



2021 Budget and Business Plan

Kawartha
Jump In



City of Kawartha Lakes

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Operating Budget

1. City of Kawartha Lakes Operating Budget

Budget Summary by Revenue and Expense

Revenue vs. Expense				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Tax Revenues				
Taxation	(114,475,584)	(118,789,539)	(122,082,432)	(3,292,893)
School Board Taxation	(25,654,702)	(26,905,000)	(26,905,000)	-
School Board Payments	25,654,702	26,905,000	26,905,000	-
Grants				
Federal Grants	(10,126,855)	(5,572,031)	(5,656,950)	(84,919)
Provincial Grants	(57,828,784)	(46,914,607)	(46,552,582)	362,025
Recovery-Other Municipalities	(1,695,958)	(1,742,711)	(1,713,020)	29,691
Other Revenues				
Interest Income	(1,285,127)	(1,114,000)	(555,000)	559,000
Penalties & Interest on Taxes	(1,321,908)	(1,107,000)	(1,265,000)	(158,000)
Restricted Amounts Earned	(3,564,837)	(2,152,764)	(5,561,134)	(3,408,370)
Donations & Other Revenue	(476,245)	(414,464)	(476,912)	(62,448)
User Charges, Licenses & Fines				
Admission/Tickets/Fares	(176,684)	(188,250)	(99,000)	89,250
Registration Fees	(1,032,069)	(979,800)	(901,800)	78,000
Service Fees	(982,587)	(1,067,075)	(1,078,505)	(11,430)
Finance Services	(371,099)	(448,500)	(402,500)	46,000
Police Services Fees	(51,485)	(46,300)	(28,600)	17,700
Parks & Rec Rental Fees	(2,496,541)	(2,301,223)	(2,136,101)	165,122
Facilities Rental & Leases	(566,361)	(629,841)	(703,140)	(73,299)
Manor Residents Revenue	(3,770,808)	(12,240,597)	(12,515,934)	(275,337)
Waste Management User Fees	(2,658,050)	(2,963,854)	(2,875,219)	88,635
Water User Fees	(149,152)	(190,000)	(175,000)	15,000
Licenses	(181,620)	(159,440)	(159,440)	-
Permits	(1,354,738)	(1,828,500)	(1,832,500)	(4,000)
Fines	(148,828)	(143,700)	(69,000)	74,700

Revenue vs. Expense

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
POA Fines	(1,936,624)	(1,930,000)	(1,930,000)	-
Sales	(706,249)	(1,098,126)	(1,059,081)	39,045
Cemetery Sales	(108,113)	(101,125)	(101,125)	-
Advertising Sales	(21,569)	(20,950)	(19,250)	1,700
Other Recoveries	(1,001,725)	(704,449)	(629,717)	74,732
Prior Year Surplus (Deficit)	(2,632,266)	-	-	-
Total Revenue	(211,121,867)	(204,848,846)	(210,578,942)	(5,730,096)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	58,789,115	53,969,468	55,483,296	1,513,828
Employer Paid Benefits	16,009,935	14,686,326	15,895,221	1,208,895
Materials, Supplies & Services				
Staff/Board Training & Expense	1,033,967	1,152,502	1,181,654	29,152
Corporate Training	156,988	139,000	139,000	-
Council Expenses	54,517	58,000	60,000	2,000
Telephone & Office Services	713,301	787,822	773,347	(14,475)
Postage, Printing, Office Supplies	1,572,714	1,219,794	1,136,689	(83,105)
Operating Materials & Supplies	2,076,416	1,308,940	1,368,839	59,899
Advertising	442,179	556,960	553,510	(3,450)
Utilities & Fuels	3,764,430	3,921,115	3,713,119	(207,996)
Vehicle & Equipment Fuel	1,956,427	2,064,683	1,799,620	(265,063)
Material & Equipment Charges	5,914,686	4,662,031	4,846,749	184,718
Protection Materials	462,249	367,772	372,708	4,936
Capital Out of Operations	260,553	131,795	115,850	(15,945)
Contracted Services				
Professional Fees	4,059,365	16,010,622	17,095,549	1,084,927
Technology Contracted Services	1,655,627	2,236,504	2,373,916	137,412
General Contracted Services	10,887,164	11,384,776	11,648,934	264,158
Equipment Maintenance	546,870	480,985	471,725	(9,260)
PW Contracted Services	1,273,211	1,545,950	1,628,950	83,000

Revenue vs. Expense				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Environmental Contract Services	4,277,935	4,607,173	5,713,259	1,106,086
Protection Contracted Services	200,699	216,005	216,005	-
Building Maintenance	1,068,049	795,633	755,517	(40,116)
Grounds Maintenance Contracted Services	896,310	787,017	833,267	46,250
Cemetery Grounds Contracted	7,337	7,725	7,725	-
Rents & Insurance Expenses				
Land And Building Rental	694,029	1,206,058	890,208	(315,850)
Equipment Rental	85,505	79,910	77,010	(2,900)
Insurance	3,208,320	3,405,084	2,926,019	(479,065)
Interest on Long Term Debt				
Debenture Interest	1,521,739	1,728,010	1,800,121	72,111
Debt, Lease & Financial				
Debenture Principal	6,501,602	6,867,944	7,065,260	197,316
Financial Charges	149,463	159,795	186,750	26,955
Tax Adjustments	829,654	958,120	903,800	(54,320)
Transfer to External Clients				
Transfer to Agencies	45,389,946	43,872,130	44,014,018	141,888
MPAC Fees	1,372,626	1,400,000	1,384,500	(15,500)
Interfunctional Adjustments				
Interfunctional Adjustments	10,712,338	5,469,145	5,662,282	193,137
Municipal Taxes	163,965	185,861	206,861	21,000
Transfers to Reserves	19,412,893	16,418,191	17,277,664	859,473
Total Expenses	208,122,124	204,848,846	210,578,942	5,730,096
Tax Support Required	(2,999,743)	-	-	-

2. 2021 Tax Supported Operating Budget

Budget Summary by Department

Summary by Department				
Detail	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Corporate Items				
Corporate Items	(107,675,397)	(108,866,405)	(114,314,165)	(5,447,760)
Special Projects (see section 17)	-	1,880,305	1,826,505	(53,800)
Summary Corporate Items	(107,675,397)	(106,986,100)	(112,487,660)	(5,501,560)
Mayor and Council				
Mayor and Council	633,858	648,450	656,183	7,733
Summary Mayor and Council	633,858	648,450	656,183	7,733
Chief Administrative Office (CAO)				
CAO Administration	669,483	661,368	772,308	110,940
Clerks	865,184	1,037,844	1,122,299	84,455
Municipal Law Enforcement	1,020,718	1,179,524	1,185,293	5,769
Legal	3,194,543	3,764,806	3,906,444	141,638
Summary CAO	5,749,928	6,643,542	6,986,344	342,802
Community Services				
Community Services Administration	918,421	378,774	403,157	24,383
Parks, Recreation and Culture	5,586,484	6,126,499	6,504,531	378,032
Cemeteries	133,475	205,507	216,638	11,131
Customer Services	838,107	807,100	838,892	31,792
Building and Property	2,290,309	2,831,208	2,831,058	(150)
Summary Community Services	9,766,796	10,349,088	10,794,276	445,188

Summary by Department				
Detail	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Library				
Library Services	1,906,480	1,905,387	1,905,387	-
Summary Library Services	1,906,480	1,905,387	1,905,387	-
Corporate Services				
Corporate Services Administration	358,111	395,833	420,833	25,000
Human Resources	2,684,510	2,726,683	2,863,236	136,553
Communications, Advertising and Marketing	434,234	465,518	487,224	21,706
Treasury	1,193,206	1,259,718	1,312,398	52,680
Revenue and Taxation	409,303	403,137	465,947	62,810
Information Technology	2,500,529	2,932,791	3,118,288	185,497
Summary Corporate Services	7,579,893	8,183,680	8,667,926	484,246
Development Services				
Conservation Authority	1,424,947	1,424,313	1,342,263	(82,050)
Planning & Administration	1,526,695	1,402,230	1,564,622	162,392
Economic Development	1,171,154	1,270,953	1,419,978	149,025
Mapping & GIS	282,041	275,115	284,569	9,454
Building Services	(8,710)	(4,000)	(4,000)	-
Summary Development Services	4,396,127	4,368,611	4,607,432	238,821
Engineering and Corporate Assets				
Engineering & Administration	1,511,105	1,477,164	1,528,995	51,831
Corporate Assets	211,728	248,102	275,939	27,837
Airport	13,897	30,621	39,959	9,338
Summary Engineering and Corporate Assets	1,736,730	1,755,887	1,844,893	89,006

Summary by Department				
Detail	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Emergency Services				
Fire Rescue Services	8,327,675	8,389,215	8,577,641	188,426
Paramedic Services	5,660,965	5,011,784	5,092,257	80,473
Kawartha Lakes Police	8,157,451	8,400,763	8,536,353	135,590
Ontario Provincial Police	8,617,162	8,521,045	8,382,610	(138,435)
Summary Emergency Services	30,763,253	30,322,807	30,588,861	266,054
Human Services				
Ontario Works Delivery	1,981,484	2,014,462	1,958,701	(55,761)
Ontario Works Programs	171,798	84,670	84,670	-
Child Care Programs	503,971	482,847	484,047	1,200
Contribution to Organizational Health Care	1,975,264	2,029,492	2,401,679	372,187
Nurse Practitioner	106,734	107,765	107,765	-
Victoria Manor	1,614,280	1,503,936	2,382,847	878,911
Community Social Investment Fund	145,308	145,308	145,308	-
Housing	3,611,097	3,666,184	3,681,291	15,107
Homelessness Programs	476,488	476,888	476,488	(400)
Summary Human Services	10,586,424	10,511,552	11,722,796	1,211,244
Public Works				
Public Works-Administration	298,775	314,178	318,647	4,469
Roads and Bridges	25,001,181	25,903,834	27,072,596	1,168,762
Fleet	1,677,742	828,346	808,589	(19,757)
Transit	666,578	735,370	944,496	209,126
Waste Management	3,911,888	4,515,368	5,569,234	1,053,866
Summary Public Works	31,556,164	32,297,096	34,713,562	2,416,466
Total	(2,999,743)	-	-	-

3. Corporate Items

Overview

Tax Revenues

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

School Board Taxation

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

Grants

Three major grants are received in the Corporate Items area.

Grant	2019 Actual	2020 Actual	2021 Budget	% Change
OMPF	\$7,433,500	\$7,210,700	\$7,351,000	2%
Federal Gas Tax	\$9,239,972	\$4,576,100	\$4,784,104	5%
Aggregate Resources	\$1,203,109	\$1,058,808	\$1,215,000	14%

Ontario Municipal Partnership Fund (OMPF)

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

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

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

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

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

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

The City has received confirmation from the Ministry that the 2021 allocation will be \$7,351,000. It is anticipated that this funding will be reduced beyond 2021.

Federal Gas Tax Grant

As part of the New Building Canada Plan, the renewed Federal Gas Tax Fund (GTF) provides predictable, long-term, stable funding for Canadian Municipalities to help them build and revitalize their local public infrastructure. The federal GTF is legislated as a permanent source of Federal Infrastructure Funding for Municipalities. Municipalities can pool, bank and borrow against this funding, providing significant financial flexibility. These funds can be used to fund projects in the following areas: public transit; wastewater infrastructure; drinking water; solid waste management; community energy systems; local roads and bridges; capacity building; highways; local and regional airports; short-line rail; short-sea shipping; disaster mitigation; broadband and connectivity; brownfield redevelopment; culture; tourism; sport and recreation.

Aggregate Resource Fees

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

Interest Income

As part of strong fiscal management practices, cash is invested in short and long term investments such as Guaranteed Investment Certificates and Bank bonds. The City's investment policy reflects a very conservative investment approach as per the guidelines of the Municipal Act. The rates have been low for a number of years and therefore most of the City's longer term investments, with higher interest rates, have matured. The general consensus around interest rate increases is that the rates in Canada will remain low until 2023. Therefore, as the rates for both long term and short term investments are low, Staff have reduced the Interest Income budget for the 2021 budget year.

	2019 Actual	2020 Actual	2021 Budget	% Change
Interest Income	\$1,032,239	\$471,592	\$500,000	6%

Corporate Items Expenditures

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

Debenture Principle and Interest Repayment – The City uses debentures to fund major capital projects. As the amount owing increases the annual repayment amount increases. Increases in this area directly impact the tax increase required to fund infrastructure projects identified in the Asset Management Plan. In 2021 staff have utilized approximately \$150,000 from the Debt Stabilization Reserve to offset increases in debt. This reserve was established by Council and each year Staff reconcile debt payments in the operating fund and put money into this reserve.

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

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

Inter-functional Adjustments

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

Capital Tax Levy

As stated earlier in this book the capital program is funded by tax support. In 2020 the funding from the tax levy is shown by a transfer to the Capital Reserve. This was done to facilitate the recording of projects in and out of the Capital Reserve. The transfer to the capital reserve in 2021 has not increased from the 2020 level.

Transfer to Reserve

The reserve items are made up of transfers to the Federal Gas Tax Reserve and transfers to the Capital, Contingency and Haul Route Reserves. The reserve budget in 2021 continues the primary goal of the City's long term plan of building up reserves. In addition to the \$9,105,019 put away in the capital reserve to fund the 2021 capital budget Staff have also put away \$500,000 in the Capital Contingency Reserve to offset deficits in 2020 and prior capital projects and \$500,000 in the General Contingency Reserve to offset any unforeseen emergencies.

