Drainage System	Culvert replacement and dtich rehabilitation to resolve drainage issues; decision unit approved by Council.

9832403 Urban/Rural Reconstruction

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Federal Gas Tax Reserve	Financing from Debenture	Financing Total
983240301	Glenelg St. - Cambridge St. to Victoria Ave.	Design	50,000	0	5,000	45,000	0	50,000
983240302	Canal St. - Sherwood St. to CKL Rd. 36	Utility Relocation	500,000	0	50,000	450,000	0	500,000
983240303	Ellice St. - Clifton St. to Wychwood Cres.	Reconstruction	2,754,000	0	275,400	0	2,478,600	2,754,000
983240304	King St. - Lindsay St. to St. David St.	Reconstruction	2,715,000	0	271,500	0	2,443,500	2,715,000
983240305	Lindsay St. - Queen St. to Lindsay St. Bridge	Reconstruction	373,000	0	37,300	335,700	0	373,000
983240306	Caroline St. - Queen St. to King St.	Reconstruction	238,000	0	23,800	214,200	0	238,000
983240307	St. Paul St. - Queen St. to King St.	Reconstruction	238,000	0	23,800	214,200	0	238,000
983240308	St. Patrick St. - Queen St. to King St.	Reconstruction	238,000	0	23,800	214,200	0	238,000
983240309	St. Peter St. - Queen St. to South End	Reconstruction	612,000	0	61,200	550,800	0	612,000
983240310	St. George St. - Queen St. to Colborne St.	Design	65,000	0	6,500	58,500	0	65,000
Total			**7,783,000**	**0**	**778,300**	**2,082,600**	**4,922,100**	**7,783,000**

9832403 Supplementary Information for Urban/Rural Reconstruction

JDE ID	Project	Scope, Source and or Rationale
983240301	Glenelg St. - Cambridge St. to Victoria Ave.	Extending reconstruction project's western limit to Victoria Ave. to capture aged water-wastewater mains.
983240302	Canal St. - Sherwood St. to CKL Rd. 36	Utility relocation required in advance in accordance with 5-Year Roads Capital Plan, AMP and DC Study.
983240303	Ellice St. - Clifton St. to Wychwood Cres.	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study.
983240304	King St. - Lindsay St. to St. David St.	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240305	Lindsay St. - Queen St. to Lindsay St. Bridge	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240306	Caroline St. - Queen St. to King St.	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240307	St. Paul St. - Queen St. to King St.	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240308	St. Patrick St. - Queen St. to King St.	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240309	St. Peter St. - Queen St. to South End	Reconstruction as per 5-Year Roads Capital Plan, AMP and DC Study; support cast iron watermain grant.
983240310	St. George St. - Queen St. to Colborne St.	Accelerated design due to decision unit approved by Council.

9832404 Urban/Arterial Resurfacing

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from Haul Routes Reserve	Financing from Other Municipality / Owner	Financing from Debenture	Financing from Federal Gas Tax Reserve	Financing Total
983240401	Colborne St. - Princes' St. to North End	Resurfacing	119,000	119,000	0	0	0	0	119,000
983240402	Lousia St. - CKL Rd. 121 to North End	Resurfacing	451,000	0	0	0	451,000	0	451,000
983240403	Francis St. E. - CKL Rd. 121 to River Dr.	Resurfacing	1,155,000	0	0	0	1,155,000	0	1,155,000
983240404	CKL Rd. 49 - CKL Rd. 36 to CKL Rd. 121	Resurfacing	6,440,000	0	900,000	3,220,000	2,320,000	0	6,440,000
983240405	CKL Rd. 36 to Lakewood Cres.	Resurfacing	170,000	0	0	0	0	170,000	170,000
983240406	Manvers Dr. - Pigeon Creek Rd.	Resurfacing	80,000	0	0	0	0	80,000	80,000
983240407	Neals Dr. - Manvers Dr. to Manvers Dr.	Resurfacing	75,000	0	0	0	0	75,000	75,000
Total			**8,490,000**	**119,000**	**900,000**	**3,220,000**	**3,926,000**	**325,000**	**8,490,000**

9832404 Supplementary Information for Urban/Arterial Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983240401	Colborne St. - Princes' St. to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240402	Lousia St. - CKL Rd. 121 to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240403	Francis St. E. - CKL Rd. 121 to River Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240404	CKL Rd. 49 - CKL Rd. 36 to CKL Rd. 121	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240405	CKL Rd. 36 to Lakewood Cres.	Accelerated resurfacing due to decision unit approved by Council.
983240406	Manvers Dr. - Pigeon Creek Rd.	Accelerated resurfacing due to decision unit approved by Council.
983240407	Neals Dr. - Manvers Dr. to Manvers Dr.	Accelerated resurfacing due to decision unit approved by Council.

9832405 Rural Resurfacing

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 from Asset Management Reserve	Financing from DC Reserve	Financing from OCIF Grant	Financing from Debenture	Financing Total
983240501	Centennial Park Rd. - CKL Rd. 48 to CKL Rd. 6	Resurfacing	1,089,000	227,000	0	862,000	0	1,089,000
983240502	Fish Hawk Rd. - Omega Rd. to CKL Rd. 35	Resurfacing	446,000	34,000	0	412,000	0	446,000
983240503	Omega Rd. - Otter Rd. to Jasper Dr.	Resurfacing	446,000	34,000	0	412,000	0	446,000
983240504	Otter Rd. - Omega Rd. to Maple Ave.	Resurfacing	216,000	45,000	0	171,000	0	216,000
983240505	Killarney Bay Rd. - CKL Rd. 8 to Whitetail Rd.	Resurfacing	512,000	54,000	0	458,000	0	512,000
983240506	North Bay Rd. - Horseshoe Cres. to West End	Resurfacing	297,000	89,000	0	208,000	0	297,000
983240507	Cedar Glen Rd. - CKL Rd. 24 to 100m East of CKL Rd. 7	Resurfacing	554,000	166,000	0	388,000	0	554,000
983240508	Clifford Dr. - CKL Rd. 24 to North End	Resurfacing	196,000	59,000	0	137,000	0	196,000
983240509	St. Lukes Rd. - 400m West of CKL Rd. 7 to Centerline Rd.	Resurfacing	585,000	175,000	0	410,000	0	585,000
983240510	Kings Wharf Rd. - CKL Rd. 17 to East End	Resurfacing	56,000	56,000	0	0	0	56,000
983240511	Lakeshore Dr. - Kings Wharf Rd. to Crosby Dr.	Resurfacing	90,000	27,000	0	63,000	0	90,000
983240512	Crosby Dr. - Kings Wharf Rd. to Lakeshore Dr.	Resurfacing	124,000	37,000	0	87,000	0	124,000
983240513	George Dr. - Kings Wharf Rd. to Crosby Dr.	Resurfacing	99,000	30,000	0	69,000	0	99,000
983240514	Parkside Dr. - George Dr. to Lakeshore Dr.	Resurfacing	24,000	24,000	0	0	0	24,000
983240515	Lakeview Cres. - Kings Wharf Rd. to South End	Resurfacing	22,000	22,000	0	0	0	22,000
983240516	Hapley Circle - Lakeview Cres. to West End	Resurfacing	12,000	12,000	0	0	0	12,000
983240517	Indian Trail Rd. - Pleasant Point Rd. to West End	Resurfacing	220,000	66,000	0	154,000	0	220,000
983240518	Shuttleworth Rd. - Somerville 6th Conc. to South End	Resurfacing	351,000	105,000	0	246,000	0	351,000
983240519	Wildflower Rd. - Shuttleworth Rd. to South End	Resurfacing	22,000	22,000	0	0	0	22,000
983240520	Solanum Way - Porter Rd. to Glamorgan Rd.	Resurfacing	455,000	136,000	0	319,000	0	455,000
983240521	Anderson Dr. - Long Beach Rd. to Beehive Dr.	Resurfacing	63,000	0	0	63,000	0	63,000
983240522	Golf Links Rd. - Gray Rd. to CKL Rd. 25	Resurfacing	105,000	0	0	105,000	0	105,000
983240523	Horsehoe Cres. - North Bay Dr. to North Bay Dr.	Upgrade	75,000	0	0	75,000	0	75,000
983240524	Pleasant View Cres. - Washburn Is. Dr. to Washburn Is. Dr.	Resurfacing	70,000	0	0	70,000	0	70,000
983240525	Shirley Anne Dr. - Beach Rd. to Beach Rd.	Single-Surface Treatment	30,000	0	0	30,000	0	30,000
983240526	Simcoe St. - CKL Rd. 8 to CKL Rd. 48	Resurfacing	280,000	0	0	0	280,000	280,000
Total - Rural Resurfacing			**6,439,000**	**1,420,000**	**0**	**4,739,000**	**280,000**	**6,439,000**

9832405 Supplementary Information for Rural Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983240501	Centennial Park Rd. - CKL Rd. 48 to CKL Rd. 6	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240502	Fish Hawk Rd. - Omega Rd. to CKL Rd. 35	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240503	Omega Rd. - Otter Rd. to Jasper Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240504	Otter Rd. - Omega Rd. to Maple Ave.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240505	Killarney Bay Rd. - CKL Rd. 8 to Whitetail Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240506	North Bay Rd. - Horseshoe Cres. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240507	Cedar Glen Rd. - CKL Rd. 24 to 100m East of CKL Rd. 7	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240508	Clifford Dr. - CKL Rd. 24 to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240509	St. Lukes Rd. - 400m West of CKL Rd. 7 to Centerline Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240510	Kings Wharf Rd. - CKL Rd. 17 to East End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240511	Lakeshore Dr. - Kings Wharf Rd. to Crosby Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240512	Crosby Dr. - Kings Wharf Rd. to Lakeshore Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240513	George Dr. - Kings Wharf Rd. to Crosby Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240514	Parkside Dr. - George Dr. to Lakeshore Dr.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240515	Lakeview Cres. - Kings Wharf Rd. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240516	Hapley Circle - Lakeview Cres. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240517	Indian Trail Rd. - Pleasant Point Rd. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240518	Shuttleworth Rd. - Somerville 6th Conc. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240519	Wildflower Rd. - Shuttleworth Rd. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240520	Solanum Way - Porter Rd. to Glamorgan Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.
983240521	Anderson Dr. - Long Beach Rd. to Beehive Dr.	Accelerated resurfacing due to decision unit approved by Council.
983240522	Golf Links Rd. - Gray Rd. to CKL Rd. 25	Accelerated resurfacing due to decision unit approved by Council.
983240523	Horsehoe Cres. - North Bay Dr. to North Bay Dr.	Upgrade to paved surfaced due to decision unit approved by Council.
983240524	Pleasant View Cres. - Washburn Is. Dr. to Washburn Is. Dr.	Accelerated resurfacing due to decision unit approved by Council.
983240525	Shirley Anne Dr. - Beach Rd. to Beach Rd.	Accelerated single-surface treatment due to decision unit approved by Council.
983240526	Simcoe St. - CKL Rd. 8 to CKL Rd. 48	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.

9832406 Gravel Resurfacing

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 from Asset Management Reserve	Financing from DC Reserve	Financing from OCIF Grant	Financing from Federal Gas Tax Reserve	Financing Total
983240601	Forgotten Lane - Highway #7A to East End	Resurfacing	7,000	0	0	0	7,000	7,000
983240602	Beers Rd. - 0.4 Km North of Highway #7A to Lifford Rd.	Resurfacing	82,000	0	0	0	82,000	82,000
983240603	Fenel Rd. - Chamber's Rd. to Glenarm Rd.	Resurfacing	138,000	0	0	97,000	41,000	138,000
983240604	Mark Rd. - Chamber's Rd. to 0.3 Km South of Hollowtree Rd.	Resurfacing	127,000	0	0	89,000	38,000	127,000
983240605	Ranchers Rd. - Long Beach Rd. to CKL Rd. 121	Resurfacing	92,000	0	0	64,000	28,000	92,000
983240606	Grassy Rd. - Emily Park Rd. to Bethel Rd.	Resurfacing	81,000	0	0	0	81,000	81,000
983240607	Bethel Rd. - 1.2 Km North of Highway #7 to Yankee Line	Resurfacing	105,000	0	0	74,000	31,000	105,000
983240608	Loop Line - Highway #7 to Bethel Rd.	Resurfacing	21,000	0	0	0	21,000	21,000
983240609	Beach Rd. - Kenedon Rd. to North End	Resurfacing	2,000	0	0	0	2,000	2,000
983240610	Windmill Rd. - Frank Hill Rd. to West End	Resurfacing	7,000	0	0	0	7,000	7,000
983240611	Boundary Rd. - Yankee Line to South End	Resurfacing	13,000	0	0	0	13,000	13,000
983240612	Farms Rd. - 1.4 Km North of Palestine Rd. to Portage Rd.	Resurfacing	116,000	0	0	81,000	35,000	116,000
983240613	Centennial Park Rd. - Palestine Rd. to Portage Rd.	Resurfacing	178,000	0	0	125,000	53,000	178,000
983240614	Prospect Rd. - Lorneville Rd. to Portage Rd.	Resurfacing	378,000	0	0	265,000	113,000	378,000
983240615	Sandhills Rd. - Woodville Rd. to Glenarm Rd.	Resurfacing	162,000	0	0	113,000	49,000	162,000
983240616	Creek View Rd. - Glenarm Rd. to Eldon Station Rd.	Resurfacing	157,000	0	0	110,000	47,000	157,000
983240617	McNamee Rd. - Kirkfield Rd. to Victoria Rd.	Resurfacing	117,000	0	0	82,000	35,000	117,000
983240618	Wylie Rd. - McNamee Rd. to 1.3 Km North of McNamee Rd.	Resurfacing	24,000	0	0	0	24,000	24,000
983240619	Fitzgerald Lane - Kirkfield Rd. to North End	Resurfacing	15,000	0	0	0	15,000	15,000
983240620	Devitt's Rd. - Irwin's Rd. to Bury's Green Rd.	Resurfacing	109,000	0	0	76,000	33,000	109,000
983240621	Irwin's Rd. - Devitt's Rd. to CKL Rd. 49	Resurfacing	71,000	0	0	50,000	21,000	71,000
983240622	Prescott Rd. - Devitt's Rd. to West End	Resurfacing	11,000	0	0	0	11,000	11,000
983240623	Lyle's Line - Devitt's Rd. to West End	Resurfacing	13,000	0	0	0	13,000	13,000
Total			**2,026,000**	**0**	**0**	**1,226,000**	**800,000**	**2,026,000**

9832406 Supplementary Information for Gravel Resurfacing

JDE ID	Project	Scope, Source and or Rationale
983240601	Forgotten Lane - Highway #7A to East End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240602	Beers Rd. - 0.4 Km North of Highway #7A to Lifford Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240603	Fenel Rd. - Chamber's Rd. to Glenarm Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240604	Mark Rd. - Chamber's Rd. to 0.3 Km South of Hollowtree Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240605	Ranchers Rd. - Long Beach Rd. to CKL Rd. 121	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240606	Grassy Rd. - Emily Park Rd. to Bethel Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240607	Bethel Rd. - 1.2 Km North of Highway #7 to Yankee Line	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240608	Loop Line - Highway #7 to Bethel Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240609	Beach Rd. - Kenedon Rd. to North End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240610	Windmill Rd. - Frank Hill Rd. to West End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240611	Boundary Rd. - Yankee Line to South End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240612	Farms Rd. - 1.4 Km North of Palestine Rd. to Portage Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240613	Centennial Park Rd. - Palestine Rd. to Portage Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240614	Prospect Rd. - Lorneville Rd. to Portage Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240615	Sandhills Rd. - Woodville Rd. to Glenarm Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240616	Creek View Rd. - Glenarm Rd. to Eldon Station Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240617	McNamee Rd. - Kirkfield Rd. to Victoria Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240618	Wylie Rd. - McNamee Rd. to 1.3 Km North of McNamee Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240619	Fitzgerald Lane - Kirkfield Rd. to North End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240620	Devitt's Rd. - Irwin's Rd. to Bury's Green Rd.	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240621	Irwin's Rd. - Devitt's Rd. to CKL Rd. 49	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240622	Prescott Rd. - Devitt's Rd. to West End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.
983240623	Lyle's Line - Devitt's Rd. to West End	As per Gravel Resurfacing Plan for 2021-2030, excepting roads slated for gravel-to-hardtop conversion.

9832407 Lifecycle Management

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Federal Gas Tax Reserve	Financing from OCIF Grant	Financing Total
983240701	Asphalt Rejuvenation	Lifecycle Management	260,000	0	0	110,000	150,000	260,000
983240702	Crack Sealing	Lifecycle Management	220,000	0	0	220,000	0	220,000
983240703	Drainage Improvements	Lifecycle Management	235,000	0	0	235,000	0	235,000
983240704	Local Asphalt Paving	Lifecycle Management	570,000	0	0	570,000	0	570,000
983240705	Slurry Sealing	Lifecycle Management	950,000	380,000	0	0	570,000	950,000
983240706	Mary St. - Alma St. to Cross St.	Lifecycle Management	100,000	0	0	100,000	0	100,000
Total			**2,335,000**	**380,000**	**0**	**1,235,000**	**720,000**	**2,335,000**

9832407 Supplementary Information for Lifecycle Management

JDE ID	Project	Scope, Source and or Rationale
983240701	Asphalt Rejuvenation	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983240702	Crack Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983240703	Drainage Improvements	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983240704	Local Asphalt Paving	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983240705	Slurry Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.
983240706	Mary St. - Alma St. to Cross St.	Accelerated local asphalt paving due to decision unit approved by Council.

9832408 Sidewalks

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
983240801	Clifton St. - Francis St. to South End	Replacement	15,000	15,000	0	15,000
983240802	Albert St. - Mary St. to Fleming College	Replacement	62,000	62,000	0	62,000
983240803	Lindsay St. - Bond St. to Wellington St.	Replacement	35,000	35,000	0	35,000
983240804	Lindsay St. - George St. to Mary St.	Replacement	50,000	50,000	0	50,000
983240805	Lindsay St. - Mary St. to 122m South of Mary St.	Replacement	37,000	37,000	0	37,000
983240806	Queen St. - Lindsay St. to Caroline St.	Replacement	25,000	25,000	0	25,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
983240807	King St. - Cross St. to Alma St.	Replacement	53,000	53,000	0	53,000
983240808	George St. - Mary St. to Rutland St.	Replacement	13,000	13,000	0	13,000
983240809	Victoria St. - George St. to Sturgeon St.	Replacement	26,000	26,000	0	26,000
983240810	King St. - James St. to Sibley Ave.	Interspersed Repair	41,000	41,000	0	41,000
Total			**357,000**	**357,000**	**0**	**357,000**

9832408 Supplementary Information for Sidewalks

JDE ID	Project	Scope, Source and or Rationale
983240801	Clifton St. - Francis St. to South End	Fenelon Falls. Replacement along west side.
983240802	Albert St. - Mary St. to Fleming College	Lindsay. Replacement along east side.
983240803	Lindsay St. - Bond St. to Wellington St.	Lindsay. Replacement along west side.
983240804	Lindsay St. - George St. to Mary St.	Lindsay. Replacement along west side.
983240805	Lindsay St. - Mary St. to 122m South of Mary St.	Lindsay. Replacement along east side.
983240806	Queen St. - Lindsay St. to Caroline St.	Lindsay. Replacement along north side.
983240807	King St. - Cross St. to Alma St.	Omemee. Replacement along south side.
983240808	George St. - Mary St. to Rutland St.	Omemee. Replacement along east side.
983240809	Victoria St. - George St. to Sturgeon St.	Omemee. Replacement along north side.
983240810	King St. - James St. to Sibley Ave.	Omemee. Interspersed repair along north and south sides.

9832409 Traffic Signals and Streetlights

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

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Federal Gas Tax Reserve	Financing Total
983240901	Miscellaneous Traffic Signal Components	Improvement	25,000	25,000	0	0	25,000
983240902	Traffic Signal at Canal St. / Boyd St. / CKL Rd. 36	Installation	314,000	0	282,600	31,400	314,000
Total			**339,000**	**25,000**	**282,600**	**31,400**	**339,000**

9832409 Supplementary Information for Traffic Signals and Streetlights

JDE ID	Project	Scope, Source and or Rationale
983240901	Miscellaneous Traffic Signal Components	Improvements to miscellaneous traffic signal components to maintain service levels.
983240902	Traffic Signal at Canal St. / Boyd St. / CKL Rd. 36	Installation as per DC Study. Triggered by local development.

9832410 Parking Lots

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
983241001	Cambridge St. / Peel St. Parking Lot	Design; Resurfacing	160,000	160,000	0	160,000
Total			**160,000**	**160,000**	**0**	**160,000**

9832410 Supplementary Information for Parking Lots

JDE ID	Project	Scope, Source and or Rationale
983241001	Cambridge St. / Peel St. Parking Lot	Lindsay. Resurface lot and replace and install fixtures lot as per AMP and Downtown Parking Strategy.

9872401 Airport Siteworks and Facilities

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
987240101	Airport Runway 13/31	Rehabilitation	95,000	95,000	0	95,000
987240102	Horizon Hanger Roof	Restoration	55,000	55,000	0	55,000
987240103	Airport Terminal Roof	Restoration	55,000	55,000	0	55,000
987240104	Hanger Area Surface	Upgrade	70,000	70,000	0	70,000
987240105	Hanger Electrical Services	Installation	70,000	70,000	0	70,000
Total			**345,000**	**345,000**	**0**	**345,000**

9872401 Supplementary Information for Airport Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
987240101	Airport Runway 13/31	Crack sealing, shouldering and similar interventions needed to hold the runway over until resurfacing in 2027.
987240102	Horizon Hanger Roof	Restore roof on the Horizon Hanger.
987240103	Airport Terminal Roof	Repairs to terminal roof due to leaks.
987240104	Hanger Area Surface	Pave grass area north of main apron and south of new hangars.
987240105	Hanger Electrical Services	Grading and electricity services for proposed 10 new hangars.

9972402 Landfill Equipment

Acquisition, rehabilitation, replacement and upgrade of non-fleet landfill equipment. Based on Integrated Waste Management Strategy, AMP, DC Study, lifecycle needs and legislation.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
997240201	None for 2024		0	0	0	0
Total			**0**	**0**	**0**	**0**

9972402 Supplementary Information for Landfill Equipment

JDE ID	Project	Scope, Source and or Rationale
997240201	None for 2024	0

9972401 Landfill Siteworks and Facilities

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from OCIF Grant	Financing from Debenture	Financing Total
997240101	Centennial Park Road Landfill Cover	Rehabilitation	140,000	140,000	0	0	0	140,000
997240102	Lindsay-Ops Landfill Electricity Generator	Upgrade	150,000	72,000	0	78,000	0	150,000
997240103	Lindsay-Ops Landfill Construction and Demolition Bunker	Design; Rehabilitation	150,000	150,000	0	0	0	150,000
997240104	Fenelon Landfill Capacity	Expansion	69,000	0	0	0	69,000	69,000
997240105	Laxton Landfill Capacity	Expansion	347,000	0	0	0	347,000	347,000
Total			**856,000**	**362,000**	**0**	**78,000**	**416,000**	**856,000**

9972401 Supplementary Information for Landfill Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
997240101	Centennial Park Road Landfill Cover	Final cover rehabilitation as per regulatory requirements.
997240102	Lindsay-Ops Landfill Electricity Generator	Implementation of upgrades recommended by generator operator.
997240103	Lindsay-Ops Landfill Construction and Demolition Bunker	Rehabilitate the base and walls of the bunker area with concrete and lock blocks.
997240104	Fenelon Landfill Capacity	To extend landfill life cost-effectively, in-lieu of more costly capital expansion, and avoid break in service.
997240105	Laxton Landfill Capacity	To extend landfill life cost-effectively, in-lieu of more costly capital expansion, and avoid break in service.

9912401 Roads, Fleet and Transit Facilities

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
991240101	Lindsay Roads Operations Depot Site Drainage System	Upgrade	73,000	73,000	0	73,000
991240102	Eldon Roads Operations Depot Quonset Hut	Rehabilitation	130,000	130,000	0	130,000
991240103	Eldon Roads Operations Deport Parking Lot	Upgrade	90,000	90,000	0	90,000
991240104	Various Salt Sheds	Rehabilitation	75,000	75,000	0	75,000
991240105	Fuel Tanks at Various Facilities	Installation	98,000	98,000	0	98,000
991240106	Coboconk Roads Operations Depot	Design	232,000	201,608	30,392	232,000
Total			**698,000**	**667,608**	**30,392**	**698,000**

9912401 Supplementary Information for Roads, Fleet and Transit Facilities

JDE ID	Project	Scope, Source and or Rationale
991240101	Lindsay Roads Operations Depot Site Drainage System	Upgrades to provide for proper drainage of the site.
991240102	Eldon Roads Operations Depot Quonset Hut	Rehabilitation of roof and electrical system of quonset hut.
991240103	Eldon Roads Operations Deport Parking Lot	Paving of the parking lot.
991240104	Various Salt Sheds	Repairs to salt sheds at Fenelon, Emily and Carden Roads Operations Depots.
991240105	Fuel Tanks at Various Facilities	At Coboconk, Burnt River, Fenelon, Oakwood Roads Operations Depots and Lindsay-Ops Landfill.
991240106	Coboconk Roads Operations Depot	Design for Coboconk Roads Operations Depot expansion as per Roads Operations Master Plan.

9942401 Transit Siteworks

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Provincial Gas Tax Reserve	Financing Total
994240101	Bus Shelters	Installation; Expansion	75,000	0	46,500	28,500	75,000
Total			**75,000**	**0**	**46,500**	**28,500**	**75,000**

9942401 Supplementary Information for Transit Siteworks

JDE ID	Project	Scope, Source and or Rationale
994240101	Bus Shelters	As per Transit Master Plan, AMP, DC Study and ICIP grant agreement; installation for new Orange Route.

9942402 Public Works Fleet Equipment

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Public Works Fleet Reserve	Provincial Gas Tax Reserve	Financing Total
994240201	Backhoes (2)	Replacement	509,000	0	0	509,000	0	509,000
994240202	Chippers (1)	Replacement	97,000	0	0	97,000	0	97,000
994240203	Buses (1)	Replacement	578,000	0	0	0	578,000	578,000
994240204	Fork Lifts (1)	Replacement	73,000	0	0	73,000	0	73,000
994240205	Cars / SUVs (3)	Replacement	138,000	0	0	138,000	0	138,000
994240206	Graders (1)	Replacement	720,000	0	0	720,000	0	720,000
994240207	Medium Duty Trucks (2)	Replacement	210,000	0	0	210,000	0	210,000
994240208	Pickup Trucks (9)	Replacement	643,000	0	0	643,000	0	643,000
994240209	Road Sweepers (1)	Replacement	475,000	0	0	475,000	0	475,000
994240210	Sidewalk Machine with Attachments (1)	Replacement	152,000	0	0	152,000	0	152,000
994240211	Single Axle Plow Trucks (1)	Replacement	354,000	0	0	354,000	0	354,000
994240212	Tandem Axle Plow Trucks (4)	Replacement	1,473,000	0	0	1,473,000	0	1,473,000
994240213	Tractors (4)	Replacement	180,000	0	0	180,000	0	180,000
994240214	Trailers / Floats (3)	Replacement	50,000	0	0	50,000	0	50,000
994240215	Vans (3)	Replacement	254,000	0	0	254,000	0	254,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Public Works Fleet Reserve	Provincial Gas Tax Reserve	Financing Total
994240216	Water Tanks (2)	Replacement	80,000	0	0	80,000	0	80,000
994240217	Cars / SUVs (2)	Acquisition	114,000	114,000	0	0	0	114,000
994240218	Pickup Trucks (2)	Acquisition	135,000	0	135,000	0	0	135,000
994240219	Pickup Trucks (4)	Acquisition	270,000	270,000	0	0	0	270,000
994240220	Trailers / Floats (2)	Acquisition	20,000	20,000	0	0	0	20,000
994240221	Vans (1)	Acquisition	66,000	0	66,000	0	0	66,000
994240222	Asphalt Roller and Trailer (1)	Acquisition	67,000	67,000	0	0	0	67,000
994240223	Transit Fleet Maintenance Tools	Acquisition	105,000	105,000	0	0	0	105,000
994240224	Wheel Alignment Machine	Acquisition	83,000	83,000	0	0	0	83,000
994240225	Retrofitted Hydrogen Cells (20)	Acquisition	100,000	100,000	0	0	0	100,000
Total			**6,946,000**	**759,000**	**201,000**	**5,408,000**	**578,000**	**6,946,000**

9942402 Supplementary Information for Public Works Fleet Equipment

JDE ID	Project	Scope, Source and or Rationale
994240201	Backhoes (2)	Lifecycle replacement as per Fleet Policy.
994240202	Chippers (1)	Lifecycle replacement as per Fleet Policy.
994240203	Buses (1)	Lifecycle replacement as per Fleet Policy.
994240204	Fork Lifts (1)	Lifecycle replacement as per Fleet Policy.
994240205	Cars / SUVs (3)	Lifecycle replacement as per Fleet Policy.
994240206	Graders (1)	Lifecycle replacement as per Fleet Policy.
994240207	Medium Duty Trucks (2)	Lifecycle replacement as per Fleet Policy.
994240208	Pickup Trucks (9)	Lifecycle replacement as per Fleet Policy.
994240209	Road Sweepers (1)	Lifecycle replacement as per Fleet Policy.
994240210	Sidewalk Machine with Attachments (1)	Lifecycle replacement as per Fleet Policy.
994240211	Single Axle Plow Trucks (1)	Lifecycle replacement as per Fleet Policy.
994240212	Tandem Axle Plow Trucks (4)	Lifecycle replacement as per Fleet Policy.
994240213	Tractors (4)	Lifecycle replacement as per Fleet Policy.
994240214	Trailers / Floats (3)	Lifecycle replacement as per Fleet Policy.
994240215	Vans (3)	Lifecycle replacement as per Fleet Policy.
994240216	Water Tanks (2)	Lifecycle replacement as per Fleet Policy.
994240217	Cars / SUVs (2)	Acquisitions for Human Services in-lieu of paying staff mileage for travel in personal vehicles.

JDE ID	Project	Scope, Source and or Rationale
994240218	Pickup Trucks (2)	Acquisitions for Roads Operations Division to accommodate growth.
994240219	Pickup Trucks (4)	Acquisitions to support new ditching crews and excavators.
994240220	Trailers / Floats (2)	Acquisitions to reduce fleet mileage and achieve efficiencies.
994240221	Vans (1)	Acquisition for Municipal Law Enforcement and Licensing to support new short-term rental enforcement unit.
994240222	Asphalt Roller and Trailer (1)	Acquisitions for Roads Operations Division to achieve efficiencies and better roads maintenance outcomes.
994240223	Transit Fleet Maintenance Tools	Acquisitions to achieve greater effectiveness and efficiency in fleet maintenance.
994240224	Wheel Alignment Machine	Acquisition to achieve greater effectiveness and efficiency in fleet maintenance.
994240225	Retrofitted Hydrogen Cells (20)	Acquisitions to improve fuel efficiency and reduce fleet-produced carbon monoxide and dioxide.

9282401 Information Technology Systems

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
928240101	Client Hardware	Replacement	220,000	220,000	0	220,000
928240102	Data Communications Hardware	Replacement	380,000	380,000	0	380,000
928240103	Remote Work Arrangements	Expansion	400,000	400,000	0	400,000
928240104	Cameras at Fenelon, Laxton, Eldon and Somerville Landfills	Installation	35,000	35,000	0	35,000
928240105	Victoria Manor Displays	Acquisition	35,000	35,000	0	35,000
Total			**1,070,000**	**1,070,000**	**0**	**1,070,000**

9282401 Supplementary Information for Information Technology Systems

JDE ID	Project	Scope, Source and or Rationale
928240101	Client Hardware	Standard lifecycle replacement.
928240102	Data Communications Hardware	Standard lifecycle replacement.
928240103	Remote Work Arrangements	Continued expansion of remote work for at-home users and users in remote locations.
928240104	Cameras at Fenelon, Laxton, Eldon and Somerville Landfills	Installation of security cameras at landfills to reduce loss and damage to assets and to improve staff safety.
928240105	Victoria Manor Displays	Acquisition of display technology and related hardware to reduce or eliminate paper-based processes.

9322401 Fire Facilities

Construction, rehabilitation, replacement and upgrade of Fire Rescue 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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Debenture	Financing Total
932240101	Emily Fire Hall Washroom, Training Room and Drainage	Renovation	450,000	0	0	450,000	450,000
932240102	Lindsay Fire Hall Siteworks, Windows, Roof, and Hose Tower	Rehabilitation	183,000	183,000	0	0	183,000
932240103	Woodville Fire Hall Bay Doors, Parking Lot and Fence	Rehabilitation	59,000	59,000	0	0	59,000
932240104	Kinmount Fire Hall Bay Doors and Training Room	Renovation	50,000	50,000	0	0	50,000
932240105	Kirkfield Fire Hall Drainage System	Rehabilitation	126,000	126,000	0	0	126,000
932240106	Omemee Fire Hall Kitchen, Entrance and Parking Lot	Renovation	104,000	104,000	0	0	104,000
932240107	Bobcaygeon Fire Hall HVAC System	Replacement	21,000	21,000	0	0	21,000
932240108	Cameron Fire Hall Washrooms	Renovation; Relocation	5,000	5,000	0	0	5,000
932240109	Carden Fire Hall Bunker Gear Racks	Replacement	13,000	13,000	0	0	13,000
932240110	Ops Fire Hall Floor	Replacement	5,000	5,000	0	0	5,000
932240111	Norland Fire Hall	Rehabilitation	360,000	0	0	360,000	360,000
Total			**1,376,000**	**566,000**	**0**	**810,000**	**1,376,000**

9322401 Supplementary Information for Fire Facilities

JDE ID	Project	Scope, Source and or Rationale
932240101	Emily Fire Hall Washroom, Training Room and Drainage	Renovation of washroom, training room and drainage siteworks as per 2023 building condition assessment.
932240102	Lindsay Fire Hall Siteworks, Windows, Roof, and Hose Tower	Rehabilitation of interlocking brick, back steps, chimney, hose tower, roof and windows.
932240103	Woodville Fire Hall Bay Doors, Parking Lot and Fence	Parking lot resurfacing, fencing rehabilitation and bay door restoration.
932240104	Kinmount Fire Hall Bay Doors and Training Room	Training room renovation and bay door restoration.
932240105	Kirkfield Fire Hall Drainage System	Address drainage issues.
932240106	Omemee Fire Hall Kitchen, Entrance and Parking Lot	Kitchen and appliances, parking lot resurfacing and entrance renovation.
932240107	Bobcaygeon Fire Hall HVAC System	HVAC system replacement.
932240108	Cameron Fire Hall Washrooms	Washroom relocation and renovation.
932240109	Carden Fire Hall Bunker Gear Racks	Replacement of bunker gear racks.
932240110	Ops Fire Hall Floor	Replacement of epoxy flooring.
932240111	Norland Fire Hall	Rehabilitation of office, washrooms, siteworks, drainage, roof, siding and eavestrough; mould abatement.

9322402 Fire Fleet and Equipment

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

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Fire Fleet Reserve	Financing Total
932240201	Tanker Truck	Replacement	1,251,000	166,000	0	1,085,000	1,251,000
932240202	Extrication Equipment	Replacement	138,000	118,818	19,182	0	138,000
932240203	Bunker Gear and Helmets	Replacement	200,000	200,000	0	0	200,000
932240204	Defibrillators	Replacement	13,000	13,000	0	0	13,000
932240205	Dry Hydrants	Replacement	200,000	200,000	0	0	200,000
932240206	Miscellaneous Fire Equipment	Replacement	115,000	115,000	0	0	115,000
932240207	Polar 75 Ice Water Equipment	Replacement	18,000	18,000	0	0	18,000
932240208	Portable Pumps	Replacement	41,000	41,000	0	0	41,000
932240209	Telecommunications Equipment	Replacement	46,000	46,000	0	0	46,000
932240210	Pumper Truck	Replacement; Expansion	1,180,000	0	416,540	763,460	1,180,000
932240211	Tanker Truck	Replacement; Expansion	1,251,000	0	402,822	848,178	1,251,000
932240212	ATV Equipment	Acquisition	30,000	30,000	0	0	30,000
932240213	Decontamination Equipment	Acquisition	47,000	47,000	0	0	47,000
932240214	Marine Equipment	Acquisition	35,000	35,000	0	0	35,000
Total			**4,565,000**	**1,029,818**	**838,544**	**2,696,638**	**4,565,000**

9322402 Supplementary Information for Fire Fleet and Equipment

JDE ID	Project	Scope, Source and or Rationale
932240201	Tanker Truck	Replacement as per lifecycle and shuttle insurance rating needs.
932240202	Extrication Equipment	Replacement and upgrade of extrication equipment; growth-related need.
932240203	Bunker Gear and Helmets	Lifecycle replacement of bunker gear and helmets to meet legislated and NFPA standards.
932240204	Defibrillators	Lifecycle replacement of defibrillators.
932240205	Dry Hydrants	Repair, replacement and addition of dry hydrants used for fire suppression water sources.
932240206	Miscellaneous Fire Equipment	Lifecycle replacement of fire hoses, saws, axes, pike poles and similar fire equipment.
932240207	Polar 75 Ice Water Equipment	Lifecycle replacement of polar 75 ice water rescue platforms.
932240208	Portable Pumps	Lifecycle replacement of portable pumps used for fire suppression.
932240209	Telecommunications Equipment	Lifecycle replacement of pagers, mobile radios and similar telecommunications equipment.
932240210	Pumper Truck	Replacement as per lifecycle and shuttle insurance rating needs; expansion of truck capacity as per DC Study.

JDE ID	Project	Scope, Source and or Rationale
932240211	Tanker Truck	Replacement as per lifecycle and shuttle insurance rating needs; expansion of truck capacity as per DC Study.
932240212	ATV Equipment	Equipment, such as wildland firefighting pumps, wheeled stretchers etc. needed to respond to emergencies.
932240213	Decontamination Equipment	Ongoing acquisitions to address risk to health and safety.
932240214	Marine Equipment	Equipment, such as water rescue suits, underwater search equipment etc. needed to respond to emergencies.

9382401 Paramedic Facilities

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 or Activity	Expenditure	DC Share	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
938240101	None for 2024		0	0	0	0	0
Total			**0**	**0**	**0**	**0**	**0**

9382401 Supplementary Information for Paramedic Facilities

JDE ID	Project	Scope, Source and or Rationale
938240101	None for 2024	

9382402 Paramedic Fleet and Equipment

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Ministry of HLTC Grant	Financing Total
938240201	Ambulances (2)	Replacement	522,000	367,000	0	155,000	522,000
938240202	Body Armour (6)	Replacement	9,000	9,000	0	0	9,000
938240203	Cardiac Monitors (2)	Replacement	63,000	63,000	0	0	63,000
938240204	Cell Phones (30)	Replacement	30,000	30,000	0	0	30,000
938240205	Emergency Response Units (1)	Replacement	110,000	110,000	0	0	110,000
938240206	Enhanced Defibrillators (4)	Replacement	12,000	12,000	0	0	12,000
938240207	Public Access Defibrillators (50)	Replacement	169,000	169,000	0	0	169,000
938240208	Powerload Systems (2)	Replacement	70,000	70,000	0	0	70,000

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Ministry of HLTC Grant	Financing Total
938240209	Stair Chairs (11)	Replacement	45,000	45,000	0	0	45,000
938240210	Stretchers (2)	Replacement	66,000	66,000	0	0	66,000
938240211	Suction Units (11)	Replacement	24,000	24,000	0	0	24,000
938240212	Video Scopes (10)	Replacement	43,000	43,000	0	0	43,000
Total			**1,148,000**	**993,000**	**0**	**155,000**	**1,148,000**

9382402 Supplementary Information for Paramedic Fleet and Equipment

JDE ID	Project	Scope, Source and or Rationale
938240201	Ambulances (2)	Lifecycle replacement.
938240202	Body Armour (6)	Ballistic vests for paramedic use at Central East Correctional Centre; lifecycle replacement.
938240203	Cardiac Monitors (2)	Lifecycle replacement.
938240204	Cell Phones (30)	Lifecycle replacement.
938240205	Emergency Response Units (1)	Lifecycle replacement.
938240206	Enhanced Defibrillators (4)	Lifecycle replacement.
938240207	Public Access Defibrillators (50)	Lifecycle replacement.
938240208	Powerload Systems (2)	Lifecycle replacement.
938240209	Stair Chairs (11)	Lifecycle replacement.
938240210	Stretchers (2)	Lifecycle replacement.
938240211	Suction Units (11)	Lifecycle replacement.
938240212	Video Scopes (10)	Lifecycle replacement.

9422401 Police Feet and Equipment

Acquisition, rehabilitation, replacement and upgrade of Kawartha Lakes Police Service fleet and equipment. Based on Police Service Operational Plan, AMP, DC Study, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Kawartha Lakes Police Service Reserve	Financing Total
942240101	Computers	Replacement	67,000	0	0	67,000	67,000
942240102	Marked Vehicles	Replacement	86,450	0	0	86,450	86,450
942240103	Conducted Energy Weapons	Replacement	67,000	0	0	67,000	67,000
942240104	Drone	Acquisition	15,000	0	0	15,000	15,000
942240105	Conducted Energy Weapons	Acquisition	6,000	0	0	6,000	6,000
942240106	Body-Worn Cameras	Acquisition	70,610	12,060	0	58,550	70,610
Total			**312,060**	**12,060**	**0**	**300,000**	**312,060**

9422401 Supplementary Information for Police Feet and Equipment

JDE ID	Project	Scope, Source and or Rationale
942240101	Computers	Lifecycle replacement.
942240102	Marked Vehicles	Lifecycle replacement.
942240103	Conducted Energy Weapons	Lifecycle replacement.
942240104	Drone	Improvement to law enforcement capability.
942240105	Conducted Energy Weapons	Improvement to officer and public safety.
942240106	Body-Worn Cameras	Improvement to public accountability and investigation support.

9692401 Victoria Manor

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Victoria Manor Reserve	Financing Total
969240101	Fire Doors (4)	Replacement	29,000	0	0	29,000	29,000
969240102	Common Area Furniture	Replacement; Upgrade	25,000	0	0	25,000	25,000
969240103	Wall Protection	Rehabilitation; Installation	19,000	0	0	19,000	19,000
969240104	Dining Room Tables (15) and Chairs (40)	Replacement; Upgrade	25,000	0	0	25,000	25,000
969240105	Victoria House Wardrobes	Renovation	20,000	0	0	20,000	20,000
Total			**118,000**	**0**	**0**	**118,000**	**118,000**

9692401 Supplementary Information for Victoria Manor

JDE ID	Project	Scope, Source and or Rationale
969240101	Fire Doors (4)	Lifecycle replacement.
969240102	Common Area Furniture	Lifecycle replacement; improvement to infection control.
969240103	Wall Protection	Ongoing rehabilitation and installation of wall protection fixtures.
969240104	Dining Room Tables (15) and Chairs (40)	Lifecycle replacement; upgrade to adjustable-height; improve infection control.
969240105	Victoria House Wardrobes	Renovation to improve wardrobes.