Budget Summary

Budget Overview

- The General Levy and Area rate tax levy have increased by approximately 2.9% to offset additional expenses in 2021 budget.
- Group benefit reconciliation is shown in Corporate items and the 2019 experience shows a reduced refund. In order to be conservative the group benefit recovery was reduced by approximately \$250,000 from a budget of \$500,000 in 2020.
- The Investment income budget has been reduced from the 2020 level of \$914,000 to \$500,000 to recognize the lower interest rates in the market for both long and short term investments. Industry experts predict that Canadian interest rates will not increase until 2023.

Budget Detail

Corporate Items Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Tax Revenues				
Taxation	(114,475,584)	(118,789,539)	(122,082,432)	(3,292,893)
School Board Taxation	(25,654,702)	(26,905,000)	(26,905,000)	-
School Board Payments	25,654,702	26,905,000	26,905,000	-
Grants				
Federal Grants	(9,330,989)	(4,663,871)	(4,784,104)	(120,233)
Provincial Grants	(9,378,609)	(8,425,700)	(8,566,000)	(140,300)
Other Revenues				
Interest Income	(1,285,007)	(1,114,000)	(555,000)	559,000
Penalties & Interest on Taxes	(1,321,908)	(1,107,000)	(1,265,000)	(158,000)
Restricted Amounts Earned	(2,574,096)	(726,054)	(3,994,272)	(3,268,218)
Donations & Other Revenue	(79,478)	(60,000)	(50,000)	10,000
User Charges, Licenses & Fines				
Fines	(190,995)	-	-	-
Other Recoveries	(87,725)	(50,000)	(60,000)	(10,000)
Prior Years (Surplus) Deficit	(2,632,266)	-	-	-
Total Revenue	(141,356,657)	(134,936,164)	(141,356,808)	(6,420,644)

Corporate Items Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	(694,428)	350,000	350,000	-
Employer Paid Benefits	(291,784)	(500,000)	(232,750)	267,250
Materials, Supplies & Services				
Staff/Board Training & Expense	3,359	1,700	1,700	-
Telephone & Office Services	1,553	-	-	-
Postage, Printing, Office Supplies	212,250	100,000	100,000	-
Operating Materials & Supplies	(20,039)	-	-	-
Advertising	10,681	-	-	-
Utilities & Fuels	-	-	6,500	6,500
Contracted Services				
Professional Fees	134,312	-	-	-
Grounds Maintenance Contracted Services	-	-	2,500	2,500
Rents & Insurance Expenses				
Land And Building Rental	3,051	-	-	-
Interest on Long Term Debt				
Debenture Interest	1,521,739	1,728,010	1,800,121	72,111
Debt, Lease & Financial				
Debenture Principal	6,501,602	6,867,944	7,065,260	197,316
Financial Charges	36,271	-	10,000	10,000
Tax Adjustments	829,654	958,120	903,800	(54,320)
Transfer to External Clients				
Transfer to External Organizations	189,174	148,500	148,500	-
MPAC Fees	1,372,626	1,400,000	1,384,500	(15,500)

Corporate Items Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Interfunctional Adjustments				
Interdepartmental Charges	(231,017)	821,900	1,094,894	272,994
Municipal Taxes	-	-	50,000	50,000
Transfers to Reserves	14,775,421	11,410,019	11,400,019	(10,000)
Transfer to Obligatory Fund	9,326,834	4,663,871	4,784,104	120,233
Total Expenses	33,681,260	27,950,064	28,869,148	919,084
Tax Support Required	(107,675,397)	(106,986,100)	(112,487,660)	(5,501,560)

4. Mayor and Council

Department Overview

Council is comprised of the Mayor and 8 Ward Councillors with the current term of Council spanning 2018-2022. The City's Council consists of a wide variety of talent responsible to approve, support, monitor and review the Municipality's Strategic Plan. Council is responsible to set expectations through policy and budget, and to represent the interests of the public.

Contact Information:

Mayor: Andy Letham

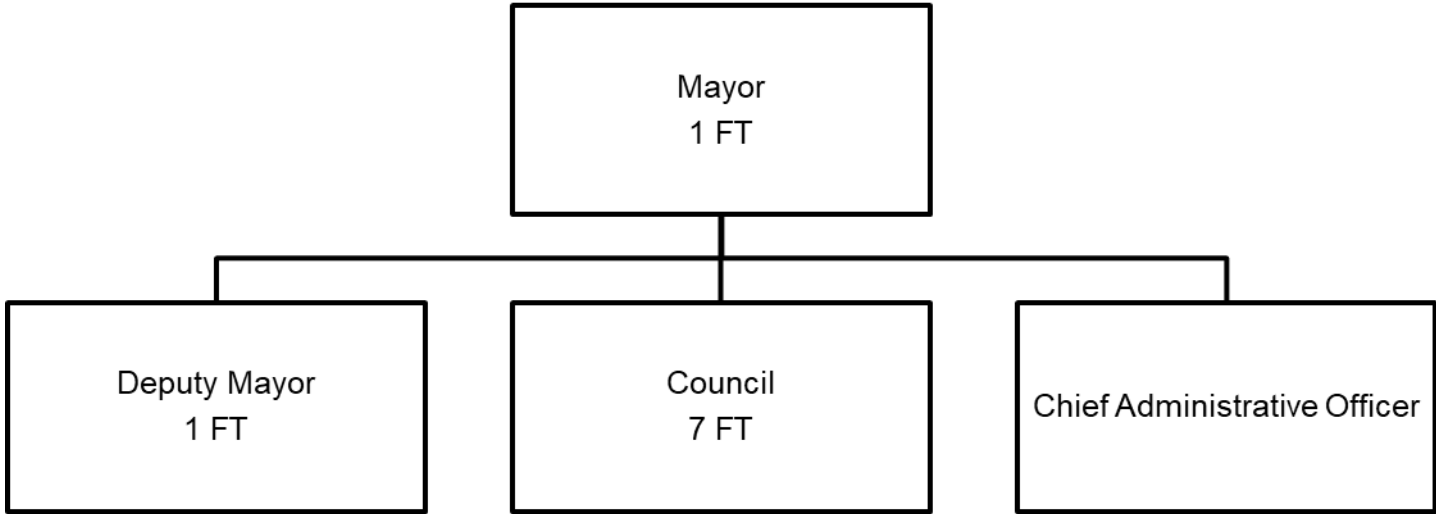
Email: aletham@kawarthalakes.ca

Telephone: 705 324 9411 extension 1320

Current Councillor Contact Information:

Ward	Councillor	Email	Telephone
1	Emmett Yeo	eyeo@kawarthalakes.ca	705-324-9411 extension 3801
2	Kathleen Seymour-Fagan	kseymourfagan@kawarthalakes.ca	705-324-9411 extension 3802
3	Doug Elmslie	delmslie@kawarthalakes.ca	705-324-9411 extension 3803
4	Andrew Veale	aveale@kawarthalakes.ca	705-324-9411 extension 3804
5	Pat Dunn	pdunn@kawarthalakes.ca	705-324-9411 extension 3805
6	Ron Ashmore	rashmore@kawarthalakes.ca	705-324-9411 extension 3806
7	Patrick O'Reilly	poreilly@kawarthalakes.ca	705-324-9411 extension 3807
8	Tracy Richardson	trichardson@kawarthalakes.ca	705-324-9411 extension 3808

Mayor & Council



Department Budget Summary

Budget Detail

Mayor and Council				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Salaries, Wages and Benefits				
Wages	503,204	509,147	509,141	(6)
Employer Paid Benefits	63,222	71,303	77,042	5,739
Council Expenses				
Council Training & Development	16,165	15,000	15,000	-
Mileage	26,762	30,000	30,000	-
Meals	807	-	-	-
Office Supplies & Expenses	846	1,000	5,000	4,000
Telecommunications	11,412	12,000	10,000	(2,000)
Postage & Courier Fees	116	-	-	-
Miscellaneous Expenses	123	-	-	-
Public Relations	11,202	10,000	10,000	-
Total Expenses	633,858	648,450	656,183	7,733
Tax Support Required	633,858	648,450	656,183	7,733

5. Office of the Chief Administrative Officer

Department Overview

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

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

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

Budget to Priorities

- Implementation of the 2020-2023 City Strategic Plan
- Complete the City's Business Continuity Plan;
- Commence implementation of the Healthy Environment Plan;
- Promote continuous improvement to Make It Better in all service areas;
- Continued review and rationalization of City lands, buildings and spaces;
- Working towards the completion of a City "Community Safety and Well-Being Plan";
- Liaise with Eastern Ontario Regional Network (EORN) to improve local cell and broadband capacity;
- Continue to lead and facilitate municipal modernization service reviews;
- Continue to lead, facilitate and support Corporate and Community Pandemic response and recovery.
- Development of an Archival Program

Personnel Breakdown

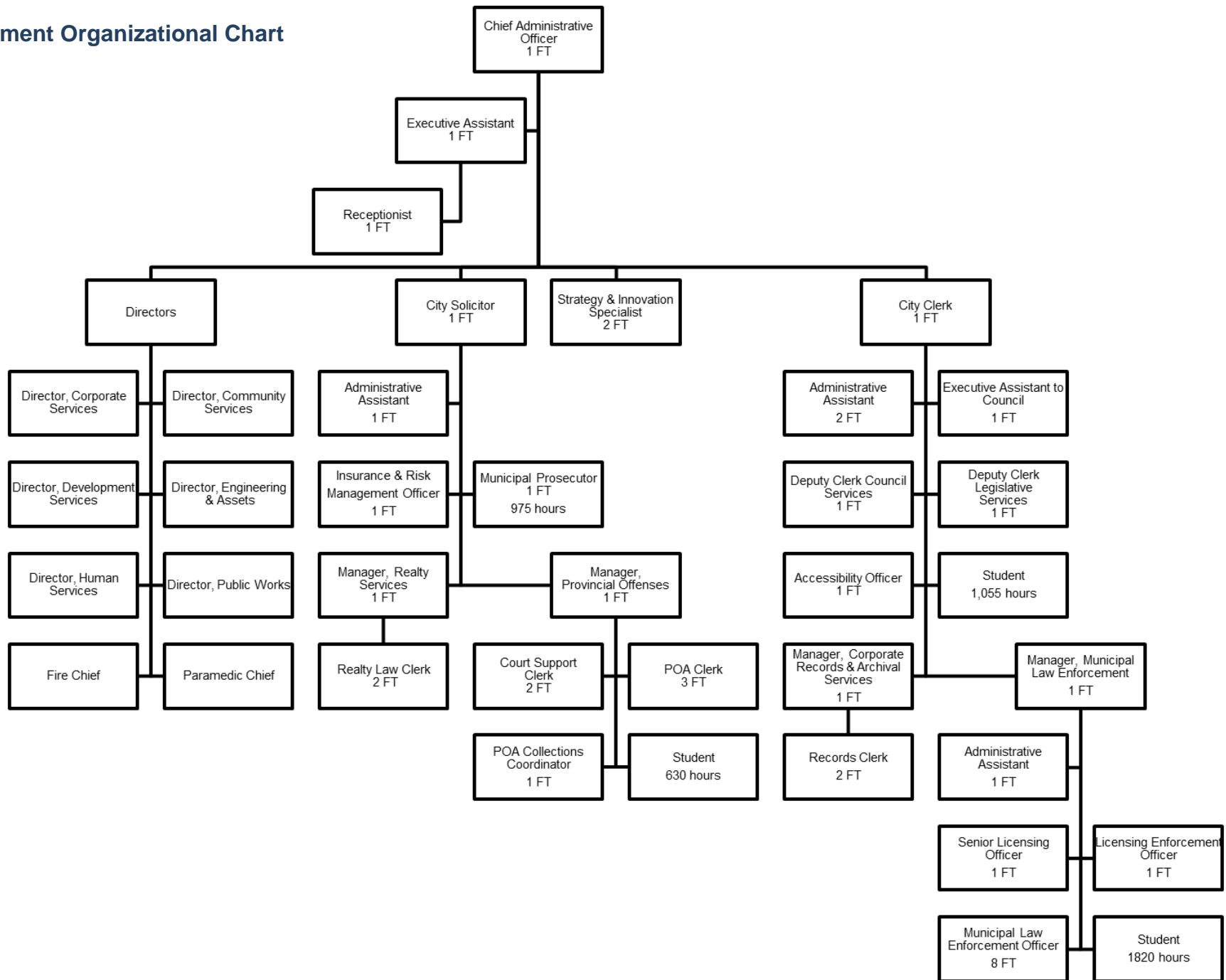
Office of the CAO

Division	2020	2021	Change
Administration	3	3	-
Clerk	23.6	23.6	-
Legal	14.8	14.8	-
Strategy and Performance	2	2	-
Total	43.4	43.4	-

Type	2020	2021
Full-time	40	40
Part-time	1.5	1.5
Seasonal	-	-
Students	1.9	1.9
Project/contract	-	-
Total	43.4	43.4
Non Union Positions	16.5	16.5
Unionized Positions	26.9	26.9
Total	43.4	43.4

Department Organizational Chart

CAO



Department Budget Summary

Budget Overview

The 2021 CAO Department total budget increase of \$342,802 over 2020 is comprised partially of:

- \$25,000 moved from the Corporate Training budget in the Corporate Services (Human Resources) area to CAO for Lean Training (OSM) – offsetting reduction in the Human Resources budget;
- \$431,000 of savings in insurance premiums is being transferred to a “Risk Management Stabilization Reserve”;
- Insurance and Risk Management - Other Contracted Services increased \$50,000 to hire an actuary to conduct a review in 2021 from savings in insurance premiums;
- A significant decrease in Ontario Works Administration grant funding for 2021 resulted in a decrease of interfunctional adjustments of over \$131,000, as reductions to the corporate allocation regarding Legal, Insurance, Clerks and CAO services were required to bring the budget in line with the reduced program funding.
- Increase in Registry Office Fees (\$11,500);
- Increase (\$30,000) in contracted snow removal in the municipal lots in the downtown core of Lindsay to align with prior year actuals;
- Increase (\$10,000) to the Lindsay and District Business Improvement Association (LDBIA) program supply to extend the patrol season and/or add additional hours to cover a second Community Liaison Officer during the peak season and upcoming downtown reconstruction;
- By-Law Services, contracted services increased by \$40,000 to support Realty Services and enforcement of the Encroachment By-law (dock removals and other items on City Property).

Office of the Chief Administrative Officer Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(10,165)	(65,103)	(65,103)	-
Provincial Grants	(32,531)	-	-	-
Other Revenues				
Restricted Amounts Earned	(10,990)	-	-	-
Donations & Other Revenue	(800)	-	-	-
User Charges, Licenses & Fines				
Registration Fees	(3,175)	-	-	-
Service Fees	(89,679)	(90,500)	(86,500)	4,000
Finance Services	(29)	(2,600)	(2,600)	-
Parks & Rec Rental Fees	(35,751)	(30,000)	(31,500)	(1,500)
Facilities Rental & Leases	(82,002)	(80,000)	(80,000)	-
Licenses	(150,144)	(146,000)	(146,000)	-
Permits	(129,078)	(110,000)	(110,000)	-
POA Fines	(1,936,624)	(1,930,000)	(1,930,000)	-
Sales	(96,990)	(600,000)	(600,000)	-
Other Recoveries	(157,362)	(44,000)	(44,000)	-
Total Revenue	(2,735,320)	(3,098,203)	(3,095,703)	2,500
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	2,779,960	3,078,262	3,195,014	116,752
Employer Paid Benefits	726,691	853,672	916,395	62,723
Materials, Supplies & Services				
Staff/Board Training & Expense	64,068	98,550	99,300	750
Corporate Training	28	2,000	27,000	25,000
Telephone & Office Services	28,587	30,100	31,100	1,000

Office of the Chief Administrative Officer Summary

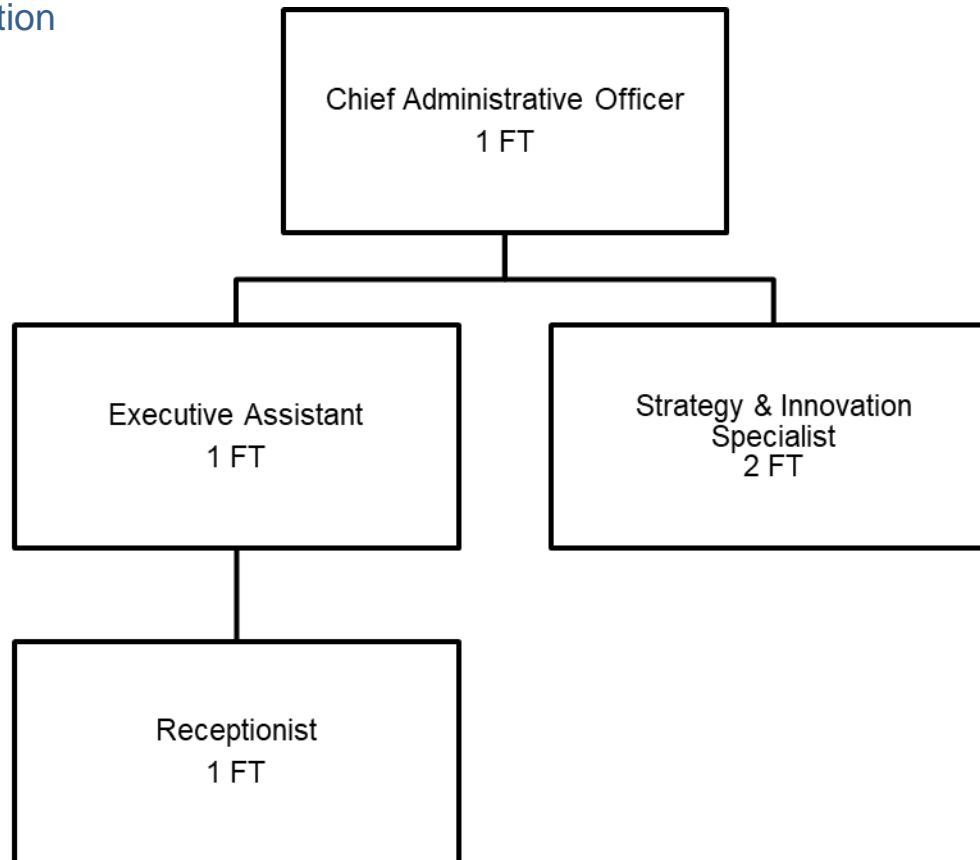
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Postage, Printing, Office Supplies	173,832	159,425	121,125	(38,300)
Operating Materials & Supplies	41,587	28,500	38,500	10,000
Advertising	71,178	88,250	81,750	(6,500)
Capital Out of Operations	5,060	7,000	6,000	(1,000)
Contracted Services				
Professional Fees	569,052	669,375	770,875	101,500
Technology Contracted Services	2,239	-	-	-
General Contracted Services	20,411	8,480	8,480	-
Equipment Maintenance	42,043	46,000	46,000	-
Protection Contracted Services	8,765	12,600	12,600	-
Building Maintenance	10,331	2,700	2,700	-
Grounds Maintenance Contracted Services	158,363	120,000	140,000	20,000
Rents & Insurance Expenses				
Land And Building Rental	108,039	114,000	114,000	-
Equipment Rental	1,873	3,150	4,250	1,100
Insurance	3,154,856	3,350,000	2,868,935	(481,065)
Debt, Lease & Financial				
Financial Charges	28,189	29,000	29,000	-
Transfer to External Clients				
Transfer to other Province - Provincial Offences Act (POA)	380,153	380,000	380,000	
Transfer to other Municipality - Provincial Offences Act (POA)	115,276	145,000	145,000	-
Livestock Evaluation Claims	48,463	60,000	60,000	-
Interfunctional Adjustments				
Interdepartmental Charges	(345,544)	(322,319)	(190,792)	131,527
Municipal Taxes	48,939	58,000	-	(58,000)
Transfers to Reserves	242,810	720,000	1,174,815	454,815
Total Expenses	8,485,249	9,741,745	10,082,047	340,302

Office of the Chief Administrative Officer Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Tax Support Required	5,749,929	6,643,542	6,986,344	342,802

Division – CAO, Administration

Division Organizational Chart



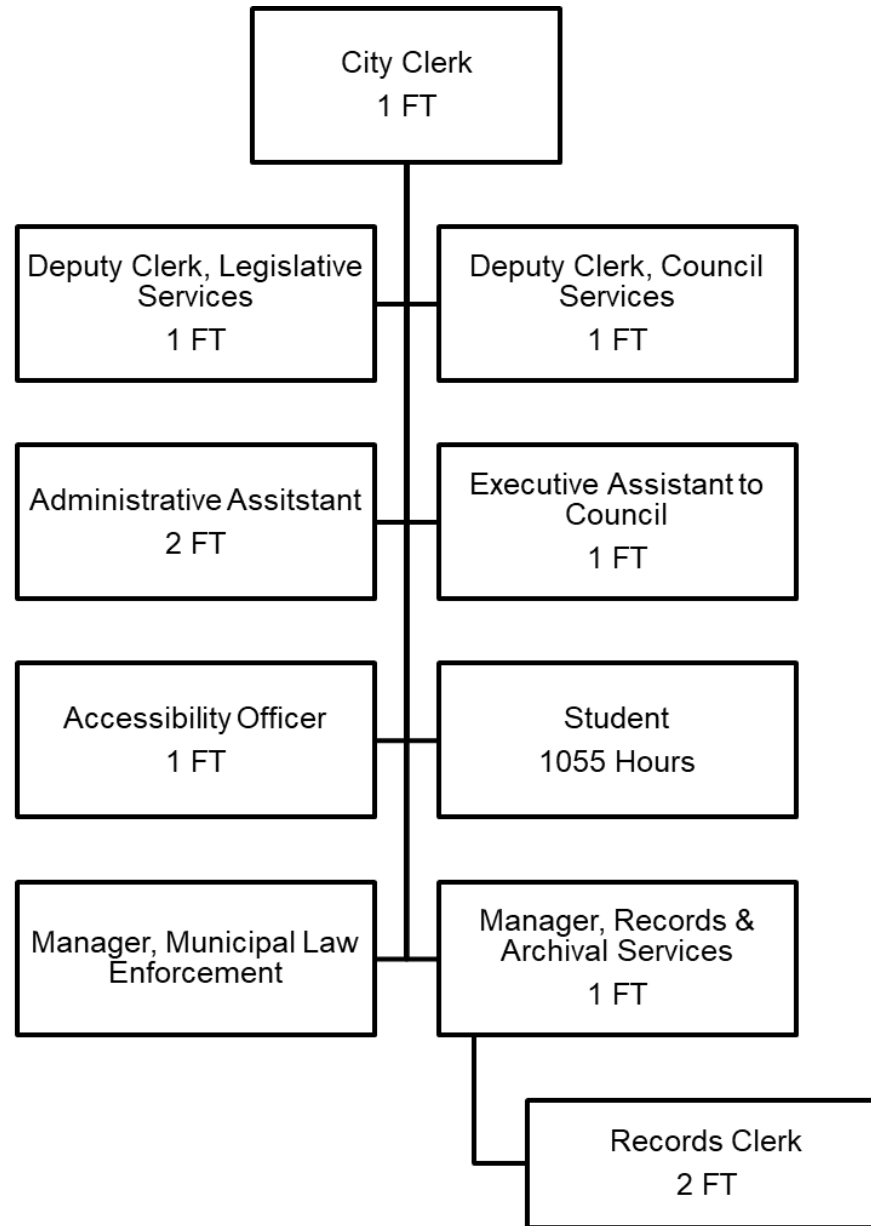
Division Budget Summary

CAO, Administration

Office of the Chief Administrator

Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(32,531)	-	-	-
Total Revenue	(32,531)	-	-	-
Expenses				
Salaries, Wages and Benefits	636,281	623,368	670,901	47,533
Materials, Supplies & Services	74,556	95,400	121,800	26,400
Contracted Services	42,818	5,000	5,000	-
Rents & Insurance Expenses	917	1,400	2,500	1,100
Interfunctional Adjustments	(52,559)	(63,800)	(27,893)	35,907
Total Expenses	702,014	661,368	772,308	110,940
Tax Support Required	669,483	661,368	772,308	110,940

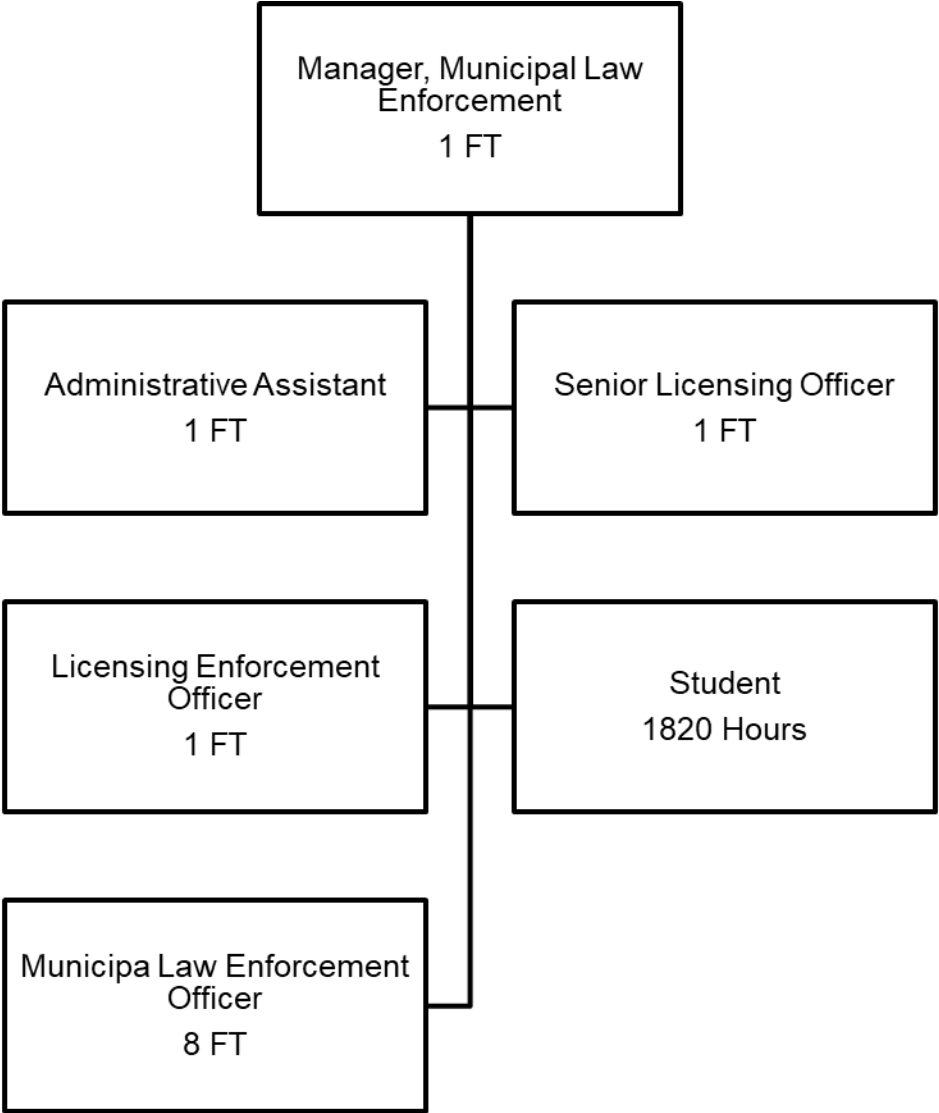
Division Organizational Chart



Division Budget Summary

Clerks				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(10,165)	-	-	-
Other Revenues	(800)	-	-	-
User Charges, Licenses & Fines	(114,558)	(116,900)	(112,900)	4,000
Total Revenue	(125,523)	(116,900)	(112,900)	4,000
Expenses				
Salaries, Wages and Benefits	805,992	946,476	987,724	41,248
Materials, Supplies & Services	49,119	63,300	66,600	3,300
Contracted Services	55,530	50,875	50,875	-
Transfer to External Clients	48,463	60,000	60,000	-
Interfunctional Adjustments	31,604	34,093	70,000	35,907
Total Expenses	990,708	1,154,744	1,235,199	80,455
Tax Support Required	865,184	1,037,844	1,122,299	84,455