9532401 Building and Property Facilities

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 from Asset Management Reserve	Financing from DC Reserve	Financing Total
953240101	Coronation Hall Envelope	Design	115,000	115,000	0	115,000
953240102	Kawartha Lakes Police Service Facility Change Room	Renovation	110,000	110,000	0	110,000
953240103	Bethany Library Entrance and Ramp	Replacement	170,000	170,000	0	170,000
953240104	City Hall Fire Panels	Replacement	315,000	315,000	0	315,000
953240105	City Hall Flooring	Replacement	16,000	16,000	0	16,000
953240106	Lindsay Library Flooring	Replacement	90,000	90,000	0	90,000
953240107	Norland Library and Seniors Centre Flooring	Replacement	20,000	20,000	0	20,000
953240108	Fenelon Falls Library HVAC System	Replacement	160,000	160,000	0	160,000
953240109	Kirkfield Library Ramp	Restoration	5,000	5,000	0	5,000
953240110	Bobcaygeon Service Centre and Library Lower Level Door	Replacement	40,000	40,000	0	40,000
953240111	Emergency Services Training Centre Lower Level Door	Replacement	40,000	40,000	0	40,000
953240112	Various Inactive Facility Wells	Decommission	25,000	25,000	0	25,000
Total			**1,106,000**	**1,106,000**	**0**	**1,106,000**

9532401 Supplementary Information for Building and Property Facilities

JDE ID	Project	Scope, Source and or Rationale
953240101	Coronation Hall Envelope	Design for rehabilitation as per facility condition assessment.
953240102	Kawartha Lakes Police Service Facility Change Room	Expansion of change rooms to accommodate personnel growth at Kawartha Lakes Police Service.
953240103	Bethany Library Entrance and Ramp	Replace ramp, railings and related fixtures; remove three garden boxes for AODA compliance.
953240104	City Hall Fire Panels	Existing fixtures are not up to modern standards and do not meet Fire Code.
953240105	City Hall Flooring	Upgrade flooring to west exit staircase from carpet to rubber to address accessibility needs and flooring wear.
953240106	Lindsay Library Flooring	Replace first storey flooring with carpet tile.
953240107	Norland Library and Seniors Centre Flooring	Follows capital project which addressed water infiltration; replace floor in fountain room and female washroom.
953240108	Fenelon Falls Library HVAC System	Replace three remaining return air units and convert HVAC system fuel to natural gas.
953240109	Kirkfield Library Ramp	Restoration to address health and safety concerns with concrete failures and lack of compliance with AODA.
953240110	Bobcaygeon Service Centre and Library Lower Level Door	Lifecycle replacement of lower level entrance door at the Bobcaygeon Service Centre and Library.
953240111	Emergency Services Training Centre Lower Level Door	Lifecycle replacement of lower level entrance door at the Emergency Services Training Centre.
953240112	Various Inactive Facility Wells	Well decommissioning at former Ops Municipal Office, former Coboconk Medical Centre and other facilities.

9532402 Building and Property Equipment

Acquisition, rehabilitation, replacement and upgrade of Building and Property Division non-fleet equipment. Based on AMP, lifecycle needs and condition assessments.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
953240201	None for 2024		0	0	0	0
Total			**0**	**0**	**0**	**0**

9532402 Supplementary Information for Building and Property Equipment

JDE ID	Project	Scope, Source and or Rationale
953240201	None for 2024	

9502401 Parks Siteworks and Facilities

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 from Asset Management Reserve	Financing from DC Reserve	Financing from Parkland Reserve	Financing from Debenture	Financing Total
950240101	50/50 Community Program	To Be Determined	80,000	80,000	0	0	0	80,000
950240102	Otter/Maple and Port Hoover Boat Launches	Replacement	175,000	175,000	0	0	0	175,000
950240103	Bobcaygeon Beach Park Outdoor Carpet	Installation	10,000	10,000	0	0	0	10,000
950240104	Cameron Ballpark Utility Building	Replacement	20,000	20,000	0	0	0	20,000
950240105	Carden Park Washrooms	Demolition	8,000	8,000	0	0	0	8,000
950240106	Omemee Marina Boat Launch, Parking and Shoreline	Rehabilitation	200,000	200,000	0	0	0	200,000
950240107	Lindsay Parks Garage Cladding and Doors	Renovation	67,000	67,000	0	0	0	67,000
950240108	Memorial Park Roadways and Parking Lot	Reconstruction	900,000	0	0	0	900,000	900,000
950240109	Nayoro Park Roadways and Parking Lot	Reconstruction	240,000	0	0	0	240,000	240,000
950240110	Treewood Lane and Norland Piers and Docks	Rehabilitation	75,000	75,000	0	0	0	75,000
950240111	Various Playground Structures	Replacement	340,000	340,000	0	0	0	340,000
950240112	Various Playground Surfaces	Resurfacing	72,000	72,000	0	0	0	72,000
950240113	Russ Baptiste Facility Fascia, Eaves and Soffit	Replacement	25,000	25,000	0	0	0	25,000
950240114	Various Sports Field Resurfacing	Resurfacing	70,000	70,000	0	0	0	70,000
950240115	Little Britain Community Centre Park Sport Court	Renovation	75,000	75,000	0	0	0	75,000
950240116	Emily Tract Forest Trail, Benches and Parking Lot	Upgrade	333,000	33,000	0	300,000	0	333,000
950240117	McAlpine Park	Design	10,000	10,000	0	0	0	10,000
950240118	Fenelon Falls Boat Launch	Design	15,000	15,000	0	0	0	15,000
950240119	Jennings Creek Parkland Development - Orchard Park	Expansion	151,000	0	151,000	0	0	151,000
950240120	Juniper Park	Development	200,000	20,000	180,000	0	0	200,000
950240121	Pinewood Park	Redevelopment	275,000	0	0	0	275,000	275,000
950240122	Fenelon Township Park	Design	10,000	10,000	0	0	0	10,000
950240123	Lindsay Trail Development - Thunderbridge Road Trail Head	Development	101,000	10,100	90,900	0	0	101,000
950240124	Lindsay Trail Development - Trans-Canada Trail to Mary St. W.	Development	28,000	2,800	25,200	0	0	28,000
Total			**3,480,000**	**1,317,900**	**447,100**	**300,000**	**1,415,000**	**3,480,000**

9502401 Supplementary Information for Parks Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
950240101	50/50 Community Program	Projects to be determined based on applications received from community groups.
950240102	Otter/Maple and Port Hoover Boat Launches	Continuance of program to replace and upgrade municipal boat launches.
950240103	Bobcaygeon Beach Park Outdoor Carpet	Installation of accessible carpet.
950240104	Cameron Ballpark Utility Building	Demolition and replacement of facility.
950240105	Carden Park Washrooms	Demolition of facility.
950240106	Omemee Marina Boat Launch, Parking and Shoreline	Improvements to boat launch, parking lot and shoreline.
950240107	Lindsay Parks Garage Cladding and Doors	Renovation to replace or improve cladding and interior doors.
950240108	Memorial Park Roadways and Parking Lot	Reconstruction roadways within the park to meet modern standards; existing roadways in very poor condition.
950240109	Nayoro Park Roadways and Parking Lot	Reconstruction roadways within the park to meet modern standards; existing roadways in very poor condition.
950240110	Treewood Lane and Norland Piers and Docks	Continuance of program to rehabilitate and upgrade municipal piers and docks.
950240111	Various Playground Structures	Bolsover Community Centre ($80,000); Verulam Centennial Park ($130,000); Orchard Park ($130,000).
950240112	Various Playground Surfaces	Emily Manor, Lakeview (Washburn Island), Oakwood Community Centre, Cambray, Coboconk Lions Park.
950240113	Russ Baptiste Facility Fascia, Eaves and Soffit	Lifecycle replacement.
950240114	Various Sports Field Resurfacing	Lifecycle resurfacing.
950240115	Little Britain Community Centre Park Sport Court	Renovate sport court and covert it for the purpose of pickleball and multiple uses.
950240116	Emily Tract Forest Trail, Benches and Parking Lot	Continuance of trail improvement program in accordance with Trails Master Plan.
950240117	McAlpine Park	Design for rehabilitation.
950240118	Fenelon Falls Boat Launch	Design for replacement and upgrade.
950240119	Jennings Creek Parkland Development - Orchard Park	Expansion and minor redevelopment of the park to meet growth-related needs.
950240120	Juniper Park	Development of the park to meet growth-related needs.
950240121	Pinewood Park	Redevelopment of the park to meet community needs and modern standards.
950240122	Fenelon Township Park	Design for development.
950240123	Lindsay Trail Development - Thunderbridge Road Trail Head	Development of a new trail head to meet growth-related needs as per the Trails Master Plan.
950240124	Lindsay Trail Development - Trans-Canada Trail to Mary St. W.	Development of a new trail section to meet growth-related needs as per the Trails Master Plan.

9502402 Recreation Facilities

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Debenture	Financing Total
950240201	Bobcaygeon Arena Dressing Rooms and Lobby Washrooms	Renovation	182,000	182,000	0	0	182,000
950240202	Bobcaygeon Arena Plate Heat Exchanger Gasket	Replacement	24,000	24,000	0	0	24,000
950240203	Bobcaygeon Arena Overhead Doors	Replacement	36,000	36,000	0	0	36,000
950240204	Bobcaygeon Arena Roof	Replacement	70,000	70,000	0	0	70,000
950240205	Burnt River Community Centre Fittings	Replacement	20,000	20,000	0	0	20,000
950240206	Burnt River Community Centre Flooring	Replacement	54,000	54,000	0	0	54,000
950240207	Fenelon Falls Arena Plate Heat Exchanger Gasket	Replacement	24,000	24,000	0	0	24,000
950240208	Fenelon Falls Arena Hall Flooring	Replacement	200,000	200,000	0	0	200,000
950240209	Forbert Pool Deck and Changerooms	Rehabilitation	55,000	55,000	0	0	55,000
950240210	Kinmount Community Centre - Various Facility Components	Replacement	957,000	0	0	957,000	957,000
950240211	Lindsay Recreation Complex Small Pool Filter	Rehabilitation	15,000	15,000	0	0	15,000
950240212	Lindsay Recreation Complex Washrooms	Renovation	40,000	40,000	0	0	40,000
950240213	Lindsay Recreation Complex HVAC System	Replacement	1,711,000	0	0	1,711,000	1,711,000
950240214	Lindsay Recreation Complex Roof and Siding	Replacement	510,000	170,000	0	340,000	510,000
950240215	Little Britain Arena Exterior Doors	Replacement	20,000	20,000	0	0	20,000
950240216	Little Britain Arena Ice Pad System	Replacement	1,775,000	0	0	1,775,000	1,775,000
950240217	Manvers Arena Dehumidifier	Replacement	50,000	50,000	0	0	50,000
950240218	Manvers Arena Elevator	Installation	170,000	100,000	0	70,000	170,000
950240219	Manvers Arena Roof System	Replacement	50,000	50,000	0	0	50,000
950240220	Oakwood Arena Exterior Doors	Replacement	20,000	20,000	0	0	20,000
950240221	Omemee Arena Chiller	Replacement	200,000	200,000	0	0	200,000
950240222	Omemee Arena Ice Pad System	Design	10,000	10,000	0	0	10,000
950240223	Victoria Park Armoury Washroom	Upgrade	60,000	60,000	0	0	60,000
950240224	Woodville Arena Siding	Replacement	35,000	35,000	0	0	35,000
950240225	Woodville Arena Snow Dump	Reconstruction	75,000	75,000	0	0	75,000
950240226	Woodville Town Hall Washroom	Renovation	25,000	25,000	0	0	25,000
Total			**6,388,000**	**1,535,000**	**0**	**4,853,000**	**6,388,000**

9502402 Supplementary Information for Recreation Facilities

JDE ID	Project	Scope, Source and or Rationale
950240201	Bobcaygeon Arena Dressing Rooms and Lobby Washrooms	Keep washrooms on an optimal renovation cycle and thus functional and up to standards.
950240202	Bobcaygeon Arena Plate Heat Exchanger Gasket	Lifecycle replacement.
950240203	Bobcaygeon Arena Overhead Doors	Lifecycle replacement as per Altus Building Condition Assessment.
950240204	Bobcaygeon Arena Roof	Lifecycle replacement as per Altus Building Condition Assessment.
950240205	Burnt River Community Centre Fittings	Lifecycle replacement as per Altus Building Condition Assessment.
950240206	Burnt River Community Centre Flooring	Lifecycle replacement as per Altus Building Condition Assessment.
950240207	Fenelon Falls Arena Plate Heat Exchanger Gasket	Lifecycle replacement.
950240208	Fenelon Falls Arena Hall Flooring	Replacement of flooring due to health and safety concerns.
950240209	Forbert Pool Deck and Changerooms	Repair and cleaning of floor grout.
950240210	Kinmount Community Centre - Various Facility Components	Foundation, roof, siding/cladding, floors, interior paint, drainage, furnace and tank; as per Altus Report.
950240211	Lindsay Recreation Complex Small Pool Filter	Replacement of filter sand and related piping.
950240212	Lindsay Recreation Complex Washrooms	Continuance of renovation cycle to maintain washrooms and dressing rooms.
950240213	Lindsay Recreation Complex HVAC System	Replacement of boilers and air handling units with high-efficiency and properly sized equipment.
950240214	Lindsay Recreation Complex Roof and Siding	Lifecycle replacement.
950240215	Little Britain Arena Exterior Doors	Doors are broken and cannot be secured; severe corrosion has compromised door and frame integrity.
950240216	Little Britain Arena Ice Pad System	Lifecycle replacement.
950240217	Manvers Arena Dehumidifier	Lifecycle replacement.
950240218	Manvers Arena Elevator	Install elevator and associated amenities to provide for adequate accessibility.
950240219	Manvers Arena Roof System	Lifecycle replacement of roof system components such as gutters, eaves and downspouts.
950240220	Oakwood Arena Exterior Doors	Doors are broken and cannot be secured; severe corrosion has compromised door and frame integrity.
950240221	Omemee Arena Chiller	Lifecycle replacement.
950240222	Omemee Arena Ice Pad System	Assessment and design for future lifecycle replacement of the system.
950240223	Victoria Park Armoury Washroom	Renovation; includes accessibility components.
950240224	Woodville Arena Siding	Existing siding is not functional; replacement to improve building envelope.
950240225	Woodville Arena Snow Dump	Provide for safe and secure area for the dumping snow by the ice resurfacer.
950240226	Woodville Town Hall Washroom	Lifecycle renovation as per Altus Building Condition Assessment.

9502403 Parks and Recreation Equipment

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 or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing Total
950240301	Aquatic Programming Equipment	Replacement	20,000	20,000	0	20,000
950240302	Arena and Community Hall Furniture	Replacement	20,000	20,000	0	20,000
950240303	Arena Cleaning Equipment	Replacement	10,000	10,000	0	10,000
950240304	Parkland Furniture	Replacement	50,000	50,000	0	50,000
950240305	Small Equipment	Replacement	20,000	20,000	0	20,000
Total			**120,000**	**120,000**	**0**	**120,000**

9502403 Supplementary Information for Parks and Recreation Equipment

JDE ID	Project	Scope, Source and or Rationale
950240301	Aquatic Programming Equipment	Picnic tables, benches, refuse cans and similar assets for parks.
950240302	Arena and Community Hall Furniture	Arena and community hall furniture such as chairs, tables and refuse cans.
950240303	Arena Cleaning Equipment	Arena floor scrubbers, vacuum cleaners, buffers and other cleaning equipment.
950240304	Parkland Furniture	Picnic tables, benches, refuse cans and similar assets for parks.
950240305	Small Equipment	Trimmers, pressure washers, blowers, ice edgers and similar assets for parks.

9502404 Cemetery Siteworks and Facilities

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

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Cemetery Reserve	Financing Total
950240401	Fencing and Gates	Replacement; Installation	20,000	20,000	0	0	20,000
950240402	Internal Roadways	Rehabilitation; Upgrade	20,000	20,000	0	0	20,000
950240403	Monuments	Replacement; Restoration	40,000	40,000	0	0	40,000
950240404	Lake Dalrymple Cemetery Columbarium	Installation	35,000	35,000	0	0	35,000
Total			**115,000**	**115,000**	**0**	**0**	**115,000**

9502404 Supplementary Information for Cemetery Siteworks and Facilities

JDE ID	Project	Scope, Source and or Rationale
950240401	Fencing and Gates	Replacement and installation of cemetery fencing and gates.
950240402	Internal Roadways	Rehabilitation and upgrade of internal cemetery roadways.
950240403	Monuments	Replacement, restoration, preservation and stabilization of monuments as required by Cemeteries Act.
950240404	Lake Dalrymple Cemetery Columbarium	Installation of columbarium to accommodate growing demand.

9502405 Wilson Estate Capital Projects

Construction, rehabilitation, replacement and upgrade of parks facilities, siteworks and related infrastructure in partnership with the Wilson Estate Trust. Based on parks capital needs in Lindsay as identified by the Wilson Estate Trust.

JDE ID	Project	Primary Treatment or Activity	Expenditure	Financing from Asset Management Reserve	Financing from DC Reserve	Financing from Wilson Estate	Financing Total
950240501	Wilson Estate Parkland Program	To be determined	110,000	55,000	0	55,000	110,000
Total			**110,000**	**55,000**	**0**	**55,000**	**110,000**

9502405 Supplementary Information for Wilson Estate Capital Projects

JDE ID	Project	Scope, Source and or Rationale
950240501	Wilson Estate Parkland Program	Projects to be determined by the Wilson Estate Trust.

The plan to address previously reported Deferred Capital needs over the next four years

Budget Year: Previous Expected	Budget Year: Revised Tentative	Program	Project	Primary Treatment or Activity	Estimated Expenditure (2024$)	Tentative Financing (2024$) from Asset Management Reserve	Tentative Financing (2024$) from DC Reserve	Tentative Financing (2024$) Other Municipality / Owner	Tentative Financing (2024$) Debenture	Tentative Financing (2024$) Total
2022	2025	Bridges	Colborne St. Bridge	Construction	10,083,000		6,049,800		4,033,200	10,083,000
2023	2025	Bridges	Lake Dalrymple Bridge	Replacement	2,583,000	2,583,000				2,583,000
2019	2024	Urban/Rural Reconstruction	Ellice St. - Clifton St. to Wychwood Cres.	Reconstruction	2,754,000	2,478,600	275,400			2,754,000
2020	2024	Urban/Rural Reconstruction	King St. - Lindsay St. to St. David St.	Reconstruction	2,715,000	2,443,500	271,500			2,715,000
2020	2024	Urban/Rural Reconstruction	Lindsay St. - Queen St. to Bridge	Reconstruction	373,000	335,700	37,300			373,000
2020	2024	Urban/Rural Reconstruction	Caroline St. - Queen St. to King St.	Reconstruction	238,000	214,200	23,800			238,000
2020	2024	Urban/Rural Reconstruction	St. Paul St. - Queen St. to King St.	Reconstruction	238,000	214,200	23,800			238,000
2020	2024	Urban/Rural Reconstruction	St. Patrick St. - Queen St. to King St.	Reconstruction	238,000	214,200	23,800			238,000
2020	2024	Urban/Rural Reconstruction	St. Peter St. - Queen St. to South End	Reconstruction	612,000	550,800	61,200			612,000
2021	2025	Urban/Rural Reconstruction	Canal St. - Sherwood St. to CKL Rd. 36	Reconstruction	3,039,000	2,735,100	303,900			3,039,000
2019	2025	Urban/Rural Reconstruction	Elliot St. - Lindsay St. to Murray St.	Reconstruction	1,856,000	1,670,400	185,600			1,856,000
2021	2025	Urban/Rural Reconstruction	Colborne St. - Highway 35 to Charles St.	Reconstruction	4,792,000		3,833,600		958,400	4,792,000
2019	2025	Urban/Rural Reconstruction	Glenelg St. - Lindsay St. to Victoria Ave.	Reconstruction	1,950,000	1,755,000	195,000			1,950,000
2021	2025	Urban/Rural Reconstruction	Huron St. - Russell St. to Durham St.	Reconstruction	1,478,000	1,330,200	147,800			1,478,000
2021	2026	Urban/Rural Reconstruction	Pottinger St. - Victoria Ave. to West End	Reconstruction	2,645,000	2,380,500	264,500			2,645,000
2021	2026	Urban/Rural Reconstruction	Cameron Rd. - Highway 35 to North Limit of Cameron	Reconstruction	2,042,000	1,837,800	204,200			2,042,000
2019	2026	Urban/Rural Reconstruction	Bradley St. - John St. to Bob Brown Way	Reconstruction	228,000	205,200	22,800			228,000
2019	2026	Urban/Rural Reconstruction	Bob Brown Way - Bradley St. to John St.	Reconstruction	184,000	165,600	18,400			184,000
2022	2026	Urban/Rural Reconstruction	Colborne St. - Charles St. to Adelaide St.	Reconstruction	3,969,000		3,175,200		793,800	3,969,000
2022	2026	Urban/Rural Reconstruction	Colborne St. / Angeline St. Intersection	Reconstruction	1,933,000		1,836,350		96,650	1,933,000

Budget Year: Previous Expected	Budget Year: Revised Tentative	Program	Project	Primary Treatment or Activity	Estimated Expenditure (2024$)	Tentative Financing (2024$) from Asset Management Reserve	Tentative Financing (2024$) from DC Reserve	Tentative Financing (2024$) Other Municipality / Owner	Tentative Financing (2024$) Debenture	Tentative Financing (2024$) Total
2022	2027	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	2,030,000	1,827,000	203,000			2,030,000
2022	2027	Urban/Rural Reconstruction	William St. - Colborne St. to Orchard Park Rd.	Reconstruction	3,584,000	3,225,600	358,400			3,584,000
2022	2027	Urban/Rural Reconstruction	St. Patrick St. - Queen St. to End	Reconstruction	3,993,000	3,593,700	399,300			3,993,000
2023	2027	Urban/Rural Reconstruction	Angeline St. - Roosevelt St. to Colborne St.	Reconstruction	3,095,000		2,476,000		619,000	3,095,000
2023	2027	Urban/Rural Reconstruction	Angeline St. / Kent St. Intersection	Reconstruction	2,050,000		1,947,500		102,500	2,050,000
2021	2024	Urban/Arterial Resurfacing	CKL Rd. 49 - CKL Rd. 36 to CKL Rd. 121	Resurfacing	6,440,000	3,220,000		3,220,000		6,440,000
2021	2024	Urban/Arterial Resurfacing	Colborne St. - Princes' St. to North End	Resurfacing	119,000	119,000				119,000
2021	2024	Urban/Arterial Resurfacing	Louisa St. - Colborne St. to North End	Resurfacing	451,000	451,000				451,000
2022	2024	Urban/Arterial Resurfacing	Francis St. - Colborne St. to River Dr.	Resurfacing	1,155,000	1,155,000				1,155,000
2021	2025	Urban/Arterial Resurfacing	Kent St. - Victoria Ave. to Highway 35	Resurfacing	1,186,000	1,186,000				1,186,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 121 - West St. to Elliot St.	Resurfacing	315,000	315,000				315,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 121 - Bond St. to Clifton St.	Resurfacing	105,000	105,000				105,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 14 - CKL Rd. 7 to CKL Rd. 10	Resurfacing	1,252,000	1,252,000				1,252,000
2022	2025	Urban/Arterial Resurfacing	CKL Rd. 38 - Highway 7 to Highway 7A	Resurfacing	4,727,000	2,363,500		2,363,500		4,727,000
2023	2026	Urban/Arterial Resurfacing	CKL Rd. 121 - Kinmount Bridge to CKL Rd. 49	Resurfacing	3,178,000	1,589,000		1,589,000		3,178,000
2023	2026	Urban/Arterial Resurfacing	CKL Rd. 121 - Ranchers Rd. to West St.	Resurfacing	1,821,000	1,821,000				1,821,000
2021	2024	Roads, Fleet and Transit Facilities	Eldon Roads Depot Quonset Hut Roof and Electrical System	Replacement; Renovation	130,000	130,000				130,000
2021	2024	Roads, Fleet and Transit Facilities	Eldon Roads Depot Parking Lot	Resurfacing	90,000	90,000				90,000
2022	2024	Public Works Fleet Equipment	Asphalt Roller and Trailer	Expansion	67,000	67,000				67,000
2021	2024	Parks Siteworks and Facilities	Memorial Park Roadways and Parking Lot	Reconstruction	900,000	900,000				900,000

Budget Year: Previous Expected	Budget Year: Revised Tentative	Program	Project	Primary Treatment or Activity	Estimated Expenditure (2024$)	Tentative Financing (2024$) from Asset Management Reserve	Tentative Financing (2024$) from DC Reserve	Tentative Financing (2024$) Other Municipality / Owner	Tentative Financing (2024$) Debenture	Tentative Financing (2024$) Total
2021	2024	Parks Siteworks and Facilities	Lindsay Parks Garage Cladding and Doors	Rehabilitation; Upgrade	67,000	67,000				67,000
2022	2024	Parks Siteworks and Facilities	Nayoro Park Roadways and Parking Lot	Reconstruction	240,000	240,000				240,000
2021	Eliminated	Parks Siteworks and Facilities	Lindsay Skatepark	Replacement	120,000	120,000				120,000
2022	Eliminated	Parks Siteworks and Facilities	Old Mill Park Storage Structure	Installation	89,000	89,000				89,000
2021	Eliminated	Parks Siteworks and Facilities	Tommy Anderson Park Storage Structure	Installation	182,000	182,000				182,000
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	1,775,000	1,775,000				1,775,000
2022	2024	Recreation Facilities	Lindsay Recreation Complex Roof and Siding	Replacement; Upgrade	510,000	510,000				510,000
2022	2024	Recreation Facilities	Lindsay Recreation Complex HVAC System	Replacement; Upgrade	1,711,000	1,711,000				1,711,000
2022	2024	Recreation Facilities	Bobcaygeon Arena Dressing Rooms and Lobby Washrooms	Renovation	182,000	182,000				182,000
2022	2024	Recreation Facilities	Bobcaygeon Arena Plate Heat Exchanger Gasket	Replacement	24,000	24,000				24,000
2022	2024	Recreation Facilities	Fenelon Falls Arena Plate Heat Exchanger Gasket	Replacement	24,000	24,000				24,000
2022	2024	Recreation Facilities	Kinmount Community Centre - Various Facility Components	Replacement; Restoration	957,000	957,000				957,000

Total 2023 Deferred Tax-Supported Capital Needs	Estimated Expenditure (2024$)	Tentative Financing (2024$) from Asset Management Reserve	Tentative Financing (2024$) from DC Reserve	Tentative Financing (2024$) Other Municipality / Owner	Tentative Financing (2024$) Debenture	Tentative Financing (2024$) Total
	89,343,000	**52,950,400**	**22,616,550**	**7,172,500**	**6,603,550**	**89,343,000**

Previously identified in 2023 Capital Budget and not required within next three years

Budget Year: Previous Expected	Budget Year: Revised Tentative	Program	Project	Primary Treatment or Activity	Estimated Expenditure (2023)	Tentative Financing from Asset Management Reserve	Tentative Financing from DC Reserve	Tentative Other Municipality / Owner	Tentative Financing Total	Supplemental Description
2021	2024	Parks Siteworks and Facilities	Lindsay Skatepark	Replacement	115,000	115,000	0	0	115,000	Existing assets are at end of life.
2022	2024	Parks Siteworks and Facilities	Old Mill Park Storage Structure	Installation	86,000	86,000	0	0	86,000	Potential partnership with local service club to install a new storage structure.
2021	2024	Parks Siteworks and Facilities	Tommy Anderson Park Storage Structure	Installation	175,000	175,000	0	0	175,000	Relocation of Baddow Fire Hall structure to provide needed storage for parks service.

2024 Special Project Budget



Special Project Overview

The special projects budget was initiated in 2020 to accommodate operating projects that span greater than one year to complete.

Special projects typically encompass studies, plans and strategies, appeals and other significant operating initiatives that are one-time in nature and do not result in the acquisition or improvement of capital assets.

The 2024 tax levy to finance these special projects is $1.7 Million.

2024 Special Project Budget Summary with Funding Sources

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.

Multiyear

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921240101	Official Plan Review / Update	$75,000 in 2024; $150,000 in each of 2025 and 2026.	75,000	37,500	37,500	0	75,000

Engineering and Corporate Assets

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921240201	Development Charges By-Law Appeals	Defense of DC by-laws at the Ontario Land Tribunal.	250,000	250,000	0	0	250,000
921240301	Bridge and Culvert Structures Study	Legislated biannual study.	225,000	184,950	40,050	0	225,000
921240401	Geotechnical Assessments of Roads	Required to assess roads planned for capital improvement.	100,000	100,000	0	0	100,000

Public Works

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921240601	Source-Separated Organics Bins	Transfer to General Contingency Reserve.	466,963	466,963	0	0	466,963
921240701	Integrated Waste Management Strategy	Existing strategy is due for replacement.	122,000	107,360	14,640	0	122,000
921240801	Transit Master Plan	Existing master plan is due for replacement.	200,000	50,000	150,000	0	200,000

Information Technology

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921240901	IT Strategy	Existing strategy requires updating.	150,000	150,000	0	0	150,000

Parks and Recreation

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921241001	Victoria Rail Trail Signage - Phase 2 of 2	Installation as per Trails Master Plan - Lindsay to Bethany.	80,000	80,000	0	0	80,000
921241101	Victoria Rail Trail Counters	Required to monitor usage of the trail.	15,000	15,000	0	0	15,000

Building and Property

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expenditure	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921241401	Woodville Library Book Return Box Relocation	Relocate book return box to the exterior of the library.	15,000	15,000	0	0	15,000
921241501	Lock Replacement at Various Facilities	Improve building security and operational efficiency.	10,000	10,000	0	0	10,000
921241601	Painting at Various Facilities	Painting at Coronation Hall and other facilities as needed.	40,000	40,000	0	0	40,000
921241701	Access Control Systems at Various Facilities	Improvements to various access control systems.	25,000	25,000	0	0	25,000

Planning

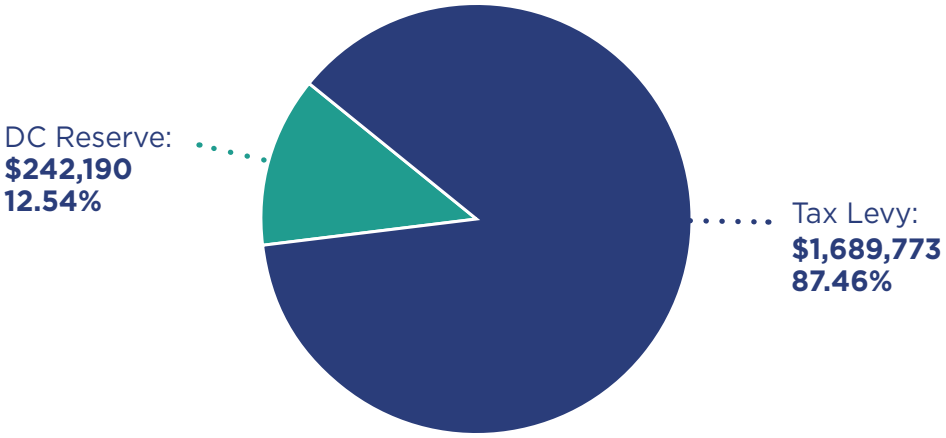
JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expense	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921241801	Healthy Environment Plan Update	Update plan and finalize its implementation.	100,000	100,000	0	0	100,000

Economic Development

JDE ID	Project by Department / Division	Scope, Source and or Rationale	Expense	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
921241901	Downtown Revitalization Plans	Provide direction for the downtown revitalization program.	58,000	58,000	0	0	58,000

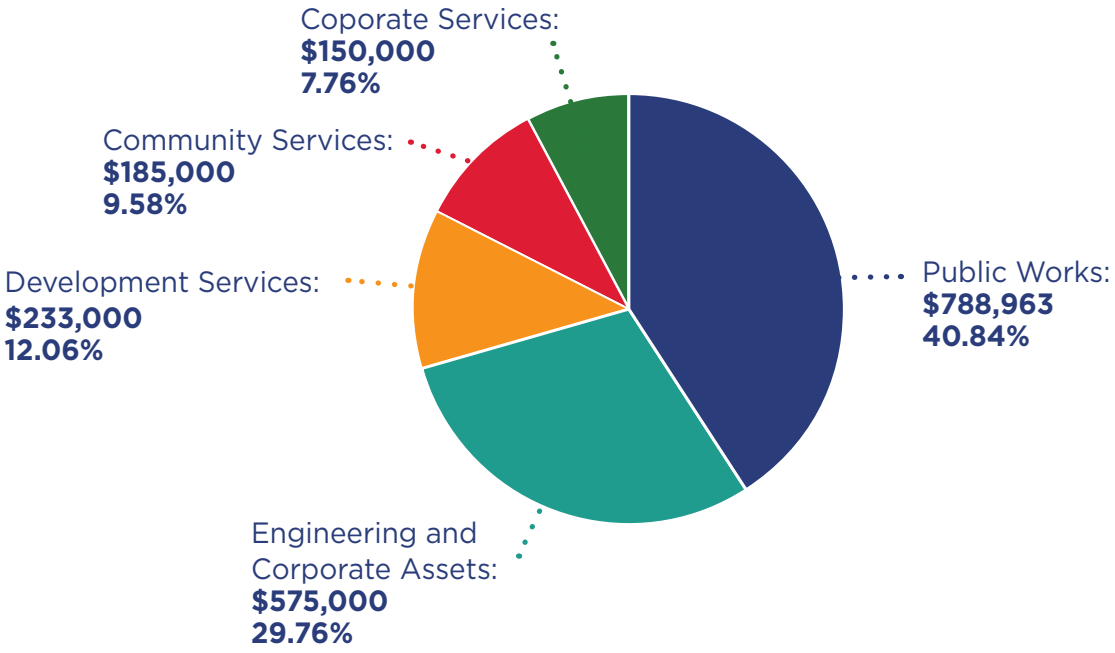
Total - Special Project Budget Summary with Funding Sources	Expense	Financing from Tax Levy	Financing from DC Reserve	Financing from Other	Financing Total
	1,931,963	**1,689,773**	**242,190**	**0**	**1,931,963**

Special Projects Financing



Total 2024 Special Projects Financing: **$1,931,963**

Special Projects Expenditure



Total 2024 Special Projects Expenditure: **$1,932,963**

2024 Operating Budget Overview



Overview

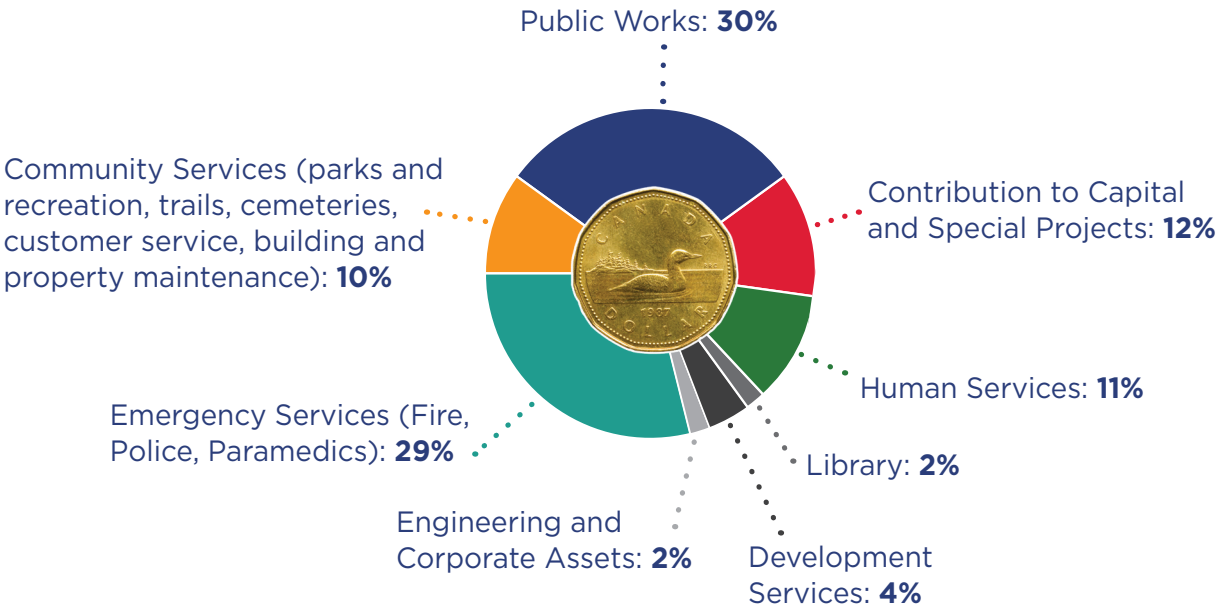
What is an Operating Budget?

The City creates an operating budget to plan for the day-to-day service delivery that residents rely on, such as, road repair, winter snow plowing, fire rescue services, parks maintenance, etc.

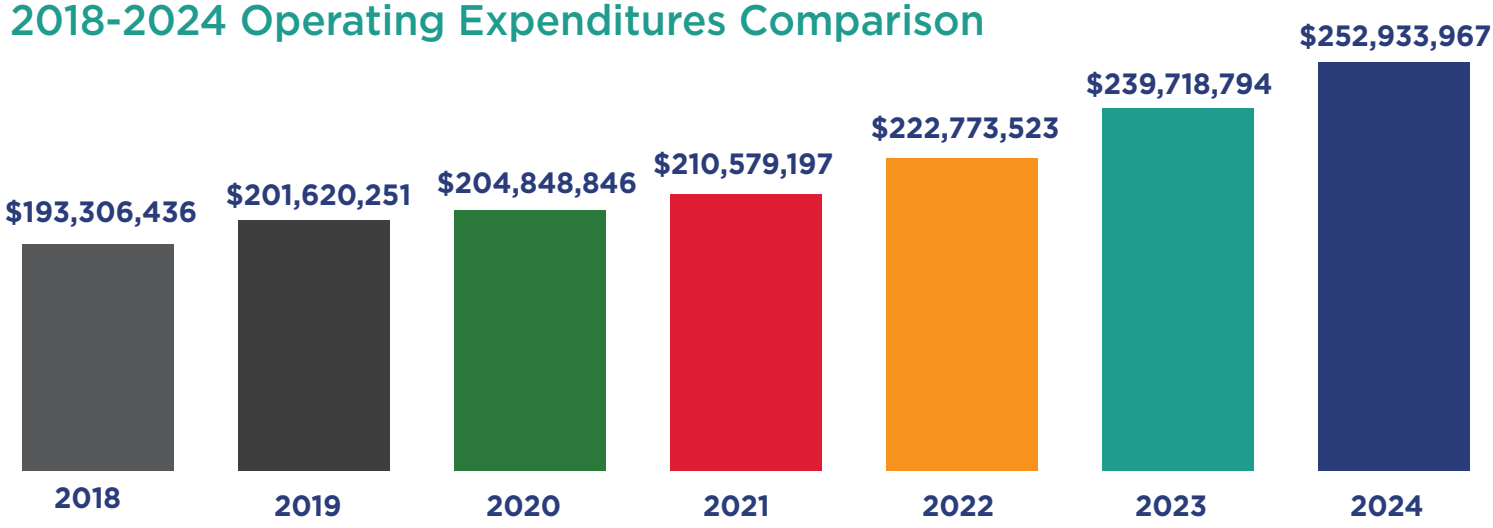
The Municipal Act stipulates that municipalities cannot budget for a deficit. This makes the annual budgeting process important to ensure services and initiatives are planned and carried out in a financially responsible manner. A component of this Operating budget, slightly more than $16 Million, includes a transfer to the Asset Management reserve to finance the Capital Budget.

It is important to note that $27 Million of this budget is raised for the school board and the City submits this amount directly to them (16% of the 2024 tax levy).