Division Organizational Chart

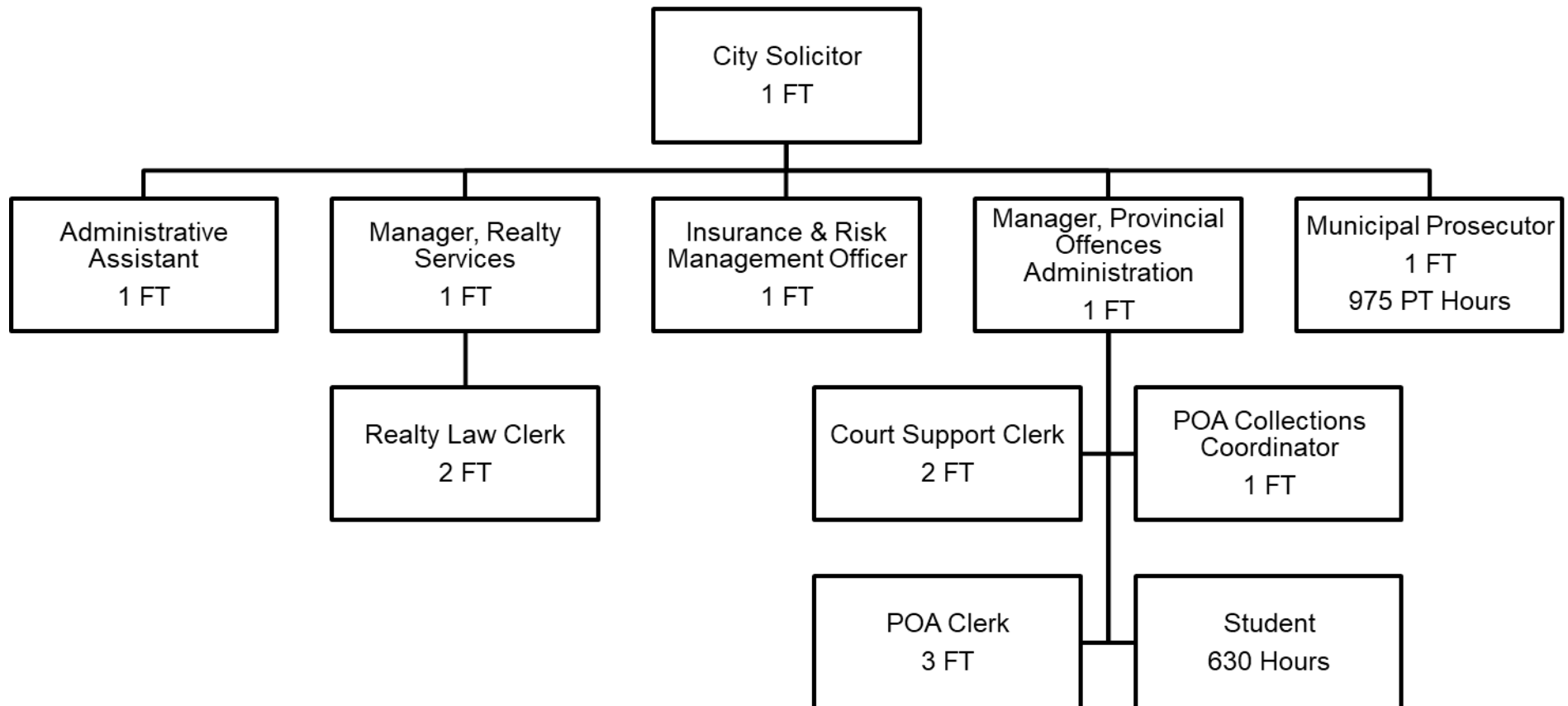


Division Budget Summary

Municipal Law Enforcement

Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	-	(65,103)	(65,103)	-
User Charges, Licenses & Fines	(352,600)	(230,700)	(230,700)	-
Total Revenue	(352,600)	(295,803)	(295,803)	-
Expenses				
Salaries, Wages and Benefits	887,091	1,051,557	1,085,911	34,354
Materials, Supplies & Services	165,561	121,950	86,250	(35,700)
Contracted Services	221,992	189,200	249,200	60,000
Debt, Lease & Financial	1,746	1,500	1,500	-
Interfunctional Adjustments	96,927	111,120	58,235	(52,885)
Total Expenses	1,373,318	1,475,327	1,481,096	5,769
Tax Support Required	1,020,718	1,179,524	1,185,293	5,769

Division Organizational Chart



Division Budget Summary

Legal				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(2,213,677)	(2,685,500)	(2,687,000)	(1,500)
Other Revenues	(10,990)	-	-	-
Total Revenue	(2,224,667)	(2,685,500)	(2,687,000)	(1,500)
Expenses				
Salaries, Wages and Benefits	1,177,287	1,310,533	1,366,873	56,340
Materials, Supplies & Services	95,105	133,175	130,125	(3,050)
Contracted Services	490,863	614,080	675,580	61,500
Rents & Insurance Expenses	3,263,850	3,465,750	2,984,685	(481,065)
Debt, Lease & Financial	26,442	27,500	27,500	-
Transfer to External Clients	495,429	525,000	525,000	-
Interfunctional Adjustments	(129,767)	374,268	883,681	509,413
Total Expenses	5,419,209	6,450,306	6,593,444	143,138
Tax Support Required	3,194,543	3,764,806	3,906,444	141,638

6. Community Services

Department Overview

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

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

Budget to Priorities

- Implement Capital Plan
- Continued redevelopment of Bobcaygeon Beach Park
- Continued focus on implementation of Customer Service Standards
- Continue to build and work within 10 Year Asset Management Plan
- Focus on achieving Electronic Document Records Management System (EDRMS) Program
- Focus on implementation to lead to the 18-month completion of the City Hall facility HVAC upgrades
- 2020 has been a year in which service level programming has been significantly impacted due to the Pandemic. 2021 will be a year to manage existing programs, complete and catch up on deferred projects and attempt to re-introduce some service levels where appropriate

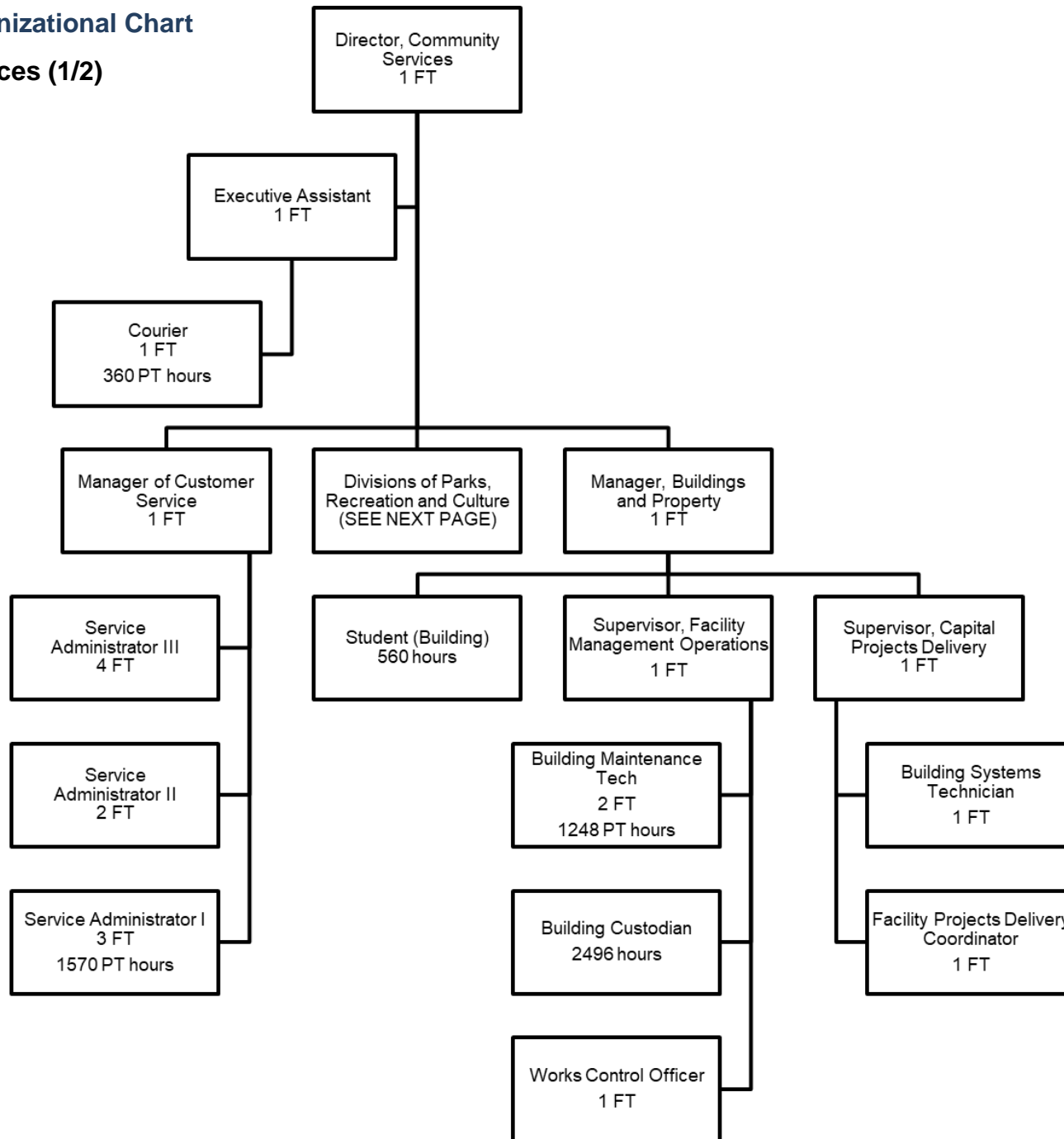
Personnel Breakdown

Community Services

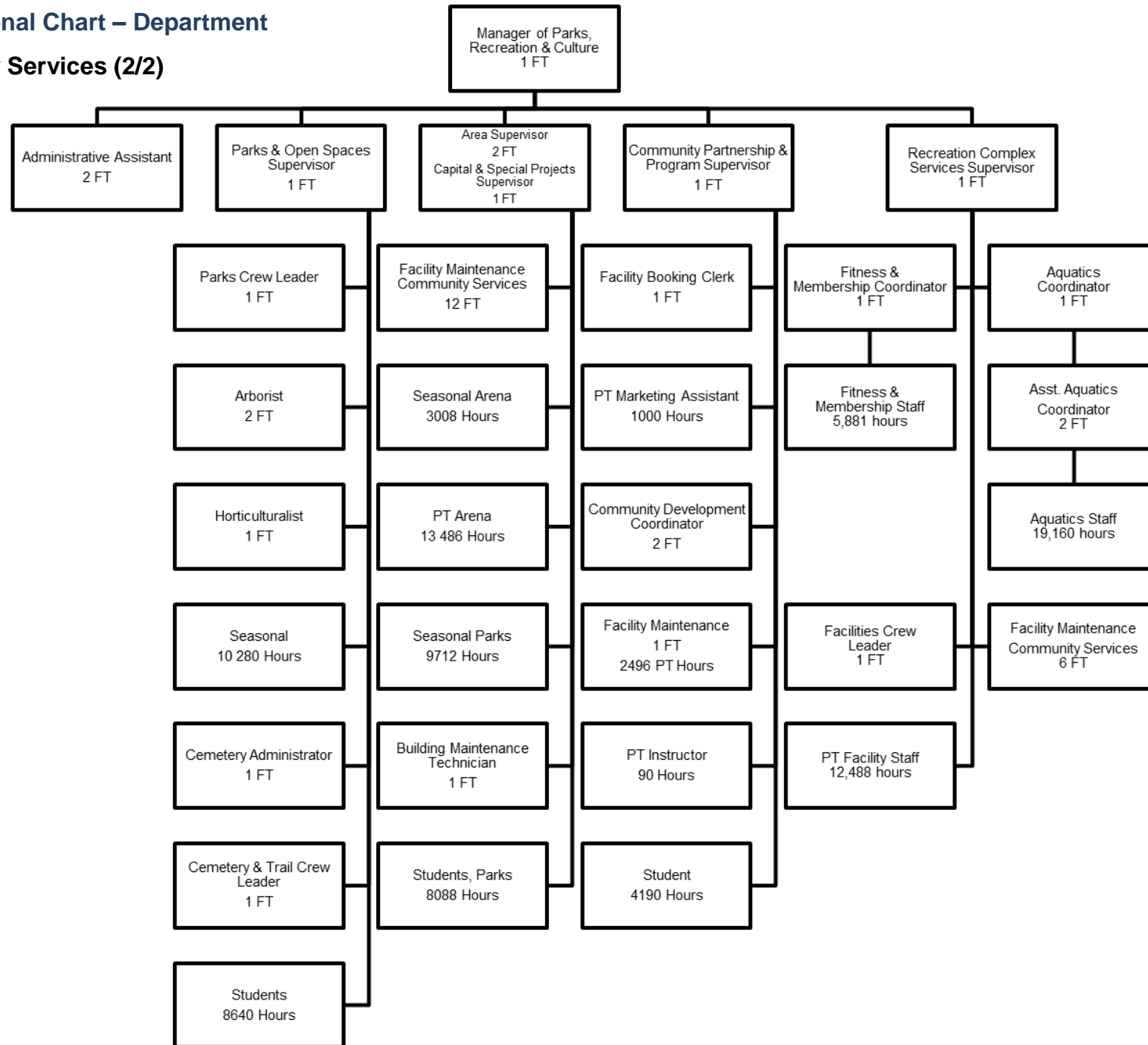
Division	2020	2021	Change
Administration	3.21	3.21	-
Building and Property	10.1	10.1	-
Customer Service	10.9	10.9	-
Parks, Recreation and Culture	89.11	89.11	-
Total	113.32	113.32	-