Where Tax Dollars Go



2018-2024 Operating Expenditures Comparison



2024 Operating Budget Summary

Revenue

Tax Revenues	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Taxation	(130,989,324)	(136,752,361)	(146,009,980)	(9,257,619)
School Board Taxation	(25,126,086)	(26,905,000)	(26,905,000)	0
School Board Payments	25,126,086	26,905,000	26,905,000	0
Total - Revenue	**(130,989,324)**	**(136,752,361)**	**(146,009,980)**	**(9,257,619)**

Grants	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Federal Grants	(5,425,630)	(5,573,879)	(585,166)	4,988,713
Provincial Grants	(65,833,814)	(65,536,875)	(69,732,596)	(4,195,721)
Recovery-Other Municipalities	(1,671,204)	(1,930,091)	(2,156,876)	(226,785)
Total - Grants	**(72,930,648)**	**(73,040,845)**	**(72,474,638)**	**566,207**

Other Revenues	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Interest Income	(2,081,381)	(3,647,647)	(4,600,000)	(952,353)
Penalties and Interest on Taxes	(2,095,297)	(1,750,000)	(1,750,000)	0
Restricted Amounts Earned	(7,473,760)	(3,400,095)	(5,276,646)	(1,876,551)
Donations and Other Revenue	(1,553,322)	(1,450,611)	(907,404)	543,207
Total - Other Revenues	**(13,203,760)**	**(10,248,353)**	**(12,534,050)**	**(2,285,697)**

User Charges, Licenses and Fines	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Admission/Tickets/Fares	(131,181)	(138,450)	(190,619)	(52,169)
Registration Fees	(832,154)	(844,000)	(1,145,550)	(301,550)
Service Fees	(1,306,838)	(1,259,355)	(2,021,515)	(762,160)
Finance Services	(323,550)	(427,500)	(452,500)	(25,000)
Police Services Fees	(53,267)	(40,350)	(40,750)	(400)
Parks & Rec Rental Fees	(2,194,405)	(2,171,540)	(2,391,295)	(219,755)
Facilities Rental & Leases	(945,859)	(681,735)	(708,147)	(26,412)
Manor Residents Revenue	(3,498,549)	(3,954,925)	(4,063,046)	(108,121)
Waste Management User Fees	(2,574,313)	(2,884,600)	(3,453,740)	(569,140)
Water User Fees	(58,813)	(190,000)	(230,000)	(40,000)
Licenses	(168,434)	(117,500)	(543,000)	(425,500)
Permits	(2,988,775)	(2,041,600)	(2,620,116)	(578,516)
Fines	(64,782)	(71,500)	(69,500)	2,000
POA Fines	(1,253,366)	(1,930,000)	(1,727,335)	202,665
Sales	(1,188,167)	(665,906)	(908,250)	(242,344)
Cemetery Sales	(227,633)	(120,000)	(160,500)	(40,500)
Advertising Sales	(25,453)	(16,450)	(20,500)	(4,050)
Other Recoveries	(1,531,155)	(746,824)	(1,168,936)	(422,112)
Total - User Charges, Licenses and Fines	**(19,366,694)**	**(18,302,235)**	**(21,915,299)**	**(3,613,064)**

Prior Years (Surplus) Deficit	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	(7,052,718)	(1,375,000)	0	1,375,000

Total Revenue	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	(243,543,144)	**(239,718,794)**	**(252,933,967)**	**(13,215,173)**

Expenses

Salaries, Wages and Benefits	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Salaries and Wages	68,470,310	73,082,430	80,258,863	7,176,433
Employer Paid Benefits	18,461,133	21,080,132	23,447,726	2,367,594
Total - Salaries, Wages and Benefits	**86,931,443**	**94,162,562**	**103,706,589**	**9,544,027**

Materials, Supplies and Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Staff/Board Training & Expense	1,014,222	1,290,979	1,404,919	113,940
Corporate Training	76,718	275,000	345,000	70,000
Council Expenses	33,053	50,000	50,500	500
Telephone & Office Services	702,503	805,294	1,058,268	252,974
Postage, Printing, Office Supplies	1,413,838	1,407,758	1,148,898	(258,860)
Operating Materials & Supplies	2,433,300	2,583,830	2,539,850	(43,980)
Advertising	590,940	589,113	667,924	78,811
Utilities & Fuels	3,871,139	3,926,370	4,127,353	200,983
Vehicle & Equipment Fuel	3,011,894	3,461,989	3,579,914	117,925
Material & Equipment Charges	6,109,733	5,164,200	5,579,046	414,846
Protection Materials	774,883	716,584	840,723	124,139
Capital Out of Operations	252,742	235,490	128,500	(106,990)
Total - Materials, Supplies and Services	**20,284,965**	**20,506,607**	**21,470,895**	**964,288**

Contracted Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Professional Fees	4,793,550	3,899,613	4,872,172	972,559
Technology Contracted Services	2,401,879	2,847,972	3,246,477	398,505
General Contracted Services	12,707,647	11,414,811	11,999,720	584,909
Equipment Maintenance	610,536	764,798	762,953	(1,845)
PW Contracted Services	1,436,657	1,770,180	2,016,180	246,000
Environmental Contract Services	6,147,502	6,274,562	4,724,147	(1,550,415)
Protection Contracted Services	218,869	224,876	267,150	42,274
Community Services Contract	365,871	354,500	354,500	0
Building Maintenance	1,609,638	1,212,191	1,639,682	427,491
Grounds Maintenance Contracted Services	1,188,949	1,047,466	1,373,702	326,236
Cemetery Grounds Contracted	11,652	7,725	0	(7,725)
Total - Contracted Services	**31,492,635**	**29,818,694**	**31,256,683**	**1,437,989**

Rents and Insurance Expenses	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Land And Building Rental	1,105,500	870,066	852,339	(17,727)
Equipment Rental	121,753	130,737	115,570	(15,167)
Insurance	3,102,382	3,309,084	3,209,500	(99,584)
Total - Rents and Insurance Expenses	**4,329,635**	**4,309,887**	**4,177,409**	**(132,478)**

Interest on Long Term Debt	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Debenture Interest	1,721,707	1,532,282	1,628,130	95,848
Total - Interest on Long Term Debt	**1,721,707**	**1,532,282**	**1,628,130**	**95,848**

Debt, Lease and Financial	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Debenture Principal	7,734,324	7,364,455	7,604,840	240,385
Financial Charges	351,729	197,685	279,096	81,411
Tax Adjustments	153,259	1,237,600	1,057,000	(180,600)
Total - Debt, Lease and Financial	**8,239,312**	**8,799,740**	**8,940,936**	**141,196**

Transfer to External Clients	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Transfer to Agencies	49,000,888	50,127,520	53,908,767	3,781,247
MPAC Fees	1,362,842	1,384,500	1,384,500	0
Total - Transfer to External Clients	**50,363,730**	**51,512,020**	**55,293,267**	**3,781,247**

Interfunctional Adjustments	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Interfunctional Adjustments	1,562,363	(69,082)	1,487,049	1,556,131
Municipal Taxes	205,750	204,361	224,000	19,639
Transfers to Reserves	33,847,071	28,941,723	24,749,009	(4,192,714)
Total - Interfunctional Adjustments	**35,615,184**	**29,077,002**	**26,460,058**	**(2,616,944)**

Total Expenses	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	238,978,726	**239,718,794**	**252,933,967**	**13,215,173**

Tax Support Required	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	(4,564,418)	**0**	**0**	**0**

2024 Operating Budget Summary by Department

Detail Summary by Department

Corporate Items	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Corporate Items	(120,597,339)	(124,753,788)	(131,850,770)	(7,048,490)
Total - Corporate Items	**(120,597,339)**	**(124,753,788)**	**(131,850,770)**	**(7,048,490)**

Mayor and Council	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Mayor and Council	621,138	657,726	664,284	6,558
Total - Mayor and Council	**621,138**	**657,726**	**664,284**	**6,558**

Chief Administrative Officer (CAO)	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
CAO Administration	697,656	670,574	471,509	(199,065)
Office of the City Clerk	1,048,424	1,141,223	1,291,027	149,804
Municipal Law Enforcement and Licensing	913,534	1,359,100	1,468,396	109,296
Legal Services	4,602,956	4,373,363	4,539,656	166,293
Total - CAO	**7,262,568**	**7,544,260**	**7,770,588**	**226,328**

Community Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Community Services Administration	427,379	415,245	455,436	40,191
Customer Services	812,584	859,048	881,952	22,904
Parks and Recreation	7,010,184	8,338,043	8,405,519	67,476
Building and Property	2,770,671	2,675,999	2,930,481	254,482
Total - Community Services	**11,020,818**	**12,288,335**	**12,673,388**	**385,053**

Corporate Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Corporate Services Administration	322,862	704,710	511,604	(193,106)
People Services	3,578,487	3,803,754	3,175,895	(627,859)
Communications, Advertising and Marketing	480,371	493,342	543,433	50,091
Information Technology	3,173,113	3,844,494	4,256,895	412,401
Treasury	1,363,413	1,488,967	1,537,221	48,254
Strategy and Innovation	0	0	467,775	467,775
Revenue and Taxation	430,083	388,299	476,949	88,650
Total - Corporate Services	**9,348,329**	**10,723,566**	**10,969,772**	**246,206**

Development Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Planning and Administration	1,176,561	1,897,492	1,785,496	(111,996)
Economic Development	1,440,638	1,532,096	1,996,980	464,884
Building Services	0	0	0	0
Total - Development Services	**2,617,199**	**3,429,588**	**3,782,476**	**352,888**

Engineering and Corporate Assets	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Engineering and Administration	1,583,268	598,437	661,555	63,118
Corporate Assets	283,145	300,455	327,187	26,732
Development Engineering	8,730	489,450	302,953	(186,497)
Infrastructure Design and Construction	58,833	278,913	251,370	(27,543)
Technical services	2,568	405,528	423,222	17,694
Crossing Guards	125,080	108,046	152,200	44,154
Municipal Airport	53,658	40,981	102,050	61,069
Total - Engineering and Corporate Assets	**2,115,282**	**2,221,810**	**2,220,537**	**(1,273)**

Emergency Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Fire Rescue Services	8,725,931	9,439,270	11,346,263	1,906,993
Paramedic Services	6,226,045	5,902,314	6,777,052	874,738
Total - Emergency Services	**14,951,976**	**15,341,584**	**18,123,315**	**2,781,731**

Human Services	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Human Services Administration	260,809	639,589	669,561	29,972
Social Services	2,236,580	2,540,068	2,746,606	206,538
Housing Services	1,663,678	2,339,951	2,434,320	94,369
Victoria Manor Long-Term Care Home	1,668,222	2,316,271	2,523,186	206,915
Total - Human Services	**5,829,289**	**7,835,879**	**8,373,673**	**537,794**

Public Works	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Administration	322,346	330,791	(346,260)	(15,469)
Roads Operations	28,791,550	30,097,916	32,097,096	1,999,180
Solid Waste and Landfill Services	5,048,783	5,579,102	4,952,540	(626,562)
Fleet Services	1,278,571	1,025,071	52,619	(972,452)
Transit Services	880,026	1,204,348	1,357,830	153,482
Total - Public Works	**36,321,277**	**38,237,228**	**38,806,345**	**569,117**

Agencies, Boards and Committees	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Kawartha Lakes Haliburton Housing Corporation (KLHC)	2,688,392	2,748,955	3,222,589	473,634
Kawartha Lakes Police Services	8,873,990	9,348,179	10,266,219	918,040
Kawartha Lakes OPP	8,253,865	8,028,543	8,125,660	97,117
Kawartha Lakes Library	2,036,810	2,116,653	2,340,456	223,803
Conservation Authorities	1,431,994	1,489,306	1,584,353	95,229
Haliburton, Kawartha, Pine Ridge District Health Unit	2,299,536	2,328,529	2,444,955	116,426
Kawartha Lakes Health Care Initiative	102,804	112,804	117,643	4,839
Lindsay Downtown BIA	148,809	192,000	240,492	48,492
VON Canada-Ontario	108,843	108,843	123,843	15,000
Total - Agencies, Boards and Committees	**25,945,043**	**26,473,812**	**28,466,392**	**1,992,580**

Total - Detail Summary by Department	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	(4,564,419)	**0**	**0**	**0**

2024 Operating Budget



Corporate Items Overview

Corporate Items Revenues

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. Property taxes are separated into two segments:

- General Levy is applied to all City tax properties and
- Area rate levies are applied to those properties benefiting from the service. These include: fire suppression and rescue services, policing, parks, transit and street lights.

Supplementary property taxes are budgeted based upon projected new assessments for new building and development, as well as, improvements to property or changes in the use of the land that were unknown at the final 2023 Assessment Roll in December.

The 2024 Dedicated Infrastructure Levy will be 1.5% of overall tax revenue or $2 Million

School Board Taxation

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

Grants

Two major grants are received in the Corporate Items area.

Grants	Actual 2021	Actual 2022	Budget 2023	Budget 2024	% Change from 2023 Budget
The Ontario Municipal Partnership Fund (OMPF)	$7,351,000	$7,351,000	$7,638,000	$7,555,200	4.237%
Aggregate Resources	$1,024,218	$982,229	$1,050,000	$990,500	(5.67%)

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 not received confirmation from the Ministry of the 2024 allocation. An estimate of $8 Million has been included in this budget.

Aggregate Resources Fee

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 12 cents per tonne. This fund aids in cost recovery of road repairs resulting from wear on the haul routes. The Aggregate fees received are transferred to the City Capital Contingency Reserve and utilized as a funding source for road repairs and maintenance on these 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 adheres to the guidelines of the Municipal Act. The Bank of Canada significantly increased interest rates in 2022 and minor increases in 2023, anticipating rates will be 5% by year end.

Interest Income	Actual 2021	Actual 2022	Budget 2023	Budget 2024	% Change from 2023 Budget
	$584,338	$2,076,109	$3,647,647	$4,600,000	26.11%

Corporate Items Expenditures

There are three expenditure areas included in 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 utilizes debenture financing for major capital projects. Increases in debt impact the Operating tax support required to fund infrastructure projects identified in the Long Term Financial Plan. In the past Council approved that surplus in this area be transferred to a Debenture Stabilization Reserve.

The 2024 debt repayment is greater than the 2023 budget, and therefore, staff have applied $200,000 in Debenture Stabilization reserve funding to mitigate this increase.

The 2023 ending balance in the Debenture Stabilization Reserve will be approximately just over $400,000 for utilization in future years.

The Municipal Property Assessment Corporation (MPAC)

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 the control of the Municipality to influence.

General Expenditures

Miscellaneous one-time costs that are known during budget development and are not applicable to a specific program area.

Inter-Functional Adjustments

Interfunctional adjustments address two outcomes.

Firstly, they transfer costs between departments, where one department/division is providing support to another department/division. An example of this would be the fleet division. Fleet provides maintenance and support to vehicles across the organization. Expenditures incurred by the Fleet division are allocated to those divisions utilizing City vehicles.

The second outcome for interfunctional adjustments is to allocate tax supported administrative and corporate costs to departments that have an alternate source of funding other than tax. Examples include:

The Building division, within Development Services, is fully funded via building 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 to optimize these alternate funding sources.

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 C.H.E.S.T. fund

Capital Tax Levy

As stated earlier in this document, the capital program is funded by tax support through an annual reserve transfer. The transfer to the Asset Management Reserve has increased to approximately $16 Million in 2024 to fund the City's Long Term Financial Plan.

Transfer to Reserve

The reserve items are made up of transfers to the Capital, Contingency and Haul Route Reserves. The reserve budget in 2024 continues to support the City's long-term strategy to build up reserves. The 2024 Transfer to Reserve is comprised of the following:

- Asset Management Reserve $14.7 Million
- Capital Contingency Reserve - Haul Route almost $1 Million
- Capital Contingency Reserve - Affordable Housing $500,000
- Capital Contingency Reserve - Uncommitted $500,000
- Fenelon Powerlink Reserve $230,000
- Public Works Fleet Reserve $5.2 Million
- Fire Services Fleet Reserve $1.9 Million

These reserves allow flexibility in the approved budget and to finance any unforeseen needs.

2024 Budget Overview (Corporate Items)

2024 Corporate Items Operating Budget

Revenue

Tax Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Taxation	(121,791,892)	(130,534,532)	(136,868,205)	(136,752,361)		(145,484,688)	(9,216,143)
School Board Taxation	(24,774,324)	(25,126,086)	(25,478,121)	(26,905,000)		(26,905,000)	0
Payments in Lieu of Taxes	(261,005)	(249,466)	(240,841)	(242,415)		(233,790)	8,625
Amounts Added to Tax Bill	(190,610)	(205,325)	(238,967)	(241,401)		(291,502)	(50,101)
Total - Tax Revenues	**(147,017,831)**	**(156,115,410)**	**(162,826,134)**	**(163,657,361)**	**99%**	**(172,914,980)**	**(9,257,619)**

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	(9,383,199)	(4,784,104)	(4,992,109)	(4,992,109)		0	4,992,109
Provincial Grants	(10,607,208)	(8,353,729)	(6,713,534)	(8,688,000)		(8,545,700)	142,300
Total - Grants	**(19,990,407)**	**(13,137,833)**	**(11,705,643)**	**(13,680,109)**	**86%**	**(8,545,700)**	**5,134,409**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interest Income	(584,454)	(2,076,109)	(1,812,406)	(3,647,647)		(4,600,000)	(952,353)
Penalties and Interest on Taxes	(1,641,023)	(2,095,297)	(929,113)	(1,750,000)		(1,750,000)	0
Restricted Amounts Earned	(5,926,923)	(5,513,222)	(2,046,733)	(1,586,479)		(2,846,876)	(900,397)
Donations and Other Revenue	(135,584)	(106,545)	(17,690)	(45,000)		(35,000)	10,000
Total - Other Revenues	**(8,287,984)**	**(9,791,173)**	**(4,805,941)**	**(7,029,126)**	**68%**	**(8,871,876)**	**(1,842,750)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Sales	(37,316)	24,795	0	0		0	0
Other Recoveries	(471,796)	(334,714)	(263,566)	(230,000)		(230,000)	0
Total - User Charges, Licenses and Fines	**(509,112)**	**(309,920)**	**(263,566)**	**(230,000)**	**115%**	**(230,000)**	**0**

Prior Years (Surplus) Deficit	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Total	**(4,516,720)**	**(7,052,718)**	**(4,564,419)**	**(1,375,000)**	**332%**		**1,375,000**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	(46,399)	1,204,406	1,518	350,000		2,100,000	1,750,000
Employer Paid Benefits	(80,595)	44,027	418	(400,000)		(100,000)	300,000
Total - Salaries, Wages and Benefits	**(126,994)**	**1,248,433**	**1,936**	**(50,000)**	**(4%)**	**2,000,000**	**2,050,000**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	6,864	424	0	1,700		0	(1,700)
Telephone and Office Services	4,674	4,615	3,685	0		0	0
Postage, Printing, Office Supplies	230,748	378,004	122,772	100,000		0	(100,000)
Operating Materials and Supplies	81,555	35,160	0	0		0	0
Advertising	21,974	1,116	0	0		0	0
Utilities and Fuels	6,666	6,930	3,641	7,000		7,000	0
Material and Equipment Charges	0	63,958	0	0		0	0
Protection Materials	10,727	8,688	0	0		0	0
Capital Out of Operations	93,161	0	0	0		0	0
Total - Materials, Supplies and Services	**456,370**	**498,895**	**130,097**	**108,700**	**120%**	**7,000**	**(101,700)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	207,612	241,468	18,874	0		0	0
Technology Contracted Services	23,439	56,094	0	0		0	0
General Contracted Services	0	36,716	0	0		0	0
PW Contracted Services	0	7,714	0	0		0	0
Environmental Contract Services	0	838	0	0		0	0
Total - Contracted Services	**231,051**	**342,831**	**18,874**	**0**	**NUL**	**0**	**0**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	3,434	0	0	0		0	0
Total - Rents and Insurance Expenses	**3,434**	**7,123**	**0**	**0**	**NUL**	**0**	**0**

Interest on Long Term Debt	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Debenture Interest	1,796,600	1,721,707	817,280	1,532,282		1,628,130	95,848
Total - Interest on Long Term Debt	**1,796,600**	**1,721,707**	**817,280**	**1,532,282**	**53%**	**1,628,130**	**95,848**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Debenture Principal	7,555,755	7,734,324	3,906,694	7,364,455		7,604,840	240,385
Financial Charges	9,600	9,625	5,645	10,000		10,000	0
Tax Adjustments	538,317	153,259	580,821	1,237,600		1,057,000	(180,600)
Total - Debt, Lease and Financial	**8,103,672**	**7,897,208**	**4,493,160**	**8,612,055**	**52%**	**8,671,840**	**59,785**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organizat	654,033	1,151,652	1,180,000	1,380,000		365,000	(1,015,000)
MPAC Fees	1,372,429	1,362,842	1,018,587	1,384,500		1,384,500	0
Total - Transfer to External Clients	**1,828,186**	**2,204,599**	**2,026,610**	**2,764,500**	**73%**	**1,749,500**	**(1,015,000)**

School Board Payments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
English Public School Payment	22,570,845	22,962,189	23,381,298	24,325,000		24,325,000	0
English Separate School Payment	2,112,321	2,071,756	2,013,021	2,500,000		2,500,000	0
French Public School Payment	46,447	46,144	25,018	50,000		50,000	0
French Separate School Payment	44,711	45,997	58,784	30,000		30,000	0
Total - School Board Payments	**24,774,324**	**25,126,086**	**25,478,121**	**26,905,000**	**95%**	**26,905,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	1,094,894	670,438	1,109,800	411,407		393,384	(18,023)
Municipal Taxes	48,640	50,266	51,741	50,000		54,000	4,000
Transfers to Reserves	19,000,186	20,919,298	20,082,069	15,891,755		17,302,932	1,411,177
Transfer to Obligatory Fund	9,383,199	4,784,104	4,992,109	4,992,109		0	(4,992,109)
A/P Suspense Clearing	0	0	2,522	0		0	0
Total - Interfunctional Adjustments	**29,526,920**	**26,424,105**	**26,238,242**	**21,345,271**	**123%**	**17,750,316**	**(3,594,955)**

Total - Corporate Items Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	(113,599,509)	**(120,630,059)**	**(124,796,662)**	**(124,753,788)**	**NUL**	**(131,850,770)**	**(7,048,490)**

Corporate Items Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Amounts Added to Tax Bill	(50,101)	21%	Inflationary costs
Federal Grants	4,992,109	(100%)	Gas Tax Going Right to Reserve
Interest Income	(952,353)	26%	Interest Rate Increase
Restricted Amounts Earned	(900,397)	57%	Use of Various Reserves
Donations and Other Revenue	10,000	(22%)	Rightsizing of Budget
Salaries and Wages	1,750,000	500%	Other wage increases
Employer Paid Benefits	300,000	(75%)	Rightsizing of Budget
Staff/Board Training and Expense	(1,700)	(100%)	Rightsizing of Budget
Postage, Printing, Office Supplies	(100,000)	(100%)	Rightsizing of Budget
Transfer to External Organizations	(1,015,000)	(74%)	Rightsizing of Budget
BIA Expenses	48,492	25%	Inflationary costs
Transfer to Obligatory Fund	(4,992,109)	(100%)	Gas Tax Going Right to Reserve



Mayor and Council

Who?

As a single-tier municipality, Kawartha Lakes is governed by City Council consisting of the Mayor and one councillor from each of the City's wards. Council includes a Mayor and eight Councillors, with a Councillor that also serves as Deputy Mayor.

What?

Council makes decisions to help ensure the services offered by the municipality meet the needs of the community. Council adopts the municipal budget to ensure the fiscal balance of the municipality, allocating appropriate resources and services to meet the needs of the community.

How?

Council governs the municipality, deciding on by-laws and policies that deal with issues concerning the community and act as stewards for their ward.

2023 Accomplishments

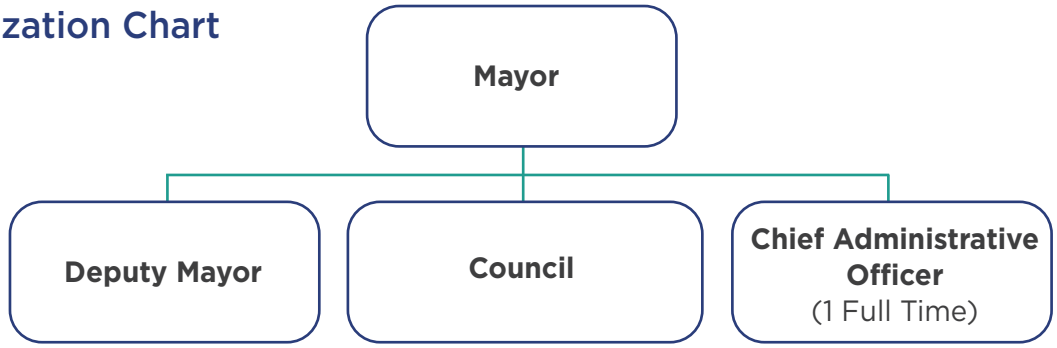
- Council orientation and familiarization with Council Policies
- Established Council equipment and resources
- Review and approval of 2023 Budget

2024 Priorities

- Supporting staffing needs and retention
- Establish a Town Hall Policy for Council to host meetings and engagement
- Support a Customer Service Policy and formal process for Councillors to follow when contacting staff about resident issues
- "Readying" for accelerated housing supply commitment, through infrastructure planning and reviewing planning & development approval processes
- Leveraging partnerships and aligning advocacy where common issues

Structure

Organization Chart



Current Councillor Contact Information



Mayor Doug Elmslie
705-324-9411 ext. 1310
delmslie@kawarthalakes.ca



Councillor Emmett Yeo (Ward 1)
705-324-9411 ext. 3801
eyeo@kawarthalakes.ca



Councillor Pat Warren, Ward 2
705-324-9411 ext. 3802
pwarren@kawarthalakes.ca



Councillor Mike Perry (Ward 3)
705-324-9411 ext. 3803
mperry@kawarthalakes.ca



Councillor Dan Joyce (Ward 4)
705-324-9411 ext. 3804
djoyce@kawarthalakes.ca



Councillor Eric Smeaton (Ward 5)
705-324-9411 ext. 3805
esmeaton@kawarthalakes.ca



Councillor Ron Ashmore (Ward 6)
705-324-9411 ext. 3806
rashmore@kawarthalakes.ca



Deputy Mayor Charlie McDonald
Councillor (Ward 7)
705-324-9411 ext. 3807
cmmcdonald@kawarthalakes.ca



Councillor Tracy Richardson (Ward 8)
705-324-9411 ext. 3808
trichardson@kawarthalakes.ca

Mayor and Council Department Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	493,307	515,772	312,730	524,518		535,009	10,491
Employer Paid Benefits	61,843	63,658	36,190	73,208		68,075	(5,133)
Total - Salaries, Wages and Benefits	**555,151**	**579,430**	**348,920**	**597,726**	**58%**	**603,084**	**5,358**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	0	222	0	0		0	0
Council Expenses	18,962	33,053	25,536	50,000		50,500	500
Telephone and Office Services	378	319	1,328	0		500	500
Postage, Printing, Office Supplies	60	359	55	0		200	200
Advertising	5,935	7,755	8,750	10,000		10,000	0
Total - Materials, Supplies and Services	**25,335**	**41,708**	**35,669**	**60,000**	**59%**	**61,200**	**1,200**

Total - Mayor and Council Department Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	580,486	**621,138**	**384,589**	**657,726**	**NUL**	**664,284**	**6,558**

Mayor and Council Department Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Telephone and Office Services	500	100%	Rightsizing of Budget
Postage, Printing, Office Supplies	200	100%	Rightsizing of Budget



Chief Administrative Officer (CAO)

Who?

The Office of the Chief of Administrative Officer (CAO) is comprised of the Office of the City Clerk, Municipal Law Enforcement and Licensing and Legal Services.

What?

The CAO is responsible to Council for the efficient management of the municipal administration, working in close collaboration with Mayor and Council.

How?

The Office of the CAO provides advice to Council, leadership to senior staff and the municipality's eight other departments and is responsible for the overall management of the municipality.

2023 Accomplishments

Administration

- Reopened all City facilities and services at pre-pandemic service levels with some service enhancements
- Facilitated Framework Agreements to guide certain MZOs; tracking and responding to provincial legislation changes
- Onboarding and Orientation of new Mayor and Council

Legal Services

- Successfully closed several appeals to the Ontario Land Tribunal – (689 Cottingham Road, OP/ Secondary Plans).
- Scheduled all long-outstanding appeals to the Ontario Land Tribunal for hearings
- Reduced the number of outstanding civil litigation matters against the City by 9.5% from the start of the year

Provincial Offences

- Increased the amount of court days utilized by 15, from 83 days in 2022 to 98 days in 2023
- Following legislative changes, POA staff are now reviewing court applications from defendants, a role previously completed by a Justice of the Peace
- Hired/onboarded various court and prosecution staff

Realty Services

- Realized total of $1.5 million in property sales
- Launched licensing of docks on City shoreline in Cedar Glen community, in response to stakeholder request
- Introduced “Affordable Housing First” policies for sale of surplus City land

Insurance/Risk Management

- Hired a new Insurance Risk Management Officer
- Renewed Cyber Insurance and Airport Insurance policies
- Reviewed insurance policies applicable to Committees of Council (Maryboro Lodge case review)

Office of the City Clerk

- Supported ongoing Council orientation and training
- Closed off the 2022 Municipal Election with receipt of all financial filings
- Preparing launch of Council Policy Review Program

Records and Archives

- Supported roll out the SharePoint EDRMS Project
- Supported migration all SharePoint sites to SharePoint Online
- Secured Young Canada Works grants to secure two Archival Summer Students

Municipal Law Enforcement and Licensing

- Implemented feral cat project trap neuter release management program and enhanced pound services agreement with Humane Society of Kawartha Lakes
- Established the Short Term Rental Licensing Program, initial implementation and resourcing in 2023, for full program implementation in 2024

2024 Priorities

Administration

- Adoption of the new Kawartha Lakes Strategic Plan (2023-2027)
- Begin the review of Council Policies – all policies to be reviewed over the term of Council
- Lead and support the City's Housing Pledge Implementation

Legal Services

- Continue reducing net number of outstanding civil litigation claims made against the City
- Complete all long standing appeals before the Ontario Land Tribunal
- Implement cross-departmental decision making on CP2017-010 (Assumption of Existing Roads) and MD2022-007 (Road Construction on Road Allowance to access Existing Lots) through Standard Operating Procedures

Provincial Offences

- Review, update, create SOPs for each unit, with an aim to creating a comprehensive POA training manual
- Follow up on the extension and reopening application review process and adjust as required
- Implement SharePoint Online across team, ensuring all SOPs

Realty Services

- Complete the review of ownership of all roads in the City's Roads Database, for inclusion into public and internal facing GIS/Geowarehouse mapping
- Introduce environmental considerations into land sale disposition process, for City-owned land sales
- Identify and facilitate utilization of appropriate City-owned lands for affordable housing projects

Insurance/Risk Management

- Consolidate and complete property appraisals for both asset management and insurance purposes
- Leverage existing risk management opportunities with the assistance of the City's insurance broker (i.e. Cyber penetration testing, property inspections)
- Complete cyber risk management exercise, using existing funding

Office of the City Clerk

- Modernize and implement electronic processes to streamline workflows
- Preliminary preparations for the 2026 Municipal Election and planning/preparations for 25th Anniversary for the creation of the City of Kawartha Lakes (January 1, 2026)
- Ongoing Policy and process reviews; Review and update Volunteer Committee onboarding and information

Records and Archives

- Complete the Digitization Strategy, Municipal Art Collection Policy and Replevin Report and Plan for repatriation of records to First Nation communities
- Work with IT on purchasing and implementing records management for third-party software applications that create and/or hold records
- Revamping of Records and Archives page on the City's website to include the finding aids and collections of archival records

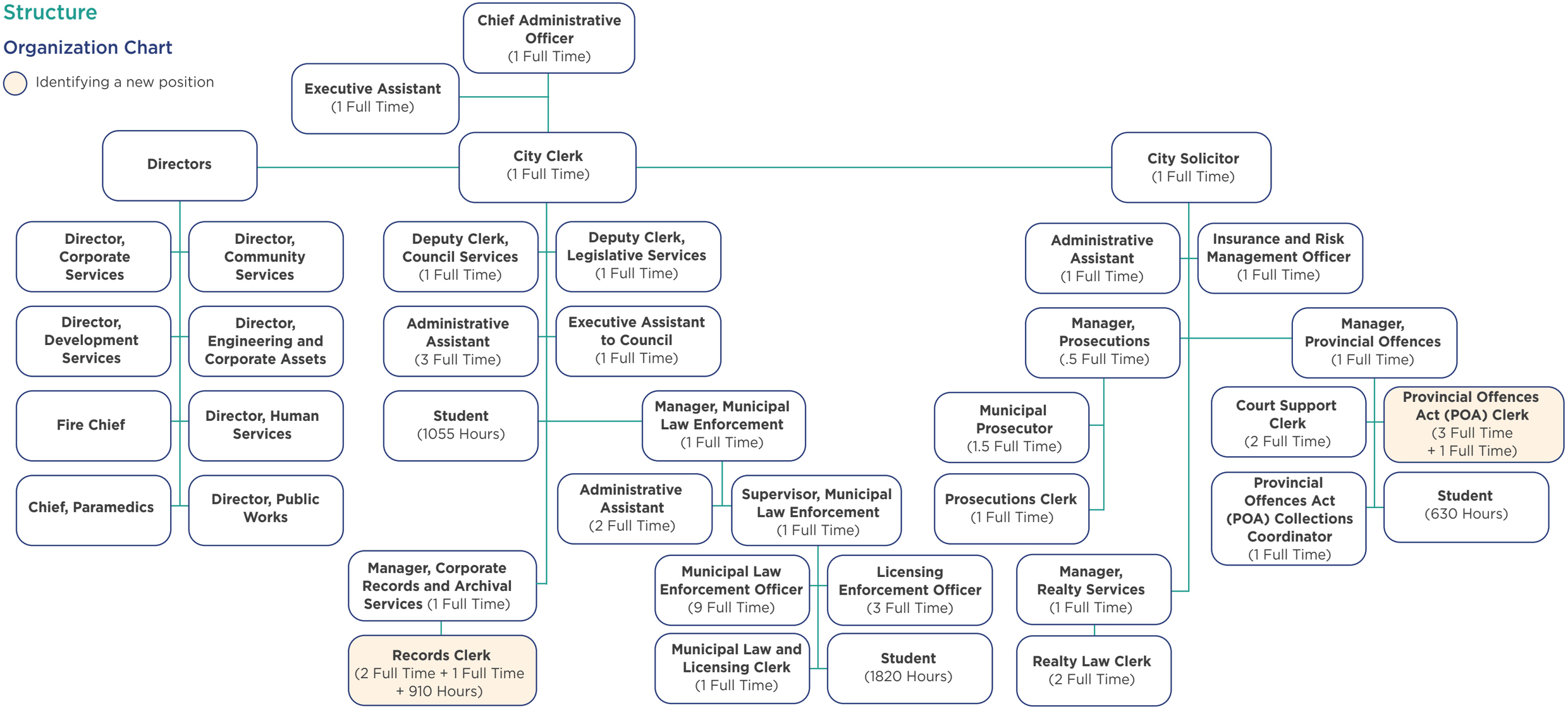
Municipal Law Enforcement and Licensing

- By-law, Policy and Process reviews (signs, fireworks, grade alteration)
- Research into Municipal Accommodation Tax MAT,in conjunction with Short Term Rental (STR) licensing program implementation; Full STR licensing program implementation and enforcement
- Research into Administrative Monetary Penalties AMPS, potential to reduce municipal legal action using the court systems and stream line fines and fees related to By-law violations and enforcement issues

Structure

Organization Chart

Identifying a new position



Personnel Breakdown: Department

Full Time Staff

2023: 45
2024: 47

Additional Hours

2023: 0
2024: 910

Student Hours

2023: 3,505
2024: 3,505

Personnel Breakdown: Directors*

Full Time Staff

2023: 8
2024: 8

*Directors Salaries, wages and benefits are captured in Departments operating budgets. In some cases directors salary can be captured and divided between the divisions within a department.

Chief Administrative Officer (CAO) Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
Grants	(65,103)	(65,103)	(65,103)	(878)	64,225
Other Revenues	0	(47,466)	0	0	0
User Charges, Licenses and Fines	(2,303,829)	(2,470,763)	(2,575,200)	(2,905,235)	(330,035)
Total - Revenue	**(2,368,932)**	**(2,583,331)**	**(2,640,303)**	**(2,906,113)**	**(265,810)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
Salaries, Wages and Benefits	3,893,158	4,082,526	4,224,638	4,931,402	706,764
Materials, Supplies and Services	289,989	392,086	431,325	435,800	4,475
Contracted Services	1,120,928	1,223,585	948,280	1,033,900	85,620
Rents and Insurance Expenses	3,210,175	3,168,742	3,368,250	3,266,750	(101,500)
Debt, Lease and Financial	26,563	31,969	29,000	30,500	1,500
Transfer to External Clients	302,975	311,200	585,000	340,000	(245,000)
Interfunctional Adjustments	698,277	635,791	598,070	638,349	40,279
Total - Expenses	**9,542,065**	**9,845,900**	**10,184,563**	**10,676,701**	**492,138**

Total - CAO Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
	7,173,133	**7,262,568**	**7,544,260**	**7,770,588**	**226,328**



Administration Division

Provides support across the various functions under the CAO's Office, performing the administrative activities and procedures necessary for the Department's operational needs.

Administration Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	492,919	519,644	235,927	433,316		300,886	(132,430)
Employer Paid Benefits	118,809	109,423	55,112	122,285		76,429	(45,856)
Total - Salaries, Wages and Benefits	**611,727**	**629,067**	**291,039**	**555,601**	**52%**	**377,315**	**(178,286)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	10,450	14,799	6,433	28,000		18,750	(9,250)
Corporate Training	17,262	11,440	2,737	25,000		5,000	(20,000)
Telephone and Office Services	1,697	1,263	566	2,600		2,600	0
Postage, Printing, Office Supplies	4,422	5,281	2,082	6,350		5,350	(1,000)
Advertising	63,777	58,751	72,450	73,000		85,000	12,000
Capital Out of Operations	0	2,273	3,509	5,000		5,000	0
Total - Materials, Supplies and Services	**97,607**	**93,806**	**87,777**	**139,950**	**63%**	**121,700**	**(18,250)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	0	0	5,000		5,000	0
Total - Contracted Services	**0**	**0**	**0**	**5,000**	**NUL**	**5,000**	**0**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	1,671	1,351	788	2,500		1,750	(750)
Total - Rents and Insurance Expenses	**1,671**	**1,351**	**788**	**2,500**	**32%**	**1,750**	**(750)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(27,893)	(26,569)	(16,236)	(32,477)		(34,256)	(1,779)
Transfers to Reserves	(10,000)	0	0	0		0	0
Total - Interfunctional Adjustments	**(37,893)**	**(26,569)**	**(16,236)**	**(32,477)**	**50%**	**(34,256)**	**(1,779)**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	673,112	**697,656**	**363,369**	**670,574**	**NUL**	**471,509**	**(199,065)**

Administration Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	(132,430)	(31%)	Reallocation of Position
Employer Paid Benefits	(45,856)	(37%)	Reallocation of Position
Staff/Board Training and Expense	(9,250)	(33%)	Reallocation of Position
Corporate Training	(20,000)	(80%)	Reallocation of Position
Equipment Rental	(750)	(30%)	Rightsizing of Budget



Legal Services Division

Overview

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 and Risk Management.

Personnel Breakdown

Full Time Staff

2023: 15
2024: 16

Student Hours

2023: 630
2024: 630

Legal Services Division Operating Budget

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	0	(47,466)	0	0		0	0
Total - Other Revenues	**0**	**(47,466)**	**0**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(12,225)	(15,460)	(12,092)	(7,000)		(17,000)	(10,000)
Finance Services	(650)	(1,471)	(663)	(2,500)		(2,500)	0
Parks and Rec Rental Fees	(26,993)	(29,058)	(30,793)	(31,500)		(36,300)	(4,800)
Facilities Rental and Leases	(74,438)	(78,824)	(49,718)	(80,000)		(80,000)	0
Licenses	0	0	(1,535)	0		0	0
POA Fines	(1,134,929)	(1,253,366)	(745,266)	(1,930,000)		(1,727,335)	202,665
Sales	(349,087)	(517,975)	(1,586,260)	(200,000)		(200,000)	0
Other Recoveries	(444,334)	(194,926)	(207,571)	(50,000)		(95,000)	(45,000)
Total - User Charges, Licenses and Fines	**(2,042,655)**	**(2,091,081)**	**(2,633,898)**	**(2,301,000)**	**114%**	**(2,158,135)**	**142,865**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,056,077	1,152,520	702,776	1,079,764		1,357,630	277,866
Employer Paid Benefits	296,820	314,176	183,572	329,416		399,858	70,442
Total - Salaries, Wages and Benefits	**1,352,898**	**1,466,696**	**886,348**	**1,409,180**	**63%**	**1,757,488**	**348,308**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	17,912	21,833	17,083	35,250		32,550	(2,700)
Telephone and Office Services	8,991	10,332	5,619	16,500		12,500	(4,000)
Postage, Printing, Office Supplies	35,585	81,185	14,067	45,875		43,350	(2,525)
Advertising	22,053	24,717	3,206	26,000		26,000	0
Material and Equipment Charges	0	600	0	0		0	0
Capital Out of Operations	0	0	14,131	1,000		1,000	0
Total - Materials, Supplies and Services	**84,542**	**138,666**	**54,105**	**124,625**	**43%**	**115,400**	**(9,225)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	852,356	884,869	472,308	727,500		747,000	19,500
General Contracted Services	113	288	0	480		500	20
Protection Contracted Services	7,164	7,164	2,985	7,600		7,200	(400)
Building Maintenance	93	1,201	656	500		1,000	500
Total - Contracted Services	**859,726**	**893,523**	**475,950**	**736,080**	**65%**	**755,700**	**19,620**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land And Building Rental	109,000	113,438	66,687	114,000		114,000	0
Equipment Rental	956	956	319	1,750		1,000	(750)
Insurance	3,098,548	3,052,997	2,650,506	3,250,000		3,150,000	(100,000)
Total - Rents and Insurance Expenses	**3,208,504**	**3,167,391**	**2,717,512**	**3,365,750**	**81%**	**3,265,000**	**(100,750)**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	24,014	28,676	18,520	27,500		27,500	0
Total - Debt, Lease and Financial	**24,014**	**28,676**	**18,520**	**27,500**	**67%**	**27,500**	**0**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to Province - Victim Surcharge	172,202	190,357	82,002	300,000		200,000	(100,000)
Transfer to Province - Dedicated Fines	52,851	55,225	25,105	80,000		60,000	(20,000)
Local Service Agreement Transfer	26,029	10,924	806	145,000		20,000	(125,000)
Total - Transfer to External Clients	**251,083**	**256,506**	**107,913**	**525,000**	**21%**	**280,000**	**(245,000)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(249,736)	(231,022)	(107,986)	(218,587)		(227,047)	(8,460)
Transfers to Reserves	851,924	785,641	1,947,925	704,815		723,750	18,935
Transfer to Obligatory Fund	0	235,425	0	0		0	0
Total - Interfunctional Adjustments	**602,188**	**790,043**	**1,839,939**	**486,228**	**378%**	**496,703**	**10,475**

Total - Legal Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	4,340,298	**4,602,956**	**3,466,389**	**4,373,363**	**NUL**	**4,539,656**	**166,293**

Legal Services Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Service Fees	(10,000)	143%	Rightsizing of Budget
Other Recoveries	(45,000)	90%	Rightsizing of Budget
Salaries and Wages	277,866	26%	Investment in new positions
Employer Paid Benefits	70,442	21%	Investment in new positions
Telephone and Office Services	(4,000)	(24%)	Rightsizing of Budget
Building Maintenance	500	100%	Rightsizing of Budget
Equipment Rental	(750)	(43%)	Rightsizing of Budget
Transfer to Province - Victim Surcharge	(100,000)	(33%)	Rightsizing of Budget
Transfer to Province - Dedicated Fines	(20,000)	(25%)	Rightsizing of Budget
Local Service Agreement Transfers	(125,000)	(86%)	Rightsizing of Budget



Office of the City Clerk Division

Overview

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.

Personnel Breakdown

Full Time Staff

2023: 10
2024: 11

Additional Hours

2023: 0
2024: 910

Student Hours

2023: 1,055
2024: 1,055

Office of the City Clerk Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(55,554)	(61,470)	(39,254)	(75,800)		(73,800)	2,000
Police Services Fees	0	(79)	0	(100)		(100)	0
Permits	(37,215)	(49,025)	(29,725)	(37,000)		(40,000)	(3,000)
Total - User Charges, Licenses and Fines	**(92,769)**	**(110,574)**	**(68,979)**	**(112,900)**	**61%**	**(113,900)**	**(1,000)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	729,966	757,972	450,473	778,136		877,863	99,727
Employer Paid Benefits	203,437	198,183	123,700	229,887		259,314	29,427
Total - Salaries, Wages and Benefits	**933,402**	**956,155**	**574,173**	**1,008,023**	**57%**	**1,137,177**	**129,154**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	9,630	13,202	8,910	18,700		20,450	1,750
Telephone and Office Services	2,813	3,828	1,527	3,000		3,000	0
Postage, Printing, Office Supplies	26,085	36,868	18,685	34,400		38,300	3,900
Advertising	6,976	20,959	0	8,000		6,000	(2,000)
Total - Materials, Supplies and Services	**45,503**	**74,858**	**29,122**	**64,100**	**45%**	**67,750**	**3,650**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	35,668	264,113	31,153	50,000		70,000	20,000
General Contracted Services	0	15	0	2,000		0	(2,000)
Total - Contracted Services	**35,668**	**264,128**	**31,153**	**52,000**	**60%**	**70,000**	**18,000**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	0	638	355	0		0	0
Total - Debt, Lease and Financial	**0**	**638**	**355**	**0**	**NUL**	**0**	**0**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Livestock Evaluation Claims	51,892	54,694	35,437	60,000		60,000	0
Total - Transfer to External Clients	**51,892**	**54,694**	**35,437**	**60,000**	**59%**	**60,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfers to Reserves	69,932	(191,476)	38,548	70,000		70,000	0
Total - Interfunctional Adjustments	**69,932**	**(191,476)**	**38,548**	**70,000**	**55%**	**70,000**	**0**

Total - Office of the Clerk Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,043,628	**1,048,424**	**639,810**	**1,141,223**	**NUL**	**1,291,027**	**149,804**

Office of the City Clerk Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Advertising	(2,000)	(25%)	Rightsizing of Budget
Professional Fees	20,000	40%	Inflationary costs



Municipal Law Enforcement and Licensing Division

Overview

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.

Personnel Breakdown

Full Time Staff

2023: 14
2024: 14

Student Hours

2023: 1,820
2024: 1,820

Municipal Law Enforcement and Licensing Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	(65,103)	(65,103)	(32,552)	(65,103)		(878)	64,225
Total - Grants	**(65,103)**	**(65,103)**	**(32,552)**	**(65,103)**	**50%**	**(878)**	**64,225**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(15,028)	(9,071)	(1,930)	(4,700)		(4,700)	0
Parks and Rec Rental Fees	(2,430)	0	0	0		0	0
Facilities Rental and Leases	(3,752)	0	0	0		0	0
Licenses	(93,748)	(150,225)	(109,926)	(102,000)		(542,500)	(440,500)
Permits	(50,840)	(67,532)	(44,983)	(46,600)		(61,000)	(14,400)
Other Recoveries	(2,607)	(42,281)	(8,717)	(8,000)		(25,000)	(17,000)
Total - User Charges, Licenses and Fines	**(168,405)**	**(269,108)**	**(165,557)**	**(161,300)**	**103%**	**(633,200)**	**(471,900)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	778,049	811,819	557,352	960,918		1,275,706	314,788
Employer Paid Benefits	217,083	218,788	143,039	290,916		383,716	92,800
Total - Salaries, Wages and Benefits	**995,131**	**1,030,608**	**700,391**	**1,251,834**	**56%**	**1,659,422**	**407,588**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	6,387	18,164	23,726	17,700		30,000	12,300
Telephone and Office Services	6,346	9,294	7,337	11,500		11,500	0
Postage, Printing, Office Supplies	15,648	19,148	7,417	24,200		21,950	(2,250)
Operating Materials and Supplies	33,957	37,132	13,122	48,500		65,000	16,500
Advertising	0	1,018	1,477	750		2,500	1,750
Vehicle and Equipment Fuel	0	0	148	0		0	0
Total - Materials, Supplies and Services	**62,337**	**84,755**	**53,227**	**102,650**	**52%**	**130,950**	**28,300**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	50,391	7,884	43,783	92,000		104,000	12,000
Equipment Maintenance	37,418	55,452	32,648	56,000		96,000	40,000
Protection Contracted Services	825	182	0	5,000		1,000	(4,000)
Building Maintenance	158	2,417	246	2,200		2,200	0
Grounds Maintenance Contracted Services	136,742	0	0	0		0	0
Total - Contracted Services	**225,534**	**65,934**	**76,677**	**155,200**	**49%**	**203,200**	**48,000**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	2,549	2,655	2,406	1,500		3,000	1,500
Total - Debt, Lease and Financial	**2,549**	**2,655**	**2,406**	**1,500**	**160%**	**3,000**	**1,500**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	64,051	63,792	49,036	74,319		105,902	31,583
Total - Interfunctional Adjustments	**64,051**	**63,792**	**49,036**	**74,319**	**66%**	**105,902**	**31,583**

Total - Municipal Law Enforcement and Licensing Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,116,095	**913,534**	**683,627**	**1,359,100**	**NUL**	**1,468,396**	**109,296**

Municipal Law Enforcement and Licensing Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Permits	(14,400)	31%	Rightsizing of Budget
Other Recoveries	(17,000)	213%	Rightsizing of Budget
Salaries and Wages	314,788	33%	Investment in new positions
Employer Paid Benefits	92,800	32%	Investment in new positions
Staff/Board Training and Expense	12,300	69%	Rightsizing of Budget
Operating Materials and Supplies	16,500	34%	Rightsizing of Budget
Advertising	1,750	233%	Rightsizing of Budget
Equipment Maintenance	40,000	71%	Amendment to business practices
Protection Contracted Services	(4,000)	(80%)	Rightsizing of Budget
Financial Charges	1,500	100%	Rightsizing of Budget
Interdepartmental Charges	31,583	42%	Rightsizing of Budget



Fire Rescue Service

Who?

Kawartha Lakes Fire Rescue Service is a composite department. The headquarters in Lindsay has a full-time crew 24/7 and all other stations are manned by part-time/volunteer personnel. There are 18 full-time and over 350 part-time/volunteer personnel.

What?

Fire Rescue Service has 19 stations across all of Kawartha Lakes providing emergency response. In addition to response, the Department offers many public education programs available for students, residents, organizations and groups in the community.

How?

Fire Rescue Service covers all of Kawartha Lakes and works closely with neighbouring municipalities, including Scugog, Trent Lakes and Minden Hills, to respond to calls.

2023 Accomplishments

Administration

- Completed RFP and award for procurement of five fire trucks
- Fire Station Capital Repairs
  - Stn 1 – Interior Renovations
  - Stn 2 – Kitchen upgrades and epoxy flooring
  - Stn 3 and 4 – Installed bunker gear racks
  - Stn 16 – Epoxy flooring
  - Stn 18 – replace floors
- Completed Superior Tanker Shuttle Accreditation for all areas of City of Kawartha Lakes

Fire Prevention

- Hired one full-time Public Educator and one full-time Fire Inspector
- Completed Community Risk Assessment required by O. Reg 378/18
- Post-pandemic reinstated smoke alarm program in Lindsay and proactive inspections of the downtown cores

Fire Suppression Services

- Hired two full-time Firefighters
- Hired 55 Volunteer Firefighters
- Completed mental health training (Resilient Minds) for all firefighters

Training

- Developed training plan for legislated firefighter certification
- Contracted use of the Office of the Fire Marshal's mobile live fire training unit for firefighters to do live fire training
- Completed 2 Volunteer Firefighter recruit classes

2024 Priorities

Administration

- Development of firefighter training centre
- Complete five Fire Station Building Condition Assessments
- Fire Station Capital Repairs

Fire Prevention

- Develop and implement inspection programming based on the risks identified in the Community Risk Assessment
- Work with GIS department to create a fire tracking system to establish high risk area to prioritize the smoke alarm program
- Deliver fire safety lessons to all Grade 1 students in Kawartha Lakes schools

Support Services

- Hiring of two full-time firefighters to comply with NFPA guidelines and the Master Fire Plan
- Volunteer firefighter recruitment, Target of 60 recruits
- Implementation and training of new ATV and Marine units
- Implementation of in-house SCBA maintenance program

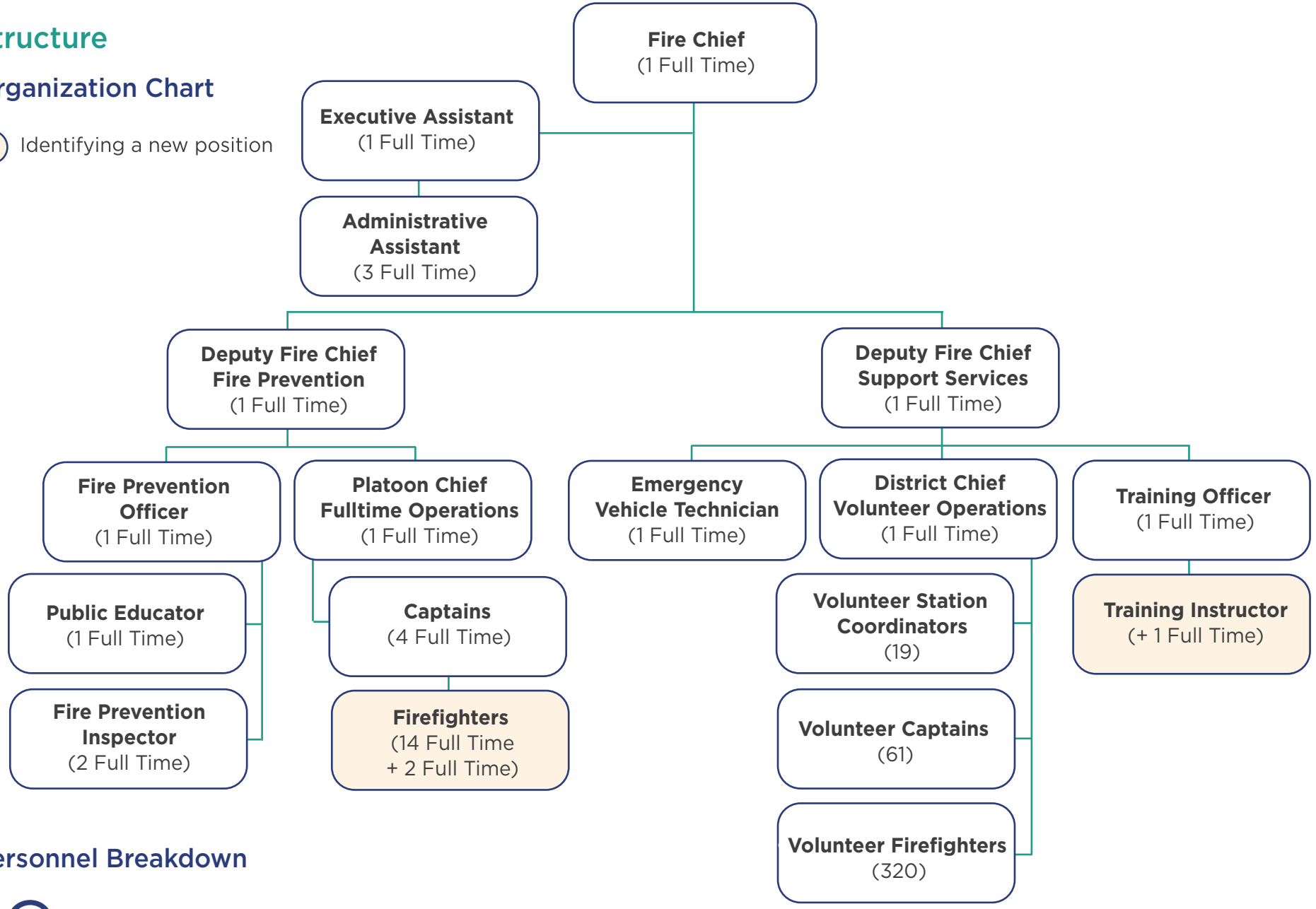
Training

- Firefighter Certification
- Hire one full-time trainer
- Complete two Volunteer Firefighter recruit classes

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 32
2024: 35

Volunteers

2023: 400
2024: 400

Administration Division

The Fire Rescue Service Administration division provides overall leadership, direction and planning for Fire Rescue Services ensuring department compliance to the Fire Protection and Prevention Act and the Emergency Management and Civil Protection Act.

Responsible for

1. Development and implementation of short and long-term strategic business and budget plans,
2. Development of emergency management plans and programs,
3. Financial responsibility for department including purchasing and budget preparation,
4. Tracking statistics to budget for changing trends in emergency response,
5. Reporting requirements to the Office of the Fire Marshal and Emergency Management Ontario,
6. Development and implementation of training programs.

Fire Prevention Division

Fire Prevention Division reduces fire loss, injuries and deaths by utilizing the first two lines of defense - fire prevention and public education and code and standards enforcement.

All activities within this service area are legislatively mandated by the Fire Protection and Prevention Act.

Fire Suppression Services Division

Fire Suppression Services are responsible for the mitigation of all emergency and non-emergency responses involving risk to life and property in the City of Kawartha Lakes.

Fire Rescue Service Department Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(122,112)	0	0	0		0	0
Recovery - Other Municipalities	(22,839)	(24,000)	(6,000)	(15,000)		(20,000)	(5,000)
Total - Grants	**(144,952)**	**(24,000)**	**(6,000)**	**(15,000)**	**40%**	**(20,000)**	**(5,000)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(15,581)	(2,092)	(3,813)	(12,500)		(11,000)	1,500
Total - Other Revenues	**(15,581)**	**(2,092)**	**(3,813)**	**(12,500)**	**31%**	**(11,000)**	**1,500**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(11,500)	(11,500)	(5,750)	(11,500)		(11,500)	0
Facilities Rental and Leases	0	0	0	(1,500)		0	1,500
Permits	(38,516)	(40,804)	(37,518)	(38,000)		(43,500)	(5,500)
Fines	(49,692)	(45,106)	(32,623)	(45,000)		(48,000)	(3,000)
Sales	0	(15,676)	0	0		0	0
Other Recoveries	1,765	(1,092)	(5,974)	(800)		0	800
Total - User Charges, Licenses and Fines	**(97,944)**	**(114,177)**	**(81,864)**	**(96,800)**	**85%**	**(103,000)**	**(6,200)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	4,524,375	4,799,648	2,862,357	5,022,057		5,685,615	663,558
Employer Paid Benefits	953,609	922,408	600,907	1,063,360		1,829,900	766,540
Total - Salaries, Wages and Benefits	**5,477,984**	**5,722,056**	**3,463,264**	**6,085,417**	**57%**	**7,515,515**	**1,430,098**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	29,113	59,965	43,327	76,092		64,200	(11,892)
Telephone and Office Services	77,838	73,007	42,958	83,200		76,000	(7,200)
Postage, Printing, Office Supplies	19,940	17,645	14,980	36,480		25,130	(11,350)
Operating Materials and Supplies	61,602	88,276	51,355	89,850		91,050	1,200
Advertising	4,135	5,677	1,025	9,500		7,000	(2,500)
Utilities and Fuels	160,540	199,144	117,875	183,220		185,006	1,786
Vehicle and Equipment Fuel	74,098	124,516	61,959	91,000		103,000	12,000
Material and Equipment Charges	85,012	170,060	96,514	89,000		142,000	53,000
Protection Materials	15,644	14,635	16,700	20,200		26,500	6,300
Capital Out of Operations	7,151	0	0	22,000		16,000	(6,000)
Total - Materials, Supplies and Services	**535,072**	**752,925**	**446,692**	**700,542**	**64%**	**735,886**	**35,344**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	151,814	62,608	34,495	43,500		57,000	13,500
Technology Contracted Services	0	0	0	500		500	0
General Contracted Services	148,210	137,394	92,625	148,500		154,500	6,000
Equipment Maintenance	100,645	89,936	24,738	95,000		93,000	(2,000)
PW Contracted Services	7,681	1,491	0	5,000		2,000	(3,000)
Protection Contracted Services	89,172	107,863	64,678	114,600		95,000	(19,600)
Building Maintenance	64,152	71,872	54,220	74,500		68,000	(6,500)
Grounds Maint Contracted Services	73,572	215,382	135,098	180,800		173,700	(7,100)
Total - Contracted Services	**635,245**	**686,546**	**405,854**	**662,400**	**61%**	**643,700**	**(18,700)**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	17,084	17,900	5,410	16,000		17,500	1,500
Insurance	30,141	29,977	29,930	33,084		33,500	416
Total - Rents and Insurance Expenses	**47,224**	**47,877**	**35,340**	**49,084**	**72%**	**51,000**	**1,916**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	(19,343)	10,677	9,744	1,500		10,500	9,000
Total - Debt, Lease and Financial	**(19,343)**	**10,677**	**9,744**	**1,500**	**650%**	**10,500**	**9,000**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to Agencies	61,762	60,724	31,231	75,000		75,000	0
Total - Transfer to External Clients	**61,762**	**60,724**	**31,231**	**75,000**	**42%**	**75,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	453,619	469,720	245,133	489,627		548,662	59,035
Transfers to Reserves	1,100,000	1,115,676	1,125,000	1,500,000		1,900,000	400,000
Total - Interfunctional Adjustments	**1,553,619**	**1,585,396**	**1,370,133**	**1,989,627**	**69%**	**2,448,662**	**459,035**

Total - Fire Rescue Service Department Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	8,033,087	**8,725,931**	**5,670,581**	**9,439,270**	**NUL**	**11,346,263**	**1,906,993**

Fire Rescue Service Department Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Recovery-Other Municipalities	(5,000)	33%	Other (please explain)	Recoveries in MVA revenue
Facilities Rental and Leases	1,500	(100%)	Rightsizing of Budget	
Other Recoveries	800	(100%)	Rightsizing of Budget	
Employer Paid Benefits	766,540	72%	Investment in new positions	
Postage, Printing, Office Supplies	(11,350)	(31%)	Rightsizing of Budget	
Advertising	(2,500)	(26%)	Rightsizing of Budget	
Material and Equipment Charges	53,000	60%	Rightsizing of Budget	
Protection Materials	6,300	31%	Inflationary costs	
Capital Out of Operations	(6,000)	(27%)	Rightsizing of Budget	
Professional Fees	13,500	31%	Increase in external services	
PW Contracted Services	(3,000)	(60%)	Decrease in services	
Financial Charges	9,000	600%	Rightsizing of Budget	
Transfers to Reserves	400,000	27%	Other (please explain)	Building up Fire Fleet Reserve



Paramedic Service

Who?

Kawartha Lakes Paramedic Service has a fleet of 14 ambulances, 3 Emergency Response Units (ERUs) and 8 Community Paramedic vehicles. The Service operates from a variety of locations throughout the community such as Lindsay, Fenelon Falls, Pontypool, Bobcaygeon, Coboconk and Oakwood. The team consists of over 90 Paramedics and supported by a 1 full time Paramedic Support (Logistics) Technician.

What?

Primary and Advanced Care Paramedics respond 24 hours a day to 911 medical requests for help.

How?

In addition to emergency response, Paramedic Service delivers a number of community outreach and education programs, with the intention of proactively supporting healthcare needs and making our community a safer place for all.

2023 Accomplishments

Administration

- Successful Land Ambulance Service Review
- Deployed Swipe Card System for payroll efficiency and accuracy
- Expanded Key Performance Indicators to inform department performance

Professional Standard

- Delivered over 4000 hours of staff training, including IV certification for 12 staff and transition of 2 staff to the Advanced Care level
- Permanent and partial funding for Community Paramedic Program ($365,000)
- Secured funding for Dedicated Offload Nurse Program to mitigate Offload Delays ($195,000)

Operations

- Stabilized staffing - filling 21 vacant positions
- Deployed Operative IQ to streamline resource and inventory management
- Master Plan Refresh – updated growth and demand projections

2024 Priorities

Administration

- Finalize lease agreement and secure land for Paramedic Service Headquarters
- Delineation of task flow in Administration and Management Divisions
- Formalize Cross Border Agreement with Peterborough County

Professional Standard

- All staff education and deployment: Public Safety Radio Network (PSRN) project, and External Violence Against Paramedics (EVAP) Program
- Engage in meaningful patient satisfaction and clinical key performance measures
- Expansion of Community Paramedicine initiatives for vulnerable populations (mental health and addiction supports)

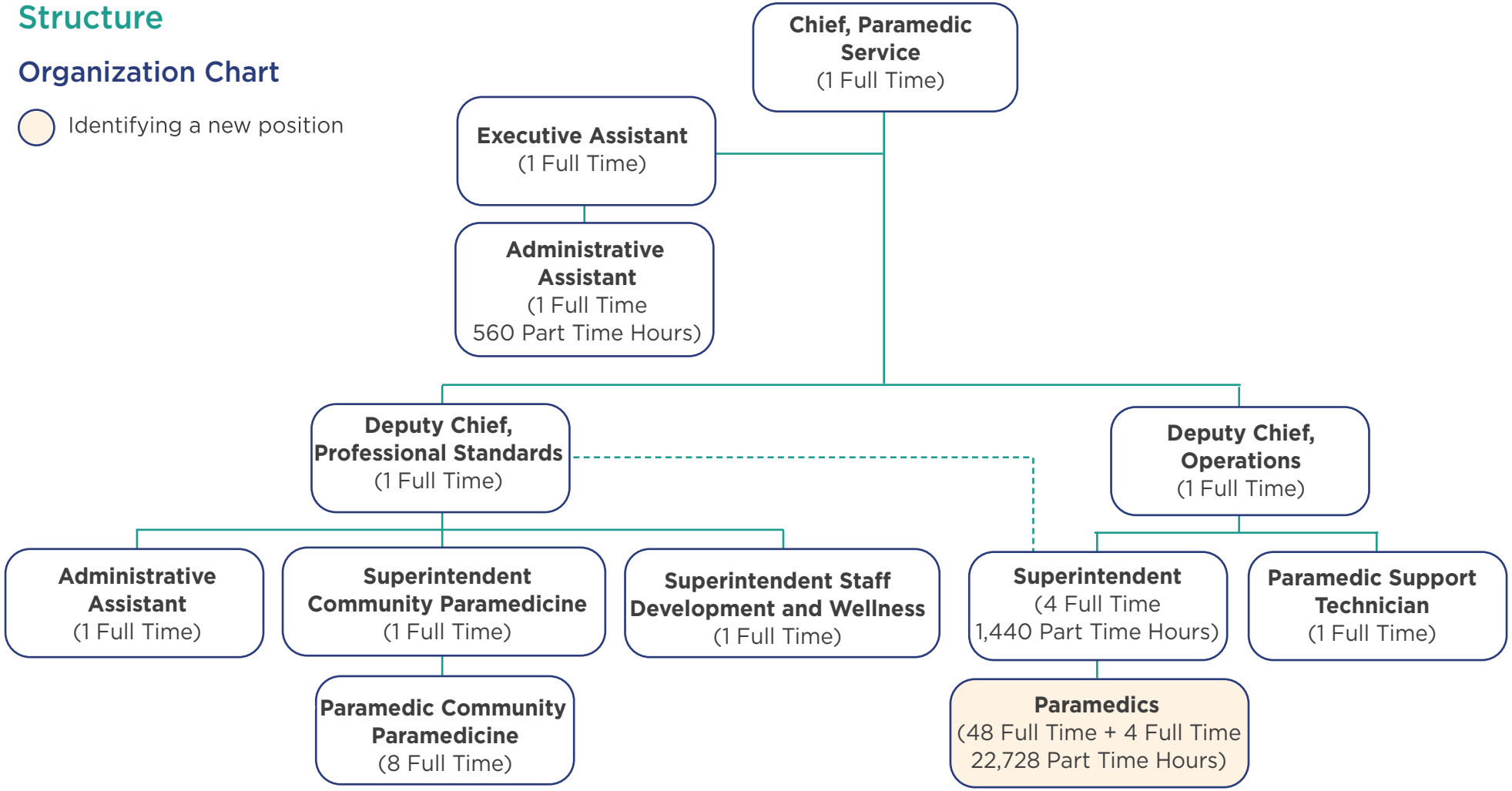
Operations

- Complete Design Phase of Paramedic Service Headquarters and begin construction
- Onboard 4 new Paramedics in response to increasing call volume
- Implementation of MCAD (bidirectional information feed between dispatch and ambulances)

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 67
2024: 71

Additional Hours

2023: 23,288
2024: 23,288

Paramedic Services Department Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(5,920,034)	(6,242,603)	(4,604,523)	(7,085,255)		(8,130,305)	(1,045,050)
Total - Grants	**(5,920,034)**	**(6,242,603)**	**(4,604,523)**	**(7,085,255)**	**65%**	**(8,130,305)**	**(1,045,050)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(330)	(205)	(263)	0		0	0
Total - Other Revenues	**(330)**	**(205)**	**(263)**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Sales	(3,830)	0	0	0		0	0
Other Recoveries	(549,903)	(351,270)	(243,519)	0		(295,340)	(295,340)
Total - User Charges, Licenses and Fines	**(553,732)**	**(351,270)**	**(243,519)**	**0**	**NUL**	**(295,340)**	**(295,340)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	7,619,471	8,187,193	5,181,116	8,190,600		9,332,528	1,141,928
Employer Paid Benefits	1,717,802	1,688,153	1,177,741	1,874,236		2,385,148	510,912
Total - Salaries, Wages and Benefits	**9,337,273**	**9,875,346**	**6,358,857**	**10,064,836**	**63%**	**11,717,676**	**1,652,840**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	20,207	86,868	89,988	128,250		122,700	(5,550)
Telephone and Office Services	92,843	85,655	60,239	133,000		229,500	96,500
Postage, Printing, Office Supplies	17,839	20,170	10,092	47,600		22,100	(25,500)
Operating Materials and Supplies	122,292	120,238	109,664	281,500		153,900	(127,600)
Advertising	331	0	402	2,500		2,500	0
Utilities and Fuels	30,708	31,743	27,536	40,608		40,608	0
Vehicle and Equipment Fuel	229,509	284,526	143,862	245,000		360,400	115,400
Material and Equipment Charges	2,641	15,677	1,363	0		0	0
Protection Materials	255,784	414,140	175,812	369,000		380,000	11,000
Capital Out of Operations	185,490	19,876	19,661	53,000		27,500	(25,500)
Total - Materials, Supplies and Services	**957,642**	**1,078,891**	**638,619**	**1,300,458**	**49%**	**1,339,208**	**38,750**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	266,496	295,302	89,033	70,000		145,780	75,780
General Contracted Services	423,139	398,036	347,561	407,000		502,500	95,500
Equipment Maintenance	427	0	0	20,000			(20,000)
Building Maintenance	86,582	143,257	121,466	155,000		195,700	40,700
Total - Contracted Services	**776,643**	**836,594**	**558,059**	**652,000**	**86%**	**843,980**	**191,980**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	7,861	10,803	6,949	14,000		14,000	0
Total - Rents and Insurance Expenses	**7,861**	**10,803**	**6,949**	**14,000**	**50%**	**14,000**	**0**

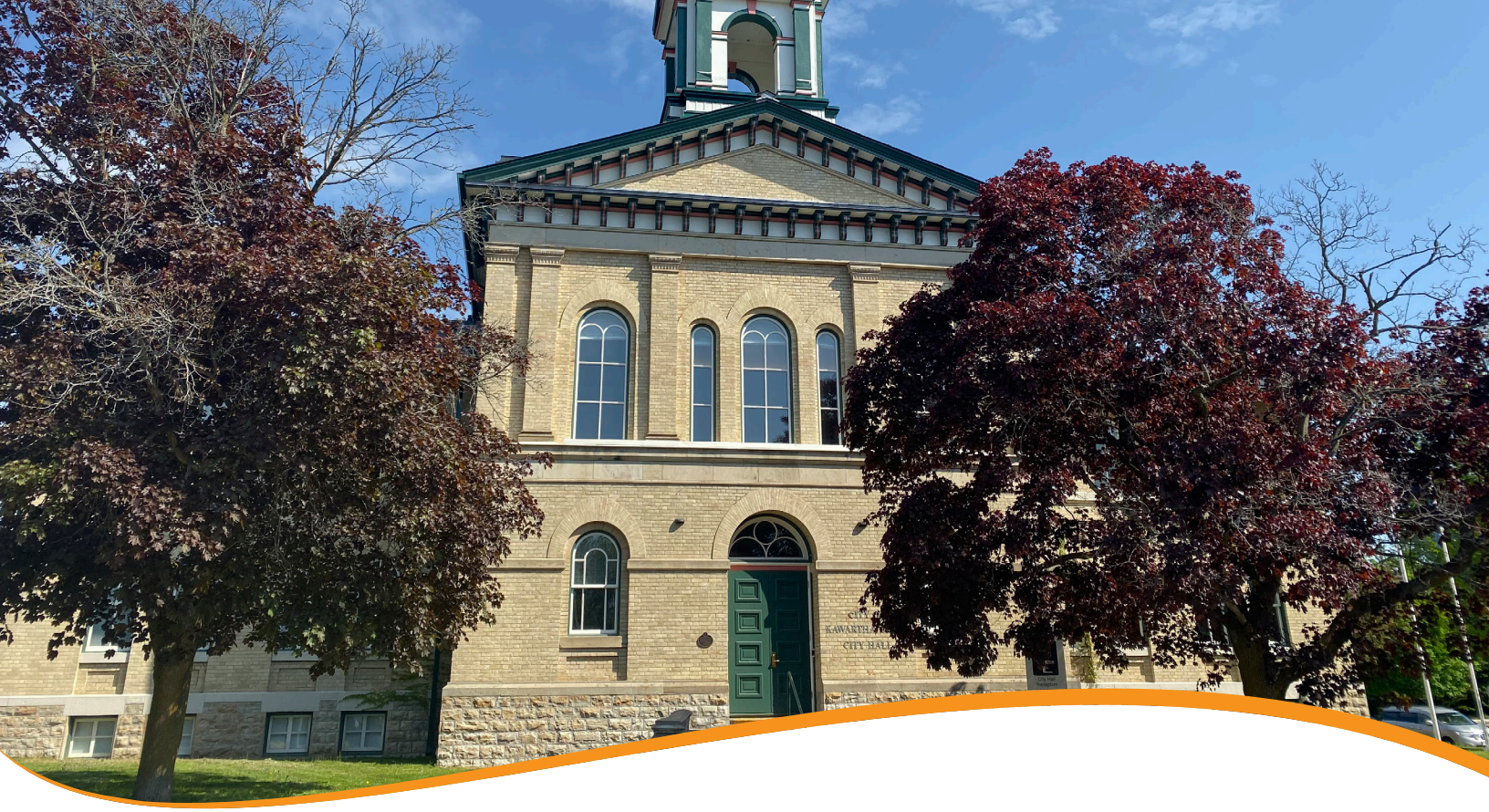
Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to Other Municipalities	124,072	145,094	0	74,400		150,000	75,600
Total - Transfer to External Clients	**124,072**	**145,094**	**0**	**74,400**	**NUL**	**150,000**	**75,600**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	718,871	873,394	439,765	881,875		1,137,833	255,958
Transfers to Reserves	3,830	0	0	0		0	0
Total - Interfunctional Adjustments	**722,701**	**873,394**	**439,765**	**881,875**	**50%**	**1,137,833**	**255,958**

Total - Paramedic Services Department Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	5,452,096	**6,226,045**	**3,153,945**	**5,902,314**	**NUL**	**6,777,052**	**874,738**

Paramedic Services Department Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Other Recoveries	(295,340)		New Program	
Employer Paid Benefits	510,912	27%	Investment in new positions	
Telephone and Office Services	96,500	73%	Other (please explain)	Community Paramedicine Long Term Care - Offset in Provincial Funding
Postage, Printing, Office Supplies	(25,500)	(54%)	Rightsizing of Budget	
Operating Materials and Supplies	(127,600)	(45%)	Other (please explain)	Community Paramedicine Long Term Care - Offset in Provincial Funding
Vehicle and Equipment Fuel	115,400	47%	Rightsizing of Budget	
Capital Out of Operations	(25,500)	(48%)		
Professional Fees	75,780	108%	Other (please explain)	Community Paramedicine Long Term Care - Offset in Provincial Funding
General Contracted Services	95,500	23%	Rightsizing of Budget	
Equipment Maintenance	(20,000)	(100%)	Rightsizing of Budget	
Building Maintenance	40,700	26%	Rightsizing of Budget	
Transfer to Other Municipalities	75,600	102%	Other (please explain)	Cross Boarder
Interdepartmental Charges	255,958	29%	Increases captured with new/additional Business Units	



Corporate Services

Who?

Corporate Services is comprised of six divisions, including: Treasury, People Services (Human Resources), Information Technology, Revenue and Taxation, Communications, Advertising and Marketing and Strategy and Innovation.

What?

The Department is responsible for leading, monitoring and managing all corporate functions within the municipality, placing emphasis on responsible financial and human resources management, effective corporate communications and strategic information technology practices and initiatives.

How?

Corporate Services is a primary link within the municipality, offering a wide variety of services to the public through City Hall (26 Francis St, Lindsay). It also provides internal support to Council and staff across all of its service areas.

2023 Accomplishments

Administration

- Update City's 2024 to 2032 Long Term Plan
- Present fiscally responsible 2024 Budgets

People Services

- Code of Conduct Training
- Negotiated/Ratified several Union Agreements
- Continued roll out of the People Strategy

Communications, Advertising, and Marketing

- Update to Communication Strategy 2024-2027
- Deputy Mayor "Did you Know" engagement campaign
- Procurement of best in class Jump In, Kawartha Lakes vendor
- Completed Social Media Audit

Information Technology

- WiFi Upgrade in specific locations
- Migration onto Cloud Based SharePoint platform
- Fire permits Customer Citizen portal

Treasury

- Implemented Automated Invoice payment
- Developed Debt and Reserve Strategy and Council Policy
- Streamlined Purchasing Policy and Management Directive

Revenue and Taxation

- Bobcaygeon and Fenelon Water Meter Replacement Program
- Discovery phase of remote water meter readers

Strategy and Innovation

- Development of 2024 to 2027 Strategic Plan
- Developed Internal Communication Strategy

2024 Priorities

Administration

- Develop and implement standard process mapping
- Update the City's Long Term Financial Plan

People Services

- Implement outcomes of leadership committee/Learning and Development recommendations
- Implement Centralized organizational control within JDE

Communications, Advertising, and Marketing

- Implement Communications Strategy
- Vendor procurement of City's four websites

Information Technology

- Continue migration onto Cloud Based platform
- Continue implementation of workflow software and Customer Citizen Portal platforms

Treasury

- Evaluate internal processes and identify improvements
- Implement Expense Management and Scanman updates
- Create consistent standardized corporate reporting

Revenue and Taxation

- Lindsay Water Meter Replacement Program
- Launch pilot of Remote Water Meter Reads

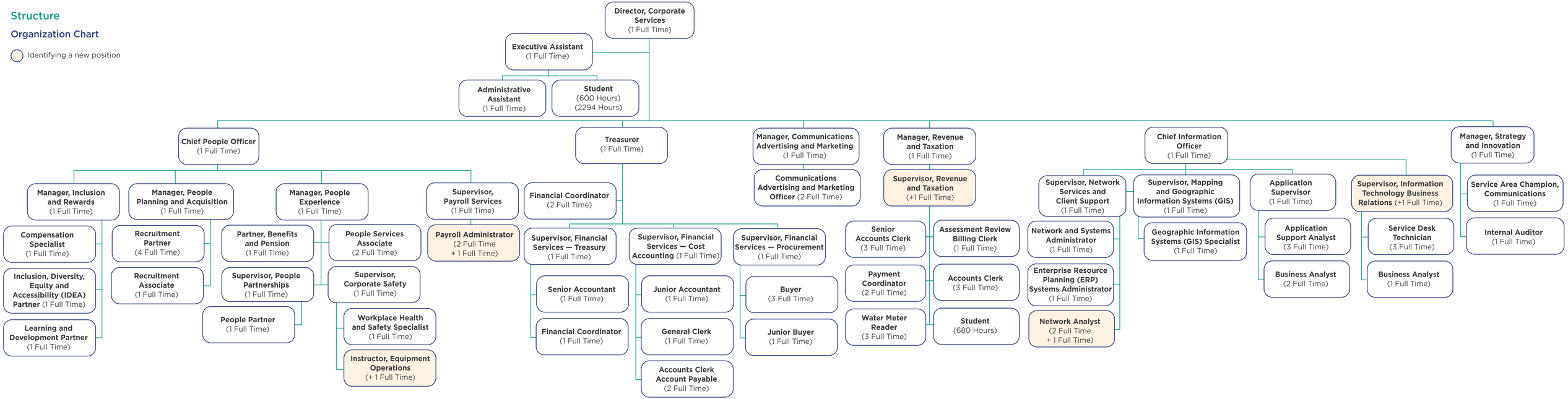
Strategy and Innovation

- Implement City Scorecard to monitor City Strategy
- Process reviews and documentation

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 78
2024: 83

Student Hours

2023: 2,894
2024: 3,574

Corporate Services Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
Grants	0	(34,598)	0	0	0
Other Revenues	(3,436)	(35,199)	0	(103,852)	(103,852)
User Charges, Licenses and Fines	(481,914)	(400,263)	(632,200)	(696,200)	(64,000)
Total - Revenue	**(485,350)**	**(470,060)**	**(632,200)**	**(800,052)**	**(167,852)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
Salaries, Wages and Benefits	8,331,288	8,546,841	9,463,850	9,516,808	52,958
Materials, Supplies and Services	772,777	1,009,192	1,266,700	1,318,775	52,075
Contracted Services	2,436,653	2,820,688	3,240,181	3,705,288	465,107
Rents and Insurance Expenses	0	0	1,500	0	(1,500)
Debt, Lease and Financial	18,428	16,160	40,000	25,000	(15,000)
Interfunctional Adjustments	(2,366,298)	(2,575,229)	(2,656,465)	(2,796,047)	(139,582)
Total - Expenses	**9,192,848**	**9,817,652**	**11,355,766**	**11,769,824**	**414,058**

Total - Corporate Services Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Budget Variance (Favourable/ Unfavourable)
	8,707,498	**9,347,592**	**10,723,566**	**10,969,772**	**246,206**



Administration Division

Overview

Oversee general administration of Department including but not limited to Council liaison, SMT representative, corporate services budget preparation, Strategic planning etc.

Personnel Breakdown

Full Time Staff

2023: 2
2024: 2

Student Hours

2023: 2,894
2024: 2,894

Administration Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	232,611	232,545	140,471	519,706		383,233	(136,473)
Employer Paid Benefits	60,064	60,603	35,525	141,004		93,771	(47,233)
Total - Salaries, Wages and Benefits	**292,674**	**293,147**	**175,996**	**660,710**	**27%**	**477,004**	**(183,706)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	1,603	20,628	4,246	23,000		17,500	(5,500)
Telephone and Office Services	399	319	731	1,000		1,000	0
Postage, Printing, Office Supplies	1,777	8,767	5,161	20,000		11,100	(8,900)
Total - Materials, Supplies and Services	**3,779**	**29,715**	**10,138**	**44,000**	**23%**	**29,600**	**(14,400)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	0	2,938	0		5,000	5,000
Total - Contracted Services	**0**	**0**	**2,938**	**0**	**NUL**	**5,000**	**5,000**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	296,453	**322,862**	**189,072**	**704,710**	**NUL**	**511,604**	**(193,106)**

Administration Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	(136,473)	(26%)	Reallocation of Position
Employer Paid Benefits	(47,233)	(33%)	Reallocation of Position
Staff/Board Training and Expense	(5,500)	(24%)	Rightsizing of Budget
Postage, Printing, Office Supplies	(8,900)	(45%)	Rightsizing of Budget
Professional Fees	5,000	100%	Rightsizing of Budget



People Services Division

Overview

Responsible for recruitment, training, employee benefits, labour relations, compensation management, payroll and health and safety.

Personnel Breakdown

Full Time Staff

2023: 22
2024: 24

People Services Division Operating Budget

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	0	0	0	0		(103,852)	(103,852)
Total - Other Revenues	**0**	**0**	**0**	**0**	**NUL**	**(103,852)**	**(103,852)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,229,452	1,482,406	1,102,239	1,822,603		2,083,533	260,930
Employer Paid Benefits	2,587,891	2,375,072	1,822,092	2,323,847		1,354,103	(969,744)
Total - Salaries, Wages and Benefits	**3,817,343**	**3,857,478**	**2,924,331**	**4,146,450**	**71%**	**3,437,636**	**(708,814)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	101,364	153,509	160,005	150,000		232,000	82,000
Corporate Training	37,293	65,278	25,769	250,000		315,000	65,000
Telephone and Office Services	2,494	3,881	1,485	3,000		3,000	0
Postage, Printing, Office Supplies	10,150	13,677	5,115	12,000		7,000	(5,000)
Operating Materials and Supplies	59,867	8,915	8,647	5,000		5,000	0
Advertising	11,606	20,036	878	0		0	0
Capital Out of Operations	2,575	0	3,168	2,000		3,000	1,000
Total - Materials, Supplies and Services	**225,349**	**265,295**	**205,068**	**422,000**	**49%**	**565,000**	**143,000**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	354,694	392,512	216,727	230,000		185,000	(45,000)
Total - Contracted Services	**354,694**	**392,512**	**216,727**	**230,000**	**94%**	**185,000**	**(45,000)**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	0	0	0	1,500		0	(1,500)
Total - Rents and Insurance Expenses	**0**	**0**	**0**	**1,500**	**NUL**	**0**	**(1,500)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(941,940)	(961,752)	(537,816)	(996,196)		(907,889)	88,307
Transfers to Reserves	16,913	24,217	0	0		0	0
Total - Interfunctional Adjustments	**(925,026)**	**(937,535)**	**(537,816)**	**(996,196)**	**54%**	**(907,889)**	**88,307**

Total - People Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	3,472,324	**3,577,750**	**2,808,310**	**3,803,754**	**NUL**	**3,175,895**	**(627,859)**

People Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Other (please explain)
Restricted Amounts Earned	(103,852)		Investment in new positions
Employer Paid Benefits	(969,744)	(42%)	Other (please explain)
Staff/Board Training and Expense	82,000	55%	Expanding Program
Corporate Training	65,000	26%	Rightsizing of Budget
Postage, Printing, Office Supplies	(5,000)	(42%)	Rightsizing of Budget
Capital Out of Operations	1,000	50%	Investment in new positions
Professional Fees	(45,000)	(20%)	Rightsizing of Budget
Land And Building Rental	(1,500)	(100%)	



Communications, Advertising and Marketing Division

Overview

Provides strategic communications, marketing and media relations to increase public awareness and engagement with City programs/services.