Type	2020	2021
Full-time	63	63
Part-time	29.22	29.22
Seasonal	11	11
Students	10.1	10.1
Total	113.32	113.32
Non Union Positions	10.39	10.39
Unionized Positions	102.93	102.93
Total	113.32	113.32

Department Organizational Chart
Community Services (1/2)



Organizational Chart – Department Community Services (2/2)



Department Budget Summary

Overview

- 2021 Budget (Capital) has been significantly reduced due to the Pandemic
- 2021 will be used to complete the previously deferred 2020 Capital Program and the 2021 program approved
- 2021 Operating budget levels are mainly status quo based on 2019 levels (pre-pandemic)
- The Pandemic may have some impacts through increased expenditure requirements surrounding how we manage the situation (ie, cleaning, janitorial, supplies, etc.)
- Some service levels (area operations) will remain impacted for at least the first quarter (and in all likelihood the first half) of 2021 due to managing the Pandemic
- Interdepartmental charges have increased by approx. \$225,000 due to the 68 Lindsay Street facility being fully funded by debenture at the end of 2020. As a result, a portion of that cost has been transferred to this business unit in order to maximize rental income from Human Services, through which grant funding is recovered
- In total, the Community Services Department has over 250 full-time, part time, and seasonal staff.
 - Gross operating budget expenditures are approximately \$15.0 million, with revenues of \$5.0 million, the net operating expense of the department is approximately \$10.0 million. This was significantly reduced in 2020 to assist with maintaining a balanced budget. 2021 will see the City attempt to get back to this level (in most areas)

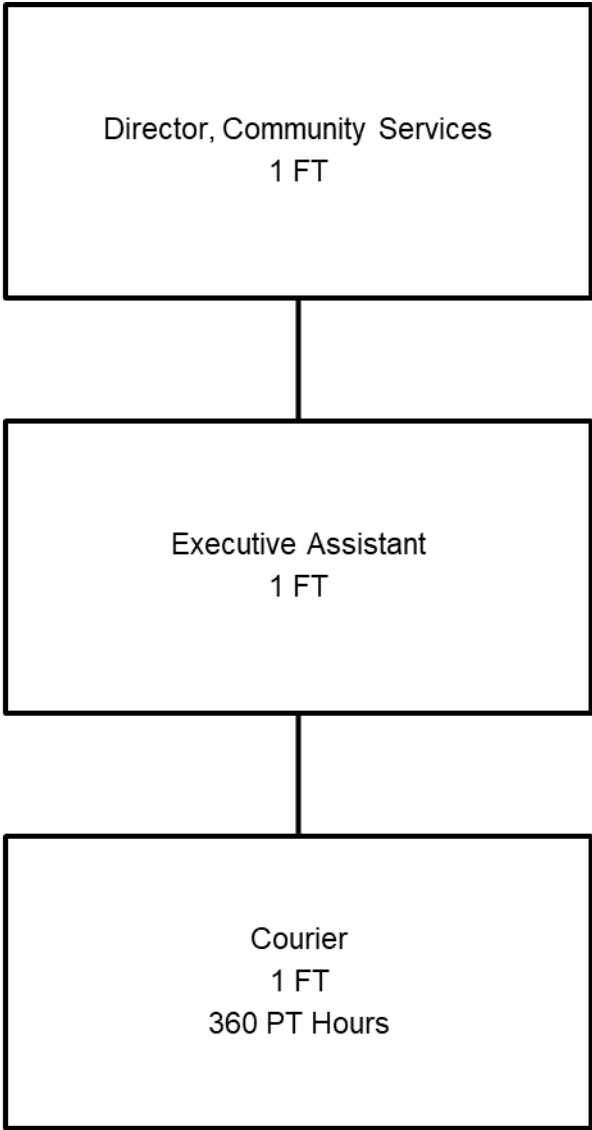
Community Services Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(31,879)	(27,200)	(27,200)	-
Provincial Grants	(39,142)	(40,000)	(40,000)	-
Other Revenues				
Interest Income	(120)	-	-	-
Restricted Amounts Earned	43,583	(22,250)	(22,250)	-
Donations & Other Revenue	(210,254)	(188,900)	(188,900)	-
User Charges, Licenses & Fines				
Registration Fees	(1,028,894)	(979,800)	(901,800)	78,000
Service Fees	(2,536)	(3,025)	(3,025)	-
Parks & Rec Rental Fees	(2,460,791)	(2,271,223)	(2,104,601)	166,622
Facilities Rental & Leases	(293,522)	(385,679)	(443,777)	(58,098)
Licenses	(31,316)	(10,440)	(10,440)	-
Permits	(7,701)	(9,500)	(9,500)	-
Fines	(5,712)	(3,000)	(3,000)	-
Sales	(38,252)	(35,400)	(32,700)	2,700
Cemetery Sales	(108,113)	(101,125)	(101,125)	-
Advertising Sales	(17,136)	(18,350)	(16,650)	1,700
Other Recoveries	(157,380)	(51,000)	(51,000)	-
Total Revenue	(4,389,166)	(4,146,892)	(3,955,968)	190,924
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	5,910,475	6,020,867	6,218,924	198,057
Employer Paid Benefits	1,274,396	1,401,966	1,417,070	15,104
Materials, Supplies & Services				
Staff/Board Training & Expense	75,915	87,400	86,900	(500)
Telephone & Office Services	148,244	234,049	212,579	(21,470)
Postage, Printing, Office Supplies	82,922	72,306	67,025	(5,281)

Community Services Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Operating Materials & Supplies	245,643	234,741	237,791	3,050
Advertising	14,678	26,900	26,900	-
Utilities & Fuels	2,235,540	2,525,315	2,450,718	(74,597)
Vehicle & Equipment Fuel	9,785	10,880	10,880	-
Material & Equipment Charges	109,543	114,092	112,092	(2,000)
Capital Out of Operations	6,792	4,000	4,000	-
Contracted Services				
Professional Fees	625,112	83,202	119,402	36,200
Technology Contracted Services	15,432	2,000	2,000	-
General Contracted Services	718,132	698,369	638,686	(59,683)
Equipment Maintenance	177,087	167,200	167,200	-
Environmental Contract Services	73,349	76,400	76,400	-
Protection Contracted Services	31,477	24,845	24,845	-
Building Maintenance	613,347	544,133	504,417	(39,716)
Grounds Maintenance Contracted Services	531,770	511,917	536,167	24,250
Cemetery Grounds Contracted	7,337	7,725	7,725	-
Rents & Insurance Expenses				
Land And Building Rental	157,843	567,833	487,833	(80,000)
Equipment Rental	14,516	17,760	17,760	-
Debt, Lease & Financial				
Financial Charges	33,656	59,650	59,650	-
Transfer to External Clients				
Transfer to Agencies	271,679	256,700	258,700	2,000
Interfunctional Adjustments				
Own Fund Transfers	(10,000)	(4,750)	(4,750)	-
Interdepartmental Charges	652,157	682,119	910,969	228,850
Municipal Taxes	43,156	47,361	77,361	30,000
Transfers to Reserves	85,978	21,000	21,000	-
Total Expenses	14,155,962	14,495,980	14,750,244	254,264
Tax Support Required	9,766,796	10,349,088	10,794,276	445,188