Personnel Breakdown

Full Time Staff

2023: 3
2024: 3

Communications, Advertising and Marketing Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	0	0	(600)	0		0	0
Total - Grants	**0**	**0**	**(600)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	264,447	255,405	201,122	249,619		261,168	11,549
Employer Paid Benefits	68,661	59,714	51,052	71,023		72,065	1,042
Total - Salaries, Wages and Benefits	**333,108**	**315,119**	**252,173**	**320,642**	**79%**	**333,233**	**12,591**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	2,067	6,728	1,196	6,800		6,800	0
Telephone and Office Services	1,685	3,223	1,015	2,400		2,400	0
Postage, Printing, Office Supplies	114	5,251	624	0		0	0
Operating Materials and Supplies	56,939	66,661	12,076	62,500		74,500	12,000
Advertising	93,227	70,962	66,720	84,500		107,000	22,500
Total - Materials, Supplies and Services	**154,032**	**152,825**	**81,632**	**156,200**	**52%**	**190,700**	**34,500**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	901	0	0	4,500		7,500	3,000
Technology Contracted Services	12,342	12,469	4,805	12,000		12,000	0
Total - Contracted Services	**13,243**	**12,469**	**4,805**	**16,500**	**29%**	**19,500**	**3,000**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(1,657)	(42)	0	0		0	0
Total - Interfunctional Adjustments	**(1,657)**	**(42)**	**0**	**0**	**NUL**	**0**	**0**

Total - Communications, Advertising and Marketing Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	498,727	**480,371**	**338,010**	**493,342**	**NUL**	**543,433**	**50,091**

Communications, Advertising and Marketing Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Advertising	22,500	27%	Inflationary costs
Professional Fees	3,000	67%	Inflationary costs



Information Technology Division

Overview

Maintains electronic systems and infrastructure, applications maintenance and support and client support services.

Personnel Breakdown

Full Time Staff

2023: 18
2024: 20

Information Technology Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	0	(34,598)	0	0		0	0
Total - Grants	**0**	**(34,598)**	**0**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	(650)	(250)	(1,401)	0		0	0
Total - User Charges, Licenses and Fines	**(650)**	**(250)**	**(1,401)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,276,794	1,300,371	793,136	1,354,796		1,577,311	222,515
Employer Paid Benefits	354,800	374,387	243,639	408,567		471,652	63,085
Total - Salaries, Wages and Benefits	**1,631,594**	**1,674,758**	**1,036,775**	**1,763,363**	**59%**	**2,048,963**	**285,600**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	60,100	34,969	32,840	37,800		37,800	0
Telephone and Office Services	4,098	4,520	4,902	3,200		5,200	2,000
Postage, Printing, Office Supplies	23,897	99,973	9,520	118,800		27,000	(91,800)
Total - Materials, Supplies and Services	**88,095**	**139,461**	**47,262**	**159,800**	**30%**	**70,000**	**(89,800)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	84,384	189,975	93,659	247,699		335,044	87,345
Technology Contracted Services	1,866,703	2,140,180	1,665,724	2,630,482		3,021,744	391,262
Total - Contracted Services	**1,951,087**	**2,330,156**	**1,759,383**	**2,878,181**	**61%**	**3,356,788**	**478,607**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(822,195)	(936,413)	(477,372)	(956,850)		(1,218,856)	(262,006)
Total - Interfunctional Adjustments	**(822,195)**	**(936,413)**	**(477,372)**	**(956,850)**	**50%**	**(1,218,856)**	**(262,006)**

Total - Information Technology Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	2,847,931	**3,173,113**	**2,364,647**	**3,844,494**	**NUL**	**4,256,895**	**412,401**

Information Technology Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Telephone and Office Services	2,000	63%	Rightsizing of Budget
Postage, Printing, Office Supplies	(91,800)	(77%)	Amendment to business practices
Professional Fees	87,345	35%	Inflationary costs
Interdepartmental Charges	(262,006)	27%	Rightsizing of Budget



Treasury Division

Overview

Oversees investment and debt management, financial accounting, inventory, cost accounting, accounts payable, purchasing, audit and financial statement compilation, and presentation.

Personnel Breakdown

Full Time Staff

2023: 16
2024: 16

Treasury Division Budget Summary

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(60)	0	0	0		0	0
Total - Other Revenues	**(60)**	**0**	**0**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Sales	(53)	(64)	(37)	0		0	0
Other Recoveries	0	0	0	0		0	0
Total - User Charges, Licenses and Fines	**(53)**	**(64)**	**(37)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,065,373	1,131,604	726,350	1,196,530		1,244,792	48,262
Employer Paid Benefits	314,388	317,837	203,423	371,683		374,295	2,612
Total - Salaries, Wages and Benefits	**1,379,761**	**1,449,441**	**929,773**	**1,568,213**	**59%**	**1,619,087**	**50,874**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	10,531	15,179	8,934	15,300		20,250	4,950
Telephone and Office Services	2,005	1,162	769	1,200		2,500	1,300
Postage, Printing, Office Supplies	9,732	4,533	1,927	5,400		4,475	(925)
Operating Materials and Supplies	0	0	0	100		0	(100)
Capital Out of Operations	550	0	0	1,000		1,000	0
Total - Materials, Supplies and Services	**22,817**	**20,874**	**11,629**	**23,000**	**51%**	**28,225**	**5,225**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	108,411	69,351	54,264	89,000		92,500	3,500
Total - Contracted Services	**108,411**	**69,351**	**54,264**	**89,000**	**61%**	**92,500**	**3,500**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(158,293)	(176,189)	(98,855)	(191,246)		(202,591)	(11,345)
Total - Interfunctional Adjustments	**(158,293)**	**(176,189)**	**(98,855)**	**(191,246)**	**52%**	**(202,591)**	**(11,345)**

Total - Treasury Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,352,583	**1,363,413**	**896,774**	**1,488,967**	**NUL**	**1,537,221**	**48,254**

Treasury Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Staff/Board Training and Expense	4,950	32%	Inflationary costs
Telephone and Office Services	1,300	108%	Rightsizing of Budget
Operating Materials and Supplies	(100)	(100%)	Rightsizing of Budget



Revenue and Taxation Division

Overview

Assesses base management, property taxation, utility billing and accounts receivable.

Personnel Breakdown

Full Time Staff

2023: 13
2024: 14

Student Hours

2023: 680
2024: 680

Revenue and Taxation Division Operating Budget

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(3,376)	(35,199)	0	0		0	0
Total - Other Revenues	**(3,376)**	**(35,199)**	**0**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Finance Services	(404,499)	(322,079)	(319,446)	(425,000)		(450,000)	(25,000)
Waste Management User Fees	(812)	0	0	(1,200)		(1,200)	0
Water User Fees	(64,442)	(58,813)	(29,614)	(190,000)		(230,000)	(40,000)
Fines	(10,931)	(15,704)	(3,645)	(16,000)		(15,000)	1,000
Other Recoveries	(526)	(3,353)	(2,703)	0		0	0
Total - User Charges, Licenses and Fines	**(481,211)**	**(399,949)**	**(355,408)**	**(632,200)**	**56%**	**(696,200)**	**(64,000)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	664,352	730,213	469,950	756,951		910,583	153,632
Employer Paid Benefits	212,456	226,685	135,858	247,521		293,777	46,256
Total - Salaries, Wages and Benefits	**876,807**	**956,898**	**605,808**	**1,004,472**	**60%**	**1,204,360**	**199,888**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	2,204	7,396	2,693	12,700		9,000	(3,700)
Telephone and Office Services	13,398	19,348	14,134	24,000		22,500	(1,500)
Postage, Printing, Office Supplies	201,011	232,160	198,523	258,000		248,000	(10,000)
Operating Materials and Supplies	(1,221)	47,315	701	4,500		4,500	0
Advertising	0	0	481	500		0	(500)
Material and Equipment Charges	63,312	94,803	80,580	160,000		100,000	(60,000)
Capital Out of Operations	0	0	0	2,000		0	(2,000)
Total - Materials, Supplies and Services	**278,705**	**401,022**	**297,113**	**461,700**	**64%**	**384,000**	**(77,700)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	2,158	10,388	50,602	20,000		20,000	0
Technology Contracted Services	3,482	3,587	0	4,000		4,000	0
General Contracted Services	2,153	2,226	2,377	2,500		2,500	0
Total - Contracted Services	**7,793**	**16,201**	**52,979**	**26,500**	**200%**	**26,500**	**0**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	18,428	16,160	11,931	40,000		25,000	(15,000)
Total - Debt, Lease and Financial	**18,428**	**16,160**	**11,931**	**40,000**	**30%**	**25,000**	**(15,000)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(469,127)	(535,051)	(350,916)	(522,173)		(466,711)	55,462
Transfers to Reserves	10,000	10,000	7,500	10,000		0	(10,000)
Total - Interfunctional Adjustments	**(459,127)**	**(525,051)**	**(343,416)**	**(512,173)**	**67%**	**(466,711)**	**45,462**

Total - Revenue and Taxation Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	238,020	**430,083**	**269,007**	**388,299**	**NUL**	**476,949**	**88,650**

Revenue and Taxation Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Water User Fees	(40,000)	21%	Increase in Sales/Fees
Salaries and Wages	153,632	24%	Investment in new positions
Employer Paid Benefits	47,798	21%	Other wage increases
Staff/Board Training and Expense	(3,700)	(29%)	Rightsizing of Budget
Advertising	(500)	(100%)	Rightsizing of Budget
Material and Equipment Charges	(60,000)	(38%)	Rightsizing of Budget
Capital Out of Operations	(2,000)	(100%)	Rightsizing of Budget
Financial Charges	(15,000)	(38%)	Rightsizing of Budget
Transfers to Reserves	(10,000)	(100%)	Amendment to business practices



Strategy and Innovation Division

Overview

Implements and reports on the Strategic Plan, including scorecards and alignment across the organization; an independent internal consultant and project manager for the City of Kawartha Lakes to lead and support continuous improvement.

Personnel Breakdown

Full Time Staff

2023: 0
2024: 3

Strategy and Innovation Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	0	0	0	0		311,398	311,398
Employer Paid Benefits	0	0	0	0		85,127	85,127
Total - Salaries, Wages and Benefits	**0**	**0**	**0**	**0**	**NUL**	**396,525**	**396,525**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	0	0	0	0		14,500	14,500
Corporate Training	0	0	0	0		25,000	25,000
Telephone and Office Services	0	0	0	0		1,500	1,500
Postage, Printing, Office Supplies	0	0	0	0		10,250	10,250
Total - Materials, Supplies and Services	**0**	**0**	**0**	**0**	**NUL**	**51,250**	**51,250**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	0	0	0		20,000	20,000
Total - Contracted Services	**0**	**0**	**0**	**0**	**NUL**	**20,000**	**20,000**

Total - Strategy and Innovation Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	0	**0**	**0**	**0**	**NUL**	**467,775**	**467,775**



Development Services

Who?

Development Services consists of three Divisions, including: Building and Septic, Economic Development and Planning.

What?

The Department provides leadership, guidance and direction to services contributing to development, growth, construction and renovation in Kawartha Lakes.

How?

Development Services provides assistance to all inquiries respecting development, from the permitting of residential property to large construction projects.

2023 Accomplishments

Administration

- Opened Development Services Hub at 180 Kent Street, Lindsay
- Automated Phone System to handle customer inquiries more efficiently
- Streamlined administrative processes with Consents/Minor Variances and Development Planning

Planning

- Streamlined preconsultation application process to vet submissions and channel eligible candidates directly to appropriate development application stream
- New staff recruitment, training and onboarding
- Resolved long-standing appeals to Official Plan and Secondary Plans for Lindsay and Fenelon Falls

Economic Development

- Surveyed 763 employers, through 2023 Kawartha Lakes Business Count
- Launched new marketing products, scenic drives and paddling routes for Kawartha Lakes Tourism
- Hit targets for Million Dollar Makeover, Digital Main Street and Development Concierge

Building and Septic

- Staff compliment full as Q2
- Reopened service counter at 180 Kent Street West
- Relocation of Building and Zoning Clerk to Coboconk Office

2024 Priorities

Administration

- Finalize the three Administrative roles (AA's) and define their responsibilities within the Planning Division
- Relocate the Consent Applications to the Records Facility
- Migrate Reference Plans online

Planning

- Complete Growth Management Strategy and start Official Plan Review and Update
- Complete Rural Zoning Bylaw and Active Transportation Master Plan
- Resolve remaining appeals to Secondary Plans for Bobcaygeon and Omemee

Economic Development

- Coordinate municipal contribution to the 2024 International Plowing Match to be held in Lindsay (October 1 - 5)
- Develop the municipal cultural program, including leading the Cultural Centre Feasibility Study Phase 2
- Update the Economic Development Strategy and continue Development Concierge Program

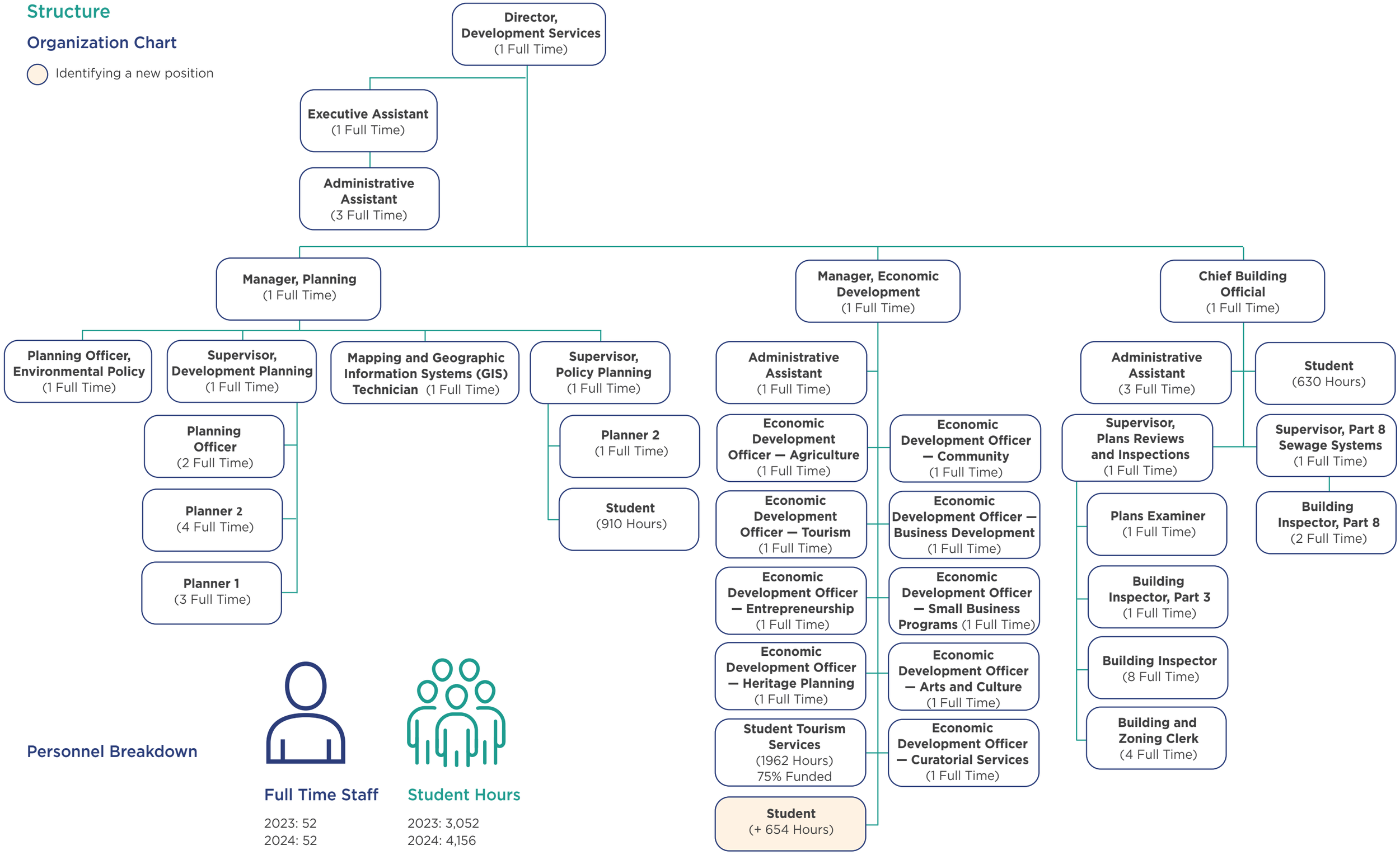
Building and Septic

- Plan relocation of North Area Septic Inspector and Supervisor of Part 8 Sewage Systems to Coboconk Office
- Resolve open permits and organize records

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 52
2024: 52

Student Hours

2023: 3,052
2024: 4,156

Development Services Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Grants	(1,123,838)	(2,937,310)	(692,379)	(165,750)	526,629
Other Revenues	(44,616)	(68,087)	(140,000)	(222,510)	(82,510)
User Charges, Licenses and Fines	(4,022,094)	(3,815,299)	(2,741,800)	(3,760,956)	(1,019,156)
Total - Revenue	**(5,190,548)**	**(6,820,696)**	**(3,574,179)**	**(4,149,216)**	**(575,037)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Salaries, Wages and Benefits	4,271,248	4,301,931	5,356,935	5,878,129	521,194
Materials, Supplies and Services	333,413	459,083	577,515	659,860	82,345
Contracted Services	627,591	279,351	292,450	549,950	257,500
Rents and Insurance Expenses		203	600	600	
Debt, Lease and Financial	1,966	2,149	2,650	2,650	
Transfer to External Clients	713,542	2,642,169	612,981	515,000	(97,981)
Interfunctional Adjustments	1,962,893	1,586,006	77,277	325,503	248,226
Total - Expenses	**7,910,653**	**9,270,892**	**6,920,408**	**7,931,692**	**1,011,284**

Total - Development Services Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
	2,720,105	**2,450,196**	**3,346,229**	**3,782,476**	**436,247**



Planning Division

Overview

Manages and provides oversight of the regulatory processes for development, control of the organization and use of land, urban environment design and protection and enhancement of natural processes.

Personnel Breakdown

Full Time Staff

2023: 20
2024: 20

Student Hours

2023: 0
2024: 910

Planning Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(467,656)	(555,793)	(242,626)	(524,500)		(973,040)	(448,540)
Police Services Fees	(778)	(192)	(10)	(500)		(900)	(400)
Sales	0	(57)	0	(600)		(200)	400
Other Recoveries	0	(50)	(9,909)	(200)		(200)	0
Total - User Charges, Licenses and Fines	**(468,434)**	**(556,092)**	**(252,545)**	**(525,800)**	**48%**	**(974,340)**	**(448,540)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,455,369	1,246,118	747,414	1,658,116		1,747,464	89,348
Employer Paid Benefits	398,010	348,699	201,288	488,834		491,721	2,887
Total - Salaries, Wages and Benefits	**1,853,378**	**1,594,817**	**948,702**	**2,146,950**	**44%**	**2,239,185**	**92,235**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	18,054	18,247	3,250	50,100		56,100	6,000
Telephone and Office Services	3,190	2,128	1,197	6,000		6,000	0
Postage, Printing, Office Supplies	27,033	21,914	11,462	22,000		24,000	2,000
Operating Materials and Supplies	4,191	15	0	1,000		1,000	0
Advertising	19,376	14,704	4,070	20,000		20,000	0
Capital Out of Operations	0	1,223	1,567	15,000		17,500	2,500
Total - Materials, Supplies and Services	**71,843**	**58,232**	**21,547**	**114,100**	**19%**	**124,600**	**10,500**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	428,612	83,388	187,117	165,000		400,000	235,000
Equipment Maintenance	0	495	0	0		0	0
Total - Contracted Services	**428,612**	**83,883**	**187,117**	**165,000**	**113%**	**400,000**	**235,000**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	1,319	1,266	528	2,000		2,000	0
Total - Debt, Lease and Financial	**1,319**	**1,266**	**528**	**2,000**	**26%**	**2,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(6,372)	(5,544)	(2,802)	(4,758)		(5,949)	(1,191)
Total - Interfunctional Adjustments	**(6,372)**	**(5,544)**	**(2,802)**	**(4,758)**	**59%**	**(5,949)**	**(1,191)**

Total - Planning Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,880,347	**1,176,561**	**902,546**	**1,897,492**	**NUL**	**1,785,496**	**(111,996)**

Planning Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Service Fees	(448,540)	86%	Increase in Sales/Fees
Police Services Fees	(400)	80%	Increase in Sales/Fees
Sales	400	(67%)	Rightsizing of Budget
Professional Fees	235,000	142%	Rightsizing of Budget
Interdepartmental Charges	(1,191)	25%	Increase in fees reduces need for reserve contribution



Economic Development Division

Overview

Supports the local economy and business community by offering guidance and support across all of Kawartha Lakes' key sectors, including manufacturing, agriculture, arts, culture and heritage, tourism and water innovation.

Personnel Breakdown

Full Time Staff

2023: 11
2024: 11

Student Hours

2023: 1,962
2024: 2,616

Economic Development Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	(43,035)	(13,412)	0	0		0	0
Provincial Grants	(1,080,803)	(2,923,898)	(611,774)	(692,379)		(165,750)	526,629
Total - Grants	**(1,123,838)**	**(2,937,310)**	**(611,774)**	**(692,379)**	**88%**	**(165,750)**	**526,629**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interest Income	(7,500)	(4,840)	(4,126)	0		0	0
Restricted Amounts Earned	(35,616)	(63,246)	(81,815)	(140,000)		(225,000)	(85,000)
Donations and Other Revenue	(5,903)	(2,521)	0	(4,000)		2,490	6,490
Total - Other Revenues	**(49,019)**	**(70,608)**	**(85,941)**	**(144,000)**	**60%**	**(222,510)**	**(78,510)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Sales	(100)	(200)	0	0		0	0
Other Recoveries	(3,759)	(2,886)	(2,077)	(12,500)		(26,000)	(13,500)
Total - User Charges, Licenses and Fines	**(3,859)**	**(3,086)**	**(2,077)**	**(12,500)**	**17%**	**(26,000)**	**(13,500)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	865,463	974,835	651,042	949,186		1,007,051	57,865
Employer Paid Benefits	221,093	254,137	160,172	261,073		270,129	9,056
Total - Salaries, Wages and Benefits	**1,086,556**	**1,228,972**	**811,214**	**1,210,259**	**67%**	**1,277,180**	**66,921**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	33,849	67,940	53,032	108,975		105,350	(3,625)
Telephone and Office Services	8,024	9,080	5,814	13,500		11,400	(2,100)
Postage, Printing, Office Supplies	7,351	6,343	4,947	14,020		32,600	18,580
Operating Materials and Supplies	16,485	1,445	0	20,880		17,800	(3,080)
Advertising	190,028	281,352	91,281	269,310		298,860	29,550
Capital Out of Operations	0	7,841	0	2,500		2,500	0
Total - Materials, Supplies and Services	**255,736**	**374,000**	**155,073**	**429,185**	**36%**	**468,510**	**39,325**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	198,928	190,209	60,059	127,450		149,950	22,500
Total - Contracted Services	**198,928**	**190,209**	**60,059**	**127,450**	**47%**	**149,950**	**22,500**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	0	203	77	600		600	0
Total - Rents and Insurance Expenses	**0**	**203**	**77**	**600**	**13%**	**600**	**0**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organizat	713,542	2,642,169	648,006	612,981		515,000	(97,981)
Total - Transfer to External Clients	**713,542**	**2,642,169**	**648,006**	**612,981**	**106%**	**515,000**	**(97,981)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	5,802	4,250	1,265	500		0	(500)
Transfers to Reserves	12,500	11,839	0	0		0	0
Total - Interfunctional Adjustments	**18,302**	**16,089**	**1,265**	**500**	**253%**	**0**	**(500)**

Total - Economic Development Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,096,349	**1,440,638**	**975,902**	**1,532,096**	**NUL**	**1,996,980**	**464,884**

Economic Development Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Provincial Grants	526,629	(76%)	Decrease in external funding reducing program operations
Restricted Amounts Earned	40,000	(29%)	Decrease in reserve contribution
Donations and Other Revenue	6,490	(162%)	Collaboration with External Agencies
Other Recoveries	(13,500)	108%	Collaboration with External Agencies
Postage, Printing, Office Supplies	18,580	133%	Collaboration with External Agencies
Transfer to External Organization	(472,981)	(77%)	Decrease in external funding reducing program operations
Interdepartmental Charges	(500)	(100%)	Decrease in external funding reducing program operations



Building and Septic Division

Overview

Ensures all construction and demolition complies with Building Code Act and Ontario Building Code, including private on-site sewage systems with a daily sewage flow of 10,000 litres or less.

Personnel Breakdown

Full Time Staff

2023: 22
2024: 22

Student Hours

2023: 0
2024: 630

Building and Septic Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(495,756)	(501,117)	(218,375)	(356,500)		(356,500)	0
Permits	(3,076,269)	(2,757,830)	(1,455,979)	(1,858,500)		(2,404,116)	(545,616)
Sales	(764)	0	0	0		0	0
Other Recoveries	0	(20)	0	0		0	0
Total - User Charges, Licenses and Fines	**(3,572,788)**	**(3,258,967)**	**(1,674,354)**	**(2,215,000)**	**76%**	**(2,760,616)**	**(545,616)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,192,731	1,253,971	837,235	1,585,580		1,814,813	229,233
Employer Paid Benefits	378,832	378,860	244,224	490,305		546,951	56,646
Total - Salaries, Wages and Benefits	**1,571,563**	**1,632,831**	**1,081,459**	**2,075,885**	**52%**	**2,361,764**	**285,879**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	11,670	15,543	21,098	21,530		31,350	9,820
Telephone and Office Services	9,628	8,775	4,435	7,800		7,800	0
Postage, Printing, Office Supplies	8,609	8,731	4,407	10,500		10,500	0
Operating Materials and Supplies	9,179	10,422	4,105	16,100		16,100	0
Capital Out of Operations	0	1,061	369	1,000		1,000	0
Total - Materials, Supplies and Services	**39,086**	**44,532**	**34,414**	**56,930**	**60%**	**66,750**	**9,820**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	(1,538)	1,929	0		0	0
Technology Contracted Services	0	6,585	0	0		0	0
Equipment Maintenance	51	213	0	0		0	0
Total - Contracted Services	**51**	**5,259**	**1,929**	**0**	**NUL**	**0**	**0**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	647	883	483	650		650	0
Total - Debt, Lease and Financial	**647**	**883**	**483**	**650**	**74%**	**650**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	362,835	346,742	190,839	370,936		426,153	55,217
Transfers to Reserves	1,594,606	1,228,720	370,998	(289,401)		(94,701)	194,700
Total - Interfunctional Adjustments	**1,957,441**	**1,575,462**	**561,837**	**81,535**	**689%**	**331,452**	**249,917**

Total - Building and Septic Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	(4,000)	**0**	**5,769**	**0**	**NUL**	**0**	**0**

Building and Septic Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Permits	(545,616)	29%	Increase in Sales/Fees
Staff/Board Training and Expense	9,820	46%	Rightsizing of Budget
Transfers to Reserves	289,401	(100%)	Rightsizing of Budget



Engineering and Corporate Assets

Who?

The Engineering and Corporate Assets Department is made up of Administration, Corporate Assets, Development Engineering, Infrastructure, Design and Construction and Technical Services teams. It is also responsible for overseeing Crossing Guards and the Municipal Airport.

What?

Engineering and Corporate Assets ensures responsible development that conforms to City standards and does not negatively impact surrounding properties. The team also manages, coordinates and administers engineering construction services for capital construction projects, as well as prepares five-year capital budgets and implements programs for roads, traffic signals, streetlights, drainage and sidewalks. The City's Asset Management Strategy and Asset Management Plan is also developed and maintained for a comprehensive long-term plan for capital assets.

How?

Engineering and Corporate Assets focuses on the design, construction and maintenance of various types of municipal infrastructure, facilities and utility systems. This involves streets, sidewalks, water supply networks, sewers and street lighting. Engineering works closely with all other municipal departments, as well as community partners, consultants and contractors.

2023 Accomplishments

Administration

- Modernized manual forms and applications processes for online
- Enhanced kawarthalakes.ca to provide more online resource material
- Continuous improvements to SharePoint to suit Department needs

Corporate Assets

- Completed Phase 1 of 3 of Development Charges by-law appeals
- Performed condition assessment of all gravity sewers in Bobcaygeon and Fenelon Falls
- Developed 2023 tax-supported and water-wastewater capital budgets

Development Engineering

- Assumed legacy subdivisions and project managed the implementation of registered subdivision agreements
- Implemented the Ministry of the Environment, Conservation and Parks Consolidated Linear Infrastructure Environmental Compliance Approval
- Developed training manual, handbook, templates and communication for onboarding new employees

Technical Services

- Resurfaced over 60 km of road through the capital programs of Rural Resurfacing, Gravel Road upgrades, Lifecycle extension
- Completed City-Wide Speed Reduction project
- Launched the Transportation Master Plan

Infrastructure, Design and Construction

- Completed Lindsay and Omemee Downtown Reconstruction projects
- Completed the Lindsay Water Pollution Control Plant expansion capital project
- Initiated detailed design for Colborne Street Bridge

Municipal Drains

- Constructed three new Municipal Drains, MacEachern Brown, Desroches and Curtin Drains
- Ongoing Municipal Drain maintenance to ensure compliance with respective Engineer's Reports and the Drainage Act
- Utilized the Drainage Act and City Policy to improve drainage for increased productivity and yield of agricultural land

Crossing Guards

- Launched pilot project for Mobile Crosswalk Centerline Signs
- Launched temporary Crosswalk at Fenelon Township Public School

Municipal Airport

- Completed patio renovations (new slab, railing and fencing)
- Paved access road from main terminal to the hangars

2024 Priorities

Administration

- Continue to streamline processes
- Update Customer Service call tree for better call management and reduce number of created cases
- Create process to review and close cases more efficiently

Corporate Assets

- Phases 2 and 3 of 3 Development Charges by-law appeals
- Phase 2 of 3 of Asset Management Plan
- 2024 tax-supported and water-wastewater capital budgets

Development Engineering

- Continue to ensure responsible development in Kawartha Lakes
- Recruit, onboard, train, mentor and retain staff
- Maintain effective organization of development engineering documentation

Technical Services

- Complete the Transportation Master Plan
- Implement associated capital programs
- Review and report on traffic safety warrants and request for traffic calming

Infrastructure, Design and Construction

- Oversee all design, construction and major maintenance on public highways, bridges, sewers, water mains and other related infrastructure
- Complete the Water and Wastewater Servicing and Capacity Master Plan
- Complete Colborne Street Design

Municipal Drains

- Construct the Waite Municipal Drain
- Continue proactive and landowner prompted inspection and maintenance of Municipal Drains
- Develop new Municipal Drain Maintenance protocols for efficiency

Crossing Guards

- Assess pilot project on Mobile Crosswalk Centerline Signs and expand where possible
- Recruit a full complement of staffing

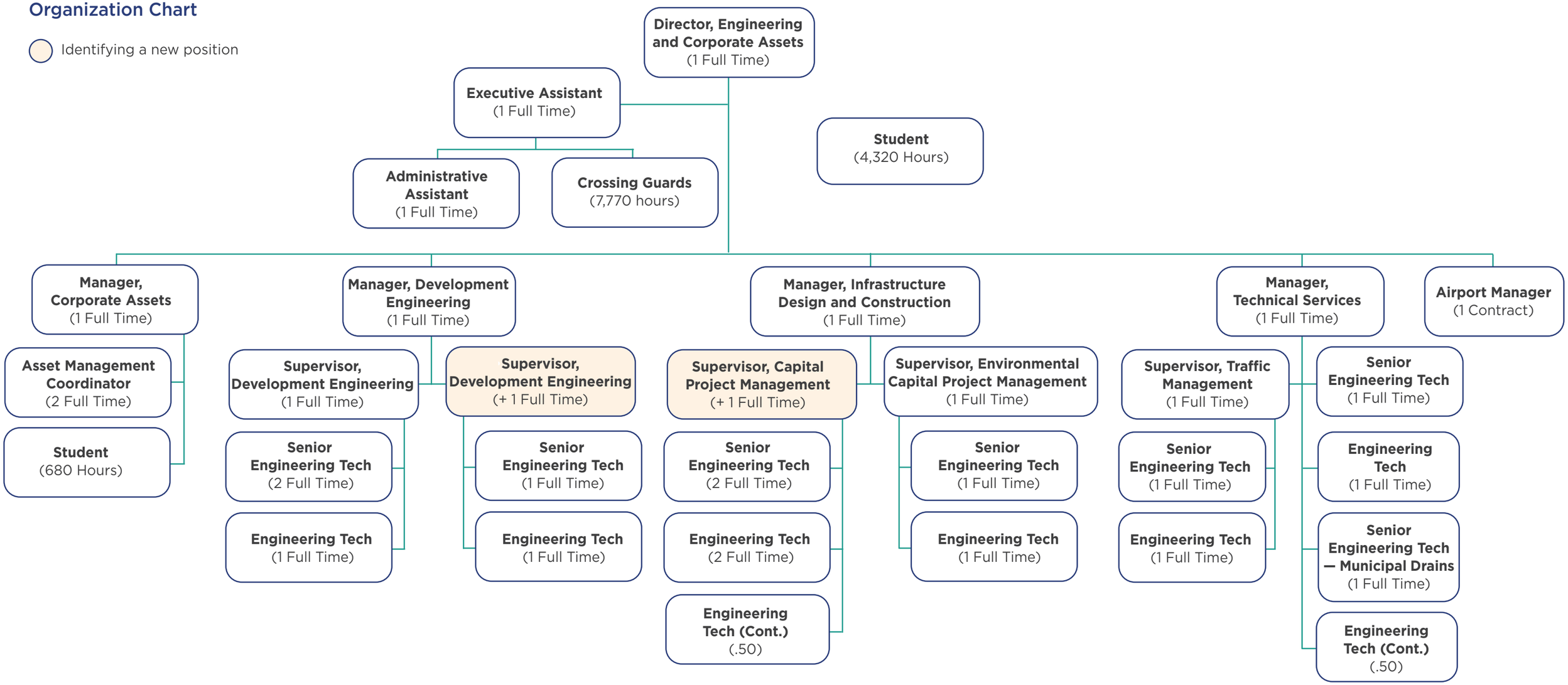
Municipal Airport

- Extend taxiway from new hangars to main apron and paving extension
- Service potential new hangar sites with hydro

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 28
2024: 30

Additional Hours

2023: 9,850
2024: 9,850

Student Hours

2023: 5,000
2024: 5,000

Engineering and Corporate Assets Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Grants	(42,870)	(58,250)	(58,909)	(60,741)	(1,832)
Other Revenues	(2,200)		(5,000)	(5,000)	
User Charges, Licenses and Fines	(865,772)	(773,734)	(705,886)	(1,241,150)	(535,264)
Total - Revenue	**(910,842)**	**(831,984)**	**(769,795)**	**(1,306,891)**	**(537,096)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Salaries, Wages and Benefits	2,063,517	2,265,566	3,553,715	2,313,263	(1,240,452)
Materials, Supplies and Services	334,490	440,477	324,439	546,550	222,111
Contracted Services	204,268	364,620	338,440	371,400	32,960
Rents and Insurance Expenses	10,106		11,000	11,000	
Debt, Lease and Financial	16,242	20,172	15,000	12,500	(2,500)
Interfunctional Adjustments	(62,247)	(143,569)	(1,250,989)	272,715	1,523,704
Total - Expenses	**2,566,376**	**2,947,266**	**2,991,605**	**3,527,428**	**535,823**

Total - Engineering and Corporate Assets Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
	1,655,534	**2,115,282**	**2,221,810**	**2,220,537**	**(1,273)**



Administration Division

Overview

The Administration Division is 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 and ensures Department goals align with corporate strategy.

Personnel Breakdown

Full Time Staff

2023: 2
2024: 2

Administration Division Operating Budget

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(2,200)	0	0	0		0	0
Total - Other Revenues	**(2,200)**	**0**	**0**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(324,930)	(130,361)	(3,110)	0		(3,000)	(3,000)
Total - User Charges, Licenses and Fines	**(324,930)**	**(130,361)**	**(3,110)**	**0**	**NUL**	**(3,000)**	**(3,000)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,234,780	1,348,001	290,850	290,122		313,664	23,542
Employer Paid Benefits	364,787	372,658	102,195	88,437		90,235	1,798
Total - Salaries, Wages and Benefits	**1,599,567**	**1,720,660**	**393,045**	**378,559**	**104%**	**403,899**	**25,340**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	24,081	27,448	7,470	16,500		17,500	1,000
Telephone and Office Services	12,919	12,391	10,134	12,000		12,000	0
Postage, Printing, Office Supplies	8,790	12,160	23,221	27,500		27,500	0
Vehicle and Equipment Fuel	3,200	4,999	742	10,000		5,000	(5,000)
Material and Equipment Charges	(50,773)	(56,283)	(46,280)	0		0	0
Total - Materials, Supplies and Services	**(1,783)**	**715**	**(4,713)**	**66,000**	**(7%)**	**62,000**	**(4,000)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	20,319	45,815	1,135	50,000		50,000	0
Total - Contracted Services	**20,319**	**45,815**	**1,135**	**50,000**	**2%**	**50,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(29,378)	(53,561)	66,452	103,878		148,656	44,778
Total - Interfunctional Adjustments	**(29,378)**	**(53,561)**	**66,452**	**103,878**	**64%**	**148,656**	**44,778**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,261,596	**1,583,268**	**452,809**	**598,437**	**NUL**	**661,555**	**63,118**

Administration Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Permits	(545,616)	29%	Increase in Sales/Fees
Staff/Board Training and Expense	9,820	46%	Rightsizing of Budget
Transfers to Reserves	289,401	(100%)	Rightsizing of Budget
Interdepartmental Charges	44,778	43%	Interfunctional Charge Increase
Vehicle & Equipment Fuel	(5,000)	(50%)	Rightsizing of Budget



Corporate Assets Division

Overview

Corporate Assets coordinates asset management, capital planning and capital budgeting functions across the City's various departments. This includes stewardship over the asset registry as well as preparation of Asset Management Plans, Water-Wastewater Rate Studies, Tax-Supported Capital Budgets, Water-Wastewater Capital Budgets, Special Projects Budgets, and major capital grant applications. The division also prepares and administers Development Charge Studies and By-Laws and Capital Charge Studies and By-Laws, and it collaborates with Treasury Division in the preparation of Long-Term Financial Plans to ensure the City's long-term financial sustainability.

Personnel Breakdown

Full Time Staff

2023: 3
2024: 3

Student Hours

2023: 680
2024: 680

Corporate Assets Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	249,664	264,716	125,218	282,275		117,140	(165,135)
Employer Paid Benefits	67,773	65,792	34,098	80,684		87,047	6,363
Total - Salaries, Wages and Benefits	**317,437**	**330,508**	**159,316**	**362,959**	**44%**	**204,187**	**(158,772)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	5,833	5,238	5,788	13,900		14,400	500
Telephone and Office Services	249	334	227	1,000		500	(500)
Postage, Printing, Office Supplies	354	502	57	700		700	0
Advertising	389	1,985	0	2,000		2,000	0
Total - Materials, Supplies and Services	**6,825**	**8,059**	**6,072**	**17,600**	**35%**	**17,600**	**0**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	7,481	123,700	83,377	105,400		105,400	0
Total - Contracted Services	**7,481**	**123,700**	**83,377**	**105,400**	**79%**	**105,400**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(121,033)	(179,121)	(96,594)	(185,504)		0	185,504
Total - Interfunctional Adjustments	**(121,033)**	**(179,121)**	**(96,594)**	**(185,504)**	**52%**	**0**	**185,504**

Total - Corporate Assets Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	210,709	**283,145**	**152,171**	**300,455**	**NUL**	**327,187**	**26,732**

Corporate Assets Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	(165,135)	59%	Other wage increases
Telephone and Office Services	(500)	50%	Rightsizing of Budget



Development Engineering Division

Overview

Development Engineering ensures responsible development following City standards that does not negatively impact surrounding Properties. It provides engineering review and approval of development applications, including preparation of subdivision agreements, site inspections and management of security, and is 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.

Personnel Breakdown

Full Time Staff

2023: 7
2024: 8

Student Hours

2023: 720
2024: 720

Development Engineering Division Operating Budget

Revenue

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	0	0	0	(5,000)		(5,000)	0
Total - Other Revenues	**0**	**0**	**0**	**(5,000)**	**NUL**	**(5,000)**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	0	0	(168,699)	(254,000)		(561,000)	(307,000)
Total - User Charges, Licenses and Fines	**0**	**0**	**(168,699)**	**(254,000)**	**66%**	**(561,000)**	**(307,000)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	0	6,613	288,649	651,764		656,530	4,766
Employer Paid Benefits	0	1,847	72,808	184,799		203,923	19,124
Total - Salaries, Wages and Benefits	**0**	**8,460**	**361,457**	**836,563**	**43%**	**860,453**	**23,890**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	0	270	872	8,500		8,500	0
Total - Materials, Supplies and Services	**0**	**270**	**872**	**8,500**	**10%**	**8,500**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	0	0	(38,334)	(96,613)		0	96,613
Total - Interfunctional Adjustments	**0**	**0**	**(38,334)**	**(96,613)**	**40%**	**0**	**96,613**

Total - Development Engineering Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	0	**8,730**	**155,296**	**489,450**	**NUL**	**302,953**	**(186,497)**

Development Engineering Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Service Fees	(307,000)	121%	Increased Growth
Increased Growth	96,613	(100%)	Capital Wages moved from Interfunctional Charges



Infrastructure Design and Construction Division

Overview

Manages, coordinates, designs, constructs and administers engineering construction services for capital construction projects. It oversees all design, construction and major maintenance on public highways, bridges, sewers, water mains and other related infrastructure, as well as provides technical and strategic guidance on infrastructure construction projects and responsible for schedule, quality and cost control of engineering capital construction work programs.

Personnel Breakdown

Full Time Staff

2023: 9
2024: 10

Additional Hours

2023: 10,040
2024: 10,040

Student Hours

2023: 1,440
2024: 1,440

Infrastructure Design and Construction Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(42,870)	(58,250)	(29,455)	(58,909)		(60,741)	(1,832)
Total - Grants	**(42,870)**	**(58,250)**	**(29,455)**	**(58,909)**	**50%**	**(60,741)**	**(1,832)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	(100)	0	(200)	0		0	0
Total - User Charges, Licenses and Fines	**(100)**	**0**	**(200)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	73,935	79,853	153,292	855,288		16,457	(838,831)
Employer Paid Benefits	19,649	23,177	42,628	237,744		269,345	31,601
Total - Salaries, Wages and Benefits	**93,585**	**103,029**	**195,921**	**1,093,032**	**18%**	**285,802**	**(807,230)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	326	798	9,237	9,500		10,500	1,000
Postage, Printing, Office Supplies	0	332	141	250		250	0
Material and Equipment Charges	0	0	(3,355)	0		0	0
Total - Materials, Supplies and Services	**326**	**1,130**	**6,024**	**9,750**	**62%**	**10,750**	**1,000**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	12,504	12,924	(3,530)	(764,960)		15,559	780,519
Total - Interfunctional Adjustments	**12,504**	**12,924**	**(3,530)**	**(764,960)**	**NUL**	**15,559**	**780,519**

Total - Infrastructure Design and Construction Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	63,445	**58,833**	**168,760**	**278,913**	**NUL**	**251,370**	**(27,543)**

Infrastructure Design and Construction Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	(841,453)	(110%)	Capital Wages moved from Interfunctional Charges in 2024
Interdepartmental Charges	780,299	(100%)	Capital Wages moved from Interfunctional Charges in 2024



Technical Services Division

Overview

Manages 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.

Personnel Breakdown

Full Time Staff

2023: 0
2024: 6

Additional Hours

2023: 0
2024: 1,040

Student Hours

2023: 0
2024: 2,160

Technical Services Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	0	2,013	228,118	619,812		242,652	(377,160)
Employer Paid Benefits	0	555	61,313	163,244		172,070	8,826
Total - Salaries, Wages and Benefits	**0**	**2,568**	**289,431**	**783,056**	**37%**	**414,722**	**(368,334)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	0	0	975	8,500		8,500	0
Total - Materials, Supplies and Services	**0**	**0**	**975**	**8,500**	**11%**	**8,500**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	0	0	0	(386,028)		0	386,028
Total - Interfunctional Adjustments	**0**	**0**	**0**	**(386,028)**	**NUL**	**0**	**386,028**

Total - Technical Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	0	**2,568**	**290,406**	**405,528**	**NUL**	**423,222**	**17,694**

Technical Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	(377,160)	(61%)	Capital Wages moved from Interfunctional Charges in 2024
Interdepartmental Charges	386,028	(100%)	Capital Wages moved from Interfunctional Charges in 2024



Crossing Guards Division

Overview

The mandate of the Crossing Guard program is to ensure elementary school students cross streets safely as they walk to and from school. All Crossing Guards are regulated by the Ministry of Transportation. The Municipal Act mandates that all Crossing Guards must be municipal employees.

Personnel Breakdown

Additional Hours

2023: 5,432
2024: 7,770

Crossing Guards Division Operating Budget

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	50,323	94,527	81,945	93,120		133,740	40,620
Employer Paid Benefits	2,606	5,814	5,239	6,426		10,460	4,034
Total - Salaries, Wages and Benefits	**52,928**	**100,342**	**87,184**	**99,546**	**88%**	**144,200**	**44,654**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	4,910	20,524	13,549	6,000		5,500	(500)
Operating Materials and Supplies	128	4,215	61	2,500		2,500	
Total - Materials, Supplies and Services	**5,038**	**24,739**	**13,610**	**8,500**	**160%**	**8,000**	**(500)**

Total - Crossing Guards Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	57,996	**125,080**	**(100,795)**	**108,046**	**NUL**	**152,200**	**44,154**

Crossing Guards Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Salaries and Wages	40,620	44%	Increase new/additional legislations
Employer Paid Benefits	4,034	63%	Increase new/additional legislations



Municipal Airport Division

Overview

The Municipal 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.

Municipal Airport Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(17,005)	(13,526)	(7,870)	(16,380)		(12,000)	4,380
Facilities Rental and Leases	(155,542)	(187,045)	(112,473)	(189,150)		(189,150)	0
Sales	(360,475)	(435,602)	(181,579)	(237,356)		(468,000)	(230,644)
Other Recoveries	(7,720)	(7,200)	(4,700)	(9,000)		(8,000)	1,000
Total - User Charges, Licenses and Fines	**(540,742)**	**(643,373)**	**(306,622)**	**(451,886)**	**68%**	**(677,150)**	**(225,264)**

Expenses

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Telephone and Office Services	2,616	2,929	3,756	2,300		4,000	1,700
Postage, Printing, Office Supplies	502	2,844	2,647	1,200		3,200	2,000
Advertising	1,018	1,019	0	2,500		2,000	(500)
Utilities and Fuels	9,293	9,327	6,032	10,400		10,000	(400)
Vehicle and Equipment Fuel	310,656	389,417	138,468	189,189		410,000	220,811
Material and Equipment Charges	0	28	0	0		2,000	2,000
Total - Materials, Supplies and Services	**324,085**	**405,564**	**150,904**	**205,589**	**73%**	**431,200**	**225,611**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	155,404	175,606	105,309	163,040		200,000	36,960
Building Maintenance	17,816	12,989	1,547	16,000		10,000	(6,000)
Grounds Maintenance Contracted Services	3,248	6,511	3,016	4,000		6,000	2,000
Total - Contracted Services	**176,468**	**195,106**	**109,872**	**183,040**	**60%**	**216,000**	**32,960**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Insurance	10,106	0	0	11,000		11,000	0
Total - Rents and Insurance Expenses	**10,106**	**0**	**0**	**11,000**	**NUL**	**11,000**	**0**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	16,242	20,172	4,971	15,000		12,500	(2,500)
Total - Debt, Lease and Financial	**16,242**	**20,172**	**4,971**	**15,000**	**33%**	**12,500**	**(2,500)**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	50,613	50,080	4,547	50,738		81,000	30,262
Municipal Taxes	25,047	26,110	26,756	27,500		27,500	0
Total - Interfunctional Adjustments	**75,660**	**76,189**	**31,303**	**78,238**	**40%**	**108,500**	**30,262**

Total - Municipal Airport Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	61,818	**53,658**	**(9,573)**	**40,981**	**NUL**	**102,050**	**61,069**

Municipal Airport Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Service Fees	4,380	(27%)	Increase in Sales/Fees
Sales	(230,644)	97%	Increase in Sales/Fees
Telephone and Office Services	1,700	74%	Rightsizing of Budget
Postage, Printing, Office Supplies	2,000	167%	Rightsizing of Budget
Advertising	(500)	(20%)	Rightsizing of Budget
Vehicle and Equipment Fuel	220,811	117%	Rightsizing of Budget
Material and Equipment Charges	2,000		
Professional Fees	36,960	23%	Inflationary costs
Building Maintenance	(6,000)	(38%)	Rightsizing of Budget
Grounds Maint Contracted Services	2,000	50%	Inflationary costs
Interdepartmental Charges	30,262	60%	Inflationary costs



Community Services

Who?

Community Services is comprised of Administration and Courier Services, Building and Property, Customer Service, Parks and Recreation (Cemeteries), and supports the Library Board.

What?

The Department manages all municipal facilities (except Emergency Services and Public Works Operations) and delivers all recreation and leisure programs to enhance the quality of life for residents. It also oversees the municipality's entire customer experience to deliver high quality, consistent service across all departments, and its own asset management program.

How?

Administration supports all Community Services' functions and budgeting to ensure the Department aligns with the corporate strategy. Focusing on the community of Kawartha Lakes, it integrates all of its front line services and works closely with all other departments to provide exceptional public service.

2023 Accomplishments

Administration

- Delivered funding programs, including the Legacy C.H.E.S.T. Fund and Fenelon Falls Powerlinks
- Streamlined and drove efficiencies to Courier Services
- Reopened the Bobcaygeon Service Centre and Library

Customer Services

- Started journey towards a "One Stop Shop" model for Customer Service Delivery
- Implemented a Call Quality Program to improve customer experience and service administration
- Expanded performance measure tracking and reporting to Council, highlighting areas of improvement

Building and Property

- Replaced and upgraded HVAC Units to increase efficiency of us and conserve energy
- Implemented the Coboconk Summit Wellness Centre with community partners
- Completed Old Gaol Phase 2 renovation project and wall demolition

Parks and Recreation

- Developed and adopted Trails Master Plan
- New Trail Links, including Wilson Fields and South Lindsay, for better active transportation access
- Completed parking lots at various facilities for better access (e.g. Forbert Memorial Pool, Manvers Community Centre)

2024 Priorities

Administration

- C.H.E.S.T. Fund Policy Review
- Re-align departmental management to support community growth and strategic priorities
- Property review for potential disposal, transfer or acquisition to/from community groups

Customer Services

- Review Customer Service Standards
- Modernize Coboconk and Lindsay Service Centres
- Launch Customer Experience Strategy

Building and Property

- Deliver Asset Management and Building Condition Assessment Program
- Implement EMS Facility Headquarters project
- Old Gaol Phase 3 – beautification and restoration of museum courtyard, stone, brick and chimney

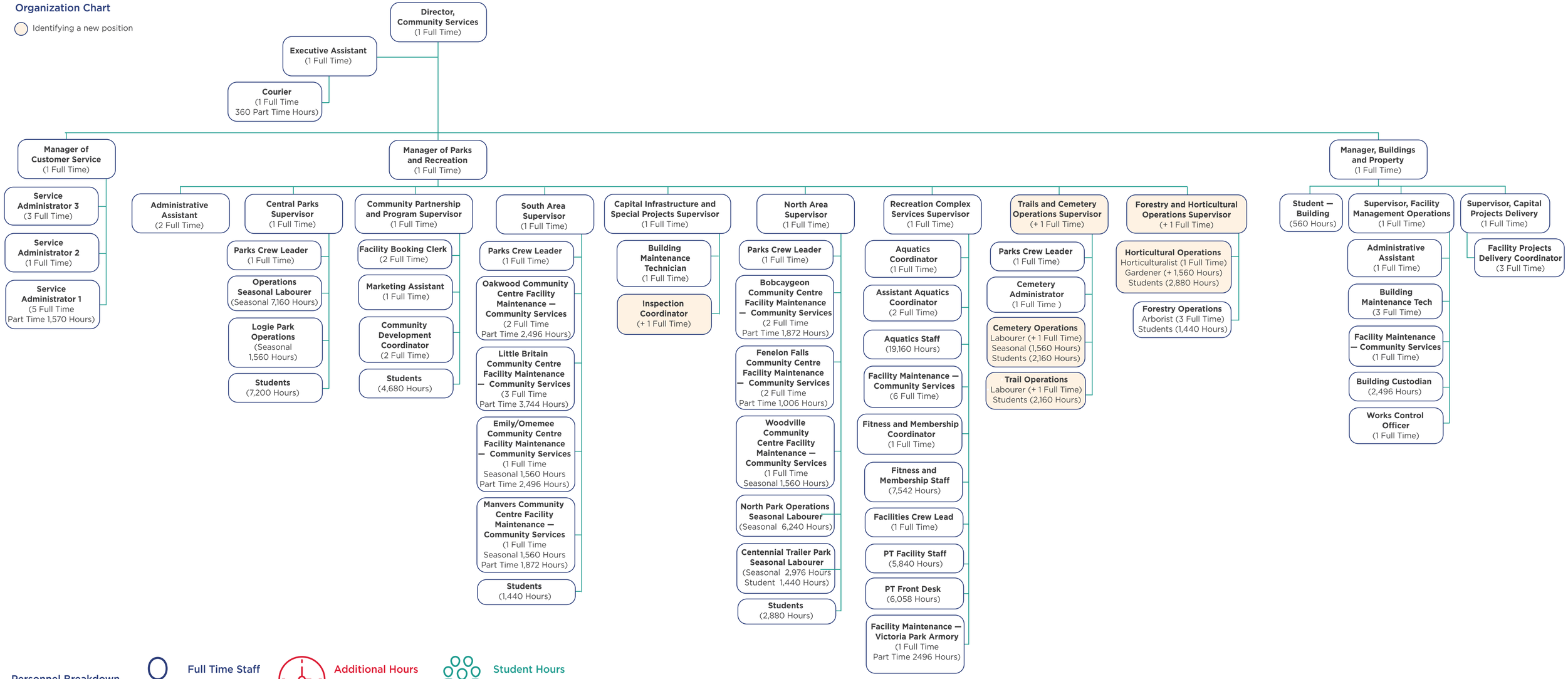
Parks and Recreation

- Determine best use of Ops property, through public engagement and consultation
- Centennial Park Redevelopment Design Plan
- Develop Parks and Recreation Strategic Plan to determine growth related capital needs as per Development Charges Study

Structure

Organization Chart

◯ Identifying a new position



Personnel Breakdown

Full Time Staff
2023: 72
2024: 77

Additional Hours
2023: 80,768
2024: 83,888

Student Hours
2023: 26,840
2024: 26,840

Community Services Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Grants	(61,150)	(75,700)	(42,000)	(72,000)	(30,000)
Other Revenues	(251,232)	(400,165)	(341,088)	(394,350)	(53,262)
User Charges, Licenses and Fines	(2,272,898)	(3,595,948)	(3,340,065)	(3,954,350)	(614,285)
Total - Revenue	**(2,585,281)**	**(4,071,812)**	**(3,723,153)**	**(4,420,700)**	**(667,574)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Salaries, Wages and Benefits	6,409,205	7,304,912	8,394,300	8,468,108	73,808
Materials, Supplies and Services	2,381,391	2,868,308	2,963,950	3,132,545	168,595
Contracted Services	1,656,035	2,891,411	2,676,320	3,189,810	513,490
Rents and Insurance Expenses	502,941	444,105	425,933	460,000	34,067
Debt, Lease and Financial	45,122	78,069	54,650	76,150	21,500
Transfer to External Clients	221,002	398,851	311,200	341,200	30,000
Interfunctional Adjustments	998,540	1,106,976	1,185,135	1,435,275	250,140
Total - Expenses	**12,214,235**	**15,092,630**	**16,011,488**	**17,094,088**	**1,082,600**

Total - Community Services Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
	9,628,954	**11,020,818**	**12,288,335**	**12,673,388**	**12,673,388**



Administration Division

Overview

Administration is responsible for the management and budgeting of all Community Services Divisions, as well as municipal Courier services, community funding programs, financial management, the assessment of long range needs and feasibility planning.

Personnel Breakdown

Full Time Staff

2023: 2
2024: 2

Additional Hours

2023: 360
2024: 360

Administration Division Operating Budget

Revenue

Other Revenue	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(53,739)	(150,000)	0	0		0	0
Total - Other Revenues	**(53,739)**	**(150,000)**	**0**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	225,062	296,863	171,011	290,770		301,877	11,107
Employer Paid Benefits	61,138	76,465	45,716	86,064		81,569	(4,495)
Total - Salaries, Wages and Benefits	**286,200**	**373,329**	**216,727**	**376,834**	**58%**	**383,446**	**6,612**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	3,441	10,381	4,977	6,800		7,000	200
Telephone and Office Services	2,785	1,631	634	1,800		1,800	0
Postage, Printing, Office Supplies	586	936	1,433	1,050		850	(200)
Advertising	500	500	500	500		500	0
Total - Materials, Supplies and Services	**7,312**	**13,448**	**7,544**	**10,150**	**74%**	**10,150**	**0**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	2,955	202	0	400		0	(400)
Total - Contracted Services	**2,955**	**202**	**0**	**400**	**NUL**	**0**	**(400)**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	682	682	227	1,000		700	(300)
Total - Rents and Insurance Expenses	**682**	**682**	**227**	**1,000**	**23%**	**700**	**(300)**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	42	561	0	0		0	0
Total - Debt, Lease and Financial	**42**	**561**	**0**	**0**	**NUL**	**0**	**0**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organizations	67,239	164,250	13,500	13,500		13,500	0
Total - Transfer to External Clients	**67,239**	**164,250**	**13,500**	**13,500**	**100%**	**13,500**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(6,896)	(3,722)	(1,671)	(17,000)		(17,860)	(860)
Municipal Taxes	24,440	28,629	34,780	30,361		35,500	5,139
Total - Interfunctional Adjustments	**17,544**	**24,907**	**33,109**	**13,361**	**248%**	**17,640**	**4,279**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	328,235	**427,379**	**271,108**	**415,245**	**NUL**	**425,436**	**10,191**

Administration Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Postage, Printing, Office Supplies	(200)	(19%)	Inflationary costs
Professional Fees	(400)	(100%)	Rightsizing of Budget
Equipment Rental	(300)	(30%)	Inflationary costs



Customer Services Division

Overview

Customer Service implements and manages all service standards, through the municipal Service Centres and Call Centre.

Personnel Breakdown

Full Time Staff

2023: 10
2024: 10

Additional Hours

2023: 1,570
2024: 1,570

Customer Services Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Licenses	(16,589)	(18,209)	0	(15,000)		0	15,000
Sales	0	(288)	(70)	0		0	0
Other Recoveries	(396)	(305)	(6,212)	(500)		(500)	0
Total - User Charges, Licenses and Fines	**(16,985)**	**(18,801)**	**(6,282)**	**(15,500)**	**41%**	**(500)**	**15,000**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	616,457	648,393	411,084	662,700		669,693	6,993
Employer Paid Benefits	182,901	195,114	114,901	214,617		205,797	(8,820)
Total - Salaries, Wages and Benefits	**799,358**	**843,507**	**525,985**	**877,317**	**60%**	**875,490**	**(1,827)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	8,283	2,793	2,947	8,500		6,000	(2,500)
Postage, Printing, Office Supplies	5,392	4,408	4,925	5,600		3,500	(2,100)
Capital Out of Operations	1,385	0	1,244	1,500		1,500	0
Total - Materials, Supplies and Services	**15,059**	**7,201**	**9,115**	**15,600**	**58%**	**11,000**	**(4,600)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	1,508	1,729	1,019	1,500		1,500	0
Total - Contracted Services	**1,508**	**1,729**	**1,019**	**1,500**	**68%**	**1,500**	**0**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	4,805	4,812	1,621	8,000		8,000	0
Total - Rents and Insurance Expenses	**4,805**	**4,812**	**1,621**	**8,000**	**20%**	**8,000**	**0**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	9,109	10,980	8,098	9,500		9,500	630,597
Total - Debt, Lease and Financial	**9,109**	**10,980**	**8,098**	**9,500**	**85%**	**9,500**	**630,097**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(36,212)	(36,845)	(18,684)	(37,369)		(23,038)	14,331
Total - Interfunctional Adjustments	**(36,212)**	**(36,845)**	**(18,684)**	**(37,369)**	**50%**	**(23,038)**	**14,331**

Total - Customer Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	776,643	**812,584**	**520,873**	**859,048**	**NUL**	**881,952**	**22,904**

Customer Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Licenses	15,000	(100%)	Increases captured with new/additional Business Units
Staff/Board Training and Expenses	2,000	24%	Rightsizing of Budget
Postage, Printing, Office Supplies	(2,100)	(38%)	Rightsizing of Budget
Interdepartmental Charges	14,331	(38%)	Increases captured with new/additional Business Units



Building and Property Division

Overview

Building and Property manages all facility services, including the municipality's energy consumption, and supports the delivery of capital projects.

Personnel Breakdown

Full Time Staff

2023: 12
2024: 12

Additional Hours

2023: 2,496
2024: 2,496

Student Hours

2023: 560
2024: 560

Building and Property Division Operating Budget

Revenue

Other Revenue	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	0	0	0	0		(200,000)	(200,000)
Total - Other Revenues	**0**	**0**	**0**	**0**	**NUL**	**(200,000)**	**(200,000)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Facilities Rental and Leases	(20,025)	(32,200)	(15,836)	(13,700)		(19,180)	(5,480)
Other Recoveries	(20)	73	(16)	0		0	0
Total - User Charges, Licenses and Fines	**(20,045)**	**(32,127)**	**(15,852)**	**(13,700)**	**116%**	**(19,180)**	**(5,480)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	529,896	621,463	529,106	678,332		452,527	(225,805)
Employer Paid Benefits	126,785	156,299	135,496	202,766		246,878	44,112
Total - Salaries, Wages and Benefits	**656,681**	**777,762**	**664,602**	**881,098**	**75%**	**699,405**	**(181,693)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	2,884	5,406	6,634	8,500		8,250	(250)
Telephone and Office Services	98,497	110,814	72,994	105,840		125,485	19,645
Postage, Printing, Office Supplies	3,741	2,233	1,751	6,000		2,500	(3,500)
Operating Materials and Supplies	11,184	11,188	12,120	26,160		16,485	(9,675)
Utilities and Fuels	378,145	408,456	237,372	387,030		425,300	38,270
Material and Equipment Charges	815	639	2,030	0		0	0
Capital Out of Operations	1,207	10	0	2,000		1,000	(1,000)
Total - Materials, Supplies and Services	**496,474**	**538,747**	**332,902**	**535,530**	**65%**	**579,020**	**43,490**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	33,441	43,497	22,794	37,500		37,500	0
General Contracted Services	175,951	217,945	148,770	194,929		171,595	(23,334)
Equipment Maintenance	1,115	0	0	0		0	0
Environmental Contract Services	0	391	1,788	0		3,000	3,000
Protection Contracted Services	24,409	29,200	10,052	28,116		31,450	3,334
Building Maintenance	199,283	287,692	205,647	374,829		547,690	172,861
Grounds Maint Contracted Services	107,308	379,365	439,843	282,670		494,000	211,330
Total - Contracted Services	**541,507**	**958,091**	**828,893**	**918,044**	**90%**	**1,285,235**	**367,191**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	393,122	429,236	247,145	407,833		442,200	34,367
Equipment Rental	1,134	870	290	1,500		1,500	0
Total - Rents and Insurance Expenses	**394,257**	**430,106**	**247,435**	**409,333**	**60%**	**443,700**	**34,367**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to Other Boards	3,000	7,000	5,000	7,000		7,000	0
Total - Transfer to External Clients	**3,000**	**7,000**	**5,000**	**7,000**	**71%**	**7,000**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	50,667	67,662	76,185	(61,406)		135,301	196,707
Total - Interfunctional Adjustments	**50,667**	**67,662**	**76,185**	**(61,406)**	**(124%)**	**135,301**	**196,707**

Total - Building and Property Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	2,122,540	**2,747,240**	**2,139,164**	**2,675,899**	**NUL**	**2,930,481**	**254,582**

Building and Property Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Restricted Amounts Earned	(200,000)	0	Use of Reserve to offset expenses
Facilities Rental and Leases	(5,480)	40%	Increase in Sales/Fees
Salaries and Wages	(225,805)	(33%)	Movement of Capital Wages
Employer Paid Benefits	44,112	22%	Inflationary costs
Postage, Printing, Office Supplies	(3,500)	(58%)	Rightsizing of Budget
Operating Materials and Supplies	(9,675)	(37%)	Increase in Cost of Goods
Capital Out of Operations	(1,000)	(50%)	Increase in Cost of Goods
Environmental Contract Services	3,000	0	
Building Maintenance	172,861	46%	Increase in external services
Grounds Maintenance Contracted Services	211,330	75%	Increase in external services
Interdepartmental Charges	196,707	(320%)	Movement of Capital Wages



Parks and Recreation Division

Overview

Parks and Recreation oversees all municipal arenas, community centres, pools, fitness centres and associated programming. In addition, it looks after public cemeteries, parks, trails, forests and woodlots, trailer parks, beaches, sports fields, playground, skate parks, museums, boat launches and docks, as well as special events and community partnerships and programs.

Personnel Breakdown

Full Time Staff

2023: 48
2024: 53

Additional Hours

2023: 76,342
2024: 79,462

Student Hours

2023: 26,280
2024: 26,280

Parks and Recreation Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	0	0	(38,069)	0		(30,000)	(30,000)
Provincial Grants	(61,150)	(75,700)	(32,025)	(42,000)		(42,000)	0
Total - Grants	**(61,150)**	**(75,700)**	**(70,094)**	**(42,000)**	**167%**	**(72,000)**	**(30,000)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interest Income	(7)	(431)	0	0		0	0
Restricted Amounts Earned	(8,619)	(29,166)	(156,313)	(165,988)		(18,250)	147,738
Donations and Other Revenue	(188,867)	(220,568)	(120,434)	(175,100)		(176,100)	(1,000)
Total - Other Revenues	**(197,493)**	**(250,165)**	**(276,747)**	**(341,088)**	**81%**	**(194,350)**	**146,738**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Housing Revenue	(203)	0	0	0		0	0
Registration Fees	(291,110)	(832,154)	(672,340)	(844,000)		(1,145,550)	(301,550)
Service Fees	(935)	(541)	(424)	(775)		(775)	0
Parks and Rec Rental Fees	(1,587,089)	(2,165,347)	(1,579,622)	(2,140,040)		(2,354,995)	(214,955)
Facilities Rental and Leases	(89,832)	(169,582)	(107,668)	(136,250)		(163,750)	(27,500)
Licenses	(497)	0	0	(500)		(500)	0
Permits	3,776	(7,853)	(473)	(9,500)		(15,500)	(6,000)
Fines	(819)	(1,011)	(2,022)	(1,500)		(1,500)	0
Sales	(1,341)	(5,054)	(3,308)	(19,450)		(7,350)	12,100
Cemetery Sales	(151,267)	(227,633)	(124,066)	(120,000)		(160,500)	(40,500)
Advertising Sales	(14,992)	(22,850)	(14,197)	(13,850)		(20,500)	(6,650)
Other Recoveries	(101,560)	(112,995)	(65,718)	(25,000)		(63,750)	(38,750)
Total - User Charges, Licenses and Fines	**(2,235,869)**	**(3,545,019)**	**(2,569,839)**	**(3,310,865)**	**78%**	**(3,934,670)**	**(623,805)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	3,761,849	4,346,076	2,936,126	5,088,715		5,210,379	121,664
Employer Paid Benefits	905,116	964,238	646,526	1,170,336		1,299,388	129,052
Total - Salaries, Wages and Benefits	**4,666,966**	**5,310,314**	**3,582,652**	**6,259,051**	**57%**	**6,509,767**	**250,716**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	31,560	45,116	54,109	65,800		66,100	300
Telephone and Office Services	48,101	45,961	26,608	48,100		49,320	1,220
Postage, Printing, Office Supplies	62,130	38,271	28,091	31,800		32,300	500
Operating Materials and Supplies	136,281	210,451	166,973	233,250		254,050	20,800
Advertising	4,039	14,935	4,722	18,900		17,500	(1,400)
Utilities and Fuels	1,459,044	1,805,389	919,584	1,885,670		1,967,870	82,200
Vehicle and Equipment Fuel	1,151	8,993	5,054	10,300		12,085	1,785
Material and Equipment Charges	83,348	119,046	45,698	108,850		124,150	15,300
Total - Materials, Supplies and Services	**1,825,655**	**2,288,162**	**1,250,840**	**2,402,670**	**52%**	**2,523,375**	**120,705**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	96,420	155,107	50,251	111,666		135,040	23,374
Technology Contracted Services	0	0	127	0		0	0
General Contracted Services	326,431	393,870	276,885	426,035		504,785	78,750
Equipment Maintenance	181,561	202,389	74,393	222,500		213,000	(9,500)
Environmental Contract Services	66,326	68,374	37,062	69,400		69,850	450
Protection Contracted Services	0	21,570	12,575	15,000		20,000	5,000
Community Services Contract	0	365,871	71,969	354,500		354,500	0
Building Maintenance	129,609	284,264	80,815	168,600		151,875	(16,725)
Grounds Maint Contracted Services	291,479	425,609	277,753	380,850		454,025	73,175
Cemetery Grounds Contracted	6,331	11,652	12,673	7,725		0	(7,725)
Total - Contracted Services	**1,098,156**	**1,928,708**	**894,504**	**1,756,276**	**51%**	**1,903,075**	**146,799**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	7,457	7,107	3,195	7,600		7,600	0
Insurance	0	1,398	0	0		0	0
Total - Rents and Insurance Expenses	**7,457**	**8,504**	**3,195**	**7,600**	**42%**	**7,600**	**0**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	35,984	66,527	46,151	45,150		66,650	21,500
Total - Debt, Lease and Financial	**35,984**	**66,527**	**46,151**	**45,150**	**102%**	**66,650**	**21,500**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organizations	99,263	162,819	179,429	226,200		256,200	30,000
Transfer to Other Boards	51,500	64,783	35,000	64,500		64,500	0
Total - Transfer to External Clients	**150,763**	**227,601**	**214,429**	**290,700**	**74%**	**290,700**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Own Fund Transfers	0	0	0	(5,000)		0	5,000
Interdepartmental Charges	846,621	930,536	612,880	1,254,549		1,282,872	28,323
Municipal Taxes	20,525	20,723	21,297	20,000		21,500	1,500
Transfers to Reserves	99,395	99,993	0	1,000		1,000	0
Total - Interfunctional Adjustments	**966,541**	**1,051,252**	**634,177**	**1,270,549**	**50%**	**1,305,372**	**34,823**

Total - Parks and Recreation Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	6,257,009	**7,010,184**	**3,709,267**	**8,338,043**	**NUL**	**8,435,519**	**97,476**

Parks and Recreation Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Federal Grants	(30,000)		Other (please explain)	Canada Day Grant
Restricted Amounts Earned	147,738	(89%)	Rightsizing of Budget	
Registration Fees	(301,550)	36%	Increase in Sales/Fees	
Facilities Rental and Leases	(27,500)	20%	Rightsizing of Budget	
Permits	(6,000)	63%	Rightsizing of Budget	
Sales	12,100	(62%)	Rightsizing of Budget	
Cemetery Sales	(40,500)	34%	Rightsizing of Budget	
Advertising Sales	(6,650)	48%	Rightsizing of Budget	
Other Recoveries	(38,750)	155%	Rightsizing of Budget	
Professional Fees	23,374	21%	Inflationary costs	
Protection Contracted Services	5,000	33%	Rightsizing of Budget	
Grounds Maintenance Contracted Services	73,175	19%	Rightsizing of Budget	
Cemetery Grounds Contracted	(7,725)	(100%)	Rightsizing of Budget	
Financial Charges	21,500	48%	Rightsizing of Budget	
Own Fund Transfers	5,000	(100%)	Movement of Capital Wages	



Human Services

Who?

Human services consists of Social Services, including Social Assistance and Children's Services, Housing Services, including Housing and Homelessness, Kawartha Lakes Haliburton Housing Corporation and Victoria Manor Long-Term Care Home.

What?

The City is the Consolidated Municipal Service Manager for the Province, serving both Kawartha Lakes and the County of Haliburton for Social Services, including Social Assistance and Children's Services and Housing and Homelessness Services. The City is the owner of Victoria Manor, Long-Term Care Home and the shareholder for Kawartha Lakes Haliburton Housing Corporation.

How?

The team provides a range of social supports and services to the most vulnerable and at risk population to ensure self-sufficiency and a better quality of life in Kawartha Lakes and Haliburton. Divisions within Human Services are legislated by the various ministries and shared funding models are established between municipalities and the provincial government, along with directed federal funding.

2023 Accomplishments

Administration

- Strengthened a client centred approach and integrated service delivery to support residents towards self sufficiency
- Developed a Department Service Delivery Philosophy that aligns with the four-year Strategic Plan, the Community Safety and Well-Being Plan, and Provincial Acts, Regulations and Legislation.
- Team and Leadership Development initiative to best meet the needs of clients and tenants

Social Services

Children's Services

- Implemented the Canada Wide Early Learning and Child Care Plan (CWELCC)
- Developed an Access and Inclusion Plan for the expansion of child care spaces across Kawartha Lakes and Haliburton
- Strengthened partnership with ministry-led consultations and working groups

Social Assistance

- Improved the Employment Services and Life Stabilization Transformation initiative, following two years of implementation
- Strengthened partnership with ministry-led and invited working groups
- Established a case/care conferencing approach with staff to better meet the needs of the client and achieve better outcomes

Housing Services

- Launched a mobile outreach hub that offers supports to people experiencing homelessness and Community Housing tenants
- Redesigned delivery of various rent supplement programs, resulting in financial and administrative efficiencies
- Ada Greaves development project creating 46 new rental units in Lindsay close to completion (Spring 2024)

Victoria Manor

- Received three-year Accreditation Status through the Commission on Accreditation of Rehabilitation Facilities (CARF)
- Satisfaction Survey program resulted in 89% satisfaction rate of our residents and a 95% rate from our families
- Launched the new Settle-In Program, enhancing the overall resident and family move-in experience

2024 Priorities

Administration

- Support leadership excellence through active engagement with the Leadership Excellence municipal initiative
- Support building and developing service capacity through the development of robust community partnership across the social, judicial, and health systems
- Re-establish the Community Social Investment Fund to structurally support and expand investment for the Social Sustainability of our community

Social Services

Children's Services

- Implement new Ministry funding formula and associated impacts to children's services programs
- Implement Access and Inclusion Plan for the expansion of licensed spaces
- Develop a five year Children's Services Plan incorporating Canada-Wide Early Learning and Child Care (CWELCC) into the plan

Social Assistance

- Implement provincial social assistance modernization activities with online options
- Analysis, review of stability support services to inform updated Social Services Plan
- Relaunch Supportive Approaches to Innovative Learning (SAIL) program to support the complex needs of clients

Housing Services

- Review and update of the 10 Year Housing and Homelessness Plan
- Complete quality assurance reviews of our shelter and supportive housing systems
- Transformation of Kawartha Lakes Haliburton Housing Corporation operations to adapt to significantly changed circumstances in society and community

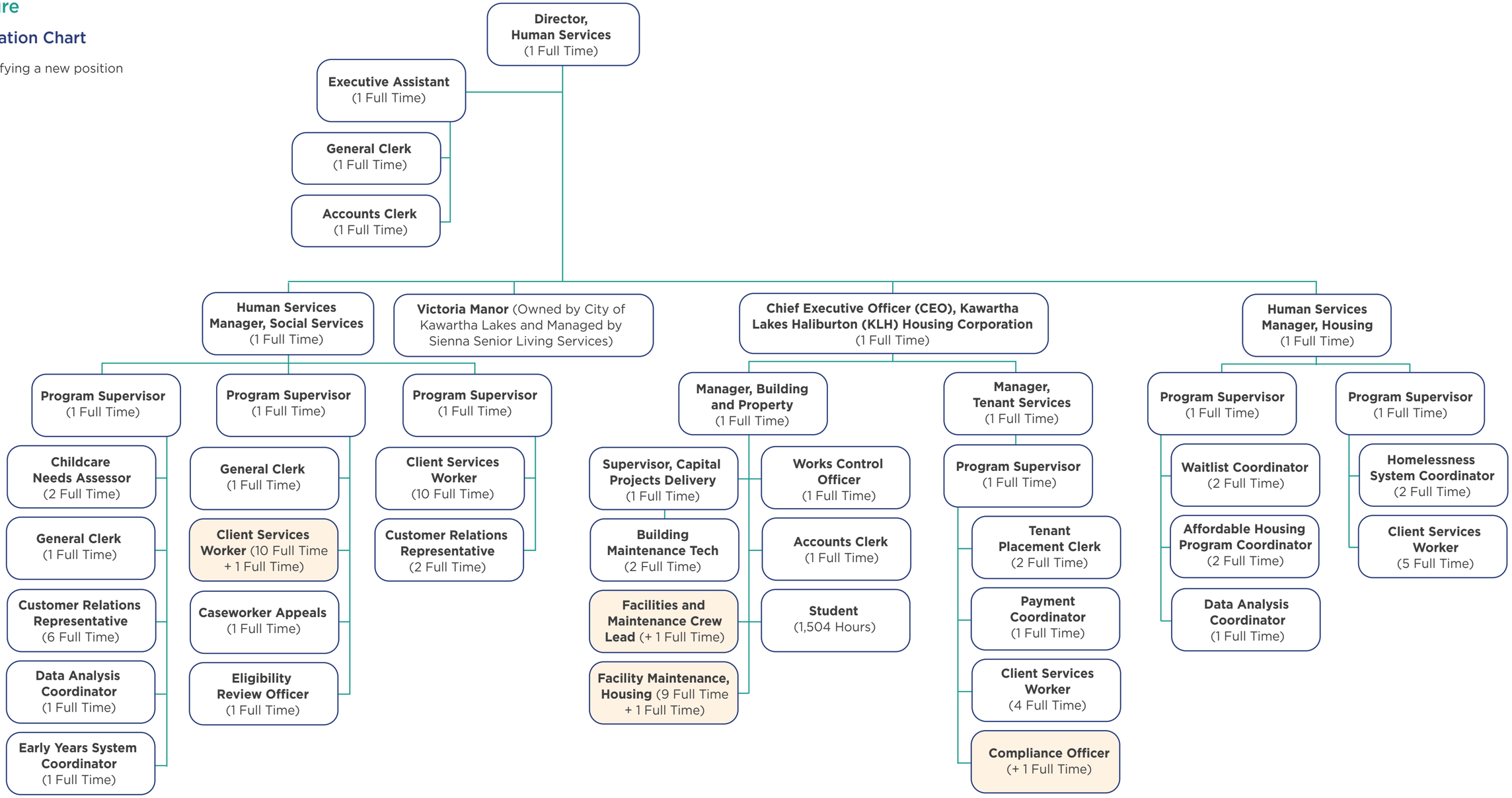
Victoria Manor

- Continue to work towards achieving target for direct hands-on care to residents' per day
- Plan and implement the Facility Capital Plan recommendations into the long-term financial plan and capital development plan
- Launch new programs to improve and enhance resident experience

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 83
2024: 87

Student Hours

2023: 1,504
2024: 1,504

Human Services Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Grants	(38,772,794)	(44,372,441)	(46,843,228)	(52,854,641)	(6,011,413)
Other Revenues	(240,057)	(528,523)	(383,489)	(632,644)	(249,155)
User Charges, Licenses and Fines	(3,617,183)	(3,967,882)	(4,211,060)	(4,314,113)	(103,053)
Total - Revenue	**(42,630,034)**	**(48,868,846)**	**(51,437,777)**	**(57,801,398)**	**(6,363,621)**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Salaries, Wages and Benefits	17,673,517	19,800,010	20,629,684	22,444,590	1,814,906
Materials, Supplies and Services	1,918,163	2,280,138	2,059,340	2,179,191	119,851
Contracted Services	1,702,592	2,075,460	2,075,788	2,761,510	685,722
Rents and Insurance Expenses	359,760	552,415	340,920	274,959	(65,961)
Debt, Lease and Financial	(5,633)	142,028	14,885	77,796	62,911
Transfer to External Clients	26,138,670	30,366,844	34,990,757	39,677,282	4,686,525
Interfunctional Adjustments	2,115,671	2,169,632	(837,718)	(1,240,257)	(402,539)
Total - Expenses	**49,902,740**	**57,386,527**	**59,273,656**	**66,175,071**	**6,901,415**

Total - Human Services Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
	7,272,706	**5,829,289**	**7,835,879**	**8,373,673**	**537,794**



Administration Division

Overview

The Administration division encompasses the expenditures related to the oversight of the Department and extra community grant programs administered.

Personnel Breakdown



Full Time Staff

2023: 3
2024: 3

Administration Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Recovery-Other Municipalities	(48,436)	(43,436)	(48,436)	(48,436)		(48,436)	0
Total - Grants	**(48,436)**	**(43,436)**	**(48,436)**	**(48,436)**	**100%**	**(48,436)**	**0**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	0	0	(20,000)	0		0	0
Total - Other Revenues	**0**	**0**	**(20,000)**	**0**	**NUL**	**0**	**0**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Facilities Rental and Leases	(226,191)	(468,208)	(146,495)	(251,135)		(246,067)	5,068
Total - User Charges, Licenses and Fines	**(226,191)**	**(468,208)**	**(146,495)**	**(251,135)**	**58%**	**(246,067)**	**5,068**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	0	0	2,888	0		0	0
Employer Paid Benefits	0	0	628	0		0	0
Total - Salaries, Wages and Benefits	**0**	**0**	**3,516**	**0**	**NUL**	**0**	**0**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Telephone and Office Services	749	359	0	1,000		500	(500)
Operating Materials and Supplies	1,203	0	270	0		0	0
Utilities and Fuels	61,879	56,016	36,890	58,000		66,500	8,500
Total - Materials, Supplies and Services	**63,831**	**56,375**	**37,160**	**59,000**	**63%**	**67,000**	**8,000**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
General Contracted Services	31,587	33,448	27,486	46,600		31,740	(14,860)
Environmental Contract Services	0	0	2,697	8,000		7,500	(500)
Protection Contracted Services	525	127	0	0		0	0
Building Maintenance	21,586	22,974	36,806	41,500		62,500	21,000
Grounds Maintenance Contracted Services	46,680	75,591	46,774	42,000		67,000	25,000
Total - Contracted Services	**100,378**	**132,140**	**113,763**	**138,100**	**82%**	**168,740**	**30,640**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organization	193,744	173,744	213,744	193,744		193,744	0
Total - Transfer to External Clients	**193,744**	**173,744**	**213,744**	**193,744**	**110%**	**193,744**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	153,485	382,367	237,022	513,642		494,016	(19,626)
Municipal Taxes	26,524	27,827	28,908	30,000		30,500	500
Transfers to Reserves	0	0	0	4,674		10,064	5,390
Total - Interfunctional Adjustments	**180,009**	**410,194**	**265,930**	**548,316**	**48%**	**534,580**	**(13,736)**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	263,335	**260,809**	**419,181**	**639,589**	**NUL**	**669,561**	**29,972**

Administration Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Telephone and Office Services	(500)	(50%)	Rightsizing of Budget
General Contracted Services	(14,860)	(32%)	Rightsizing of Budget
Building Maintenance	21,000	51%	Rightsizing of Budget
Grounds Maintenance Contracted Services	25,000	60%	Rightsizing of Budget
Transfers to Reserves	5,390	115%	Rightsizing of Budget

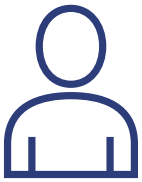


Social Services Division - Social Assistance (Ontario Works)

Overview

Provides stability supports, financial assistance and social supports by offering a range of programs.