Division Organizational Chart

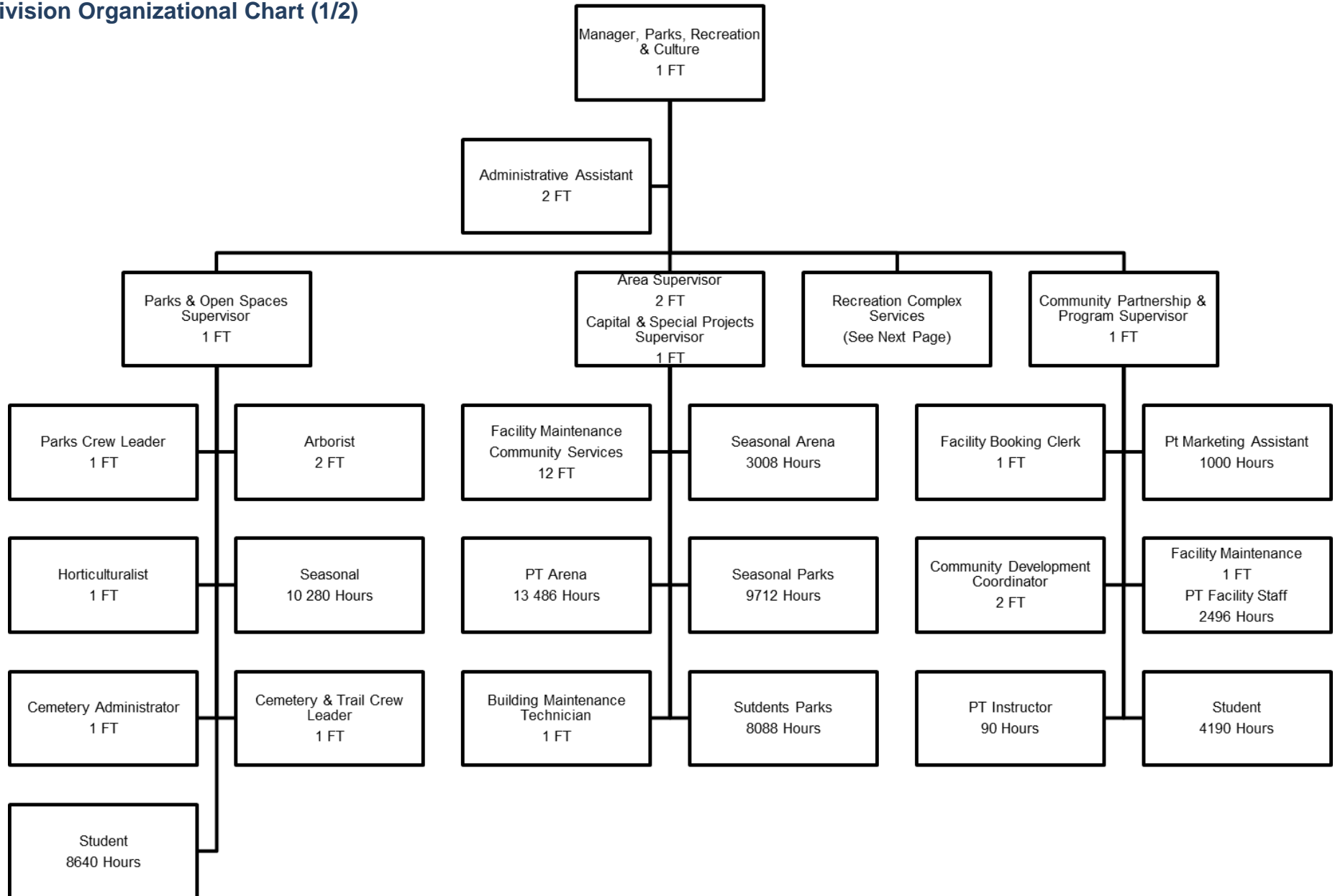


Division Budget Summary

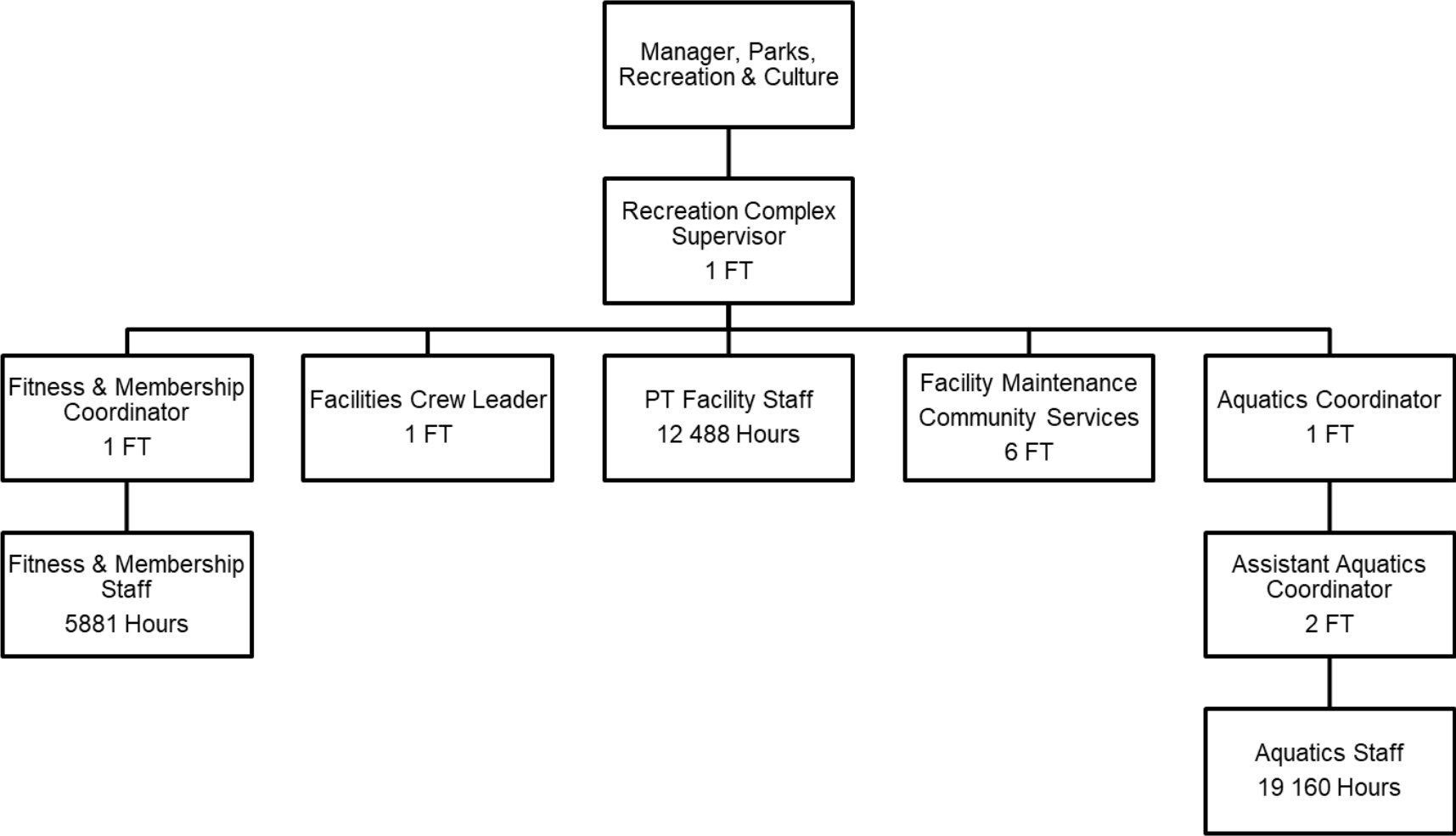
Community Services Administration				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	74,069	-	-	-
Total Revenue	74,069	-	-	-
Expenses				
Salaries, Wages and Benefits	304,460	340,813	354,096	13,283
Materials, Supplies & Services	12,593	10,600	10,600	-
Contracted Services	474,573	300	500	200
Rents & Insurance Expenses	44,517	14,500	14,500	-
Interfunctional Adjustments	8,208	12,561	23,461	10,900
Total Expenses	844,352	378,774	403,157	24,383
Tax Support Required	918,421	378,774	403,157	24,383

Division Community Services, Parks, Recreation & Culture

Division Organizational Chart (1/2)



Organizational Chart (2/2)



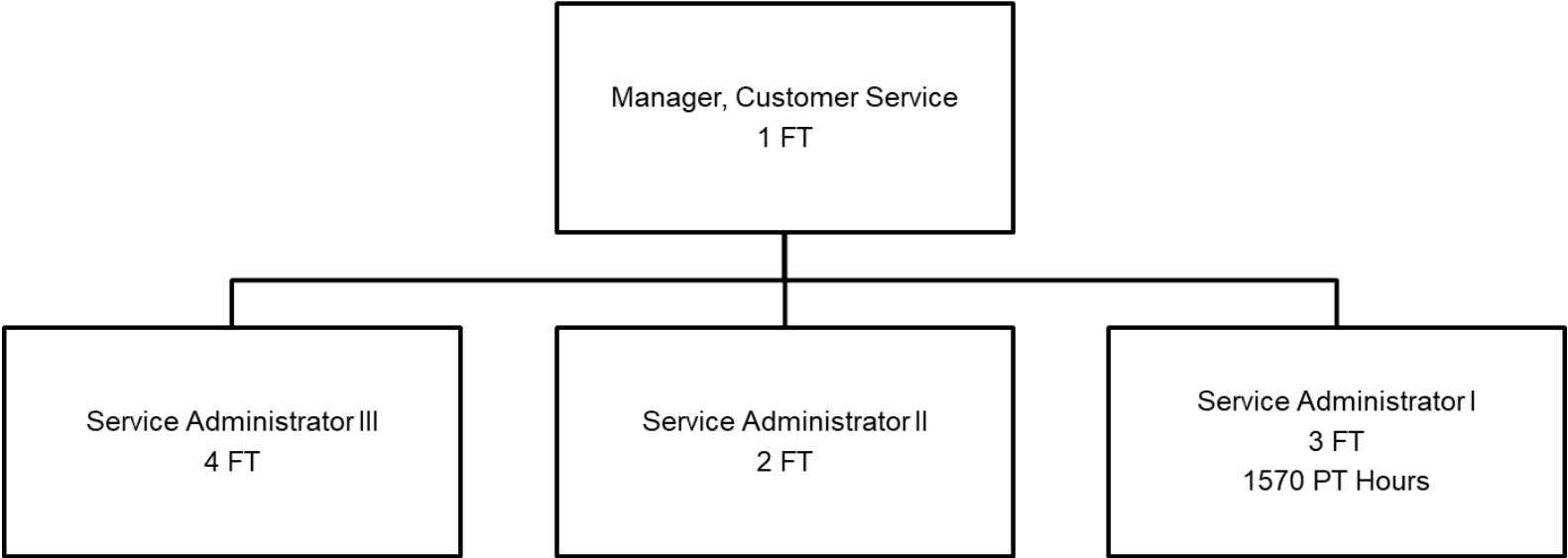
Division Budget Summary

Budget Summary – Parks, Recreation & Culture

Parks, Recreation and Culture				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(71,021)	(67,200)	(67,200)	-
Other Revenues	(218,896)	(193,150)	(193,150)	-
User Charges, Licenses & Fines	(3,950,928)	(3,556,551)	(3,299,904)	256,647
Total Revenue	(4,240,845)	(3,816,901)	(3,560,254)	256,647
Expenses				
Salaries, Wages and Benefits	5,279,466	5,296,422	5,354,451	58,029
Materials, Supplies & Services	2,272,691	2,478,114	2,430,964	(47,150)
Contracted Services	1,205,972	1,118,412	1,139,162	20,750
Rents & Insurance Expenses	7,457	7,000	7,000	-
Debt, Lease & Financial	25,027	50,150	50,150	-
Transfer to External Clients	227,844	243,200	238,200	(5,000)
Interfunctional Adjustments	808,871	750,102	844,858	94,756
Total Expenses	9,827,329	9,943,400	10,064,785	121,385
Tax Support Required	5,586,484	6,126,499	6,504,531	378,032

Cemeteries				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	(21,964)	(18,000)	(18,000)	-
User Charges, Licenses & Fines	(108,113)	(101,125)	(101,125)	-
Total Revenue	(130,077)	(119,125)	(119,125)	-
Expenses				
Salaries, Wages and Benefits	134,870	224,050	235,181	11,131
Materials, Supplies & Services	18,814	18,457	18,457	-
Contracted Services	118,123	96,125	96,125	-
Debt, Lease & Financial	1	-	-	-
Interfunctional Adjustments	(8,256)	(14,000)	(14,000)	-
Total Expenses	263,552	324,632	335,763	11,131
Tax Support Required	133,475	205,507	216,638	11,131

Division Organizational Chart

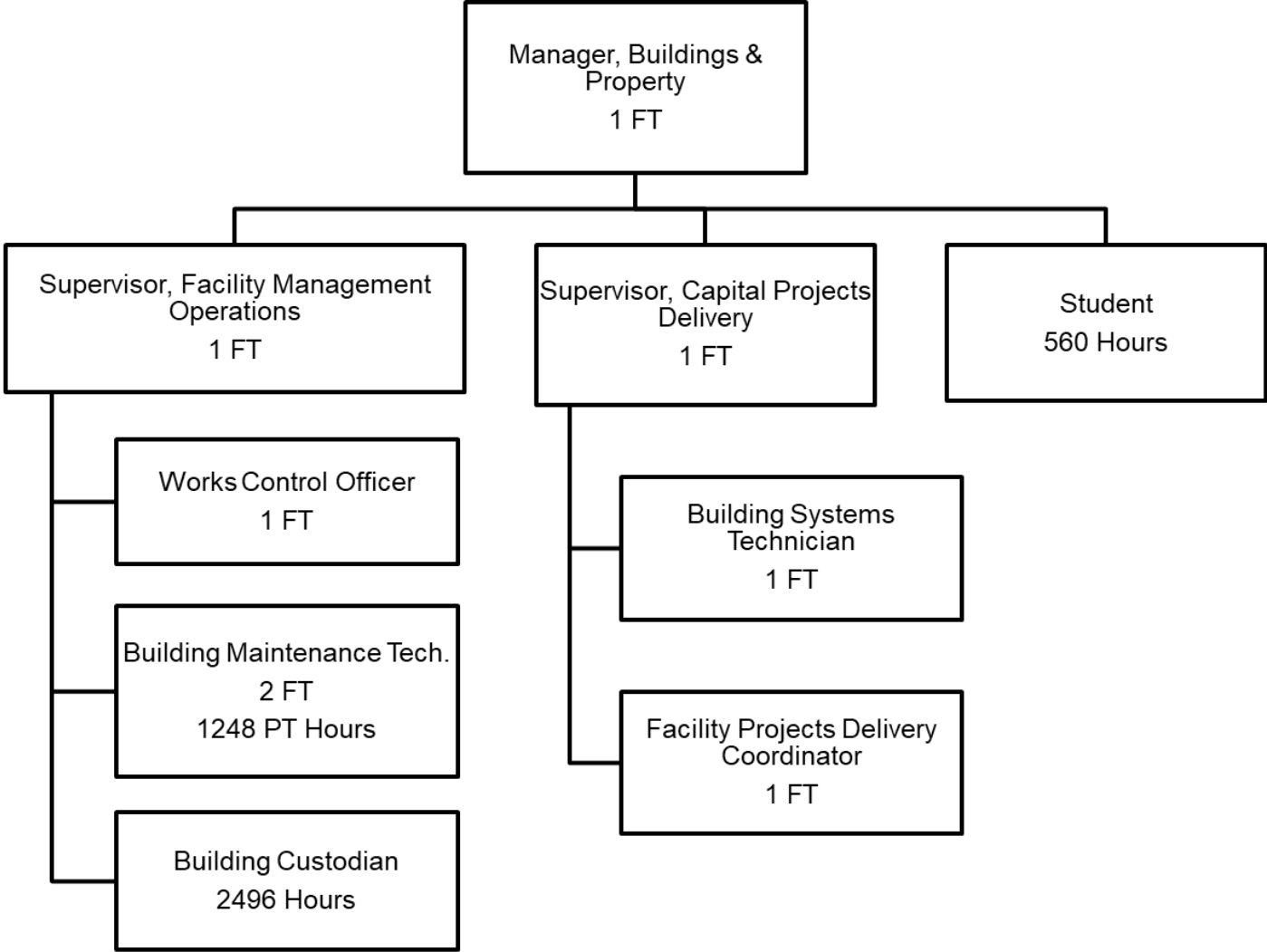


Division Budget Summary

Customer Service				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(31,483)	(11,000)	(11,000)	-
Total Revenue	(31,483)	(11,000)	(11,000)	-
Expenses				
Salaries, Wages and Benefits	902,923	817,012	850,804	33,792
Materials, Supplies & Services	14,319	16,800	16,300	(500)
Contracted Services	1,390	3,000	1,500	(1,500)
Rents & Insurance Expenses	13,441	17,500	17,500	-
Interfunctional Adjustments	(62,483)	(36,212)	(36,212)	-
Total Expenses	869,590	818,100	849,892	31,792
Tax Support Required	838,107	807,100	838,892	31,792

Division - Community Services, Buildings & Property

Division Organizational Chart



Division Budget Summary

Building & Property				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(60,830)	(199,866)	(265,589)	(65,723)
Total Revenue	(60,830)	(199,866)	(265,589)	(65,723)
Expenses				
Salaries, Wages and Benefits	563,153	744,536	841,462	96,926
Materials, Supplies & Services	610,645	785,712	732,564	(53,148)
Contracted Services	992,984	897,954	839,555	(58,399)
Rents & Insurance Expenses	159,406	569,593	489,593	(80,000)
Transfer to External Clients	-	-	7,000	7,000
Interfunctional Adjustments	24,952	33,279	186,473	153,194
Total Expenses	2,351,139	3,031,074	3,096,647	65,573
Tax Support Required	2,290,309	2,831,208	2,831,058	(150)

7. Kawartha Lakes Public Library

Department Overview

The Kawartha Lakes Public Library supplies library services to all residents throughout the City. Library services are supplied through 14 branches and our website. Our branches are open to the public approximately 16,900 hours a year and offer a wide range of programs and services. In 2019 the library branches circulated almost 460,000 items to over 200,000 visitors. Many of these visitors attended over 2,800 programs and events. In 2019, 66% of all interactions with library customers were online.