Personnel Breakdown



Full Time Staff

2023: 39
2024: 40

Social Services Division - Social Assistance Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(13,984,223)	(15,804,193)	(9,148,364)	(19,953,122)		(20,035,626)	(82,504)
Recovery - Other Municipalities	(232,946)	(268,048)	(154,149)	(299,422)		(315,141)	(15,719)
Total - Grants	**(14,217,169)**	**(16,072,241)**	**(9,302,514)**	**(20,252,544)**	**46%**	**(20,350,767)**	**(98,223)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	(1,226)	(1,125)	(9,687)	(5,000)		(5,000)	0
Total - User Charges, Licenses and Fines	**(1,226)**	**(1,125)**	**(9,687)**	**(5,000)**	**194%**	**(5,000)**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	2,502,577	2,637,860	1,549,639	2,898,498		2,719,059	(179,439)
Employer Paid Benefits	825,094	826,077	491,935	931,118		850,437	(80,681)
Total - Salaries, Wages and Benefits	**3,327,671**	**3,463,937**	**2,041,574**	**3,829,616**	**53%**	**3,569,496**	**(260,120)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	41,879	47,875	18,788	47,350		43,536	(3,814)
Telephone and Office Services	15,540	14,793	8,997	22,000		18,000	(4,000)
Postage, Printing, Office Supplies	60,076	70,317	48,018	85,500		79,000	(6,500)
Capital Out of Operations	9,798	8,320	768	11,000		11,000	0
Total - Materials, Supplies and Services	**127,292**	**141,304**	**76,571**	**165,850**	**46%**	**151,536**	**(14,314)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	5,292	0	2,646	5,900		5,400	(500)
General Contracted Services	30,128	30,391	16,733	36,550		37,500	950
Equipment Maintenance	753	3,311	2,146	5,000		5,000	0
Building Maintenance	564	790	252	0		0	0
Total - Contracted Services	**36,736**	**34,492**	**21,776**	**47,450**	**46%**	**47,900**	**450**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	240,168	469,482	147,888	254,539		203,289	(51,250)
Equipment Rental	22,811	14,381	1,368	1,500		1,500	0
Total - Rents and Insurance Expenses	**262,980**	**483,863**	**149,256**	**256,039**	**58%**	**204,789**	**(51,250)**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	4,857	7,344	3,849	7,200		7,200	0
Total - Debt, Lease and Financial	**4,857**	**7,344**	**3,849**	**7,200**	**53%**	**7,200**	**0**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to/on behalf of Clients	11,693,788	13,724,443	8,114,174	18,101,292		18,313,796	212,504
Total - Transfer to External Clients	**11,693,788**	**13,724,443**	**8,114,174**	**18,101,292**	**45%**	**18,313,796**	**212,504**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	339,828	2,986	(56,168)	(61,412)		242,031	303,443
Total - Interfunctional Adjustments	**339,828**	**2,986**	**(56,168)**	**(61,412)**	**91%**	**242,031**	**303,443**

Total - Social Assistance Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,574,756	**1,785,003**	**1,038,830**	**2,088,491**	**NUL**	**2,180,981**	**92,490**

Social Services Division - Social Assistance Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Provincial Grants	(25,714)	27%	Operating grants
Recovery-Other Municipalities	(30,000)		Operating grants
Transfer to/on behalf of Clients	55,714	59%	Increase in external services



Social Services Division - Children's Services

Overview

Promotes and supports 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.

Social Services Division - Children's Services Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(8,731,602)	(11,269,955)	(9,093,789)	(11,475,631)		(14,327,173)	(2,851,542)
Recovery - Other Municipalities	(169,949)	(162,132)	(94,575)	(162,132)		(183,858)	(21,726)
Total - Grants	**(8,901,551)**	**(11,432,087)**	**(9,188,364)**	**(11,637,763)**	**79%**	**(14,511,031)**	**(2,873,268)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	0	0	(388)	0		0	0
Total - User Charges, Licenses and Fines	**0**	**0**	**(388)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	383,473	350,835	198,217	395,154		477,029	81,875
Employer Paid Benefits	118,075	104,435	55,084	125,752		149,756	24,004
Total - Salaries, Wages and Benefits	**501,548**	**455,269**	**253,301**	**520,906**	**49%**	**626,785**	**105,879**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	887	1,498	3,150	9,360		5,520	(3,840)
Telephone and Office Services	334	911	188	673		950	277
Postage, Printing, Office Supplies	0	0	0	4,000		4,500	500
Capital Out of Operations	0	0	0	9,500		9,500	0
Total - Materials, Supplies and Services	**1,221**	**2,408**	**3,338**	**23,533**	**14%**	**20,470**	**(3,063)**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	0	5,088	0		0	0
Technology Contracted Services	0	0	291	14,566		14,566	0
Total - Contracted Services	**0**	**0**	**5,379**	**14,566**	**37%**	**14,566**	**0**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land and Building Rental	11,204	23,907	13,297	22,794		23,250	456
Total - Rents and Insurance Expenses	**11,204**	**23,907**	**13,297**	**22,794**	**58%**	**23,250**	**456**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to External Organizations	8,827,450	11,359,193	9,184,883	11,371,436		14,250,796	2,879,360
Total - Transfer to External Clients	**8,827,450**	**11,359,193**	**9,184,883**	**11,371,436**	**81%**	**14,250,796**	**2,879,360**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	42,974	42,887	68,052	136,105		140,789	4,684
Total - Interfunctional Adjustments	**42,974**	**42,887**	**68,052**	**136,105**	**50%**	**140,789**	**4,684**

Total - Children's Services Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	482,847	**451,577**	**339,497**	**451,577**	**NUL**	**565,625**	**114,048**

Social Services Division - Children's Services Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Provincial Grants	388,786	(100%)	Decrease in Market
Recovery - Other Municipalities	(21,726)	151%	Increase in external services
Salaries and Wages	81,875	21%	Investment in new positions
Employer Paid Benefits	24,004	19%	Investment in new positions
Staff/Board Training and Expense	(2,840)	(34%)	Rightsizing of Budget
Telephone and Office Services	277	41%	Inflationary costs
Postage, Printing, Office Supplies	2,000	80%	Inflationary costs
Transfer to External Organizations	(6,065)	(83%)	Rightsizing of Budget
Interdepartmental Charges	(41,749)	39%	Savings offset in alternate Business Units



Housing Services Division

Overview

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

Personnel Breakdown

Full Time Staff

2023: 14
2024: 14

Housing Services Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Federal Grants	(735,544)	(563,012)	(301,389)	(516,667)		(554,288)	(37,621)
Provincial Grants	(3,164,943)	(2,842,349)	(2,051,816)	(3,105,472)		(4,905,800)	(1,800,328)
Recovery-Other Municipalities	(875,144)	(1,011,743)	(231,825)	(578,482)		(662,663)	(84,181)
Total - Grants	**(4,775,632)**	**(4,417,104)**	**(2,585,031)**	**(4,200,621)**	**62%**	**(6,122,751)**	**(1,922,130)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(199,926)	(370,394)	(123,791)	(206,628)		(131,200)	75,428
Total - Other Revenues	**(199,926)**	**(370,394)**	**(123,791)**	**(206,628)**	**60%**	**(131,200)**	**75,428**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	(3,444)	0	(928)	0	0	0	0
Total - User Charges, Licenses and Fines	**(3,444)**	**0**	**(928)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,654,872	1,770,689	1,195,530	2,173,615		2,958,455	784,840
Employer Paid Benefits	527,369	534,100	358,187	664,967		933,740	268,773
Total - Salaries, Wages and Benefits	**2,182,241**	**2,304,789**	**1,553,718**	**2,838,582**	**55%**	**3,892,195**	**1,053,613**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	14,017	12,876	13,505	7,650		9,700	2,050
Telephone and Office Services	361	2,316	4,470	4,000		2,000	(2,000)
Postage, Printing, Office Supplies	1,975	3,805	586	0		0	0
Operating Materials and Supplies	584	1,461	305	0		0	0
Capital Out of Operations	3,132	84	0	0		0	0
Total - Materials, Supplies and Services	**20,069**	**20,542**	**18,867**	**11,650**	**162%**	**11,700**	**50**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	52,737	3,970	2,479	5,999		6,000	1
Technology Contracted Services	19,015	15,639	15,884	27,411		17,087	(10,324)
Total - Contracted Services	**71,752**	**19,609**	**18,363**	**33,410**	**55%**	**23,087**	**(10,323)**

Transfer to External Clients	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Transfer to Agencies	1,483,276	1,586,854	1,005,300	1,776,742		1,751,216	(25,526)
Transfer to/on behalf of Clients	2,984,986	2,726,279	1,799,896	2,748,928		3,927,305	1,178,377
Transfer to Landlords	955,426	796,330	408,304	798,615		1,240,425	441,810
Total - Transfer to External Clients	**5,423,688**	**5,109,463**	**3,213,500**	**5,324,285**	**60%**	**6,918,946**	**1,594,661**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Own Fund Transfers	3,309,170	3,287,196	0	0		0	0
Interdepartmental Charges	(1,879,382)	(1,602,032)	(636,861)	(1,460,727)		(2,157,657)	(696,930)
Total - Interfunctional Adjustments	**1,429,788**	**1,685,165**	**(636,861)**	**(1,460,727)**	**44%**	**(2,157,657)**	**(696,930)**

Total - Housing Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	4,148,536	**4,352,070**	**1,457,837**	**2,339,951**	**NUL**	**2,434,320**	**94,369**

Housing Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Provincial Grants	(1,800,328)	58%	Operating grants
Restricted Amounts Earned	75,428	(37%)	Increases captured with new/additional Business Units
Salaries and Wages	784,840	36%	Investment in new positions
Employer Paid Benefits	268,773	40%	Investment in new positions
Staff/Board Training and Expense	2,050	27%	Rightsizing of Budget
Telephone and Office Services	(2,000)	(50%)	Rightsizing of Budget
Technology Contracted Services	(10,324)	(38%)	Rightsizing of Budget
Transfer to/on behalf of Clients	1,178,377	43%	Increases captured with new/additional Business Units
Transfer to Landlords	441,810	55%	Increases captured with new/additional Business Units
Interdepartmental Charges	(696,930)	48%	Rightsizing of Budget



Victoria Manor Long-Term Care Home Division

Overview

Victoria Manor provides 24/7 nursing care and supervisions, primary medical care and help with daily activities and interests, all within a safe, caring and quality home improvement. The municipality currently contracts with Sienna Senior Living for the management of the Home.

Personnel Breakdown

Full Time Staff

2023: 108
2024: 108

Victoria Manor Long-Term Care Home Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(10,830,007)	(12,407,573)	(8,315,217)	(10,703,864)		(11,821,656)	(1,117,792)
Total - Grants	**(10,830,007)**	**(12,407,573)**	**(8,315,217)**	**(10,703,864)**	**78%**	**(11,821,656)**	**(1,117,792)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(40,131)	(158,128)	(193,835)	(176,861)		(501,444)	(324,583)
Total - Other Revenues	**(40,131)**	**(158,128)**	**(193,835)**	**(176,861)**	**110%**	**(501,444)**	**(324,583)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Manor Residents Revenue	(3,386,321)	(3,498,549)	(2,211,239)	(3,954,925)		(4,063,046)	(108,121)
Total - User Charges, Licenses and Fines	**(3,386,321)**	**(3,498,549)**	**(2,211,239)**	**(3,954,925)**	**56%**	**(4,063,046)**	**(108,121)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	9,595,573	11,356,673	6,013,341	10,626,635		11,400,001	773,366
Employer Paid Benefits	2,066,484	2,219,341	1,543,019	2,813,945		2,956,113	142,168
Total - Salaries, Wages and Benefits	**11,662,057**	**13,576,014**	**7,556,360**	**13,440,580**	**56%**	**14,356,114**	**915,534**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	27,322	22,486	24,497	23,192		17,783	(5,409)
Telephone and Office Services	15,941	17,745	9,145	16,016		18,985	2,969
Postage, Printing, Office Supplies	30,864	24,893	12,313	39,843		18,711	(21,132)
Operating Materials and Supplies	1,004,878	1,212,026	545,143	981,007		995,199	14,192
Advertising	1,135	23,469	870	9,243		9,154	(89)
Utilities and Fuels	380,519	409,270	309,972	392,217		492,469	100,252
Protection Materials	153,088	310,818	124,785	268,549		376,184	107,635
Capital Out of Operations	92,003	38,801	9,823	69,240		0	(69,240)
Total - Materials, Supplies and Services	**1,705,750**	**2,059,508**	**1,036,547**	**1,799,307**	**58%**	**1,928,485**	**129,178**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	894,997	963,083	1,484,391	1,303,416		1,727,315	423,899
Technology Contracted Services	37,870	56,074	42,016	47,813		62,280	14,467
Equipment Maintenance	134,020	111,193	25,211	123,770		112,998	(10,772)
Environmental Contract Services	30,001	28,355	26,883	20,905		31,430	10,525
Building Maintenance	344,104	663,688	169,277	280,712		483,217	202,505
Grounds Maintenance Contracted Services	52,735	66,827	41,838	65,646		89,977	24,331
Total - Contracted Services	**1,493,726**	**1,889,220**	**1,789,617**	**1,842,262**	**97%**	**2,507,217**	**664,955**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	85,576	44,646	22,039	62,087		46,920	(15,167)
Total - Rents and Insurance Expenses	**85,576**	**44,646**	**22,039**	**62,087**	**35%**	**46,920**	**(15,167)**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	(10,490)	134,684	1,712	7,685		70,596	62,911
Total - Debt, Lease and Financial	**(10,490)**	**134,684**	**1,712**	**7,685**	**22%**	**70,596**	**62,911**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	0	0	48,318	0		0	0
Transfers to Reserves	123,072	28,401	0	0		0	0
Total - Interfunctional Adjustments	**123,072**	**28,401**	**48,318**	**0**	**NUL**	**0**	**0**

Total - Victoria Manor Long-Term Home Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	803,233	**1,668,222**	**(265,698)**	**2,316,271**	**NUL**	**2,523,186**	**206,915**

Victoria Manor Long-Term Care Home Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Donations and Other Revenue	(324,583)	184%	Operating grants
Staff/Board Training and Expense	(5,409)	(23%)	Rightsizing of Budget
Postage, Printing, Office Supplies	(21,132)	(53%)	Rightsizing of Budget
Utilities and Fuels	100,252	26%	Rightsizing of Budget
Protection Materials	107,635	40%	Inflationary costs
Capital Out of Operations	(69,240)	(100%)	Rightsizing of Budget
Technology Contracted Services	14,467	30%	Inflationary costs
Environmental Contract Services	10,525	50%	Inflationary costs
Building Maintenance	202,505	72%	Rightsizing of Budget
Grounds Maint Contracted Services	24,331	37%	Inflationary costs
Equipment Rental	(15,167)	(24%)	Rightsizing of Budget
Financial Charges	62,911	819%	Bad Debt



Public Works

Who?

Public Works is comprised of Administration, Roads Operations, Solid Waste Services, Transit Services, Water and Wastewater Operations and Fleet Management.

What?

Public Works is responsible for meeting the operational needs of the municipality as it pertains to roads, solid waste, municipal drinking water, wastewater and transit. In addition, the Department manages the municipality's non-emergency fleet inventory to support Departmental needs.

How?

The Departments leads, manages and implements Public Works operational functions within the municipality, with a strong focus on public safety, legislative compliance, fiscal responsibility, continuous improvement and strategic implementation.

2023 Accomplishments

Administration

- Delivered core Department needs with resource constraints
- Implemented new electronic permitting software
- Operational model review while balancing resource assignments

Roads Operations

- Began development of a multi-year operational plan linked to the five-year capital roads plans
- Successful grant application for ~$100,000 in free training through the Ontario Good Roads Association
- Staffing adjustments to improve adherence to level of service (ditching and expand internal plow routes)

Solid Waste and Landfill Services

- Reviewed and evaluated Producer Responsibility legislation
- Diversion programs exceeded 24,000 mattresses, 1250 tonnes of construction and demolition, as well as expanded pilots for bulky plastic and textile recycling
- Reviewed and obtained Council direction on Source Separated Organics (SSO)

Transit Services

- Implemented a fourth Transit Route (Orange Route), including redesign of Transit routes
- Implemented full-time transit drivers
- Continued promoting and increasing transit ridership

Fleet Services

- Established several multi-year capital vehicle procurements, including trucks, vans and SUVs
- Established multi-year service agreements (i.e. heavy truck repair and heavy equipment repair)
- Operational standardization of pick-up trucks, heavy equipment standard specifications

Water and Wastewater Operations

- Surveillance audit for Drinking Water Quality Management Standard (DWQMS) to maintain accreditation
- Launch of SCADA standards development and multi-year upgrade project
- Continued treatment process optimization for THM/HAA Reduction

2024 Priorities

Administration

- Training and mentoring program for new hires
- 2024 budget debrief and financial structure review
- Review and assess potential of electronic improvements for administrative processes

Roads Operations

- Finalize and continue implementation of the multi-year operational plan
- Implementation of a Road Patrol Software to better track compliance with O.Reg 239/02
- Continue to build and roll out essential SOP

Solid Waste and Landfill Services

- Increase and expand landfill diversion—targeting 10% increase in mattresses, 25% increase in construction and demolition and expansion of textile program.
- Ensure steps are in place to have seamless roll out of the SSO program commencing Jan 2025
- Finalize producer responsibility commitments and commence communication campaign

Transit Services

- Transit Master Plan update
- Transit storage facility design
- Electronic circle check software program roll out

Fleet Services

- Fleet Facility Design
- Investigate and pilot electronic circle check
- Continue to explore alternate fuel source potential for Kawartha Lakes (EV and Hydrogen)

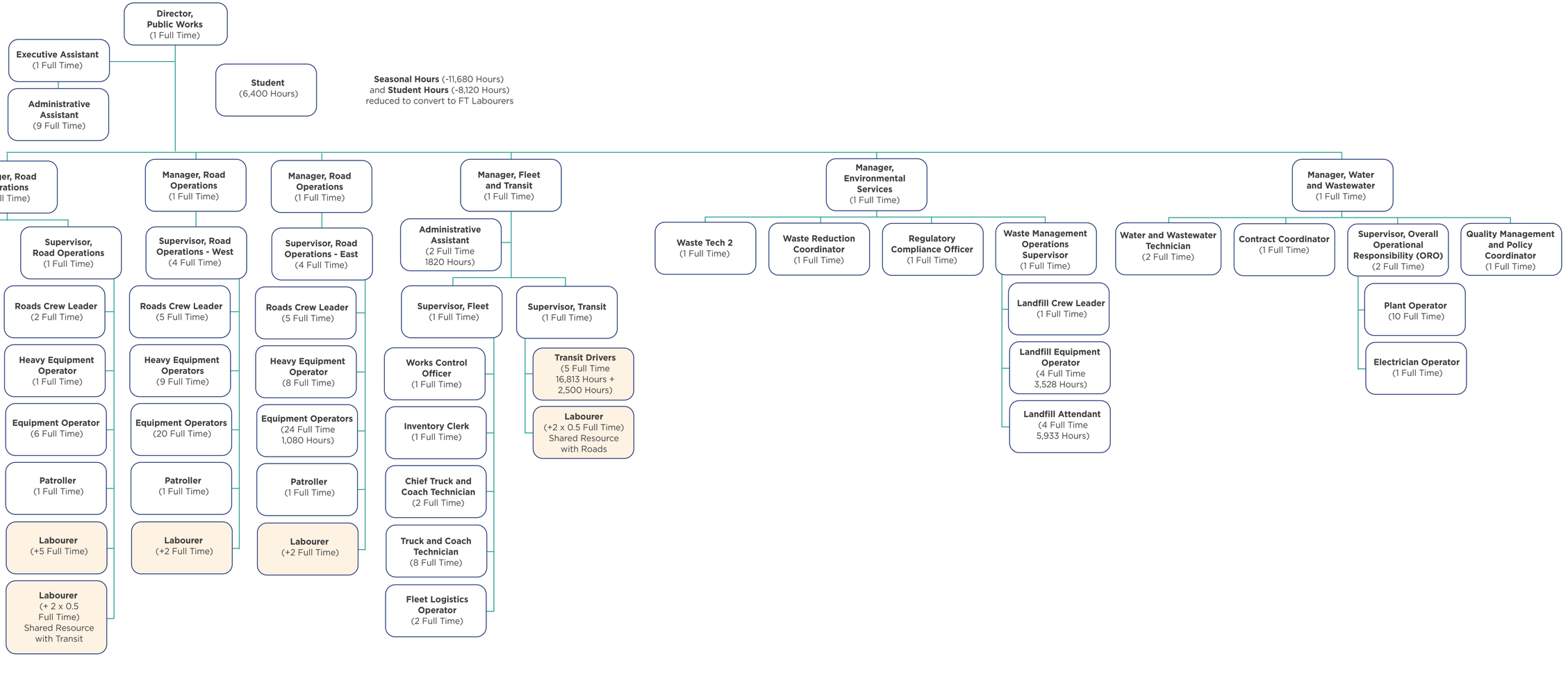
Water and Wastewater Operations

- Migrate to electronic logbooks for legislated compliance records
- Re-accreditation full scope on-site audit for DWQMS (every three years)
- Water and wastewater systems hybrid operational model review

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff
2023: 175
2024: 187

Additional Hours
2023: 40,854
2024: 31,674

Student Hours
2023: 14,520
2024: 6,400

Public Works Department Operating Budget

Revenue	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Grants	(2,343,658)	(2,438,361)	(2,891,420)	(605,930)	2,285,490
Other Revenues	(1,322,322)	(1,554,378)	(1,860,000)	(1,862,468)	(2,468)
User Charges, Licenses and Fines	(4,020,673)	(3,321,289)	(3,544,718)	(4,199,359)	(654,641)
Total - Revenue	**(7,686,652)**	**(7,314,028)**	**(8,296,138)**	**(6,667,757)**	**1,628,381**

Expenses	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
Salaries, Wages and Benefits	12,283,404	12,114,713	14,596,197	15,659,472	1,063,275
Materials, Supplies and Services	7,417,765	9,206,814	9,337,275	9,623,060	285,785
Contracted Services	15,253,342	18,920,375	18,131,504	17,255,622	(875,882)
Debt, Lease and Financial	40,954	40,700	30,000	34,000	4,000
Interfunctional Adjustments	5,301,298	3,352,702	4,438,390	2,901,948	(1,536,442)
Total - Expenses	**40,296,764**	**43,635,304**	**46,533,366**	**45,474,102**	**(1,059,264)**

Total - Public Works Department Operating Budget	Actuals 2021	Actuals 2022	Budget 2023	Budget 2024	Variance (Favourable) / Unfavourable
	32,610,111	**36,321,277**	**38,237,228**	**38,806,345**	**569,117**



Administration Division

Overview

Provides cross-functional support across the various Public Works divisions to perform the administrative activities and procedures necessary for the Department's operational needs.

Personnel Breakdown

Full Time Staff

2023: 1
2024: 1

Administration Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Other Recoveries	0	0	(362)	0		0	0
Total - User Charges, Licenses and Fines	**0**	**0**	**(362)**	**0**	**NUL**	**0**	**0**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	232,714	238,958	278,367	236,633		248,592	11,959
Employer Paid Benefits	59,759	59,869	36,823	69,483		68,093	(1,390)
Total - Salaries, Wages and Benefits	**292,473**	**298,827**	**315,190**	**306,116**	**103%**	**316,685**	**10,569**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	0	5,666	4,991	7,850		9,850	2,000
Telephone and Office Services	1,018	2,303	2,024	1,600		2,500	900
Postage, Printing, Office Supplies	2,701	3,226	1,568	5,125		3,625	(1,500)
Operating Materials and Supplies	0	91	7	100		100	0
Capital Out of Operations	6,436	9,357	2,355	10,000		10,000	0
Total - Materials, Supplies and Services	**10,155**	**20,645**	**10,945**	**24,675**	**44%**	**26,075**	**1,400**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Technology Contracted Services	0	2,875	3,591	0		3,500	3,500
Environmental Contract Services	0	0	198,065	0		0	0
Total - Contracted Services	**0**	**2,875**	**201,656**	**0**	**NUL**	**3,500**	**3,500**

Total - Administration Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	302,628	**322,346**	**527,430**	**330,791**	**NUL**	**346,260**	**15,469**

Administration Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Restricted Amounts Earned	(712,468)	0	Other (please explain)	Use of Winter Control Rate Stabilization Reserve
Staff/Board Training and Expense	2,000	25%	Amendment to business practices	Staff/Volunteer Recognition Added
Telephone and Office Services	900	56%	Rightsizing of Budget	
Postage, Printing, Office Supplies	(1,500)	(29%)	Rightsizing of Budget	
Technology Contracted Services	3,500	0	Rightsizing of Budget	
Capital Out of Operations	(69,240)	(100%)	Rightsizing of Budget	
Technology Contracted Services	14,467	30%	Inflationary costs	



Roads Operation Division

Overview

Responsible for day to day maintenance of roads, bridges, sidewalks, winter control operations, storm water infrastructure, street lights, traffic markings and traffic signals. Roads also performs locates for all City infrastructure and oversees many agreements and contracts.

Personnel Breakdown

Full Time Staff

2023: 116
2024: 127

Additional Hours

2023: 12,760
2024: 1,080

Student Hours

2023: 10,680
2024: 2,560

Roads Operation Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Recovery - Other Municipalities	(135,455)	(161,845)	(74,198)	(210,000)		(175,000)	35,000
Total - Grants	**(135,455)**	**(161,845)**	**(74,198)**	**(210,000)**	**35%**	**(175,000)**	**35,000**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(12,536)	(89,167)	(6,151)	(160,000)		(872,468)	(712,468)
Total - Other Revenues	**(12,536)**	**(89,167)**	**(6,151)**	**(160,000)**	**4%**	**(872,468)**	**(712,468)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Facilities Rental and Leases	(10,000)	(10,000)	(5,833)	(10,000)	0	(10,000)	0
Waste Management User Fees	0	(45,015)	0	0	0	0	0
Permits	(53,361)	(65,732)	(31,546)	(52,000)	0	(56,000)	(4,000)
Sales	(20,808)	(22,431)	(13,763)	(63,000)	0	(63,000)	0
Other Recoveries	(71,847)	(67,780)	(53,114)	(66,000)	0	(60,500)	5,500
Total - User Charges, Licenses and Fines	**(156,017)**	**(210,957)**	**(104,256)**	**(191,000)**	**55%**	**(189,500)**	**1,500**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	6,603,300	6,472,921	4,299,201	7,797,436		8,339,583	542,147
Employer Paid Benefits	1,961,161	1,860,424	1,151,171	2,387,021		2,615,164	228,143
Total - Salaries, Wages and Benefits	**8,564,461**	**8,333,345**	**5,450,373**	**10,184,457**	**54%**	**10,954,747**	**770,290**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	87,288	120,696	80,496	113,600		119,750	6,150
Telephone and Office Services	120,230	120,859	76,291	123,000		50,000	(73,000)
Postage, Printing, Office Supplies	26,701	27,172	8,280	25,300		23,700	(1,600)
Operating Materials and Supplies	26,334	(87,252)	(258,553)	99,900		113,500	13,600
Utilities and Fuels	736,723	774,804	510,328	799,650		770,900	(28,750)
Vehicle and Equipment Fuel	487	619	447	0		0	0
Material and Equipment Charges	3,454,819	4,367,870	2,635,090	3,551,850		3,832,396	280,546
Total - Materials, Supplies and Services	**4,452,581**	**5,324,767**	**3,052,379**	**4,713,300**	**65%**	**4,910,246**	**196,946**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	57,252	27,818	103,852	68,800		73,400	4,600
General Contracted Services	4,775,823	7,152,893	4,652,834	5,864,597		6,079,700	215,103
PW Contracted Services	1,137,422	1,242,077	837,700	1,547,380		1,786,380	239,000
Environmental Contract Services	0	8,099	6,043	0		0	0
Building Maintenance	1,142	0	258	0		0	0
Total - Contracted Services	**5,971,640**	**8,430,888**	**5,600,686**	**7,480,777**	**75%**	**7,939,480**	**458,703**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	12,347	8,876	3,584	0		0	0
Total - Debt, Lease and Financial	**12,347**	**8,876**	**3,584**	**0**	**NUL**	**0**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	6,246,596	7,133,213	4,577,279	8,217,382		9,466,591	1,249,209
Transfers to Reserves	2,152,281	22,431	13,763	63,000		63,000	0
Total - Interfunctional Adjustments	**8,398,877**	**7,155,643**	**4,591,041**	**8,280,382**	**55%**	**9,529,591**	**1,249,209**

Total - Roads Operation Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	27,095,898	**28,791,550**	**18,513,458**	**30,097,916**	**NUL**	**32,097,096**	**1,999,180**

Roads Operation Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Telephone and Office Services	(73,000)	(59%)	Reallocated to a different Business Unit	GPS moved to Fleet



Solid Waste and Landfill Services Division

Overview

Oversees all landfill operations for five active and eleven closed landfill sites, waste/recycling collection programs, waste diversion programs, hazardous waste and operational regulatory compliance.

Personnel Breakdown

Full Time Staff

2023: 15
2024: 15

Additional Hours

2023: 9,461
2024: 9,461

Student Hours

2023: 2,560
2024: 2,560

Solid Waste and Landfill Services Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(1,389,126)	(1,514,862)	(1,018,175)	(1,997,392)		(430,930)	1,566,462
Total - Grants	**(1,389,126)**	**(1,514,862)**	**(1,018,175)**	**(1,997,392)**	**51%**	**(430,930)**	**1,566,462**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Donations and Other Revenue	(1,064,610)	(944,805)	(267,847)	(1,000,000)		(140,000)	860,000
Total - Other Revenues	**(1,064,610)**	**(944,805)**	**(267,847)**	**(1,000,000)**	**27%**	**(140,000)**	**860,000**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Waste Management User Fees	(3,440,380)	(2,526,632)	(1,718,327)	(2,883,400)		(3,449,540)	(566,140)
Waste Management Sales	(77,825)	(107,631)	(57,412)	(78,500)		(101,700)	(23,200)
Other Recoveries	(152,787)	(152,787)	(84,794)	(180,768)		(195,000)	(14,232)
Total - User Charges, Licenses and Fines	**(3,670,992)**	**(2,787,050)**	**(1,860,533)**	**(3,142,668)**	**59%**	**(3,746,240)**	**(603,572)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,174,450	1,158,444	766,563	1,307,693		1,292,826	(14,867)
Employer Paid Benefits	316,318	311,934	188,163	355,352		343,719	(11,633)
Total - Salaries, Wages and Benefits	**1,490,768**	**1,470,378**	**954,726**	**1,663,045**	**57%**	**1,636,545**	**(26,500)**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	3,159	8,410	6,283	13,700		10,400	(3,300)
Telephone and Office Services	7,569	9,598	4,367	7,500		8,000	500
Postage, Printing, Office Supplies	11,871	10,053	5,812	10,000		9,500	(500)
Operating Materials and Supplies	59,114	34,046	21,871	36,000		38,000	2,000
Advertising	20,737	24,904	12,675	30,000		40,000	10,000
Utilities and Fuels	38,392	51,819	34,307	54,900		56,000	1,100
Material and Equipment Charges	114,582	112,747	125,701	126,500		138,000	11,500
Total - Materials, Supplies and Services	**255,423**	**251,577**	**211,016**	**278,600**	**76%**	**299,900**	**21,300**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	(5,091)	4,413	0	10,000		0	(10,000)
General Contracted Services	1,704,790	1,820,498	1,008,843	2,203,420		2,228,375	24,955
PW Contracted Services	11,435	19,651	7,359	20,000		25,000	5,000
Environmental Contract Services	5,764,425	6,041,445	3,480,720	6,176,257		4,601,367	(1,574,890)
Building Maintenance	2,305	2,629	1,300	3,050		12,500	9,450
Grounds Maintenance Contracted Services	2,686	17,213	3,340	18,500		18,000	(500)
Total - Contracted Services	**7,480,550**	**7,905,848**	**4,501,562**	**8,431,227**	**53%**	**6,885,242**	**(1,545,985)**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	28,607	31,824	20,404	30,000		34,000	4,000
Total - Debt, Lease and Financial	**28,607**	**31,824**	**20,404**	**30,000**	**68%**	**34,000**	**4,000**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	565,836	583,679	449,045	767,398		861,415	94,017
Municipal Taxes	40,442	52,195	53,188	46,500		55,000	8,500
Transfers to Reserves	0	0	376,794	502,392		(502,392)	(1,004,784)
Total - Interfunctional Adjustments	**606,278**	**635,874**	**879,028**	**1,316,290**	**67%**	**414,023**	**(902,267)**

Total - Solid Waste and Landfill Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	3,736,898	**5,048,783**	**3,420,181**	**5,579,102**	**NUL**	**4,952,540**	**(626,562)**

Solid Waste and Landfill Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Provincial Grants	1,566,462	78%	Operating grants	Blue Box Recycling Grant
Donations and Other Revenue	860,000	(86%)	Decrease in Market	
Advertising	10,000	33%	Inflationary costs	
Professional Fees	(10,000)	(100%)	Reallocated to a different Account	
PW Contracted Services	5,000	25%	Rightsizing of Budget	
Building Maintenance	9,450	310%	Rightsizing of Budget	
Transfers to Reserves	(100,784)	(200%)	Other (please explain)	One time transfer in 2023



Fleet and Transit Services Division

Overview

Fleet Services is responsible for maintenance and repair of vehicles and equipment, fuel procurement and management, procurement and replacement of non-emergency fleet inventory. Transit Services provides safe, reliable, effective Transit services including conventional and limited mobility (LIMO).

Personnel Breakdown

Full Time Staff

2023: 23
2024: 24

Additional Hours

2023: 18,633
2024: 21,133

Student Hours

2023: 640
2024: 640

Fleet Services Division Operating Budget

Revenue

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Waste Management User Fees	0	(2,666)	0	0		(3,000)	(3,000)
Sales	0	(107,984)	(36,842)	(60,000)		(60,000)	0
Other Recoveries	(82,861)	(78,847)	(47,614)	(10,000)		(10,000)	0
Total - User Charges, Licenses and Fines	**(82,861)**	**(189,498)**	**(84,456)**	**(70,000)**	**121%**	**(73,000)**	**(3,000)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	869,711	881,756	544,405	984,218		1,120,902	136,684
Employer Paid Benefits	274,875	275,922	158,366	321,387		358,352	36,965
Total - Salaries, Wages and Benefits	**1,144,587**	**1,157,678**	**702,772**	**1,305,605**	**54%**	**1,479,254**	**173,649**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	3,749	6,844	3,086	8,000		9,600	1,600
Telephone and Office Services	23,669	26,401	21,989	25,000		182,960	157,960
Postage, Printing, Office Supplies	20,573	19,251	13,135	24,500		23,300	(1,200)
Operating Materials and Supplies	151,190	146,425	88,570	175,000		163,800	(11,200)
Utilities and Fuels	39,198	49,937	33,725	53,900		52,200	(1,700)
Vehicle and Equipment Fuel	1,425,427	2,119,909	1,199,551	2,850,000		2,617,929	(232,071)
Material and Equipment Charges	1,007,801	1,209,624	754,687	1,125,000		1,237,500	112,500
Total - Materials, Supplies and Services	**2,671,606**	**3,578,392**	**2,114,744**	**4,261,400**	**50%**	**4,287,289**	**25,889**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	21,487	49,509	519	15,000		15,000	0
Technology Contracted Services	2,616	9,639	1,771	4,000		4,000	0
General Contracted Services	1,574,167	2,327,524	1,677,928	1,918,500		2,119,500	201,000
Equipment Maintenance	18,052	7,064	2,712	15,000		15,000	0
PW Contracted Services	42,286	27,528	16,170	32,000		32,000	0
Environmental Contract Services	0	0	0	0		11,000	11,000
Protection Contracted Services	0	0	0	0		2,700	2,700
Building Maintenance	47,670	55,145	30,687	52,000		41,200	(10,800)
Grounds Maintenance Contracted Services	0	0	31,930	70,000		68,000	(2,000)
Total - Contracted Services	**1,706,278**	**2,476,409**	**1,761,717**	**2,106,500**	**84%**	**2,308,400**	**201,900**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	(8,634,381)	(9,737,584)	(6,388,857)	(11,461,557)		(13,155,073)	(1,693,516)
Transfers to Reserves	3,730,638	3,993,174	3,609,185	4,883,123		5,205,749	322,626
Total - Interfunctional Adjustments	**(4,903,743)**	**(5,744,410)**	**(2,779,673)**	**(6,578,434)**	**42%**	**(7,949,324)**	**(1,370,890)**

Total - Fleet Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	535,867	**1,278,571**	**1,715,104**	**1,025,071**	**NUL**	**52,619**	**(972,452)**

Fleet Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Waste Management User Fees	(3,000)		Increase in Sales/Fees	
Staff/Board Training and Expense	1,600	20%	Investment in new positions	Training for Transit Drivers
Telephone and Office Services	157,960	632%	Increases captured with new/additional Business Units	GPS Previously under Roads
Environmental Contract Services	11,000		Increases captured with new/additional Business Units	Garbage Collection from Build Maintenance
Protection Contracted Services	2,700		Increases captured with new/additional Business Units	Fire Safety from Build Maintenance
Building Maintenance	(10,800)	(21%)	Reallocated to a different Account	Budget moved to lines above

Transit Services Division Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(819,077)	(761,654)	(544,893)	(684,028)		0	684,028
Total - Grants	**(819,077)**	**(761,654)**	**(544,893)**	**(684,028)**	**80%**	**0**	**684,028**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(245,176)	(520,406)	(431,176)	(700,000)		(850,000)	(150,000)
Total - Other Revenues	**(245,176)**	**(520,406)**	**(431,176)**	**(700,000)**	**62%**	**(850,000)**	**(150,000)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Admission/Tickets/Fares	(107,558)	(131,181)	(111,319)	(138,450)		(190,619)	(52,169)
Advertising Sales	(3,245)	(2,603)	(4,053)	(2,600)		0	2,600
Total - User Charges, Licenses and Fines	**(110,803)**	**(133,784)**	**(115,372)**	**(141,050)**	**82%**	**(190,619)**	**(49,569)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	678,521	725,437	512,315	939,763		1,033,898	94,135
Employer Paid Benefits	112,594	129,048	113,555	197,211		238,343	41,132
Total - Salaries, Wages and Benefits	**791,115**	**854,485**	**625,871**	**1,136,974**	**55%**	**1,272,241**	**135,267**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	1,620	3,343	10,360	5,050		18,650	13,600
Telephone and Office Services	21,659	8,505	15,514	39,500		54,400	14,900
Postage, Printing, Office Supplies	2,855	7,468	10,096	4,500		8,500	4,000
Operating Materials and Supplies	0	0	23	1,250		500	(750)
Advertising	0	0	7,789	5,000		13,500	8,500
Material and Equipment Charges	1,865	10,964	1,046	3,000		3,000	0
Capital Out of Operations	0	1,154	0	1,000		1,000	0
Total - Materials, Supplies and Services	**27,999**	**31,434**	**44,829**	**59,300**	**76%**	**99,550**	**40,250**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	12,350	16,173	20,566	9,000		10,000	1,000
General Contracted Services	0	0	168	0		0	0
PW Contracted Services	82,115	87,958	49,840	104,000		109,000	5,000
Building Maintenance	410	225	134	0		0	0
Total - Contracted Services	**94,875**	**104,356**	**70,707**	**113,000**	**63%**	**119,000**	**6,000**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	558,412	604,588	424,861	736,124		907,658	171,534
Transfer to Obligatory Fund	641,474	701,007	540,569	684,028		0	(684,028)
Total - Interfunctional Adjustments	**1,199,886**	**1,305,595**	**965,430**	**1,420,152**	**68%**	**907,658**	**(512,494)**

Total - Transit Services Division Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	938,820	**880,026**	**615,396**	**1,204,348**	**NUL**	**1,357,830**	**153,482**

Transit Services Division Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks
Restricted Amounts Earned	(149,932)	21%	
Admission/Tickets/Fares	(52,169)	38%	
Staff/Board Training and Expense	9,500	21%	
Telephone and Office Services	11,150	24%	
Operating Materials and Supplies	2,500	250%	

2024 Water and Wastewater Budget





Water and Wastewater Operations

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.

The water-wastewater operations are delivered with a hybrid model of internal (City staff) and external contracts (OCWA).

Water-wastewater is funded with a uniform use fee across the City, regardless of geographic location.