Budget to Priorities

- Preparing to re-expand library service to normal full services
- Deployment of outcome assessment surveys to evaluate library programs and services
- Continuous ongoing assessment of all electronic resources to ensure best value
- Initiate pilot program to issue library cards to all incoming kindergarten students

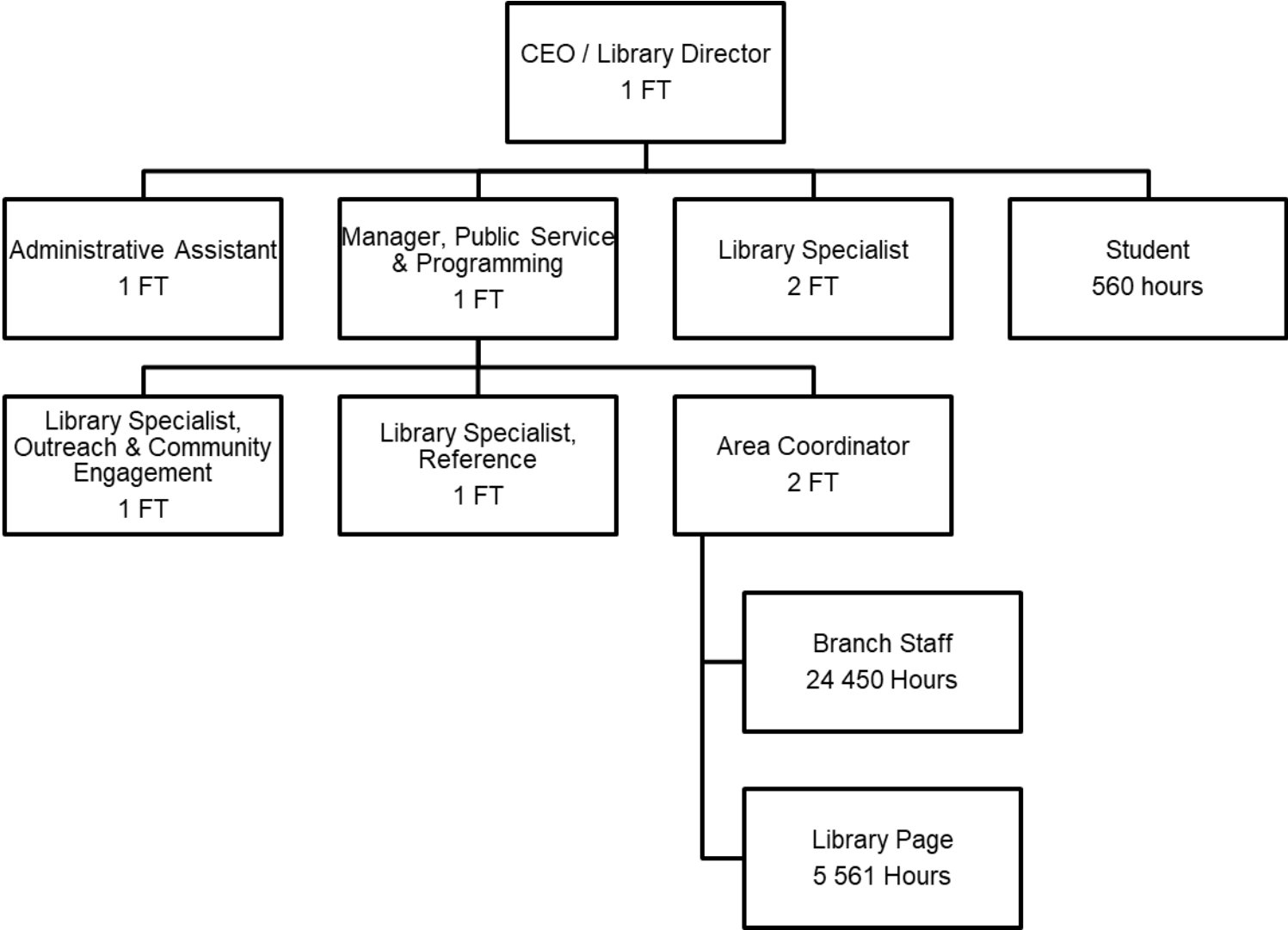
Personnel Breakdown

Library			
Division	2020	2021	Change
Library	25.78	25.78	-
Total	25.78	25.78	-

Type	2020	2021
Full-time	9.00	9.00
Part-time	16.48	16.48
Seasonal	-	-
Students	0.30	0.30
Total	25.78	25.78
Non Union Positions	1.00	2.00
Unionized Positions	24.78	23.78
Total	25.78	25.78

Department Organizational Chart

Library



Department Budget Summary

Overview

The 2021 budget is increasing by \$131,423 which is to be offset by a transfer from the reserve. The key drivers for the increase are as follows:

- Annual increases in branch leases.
- Salary and wage increases within collective agreements
- Creation of a Manager of Public Services position (partially offset by restructuring vacant positions and maintaining 2020 Expenditures)
- Reduction in expected Revenues (elimination of overdue fines, loss of Service Ontario grant)

Budget Detail

Library Services				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(2,150)	-	-	-
Provincial Grants	(192,436)	(183,833)	(178,733)	5,100
Other Revenues				
Restricted Amounts Earned	(63,000)	(63,000)	(63,000)	-
Donations & Other Revenue	(35,882)	(21,400)	(21,400)	-
User Charges, Licenses & Fines				
Service Fees	(151)	(200)	(200)	-
Facilities Rental & Leases	(1,670)	-	-	-
Fines	(13,798)	(18,000)	(9,000)	9,000
Total Revenue	(309,087)	(286,433)	(272,333)	14,100
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	1,166,654	1,223,024	1,347,454	124,430

Library Services				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Employer Paid Benefits	205,595	227,005	234,356	7,351
Materials, Supplies & Services				
Staff/Board Training & Expense	36,391	37,400	37,400	-
Telephone & Office Services	21,624	25,200	24,800	(400)
Postage, Printing, Office Supplies	38,438	47,000	41,000	(6,000)
Operating Materials & Supplies	416,174	364,900	364,900	-
Advertising	13,060	13,000	11,000	(2,000)
Utilities & Fuels	4,727	4,500	4,500	-
Capital Out of Operations	23,382	15,000	15,000	-
Contracted Services				
Professional Fees	47,993	15,000	15,000	-
Technology Contracted Services	37,275	43,500	41,200	(2,300)
General Contracted Services	88,040	118,300	111,800	(6,500)
Equipment Maintenance	1,478	1,800	1,800	-
Building Maintenance	340	600	600	-
Grounds Maintenance Contracted Services	4,992	2,000	3,000	1,000
Rents & Insurance Expenses				
Land And Building Rental	46,416	52,100	53,150	1,050
Equipment Rental	-	500	500	-
Interfunctional Adjustments				
Interdepartmental Charges	980	991	1,683	692
Transfers to Reserves	62,007	-	(131,423)	(131,423)
Total Expenses	2,215,567	2,191,820	2,177,720	(14,100)
Tax Support Required	1,906,480	1,905,387	1,905,387	-

8. Corporate Services

Department Overview

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

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

Budget to Priorities

- Execution of the People Strategy
- Execution of the Communications, Marketing and Advertising Strategy
- Ongoing refinement and execution of Long Term Financial Plan
- Fiscal Resource Management through effective and strategic debt and cash management practices
- Continued implementation of Electronic Document Records Management System (EDRMS)

Personnel Breakdown

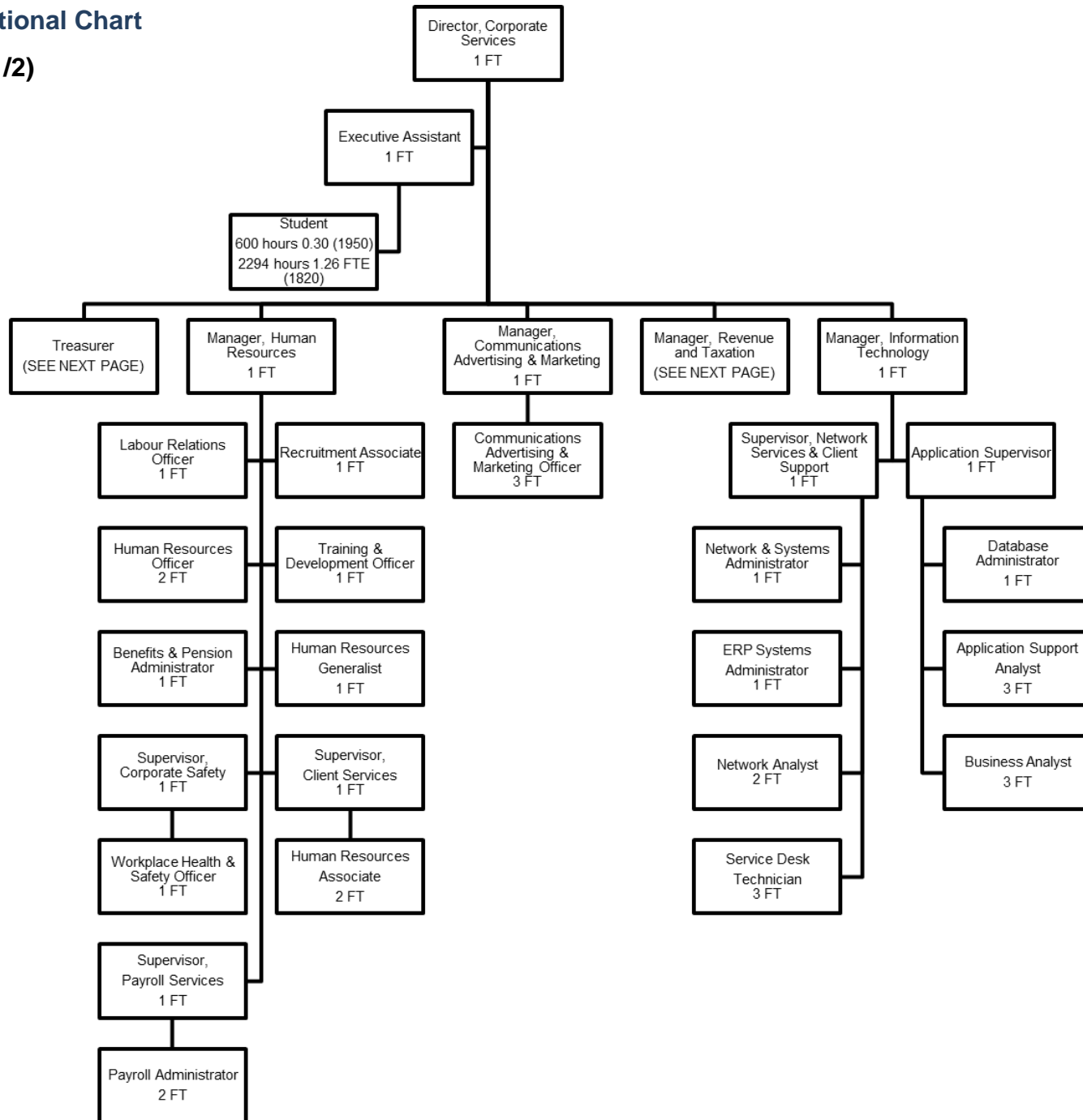
Corporate Services

Division	2020	2021	Change
Administration	2.56	2.56	-
Human Resources	14	14	-
Treasury	15	15	-
Revenue and Taxation	13.32	13.32	-
Information Technology	17	17	-
Communications, Advertising and Marketing	3	3	-
Total	64.88	64.88	-

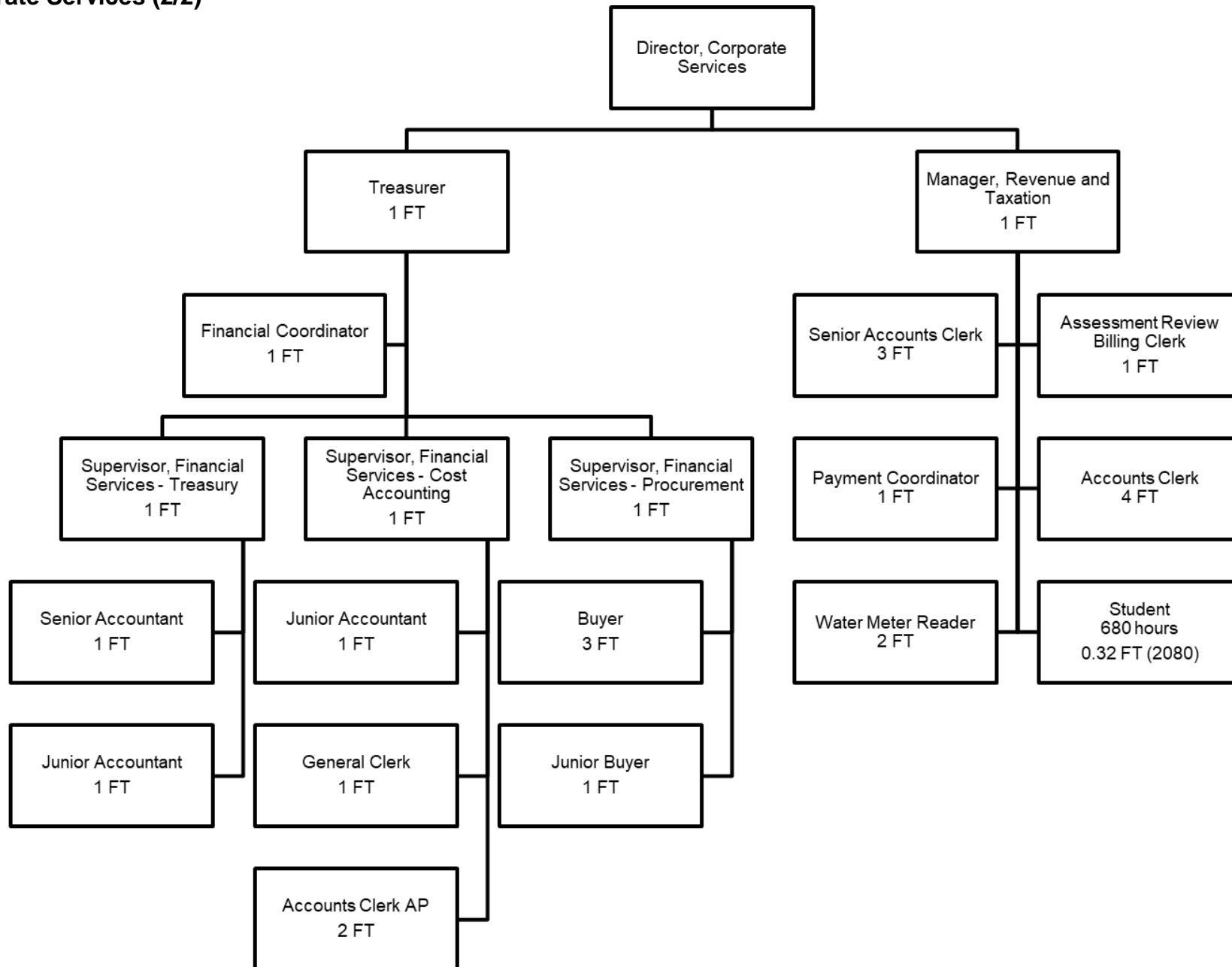
Type	2020	2021
Full-time	63	63
Part-time	-	-
Seasonal	-	-
Students	1.88	1.88
Total	64.88	64.88
Non Union Positions	23	24
Unionized Positions	41.88	40.88
Total	64.88	64.88

Department Organizational Chart

Corporate Services (1/2)



Corporate Services (2/2)



Department Budget Summary

Overview

The 2021 Corporate Services Budget has increased \$484,246 from 2020.