Personnel Breakdown

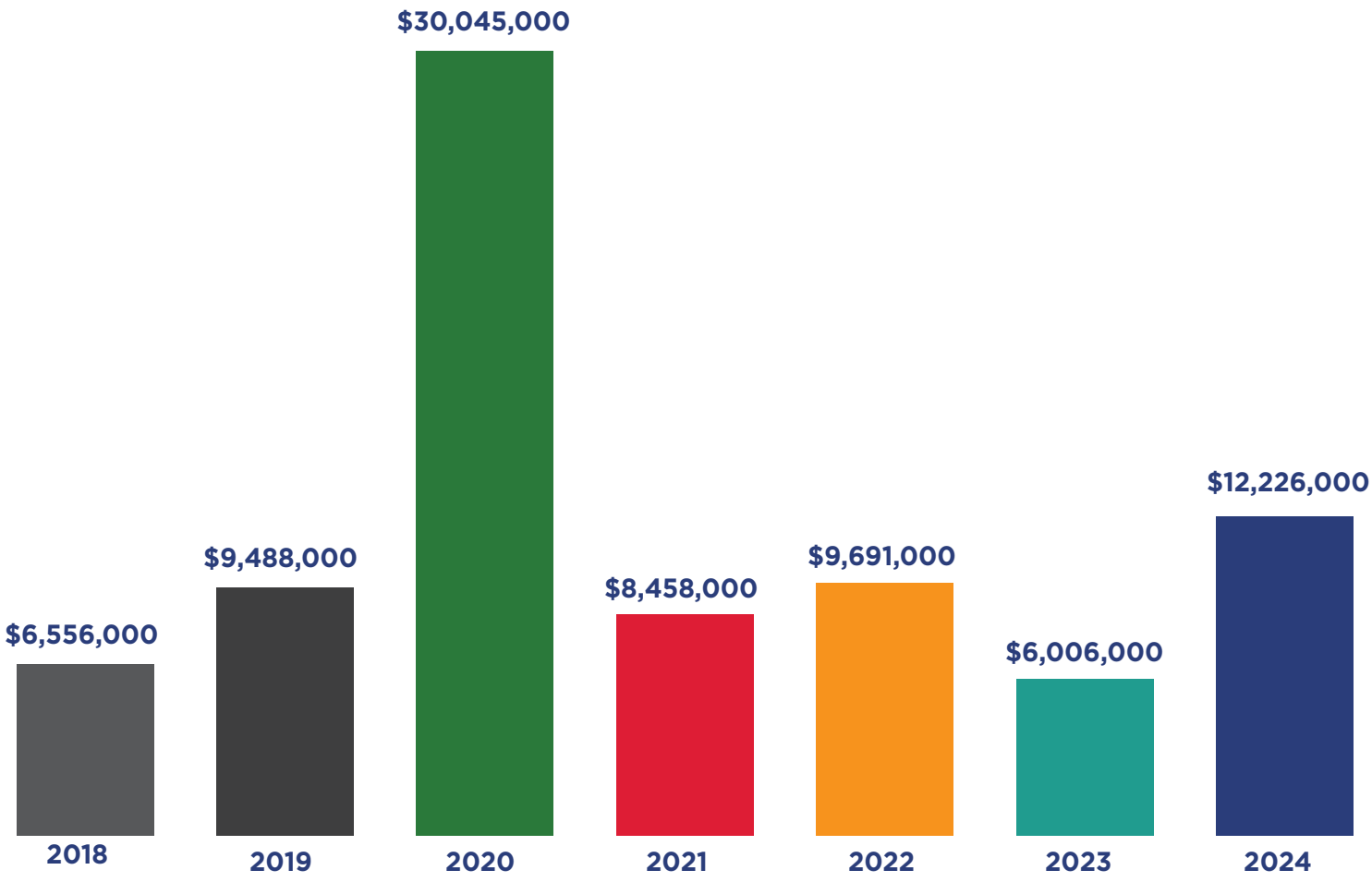
Full Time Staff

2023: 19
2024: 19

Student Hours

2023: 640
2024: 640

Water-Wastewater Capital Budget Totals for 2018-2024



2024 Water and Wastewater Budget by System

Water and Wastewater Administration	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Water and Sewer Administration	3,478,235	2,915,689	2,994,073	78,384
Total - Water and Wastewater Administration	**3,478,235**	**2,915,689**	**2,994,073**	**78,384**

Water Systems	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Bobcaygeon	(533,050)	(504,953)	(553,798)	(48,845)
Bobcaygeon - Victoria Place	13,495	20,969	10,666	(10,303)
Community Wells	0	0	0	0
Eldon - Western Trent	145,688	69,059	66,473	(2,586)
Emily Birch Point	133,444	111,018	116,167	5,149
Fen Twsp - Southview Estates	209,510	203,539	205,429	1,890
Fenelon Falls	231,402	95,565	110,253	14,688
Kinmount	280,970	286,577	308,216	21,639
Lindsay - Oakwood	78,915	(74,103)	(65,068)	9,035
Lindsay - Verulam Tank	115,164	123,402	126,757	3,355
Lindsay Thornhill Reservoir	119,390	174,633	165,009	(9,624)
Lindsay WTP	(4,342,887)	(4,206,651)	(4,216,113)	(9,462)
Manvers - Janetville	44,570	54,691	70,839	16,148
Manvers - Manorview	106,838	123,910	160,444	36,534
Manvers - Pinewood	6,785	17,201	13,982	(3,219)
Manvers - Woodfield	87,722	75,265	107,110	31,845
Mariposa - Canadian Shores	60,317	70,936	85,370	14,434
Mariposa - Kings Bay	83,389	110,073	116,068	5,995
Mariposa - Pleasant Point	119,555	128,043	178,229	50,186
Mariposa - Sonya	117,950	108,800	108,787	(13)
Mariposa - Woods of Manilla	21,195	16,281	25,279	8,998
Mariposa Estates	177,435	200,974	188,225	(12,749)
Norland	334,349	300,424	317,875	17,451
Omemee - Victoria Glen	61,651	96,011	70,647	(25,364)
Woodville	(7,392)	87,467	37,599	(49,868)
Total - Water Systems	**(2,333,596)**	**(2,310,869)**	**(2,245,555)**	**65,314**

Wastewater Systems	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
Bobcaygeon Sewers	(29,317)	134,426	(42,510)	(176,936)
Coboconk Sewers	41,726	79,983	83,358	3,375
Fenelon Falls Sewers	335,210	373,581	417,284	43,703
Lindsay - WPCP Sewer Systems	(1,793,863)	(1,626,147)	(1,568,837)	57,310
Mariposa - Kings Bay Sewers	108,045	135,579	148,820	13,241
Omemee Sewers	193,562	297,758	213,367	(84,391)
Total - Wastewater Systems	**(1,144,639)**	**(604,820)**	**(748,518)**	**(143,698)**

Total - Water and Wastewater Systems	Actual 2022	Budget 2023	Budget 2024	Change from 2023 Budget
	0	**0**	**0**	**0**

2024 Water and Wastewater Budget Detail

Revenue

Tax Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Taxation	0	158	0	0		0	0
Amounts Added to Tax Bill	(183,908)	(172,914)	(143,138)	(222,950)		(229,750)	(6,800)
Total - Tax Revenues	**(183,908)**	**(172,757)**	**(143,138)**	**(222,950)**	**64%**	**(229,750)**	**(6,800)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(1,185,015)	(1,567,243)	(1,067,688)	(1,526,079)		(1,500,176)	25,903
Donations and Other Revenue	(76,097)	(133,554)	(106,290)	(100,000)		(140,000)	(40,000)
Total - Other Revenues	**(1,261,111)**	**(1,700,797)**	**(1,173,978)**	**(1,626,079)**	**72%**	**(1,640,176)**	**(14,097)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Facilities Rental and Leases	(13,450)	(19,200)	(11,200)	(19,400)		(19,200)	200
Water User Fees	(13,157,644)	(13,476,935)	(7,297,094)	(13,877,190)		(14,790,552)	(913,362)
Sewer User Fees	(8,592,982)	(8,897,932)	(4,969,145)	(8,720,246)		(9,128,938)	(408,692)
Fines	(130,086)	(158,950)	(86,604)	(145,000)		(150,000)	(5,000)
Other Recoveries	(16,320)	(10,903)	(17,560)	(8,500)		(13,000)	(4,500)
Total - User Charges, Licenses and Fines	**(21,910,482)**	**(22,563,920)**	**(12,381,602)**	**(22,770,336)**	**54%**	**(24,101,690)**	**(1,331,354)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,265,895	1,327,898	754,139	1,450,590		1,874,122	423,532
Employer Paid Benefits	365,937	372,347	204,248	441,983		433,628	(8,355)
Total - Salaries, Wages and Benefits	**1,631,832**	**1,700,245**	**958,388**	**1,892,573**	**51%**	**2,307,750**	**415,177**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	43,093	39,323	46,520	46,000		55,500	9,500
Telephone and Office Services	37,854	37,036	26,054	41,700		40,500	(1,200)
Postage, Printing, Office Supplies	12,013	11,972	13,209	13,500		13,000	(500)
Operating Materials and Supplies	523,292	703,718	446,979	641,300		900,790	259,490
Advertising	1,783	1,448	0	1,500		1,500	0
Utilities and Fuels	343,986	331,403	197,189	377,900		367,400	(10,500)
Material and Equipment Charges	57,768	114,132	55,675	93,350		100,250	6,900
Total- Materials, Supplies and Services	**1,019,789**	**1,239,032**	**785,625**	**1,215,250**	**65%**	**1,478,940**	**263,690**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	543,600	563,748	328,878	694,900		906,228	211,328
Technology Contracted Services	3,474	3,724	2,766	4,000		4,000	0
General Contracted Services	873,832	844,059	377,627	857,400		995,750	138,350
Environmental Contract Services	7,143,962	7,097,145	4,314,460	7,648,600		7,877,100	228,500
Building Maintenance	37,667	24,861	16,082	59,750		35,750	(24,000)
Grounds Maint Contracted Services	38,753	94,676	58,222	71,200		102,050	30,850
Total - Contracted Services	**8,641,287**	**8,628,214**	**5,098,035**	**9,335,850**	**55%**	**9,920,878**	**585,028**

Interest on Long Term Debt	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Debenture Interest	1,581,184	1,581,211	764,254	1,654,027		2,027,491	373,464
Total-Interest on Long Term Debt	**1,581,184**	**1,581,211**	**764,254**	**1,654,027**	**46%**	**2,027,491**	**373,464**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Debenture Principal	4,455,086	4,872,935	2,371,597	4,457,230		5,087,827	630,597
Financial Charges	224	(224)	0	0		0	0
Tax Adjustments	2,923	3,038	2,640	4,500		4,000	(500)
Total- Debt, Lease and Financial	**4,458,233**	**4,875,749**	**2,374,237**	**4,461,730**	**53%**	**5,091,827**	**630,097**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	1,111,659	1,292,678	741,249	1,391,835		987,530	(404,305)
Municipal Taxes	137,755	174,900	145,736	168,100		152,200	(15,900)
Transfers to Reserves	4,763,405	4,940,362	3,375,000	4,500,000		4,005,000	(495,000)
Total - Interfunctional Adjustments	**6,012,819**	**6,407,940**	**4,261,985**	**6,059,935**	**70%**	**5,144,730**	**(915,205)**

Total - Water and Wastewater Budget Detail	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	(10,357)	**(5,083)**	**543,805**	**0**	**NUL**	**0**	**0**

Water and Wastewater Department Variance Drivers

Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Remarks
Donations and Other Revenue	(40,000)	40%	Rightsizing of Budget	
Other Recoveries	(4,500)	53%	Rightsizing of Budget	
Salaries and Wages	423,532	29%	Amendment to business practices	Moving capital wages to another account
Staff/Board Training and Expense	9,500	21%	Rightsizing of Budget	
Operating Materials and Supplies	259,490	40%	Inflationary costs	
Professional Fees	211,328	30%	Inflationary costs	
Building Maintenance	(24,000)	(40%)	Rightsizing of Budget	
Grounds Maintenance Contracted Services	30,850	43%	Inflationary costs	
Debenture Interest	373,464	23%	Other (please explain)	2020 Capital Project for Lindsay Water Pollution and Control Plant is being debentured for $9Million at the end of 2023 and will affect 2024 debenture principle and interest
Interdepartmental Charges	(404,305)	(29%)	Amendment to business practices	Moving capital wages to another account

Summary of 2024 Water-Wastewater Capital Budget

JDE ID	Program Title	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water ICIP Grant	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
9982401	Water Treatment	1,175,000	1,175,000	0	0	0	0	0	0	1,175,000
9982402	Wastewater Treatment	954,000	0	0	0	0	579,000	0	375,000	954,000
9982403	Vertical Distribution and Collection	1,375,000	350,000	0	0	0	472,000	553,000	0	1,375,000
9982404	Horizontal Distribution and Collection	5,301,000	102,800	697,395	1,013,739	559,366	510,840	106,360	2,310,500	5,310,500
9982405	Studies and Special Projects	3,421,000	1,098,920	1,000,000	0	0	1,297,080	25,000	0	2,421,000
Total		**12,226,000**	**2,726,720**	**1,697,395**	**1,013,739**	**559,366**	**2,858,920**	**684,360**	**2,685,500**	**12,226,000**

S9982401 Water Treatment

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

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
998240101	Lindsay WTP Doors and Clearwell Hatches	Replacement	200,000	200,000	0	0	0	0	0	200,000
998240102	Lindsay WTP High-Lift Pump #2	Rehabilitation	65,000	65,000	0	0	0	0	0	65,000
998240103	Lindsay WTP Actiflo System	Design	25,000	25,000	0	0	0	0	0	25,000
998240104	Fenelon Falls WTP Air Compressor	Replacement	30,000	30,000	0	0	0	0	0	30,000
998240105	Fenelon Falls WTP Membranes	Installation	200,000	200,000	0	0	0	0	0	200,000
998240106	Bobcaygeon WTP Roof Access and Drainage Systems	Replacement; Upgrade	50,000	50,000	0	0	0	0	0	50,000
998240107	Bobcaygeon WTP Interior	Recoating; Painting	50,000	50,000	0	0	0	0	0	50,000
998240108	Bobcaygeon WTP Surge Pit Pump	Replacement	30,000	30,000	0	0	0	0	0	30,000
998240109	Western Trent WTP Dehumidifier	Replacement	25,000	25,000	0	0	0	0	0	25,000
998240110	Mariposa Estates WTP and Omemee WTP Generators	Replacement	70,000	70,000	0	0	0	0	0	70,000
998240111	Mariposa Estates WTP Wells #1 and #2	Replacement	300,000	300,000	0	0	0	0	0	300,000
998240112	Manilla WTP Distribution and Header Piping	Design	80,000	80,000	0	0	0	0	0	80,000
998240113	Manilla WTP Decommissioned Structure	Demolition	50,000	50,000	0	0	0	0	0	50,000
Total			**1,175,000**	**1,175,000**	**0**	**0**	**0**	**0**	**0**	**1,175,000**

9982402 Wastewater Treatment

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

JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
998240201	Fenelon Falls WPCP Grider	Replacement	150,000	0	0	0	150,000	0	0	150,000
998240202	Fenelon Falls WPCP Waste/Return-Activated Pump	Replacement	20,000	0	0	0	20,000	0	0	20,000
998240203	Bobcaygeon WPCP Bar Screen	Installation	375,000	0	0	0	0	0	375,000	375,000
998240204	Lindsay WPCP Boiler System	Replacement	35,000	0	0	0	35,000	0	0	35,000
998240205	Lindsay WPCP Actiflo Pumps (4)	Replacement	104,000	0	0	0	104,000	0	0	104,000
998240206	Lindsay WPCP Actiflo Air Scour System	Rehabilitation	150,000	0	0	0	150,000	0	0	150,000
998240207	Lindsay WPCP Equalization Wetwell Piping	Replacement	25,000	0	0	0	25,000	0	0	25,000
998240208	Lindsay WPCP Ultraviolet System Controller	Replacement	70,000	0	0	0	70,000	0	0	70,000
998240209	Omemee WPCP Lagoon Electricity Service	Replacement	25,000	0	0	0	25,000	0	0	25,000
Total			**954,000**	**0**	**0**	**0**	**579,000**	**0**	**375,000**	**954,000**

9982403 Vertical Distribution and Collection

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	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
998240301	Coboconk SPS #3 Piping	Replacement	25,000	0	0	0	25,000	0	0	25,000
998240302	Wellington St. WPS Pumps and Piping	Replacement	25,000	25,000	0	0	0	0	0	25,000
998240303	Thornhill Reservoir Chemical Room	Design	250,000	250,000	0	0	0	0	0	250,000
998240304	Thornhill Reservoir Flow Meters and Inlet and Outlet Valves	Design	75,000	75,000	0	0	0	0	0	75,000
998240305	Ridout St. SPS	Preparation for Expansion	1,000,000	0	0	0	447,000	553,000	0	1,000,000
Total			**1,375,000**	**350,000**	**0**	**0**	**472,000**	**553,000**	**0**	**1,375,000**

9982404 Horizontal Distribution and Collection

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

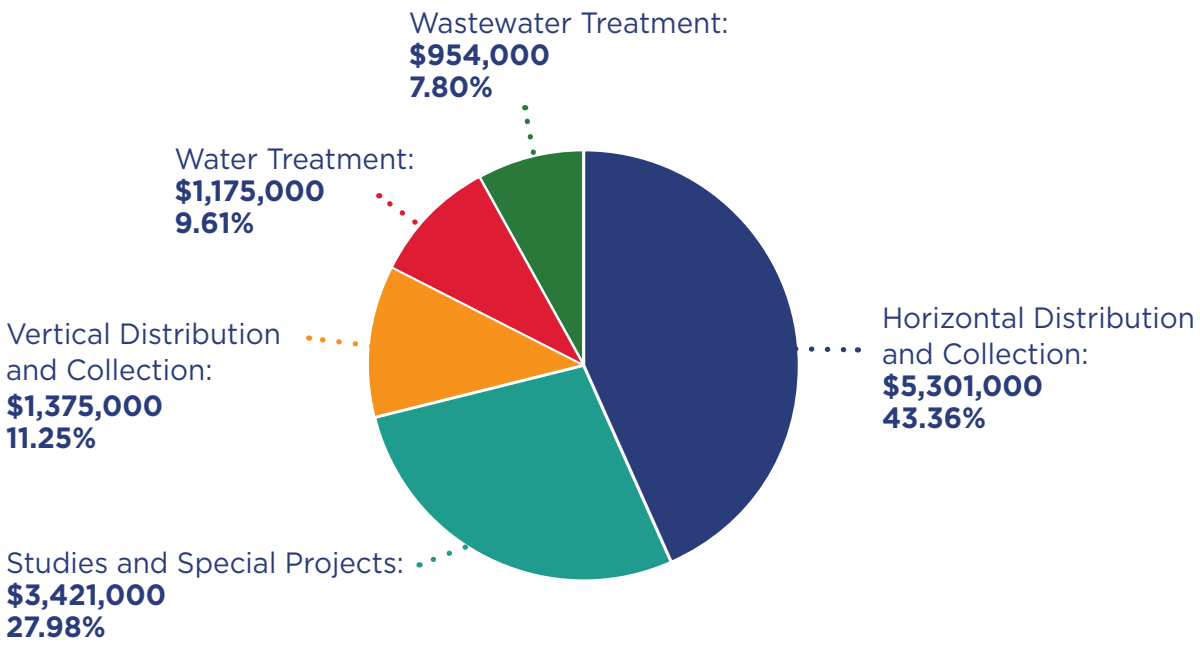
JDE ID	Project	Primary Treatment / Activity	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water ICIP Grant	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
998240401	Glenelg St. Mains - Cambridge St. to Victoria Ave.	Design	40,000	20,000	0	0	0	20,000	0	0	40,000
998240402	Kent St. Mains - Victoria Ave. to Angeline St.	Design	120,000	52,800	0	0	0	60,840	6,360	0	120,000
998240403	Angeline St. Mains - Broad St. to 150m North of Kent St.	Design	60,000	30,000	0	0	0	30,000	0	0	60,000
998240404	Lindsay St. Mains - Logie St. to Highway 7	Design	200,000	0	100,000	0	0	0	100,000	0	200,000
998240405	King St. Mains - Lindsay St. to St. David St.	Replacement; Expansion	2,200,000	0	248,600	709,544	141,856	0	0	1,100,000	2,200,000
998240406	Lindsay St. Mains - Queen St. to Lindsay St. Bridge	Replacement	300,000	0	0	0	150,000	0	0	150,000	300,000
998240407	Caroline St. Sewermain - Queen St. to King St.	Replacement	140,000	0	0	0	0	0	0	140,000	140,000
998240408	St. Paul St. Mains - Queen St. to King St.	Replacement	190,000	0	0	69,635	25,365	0	0	95,000	190,000
998240409	St. Patrick St. Mains - Queen St. to King St.	Replacement	190,000	0	0	69,635	25,365	0	0	95,000	190,000
998240410	St. Peter St. Mains - Queen St. to South End	Replacement	450,000	0	0	164,925	60,075	0	0	225,000	450,000
998240411	Ellice St. Mains - Clifton St. to Wychwood Cres.	Replacement; Expansion	1,011,000	0	348,795	0	156,705	0	0	505,500	1,011,000
998240412	Fenelon Falls Gravity Sewers	Rehabilitation	400,000	0	0	0	0	400,000	0	0	700,000
Total			**5,301,000**	**102,800**	**697,395**	**1,013,739**	**559,366**	**510,840**	**106,360**	**2,310,500**	**5,301,000**

9982405 Studies and Special Projects

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.

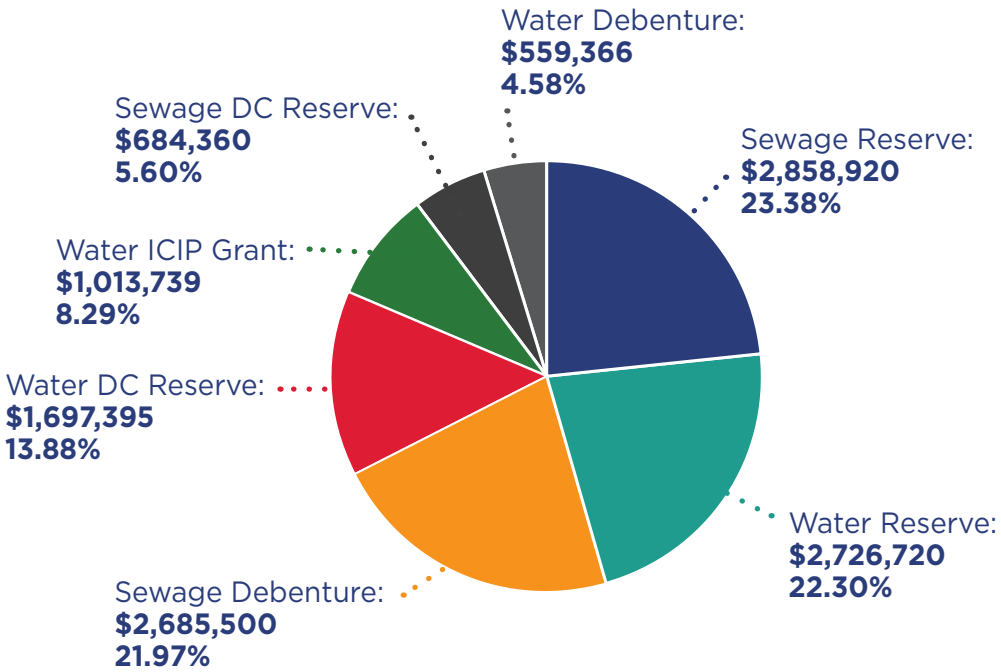
JDE ID	Project	Primary Treatment/ Activity	Expenditure	Financing from Water Reserve	Financing from Water DC Reserve	Financing from Water Debenture	Financing from Sewage Reserve	Financing from Sewage DC Reserve	Financing from Sewage Debenture	Financing Total
999220801	Water Meters for All Water Systems - Phase 3 of 5	Replacement; Upgrade	600,000	330,000	0	0	270,000	0	0	600,000
998240502	SCADA Systems - Phase 3 of 8	Replacement; Upgrade	1,676,000	703,920	0	0	972,080	0	0	1,676,000
998240503	Lindsay WTP Interior and Exterior Coatings Assessment	Study; Assessment	20,000	20,000	0	0	0	0	0	20,000
998240504	Lindsay WTP High-Lift Header Assessment	Study; Assessment	25,000	25,000	0	0	0	0	0	25,000
998240505	Lindsay WTP Motor Control Centres Assessment	Study; Assessment	20,000	20,000	0	0	0	0	0	20,000
998240506	Lindsay St. N. SPS Pump Expansion Assessment	Study; Assessment	25,000	0	0	0	0	25,000	0	25,000
998240507	Lindsay WPCP Lagoon Surveys	Study; Assessment	55,000	0	0	0	55,000	0	0	55,000
998240508	Lindsay WTP Expansion EA	Study; Assessment	1,000,000	0	1,000,000	0	0	0	0	1,000,000
Total			**3,421,000**	**1,098,920**	**1,000,000**	**0**	**1,297,080**	**25,000**	**0**	**3,421,000**

Water-Wastewater Capital Expenditure



Total 2024 Water-Wastewater Capital Expenditure: **$12,226,000**

Water-Wastewater Capital Financing



Total 2024 Water-Wastewater Capital Financing: **$12,226,000**

Agencies, Boards and Committees



Kawartha Lakes Police Services

Kawartha Lakes Police Services Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(605,201)	(754,596)	(508,949)	(872,090)		(888,182)	(16,092)
Total - Grants	**(605,201)**	**(754,596)**	**(508,949)**	**(872,090)**	**58%**	**(888,182)**	**(16,092)**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(273,901)	(375,258)	(378,000)	(378,000)		(315,000)	63,000
Donations and Other Revenue	(33,936)	(50,985)	(1,490)	(10,750)		(15,750)	(5,000)
Total - Other Revenues	**(307,837)**	**(426,243)**	**(379,490)**	**(388,750)**	**98%**	**(330,750)**	**58,000**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(8,000)	(8,000)	0	(8,000)		(8,000)	0
Police Services Fees	(51,076)	(52,996)	(26,896)	(39,750)		(39,750)	0
Sales	(8,656)	0	0	(7,000)		(8,000)	(1,000)
Other Recoveries	(146,400)	(146,460)	(37,368)	(149,056)		(154,646)	(5,590)
Total - User Charges, Licenses and Fines	**(214,132)**	**(207,457)**	**(64,264)**	**(203,806)**	**32%**	**(210,396)**	**(6,590)**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	6,751,696	7,265,527	4,216,785	7,369,486		8,132,486	763,000
Employer Paid Benefits	1,882,733	2,060,335	1,338,233	2,095,165		2,581,813	486,648
Total - Salaries, Wages and Benefits	**8,634,430**	**9,325,862**	**5,555,018**	**9,464,651**	**59%**	**10,714,299**	**1,249,648**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	62,042	86,501	120,595	130,430		153,480	23,050
Telephone and Office Services	56,754	60,287	32,163	56,765		101,368	44,603
Postage, Printing, Office Supplies	101,025	195,118	127,485	349,265		341,957	(7,308)
Operating Materials and Supplies	54,745	119,408	22,144	98,333		113,966	15,633
Advertising	25,008	4,701	2,608	4,910		5,910	1,000
Utilities and Fuels	44,745	45,330	26,960	49,275		48,800	(475)
Vehicle and Equipment Fuel	62,433	78,914	44,092	66,500		71,500	5,000
Protection Materials	40,305	26,603	28,785	58,835		58,039	(796)
Capital Out of Operations	8,735	5,766	6,892	11,750		5,000	(6,750)
Total - Materials, Supplies and Services	**455,794**	**622,626**	**411,724**	**826,063**	**50%**	**900,020**	**73,957**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	22,145	28,173	21,872	16,500		26,000	9,500
Technology Contracted Services	58,701	57,490	36,277	65,200		62,800	(2,400)
General Contracted Services	45,480	47,291	26,223	51,100		48,000	(3,100)
Equipment Maintenance	134,001	140,483	159,580	225,728		227,955	2,227
PW Contracted Services	51,522	50,238	39,691	61,800		61,800	0
Protection Contracted Services	5,566	1,092	603	1,560		1,800	240
Building Maintenance	43,674	56,577	10,483	41,800		62,000	20,200
Grounds Maint Contracted Services	0	0	550	0		0	0
Total - Contracted Services	**361,088**	**381,344**	**295,279**	**463,688**	**64%**	**490,355**	**26,667**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Equipment Rental	27,494	29,048	16,778	28,800		29,100	300
Insurance	8,721	18,011	0	15,000		15,000	0
Total - Rents and Insurance Expenses	**36,215**	**47,058**	**16,778**	**43,800**	**38%**	**44,100**	**300**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Own Fund Transfers	324,930	361,303	497,950	497,950		312,060	(185,890)
Interdepartmental Charges	(447,068)	(475,908)	(241,664)	(483,327)		(770,273)	(286,946)
Total - Interfunctional Adjustments	**(122,138)**	**(114,605)**	**256,286**	**14,623**	**1753%**	**(458,213)**	**(472,836)**

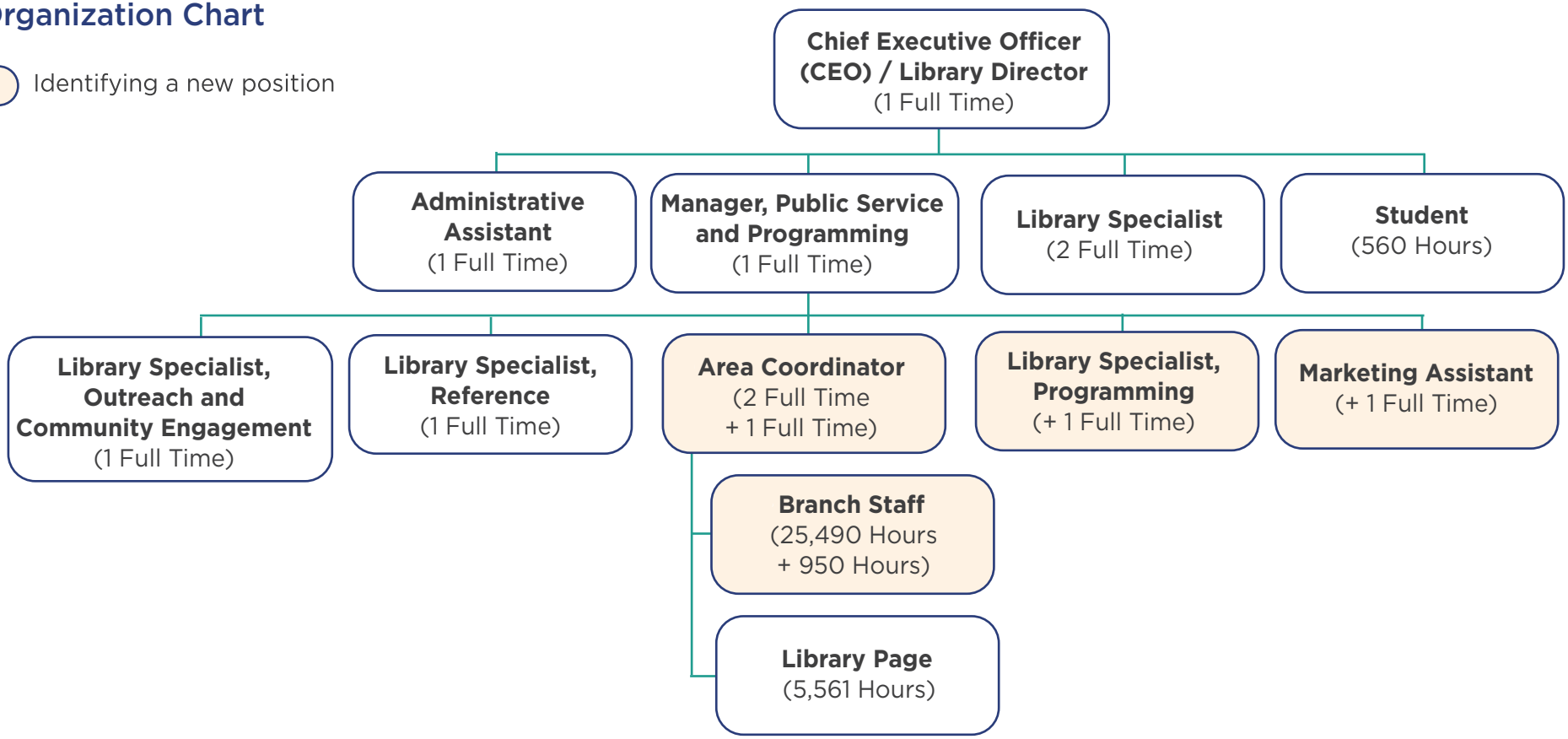
Total - Police Services Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	8,238,218	**8,873,990**	**5,582,383**	**9,348,179**	**60%**	**10,261,233**	**913,054**

Kawartha Lakes Library

Structure

Organization Chart

Identifying a new position



Personnel Breakdown

Full Time Staff

2023: 9
2024: 12

Additional Hours

2023: 29,765
2024: 30,715

Student Hours

2023: 560
2024: 560

Kawartha Lakes Kawartha Lakes Library Operating Budget

Revenue

Grants	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Provincial Grants	(193,060)	(194,708)	(103,861)	(178,733)		(178,733)	0
Total - Grants	**(193,060)**	**(194,708)**	**(103,861)**	**(178,733)**	**58%**	**(178,733)**	**0**

Other Revenues	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Restricted Amounts Earned	(63,000)	(202,959)	(47,250)	(63,000)		(63,000)	0
Donations and Other Revenue	(12,470)	(32,275)	(22,458)	(21,400)		(25,600)	(4,200)
Total - Other Revenues	**(75,470)**	**(235,234)**	**(69,708)**	**(84,400)**	**83%**	**(88,600)**	**(4,200)**

User Charges, Licenses and Fines	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Service Fees	(325)	0	(40)	(200)		(200)	0
Facilities Rental and Leases	0	0	(50)	0		0	0
Fines	(1,269)	(2,961)	(2,391)	(9,000)		(5,000)	4,000
Total - User Charges, Licenses and Fines	**(1,594)**	**(2,961)**	**(2,481)**	**(9,200)**	**27%**	**(5,200)**	**4,000**

Expenses

Salaries, Wages and Benefits	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Salaries and Wages	1,062,214	1,346,251	831,452	1,408,005		1,599,110	191,105
Employer Paid Benefits	227,456	262,878	163,005	296,449		329,147	32,698
Total - Salaries, Wages and Benefits	**1,289,670**	**1,609,128**	**994,457**	**1,704,454**	**58%**	**1,928,257**	**223,803**

Materials, Supplies and Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Staff/Board Training and Expense	21,891	22,369	13,072	40,400		35,100	(5,300)
Telephone and Office Services	19,393	21,954	14,256	25,300		26,600	1,300
Postage, Printing, Office Supplies	27,404	30,842	14,964	30,000		34,000	4,000
Operating Materials and Supplies	359,046	365,663	231,957	400,400		412,900	12,500
Advertising	6,669	12,379	7,034	12,000		12,500	500
Utilities and Fuels	3,210	3,892	1,972	4,500		4,700	200
Capital Out of Operations	1,477	156,977	11,036	15,000		15,000	0
Total - Materials, Supplies and Services	**439,089**	**614,075**	**294,292**	**527,600**	**56%**	**540,800**	**13,200**

Contracted Services	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Professional Fees	0	16,836	2,419	15,000		12,000	(3,000)
Technology Contracted Services	34,618	37,677	15,060	42,000		44,000	2,000
General Contracted Services	104,713	107,558	108,317	112,500		118,525	6,025
Equipment Maintenance	0	0	0	1,800		0	(1,800)
Protection Contracted Services	0	0	427	0		40,000	40,000
Building Maintenance	1,539	2,056	877	1,500		1,800	300
Grounds Maintenance Contracted Services	1,967	2,450	1,151	3,000		3,000	0
Total - Contracted Services	**142,837**	**166,576**	**128,251**	**175,800**	**73%**	**219,325**	**43,525**

Rents and Insurance Expenses	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Land And Building Rental	49,442	51,309	39,703	54,800		55,000	200
Total - Rents and Insurance Expenses	**49,442**	**51,309**	**39,703**	**54,800**	**72%**	**55,000**	**200**

Debt, Lease and Financial	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Financial Charges	35	0	43	0		0	0
Total - Debt, Lease and Financial	**35**	**0**	**43**	**0**	**NUL**	**0**	**0**

Interfunctional Adjustments	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
Interdepartmental Charges	0	0	0	2,104		0	(2,104)
Transfers to Reserves	254,438	28,623	0	(75,772)		(130,393)	(54,621)
Total - Interfunctional Adjustments	**254,438**	**28,623**	**0**	**(73,668)**	**NUL**	**(130,393)**	**(56,725)**

Total - Kawartha Lakes Library Operating Budget	Actuals 2021	Actuals 2022	Preliminary Actuals as of 7/31/2023	Budget 2023	% Budget Spent	Budget 2024	Budget Variance (Favourable) / Unfavourable
	1,905,387	**2,036,810**	**1,280,697**	**2,116,653**	**61%**	**2,340,456**	**223,803**

Kawartha Lakes Library Variance Drivers

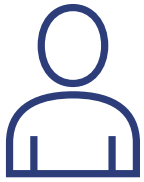
Account	Variance (Favourable) / Unfavourable	Budget Variance %	Remarks	Other
Donations and Other Revenue	(4,200)	20%	Rightsizing of Budget	
Fines	4,000	(44%)	Rightsizing of Budget	
Professional Fees	(3,000)	(20%)	Rightsizing of Budget	
Equipment Maintenance	(1,800)	(100%)	Rightsizing of Budget	
Protection Contracted Services	40,000		Other (please explain)	Securities Services at Libraries
Building Maintenance	300	20%	Rightsizing of Budget	
Interdepartmental Charges	(2,104)	(100%)	Increases captured with new/ additional Business Units	
Transfers to Reserves	(54,621)	72%	Other (please explain)	Use of Library Reserves

Kawartha Lakes Haliburton Housing Corporation (KLHC)

Overview

Kawartha Lakes Haliburton (KLH) Housing Corporation is the City's largest housing service provider with 783 units across Kawartha Lakes and the County of Haliburton. The City is its largest shareholder which is governed by a Board of Directors.

Personnel Breakdown



Full Time Staff

2023: 24
2024: 28



Student Hours

2023: 1,504
2024: 1,504

Budget

Transfers to KLHC	Budget 2023	Budget 2024	Difference from 2023	% Change
Operating	2,287,818	2,891,833	604,015	26%
Capital	1,077,756	1,082,534	4,778	NUL
Haliburton Funding	(616,619)	(751,778)	(135,159)	22%
	2,748,955	**3,222,589**	**473,634**	**17%**

Conservation Authorities

Budget

Transfers to Conservation Authorities	Budget 2023	Budget 2024	Difference from 2023	% Change
Transfer to Kawartha Region Conservation Authority	1,437,545	1,512,508	74,963	5%
Transfer to Otonabee River Conservation Authority	9,275	9,586	311	3%
Transfer to Ganaraska Conservation Authority	3,337	3,441	104	3%
Transfer to Lake Simcoe Conservation Authority	39,149	59,000	19,851	51%
Total - Transfers to Conservation Authorities	**1,489,306**	**1,584,535**	**95,202**	

Haliburton, Kawartha, Pine Ridge (HKPR) District Health Unit

Budget

Transfer to HKPR District Health Unit	Budget 2023	Budget 2024	Difference from 2023	% Change
	2,328,529	2,444,955	116,426	3%

Kawartha Lakes Health Care Initiative

Budget

Doctor Recruitment	Budget 2023	Budget 2024	Difference from 2023	% Change
Total - Doctor Recruitment	112,804	117,643	4,839	5%

Lindsay Downtown Business Improvement Area (BIA)

Budget

Transfer to Lindsay Downtown BIA	Budget 2023	Budget 2024	Difference from 2023	% Change
	192,000	240,492	48,492	25%

Victorian Order of Nurses (VON) Canada-Ontario

Operating Budget

Transfer to VON Canada-Ontario	Budget 2023	Budget 2024	Difference from 2023	% Change
	108,843	123,843	15,000	14%

Kawartha Lakes Ontario Provincial Police (OPP)

Operating Budget

Transfer to Kawartha Lakes OPP	Budget 2023	Budget 2024	Difference from 2023	% Change
	8,028,543	8,125,660	97,117	1%

Reserves and Additional Information



Summary by Reserve

Reserves/Deferred Revenue Summary:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
Infrastructure Reserves	20,528,987	27,897,745	0	(29,409,164)	19,017,568
Rate Reserves	12,799,352	270,000	(1,236,128)	0	11,833,224
Contingency Reserves	9,873,607	530,000	(2,114,860)	0	8,288,747
Economic Development Reserves	587,191	0	(200,000)	0	387,191
Obligatory Reserves	(10,602,937)	12,787,868	(1,889,894)	(15,434,381)	(15,139,344)
Former Municipal Reserves	217,314	8,000	(8,000)	0	217,314
Legacy C.H.E.S.T. Fund Reserves	22,508,005	0	0	0	22,508,005
Other Reserves	1,120,925	238,750	0	0	1,359,675
Total - Reserves/Deferred Revenue Summary	**57,032,444**	**41,732,363**	**(5,448,882)**	**(44,843,545)**	**48,472,380**

Reserves and Deferred Revenue Summary

Infrastructure Reserve:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
Public Works Fleet Reserve -PW	1,242,863	5,783,749	0	(5,986,000)	1,040,612
Public Works Fleet Reserve -Fire	1,199,249	1,900,000	0	(2,696,638)	402,611
Public Works Fleet Reserve -Ambulance	20,493	0	0	0	20,493
Asset Management Reserve	450,977	16,082,432	0	(16,136,636)	396,773
Sewer Infrastructure Renewal Reserve	6,333,975	890,000	0	(2,976,920)	4,247,055
Water Infrastructure Renewal Reserve	7,698,662	3,115,000	0	(2,993,720)	7,819,942
Capital Contingency Reserve	3,582,769	1,904,564	0	(1,018,000)	4,469,333

Rate Reserve:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
Human Resource Rate Stabilization Reserve	447,656	0	(103,852)	0	343,804
9-1-1 Atlas reserve	16,135	0	0	0	16,135
Election reserve	193,022	70,000	0	0	263,022
Area Rate Stabilization Reserve	2,000,437	0	(764,982)	0	1,235,455
DOOR Reserve	1,317,661	0	(131,200)	0	1,186,461
Building Reserve	3,092,103	0	0	0	3,092,103
Property Development Reserve	2,215,886	200,000	0	0	2,415,886
City Heritage Reserve	47,198	0	0	0	47,198
Library Reserve	869,285	0	(130,393)	0	738,892
General Tax Rate Stabilization Reserve	742,901	0	0	0	742,901
Fleet Maintenance Reserve	272,722	0	0	0	272,722
Human Services Rate Stabilization Reserve	1,584,347	0	0	0	1,584,347

Contingency Reserve:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
General Contingency Reserve	9,873,607	515,000	(2,612,468)	0	7,776,139

Economic Development:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
Council Economic Development	587,191	0	(100,000)	0	487,191

Obligatory Reserves:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
City Development Charge	(13,167,183)	7,000,000	(1,039,894)	(10,935,131)	(18,142,208)
Ops Park Land in Lieu	20,504	0	0	0	20,504
City Wide Park Land in Lieu	515,268	75,000	0	(300,000)	290,268
Transit Dedicated Gas Tax	1,028,661	720,759	(850,000)	(28,500)	870,920
Infrastructure Dedicated Gas Tax	853,149	4,992,109	0	(4,990,500)	854,758
Grant Island-Fenelon Twp	32,606	0	0	0	32,606
Subdivider for Water-Emily	12,804	0	0	0	12,804
Tree Levy-Lindsay	18,183	0	0	0	18,183
A Smith Memorial bequest - interest for garden at arena	27,962	0	0	0	27,962
Cenotaph Fund - Interest used for garden at arena	15,276	0	0	0	15,276
M. Cronin Estate for Woodville Community Hall	9,833	0	0	0	9,833
Tree Canopy Reserve	30,000	0	0	0	30,000

Former Municipal Reserves:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
BV-H.Wilkinson Bobcaygeon Library donation	1,570	0	0	0	1,570
BV-pool-Dike and Downey Estate	207,203	8,000	(8,000)	0	207,203
SM-Heritage Park	8,540	0	0	0	8,540

Other:	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
Lindsay C.H.E.S.T. Fund	19,521,780	0	0	0	19,521,780
Bobcaygeon C.H.E.S.T. Fund	2,813,314	0	0	0	2,813,314
Woodville C.H.E.S.T. Fund	98,583	0	0	0	98,583
Omemee C.H.E.S.T. Fund	1,927	0	0	0	1,927
Fenelon Falls C.H.E.S.T. Fund	72,032	0	0	0	72,032
Kirkfield C.H.E.S.T. Fund	370	0	0	0	370
Fenelon Falls Powerlinks Reserve	1,060,386	230,000	0	0	1,290,386
Norland Dam Reserve	49,968	8,750	0	0	58,718
Social Committee reserve	10,571	0	0	0	10,571

Total - Reserves and Deferred Revenue Summary	Balance 2023	2024 Contributions	2024 Operating	2024 Capital	Balance, Dec 31 2024
	57,032,444	**43,495,363**	**(5,740,789)**	**(48,062,045)**	**46,724,973**

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