- Increase in computer software maintenance in IT of \$138,000 due to contractual obligations with software licenses
- All other adjustments in the budget are to more accurately align budget with actual experience and result in a net decrease.
- \$25,000 moved from the Corporate Training budget in the Corporate Services (Human Resources) area to CAO for Lean Training (OSM)

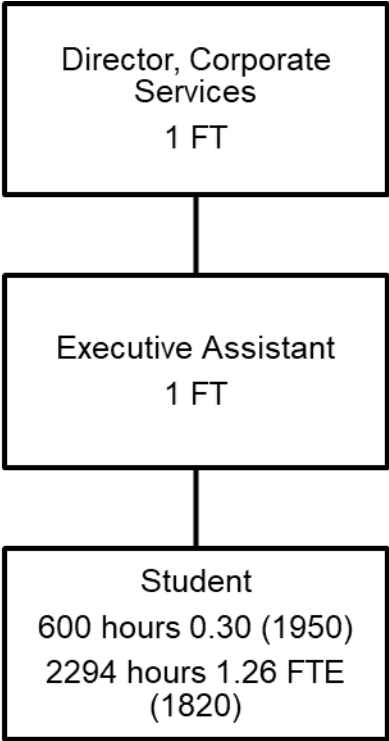
Budget Detail

Corporate Services Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(608)	-	-	-
User Charges, Licenses & Fines				
Finance Services	(372,503)	(447,200)	(401,200)	46,000
Water User Fees	(149,152)	(190,000)	(175,000)	15,000
Fines	(16,283)	(21,000)	(17,000)	4,000
Other Recoveries	(2,585)	(600)	(600)	-
Total Revenue	(541,130)	(658,800)	(593,800)	65,000
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	4,439,592	4,456,186	4,780,987	324,801
Employer Paid Benefits	2,677,927	2,736,691	3,122,538	385,847
Materials, Supplies & Services				
Staff/Board Training & Expense	191,935	176,500	211,125	34,625
Corporate Training	156,961	137,000	112,000	(25,000)
Telephone & Office Services	38,628	43,700	44,100	400
Postage, Printing, Office Supplies	473,253	356,385	354,885	(1,500)

Corporate Services Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Operating Materials & Supplies	61,550	102,000	102,000	-
Advertising	98,887	123,000	85,000	(38,000)
Material & Equipment Charges	47,911	160,000	160,000	-
Capital Out of Operations	13,818	12,000	4,000	(8,000)
Contracted Services				
Professional Fees	416,033	482,240	355,050	(127,190)
Technology Contracted Services	1,302,015	2,108,228	2,245,950	137,722
General Contracted Services	408	20,500	20,500	-
Equipment Maintenance	-	600	-	(600)
Rents & Insurance Expenses				
Land And Building Rental	188	1,500	1,500	-
Equipment Rental	-	10,000	-	(10,000)
Debt, Lease & Financial				
Financial Charges	23,882	35,500	40,100	4,600
Interfunctional Adjustments				
Interdepartmental Charges	(1,851,782)	(2,129,550)	(2,388,009)	(258,459)
Transfers to Reserves	29,817	10,000	10,000	-
Total Expenses	8,121,024	8,842,480	9,261,726	419,246
Tax Support Required	7,579,894	8,183,680	8,667,926	484,246

Division Organizational Chart



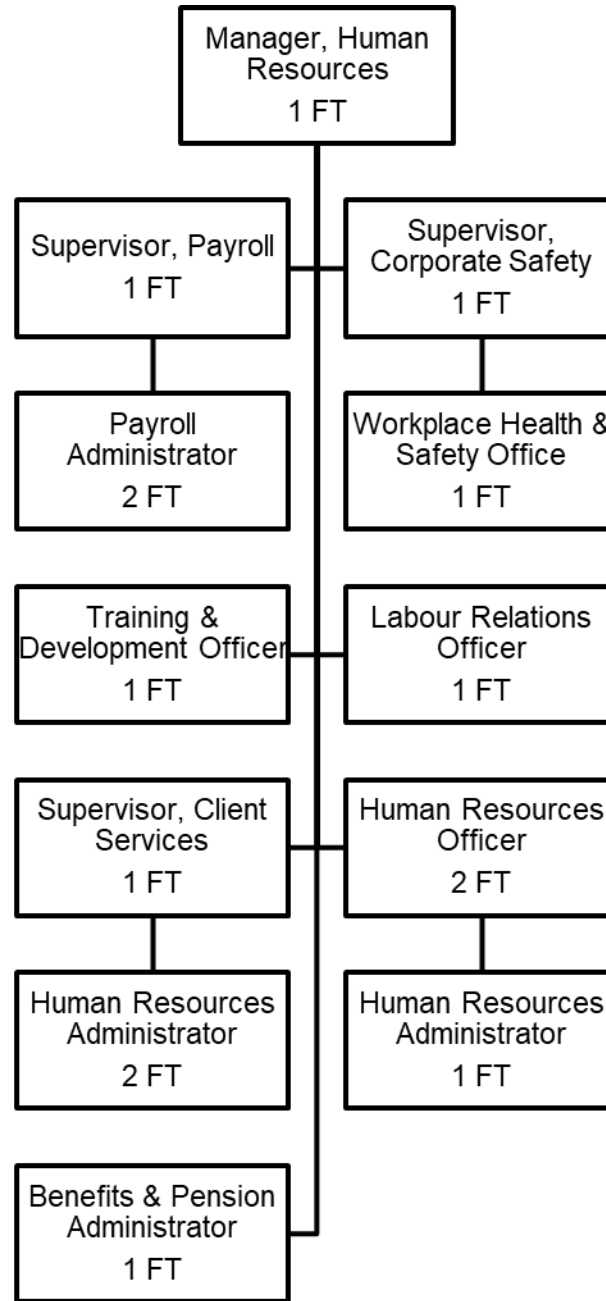
Division Budget Summary

Corporate Services Administration

Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	319,925	350,333	375,333	25,000
Materials, Supplies & Services	38,186	45,500	45,500	-
Total Expenses	358,111	395,833	420,833	25,000
Tax Support Required	358,111	395,833	420,833	25,000

Division - Corporate Services, Human Resources

Division Organizational Chart

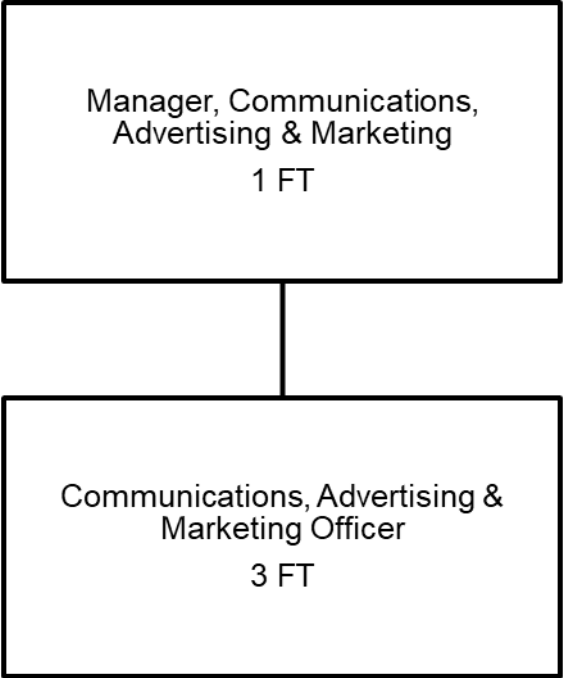


Division Budget Summary

Human Resources				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	2,960,936	2,834,525	3,350,240	515,715
Materials, Supplies & Services	312,688	308,200	280,000	(28,200)
Contracted Services	213,572	280,600	155,000	(75,600)
Rents & Insurance Expenses	188	11,500	1,500	(10,000)
Interfunctional Adjustments	(802,875)	(708,142)	(923,504)	(215,362)
Total Expenses	2,684,510	2,726,683	2,863,236	186,553
Tax Support Required	2,684,510	2,726,683	2,863,236	186,553

Division - Corporate Services, Communications, Advertising & Marketing

Organizational Chart

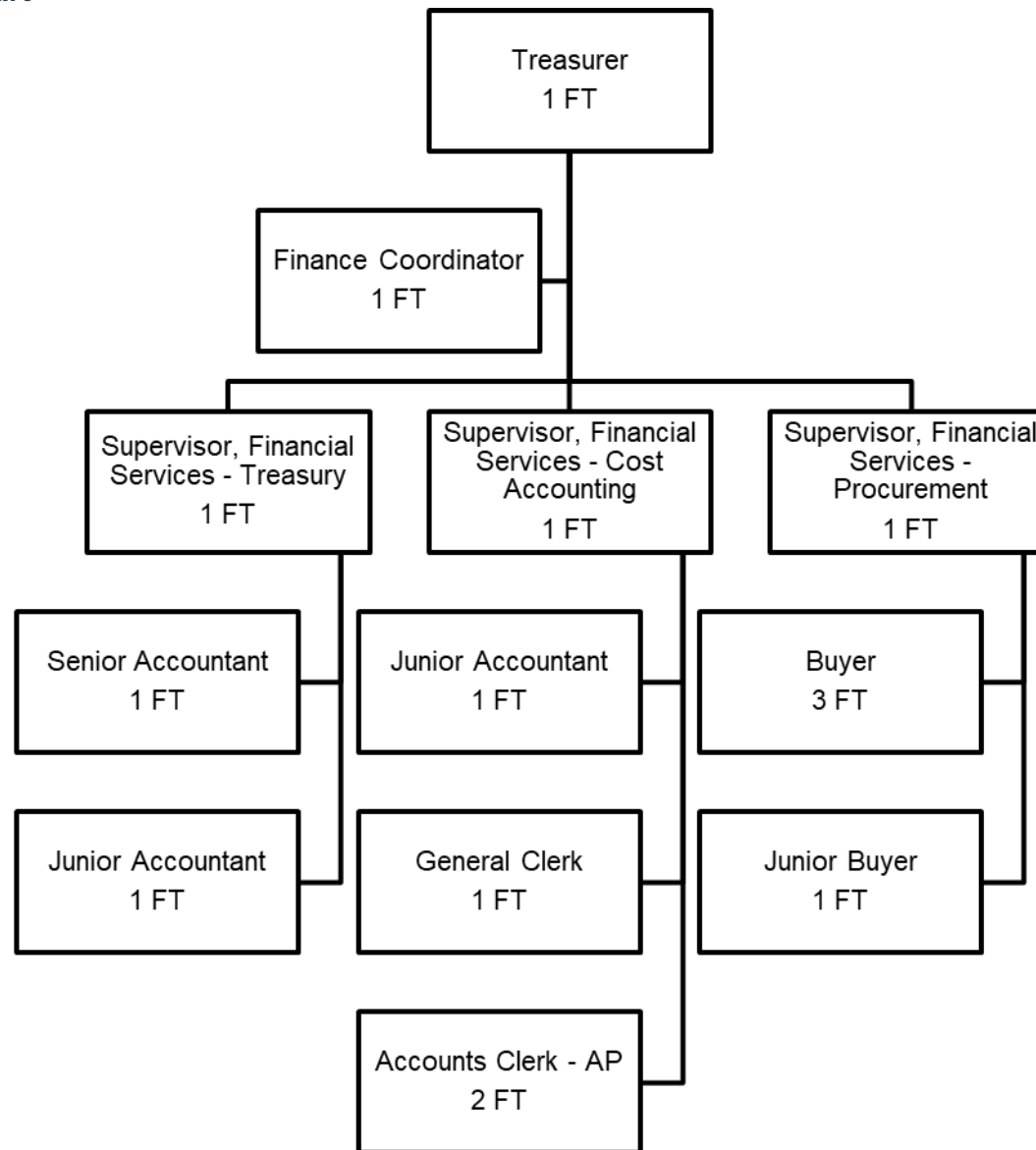


Division Budget Summary

Communications, Marketing and Advertising				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(608)	-	-	-
Total Revenue	(608)	-	-	-
Expenses				
Salaries, Wages and Benefits	302,005	283,518	305,224	21,706
Materials, Supplies & Services	117,864	165,500	165,500	-
Contracted Services	14,974	16,500	16,500	-
Total Expenses	434,842	465,518	487,224	21,706
Tax Support Required	434,234	465,518	487,224	21,706

Division - Corporate Services, Treasury

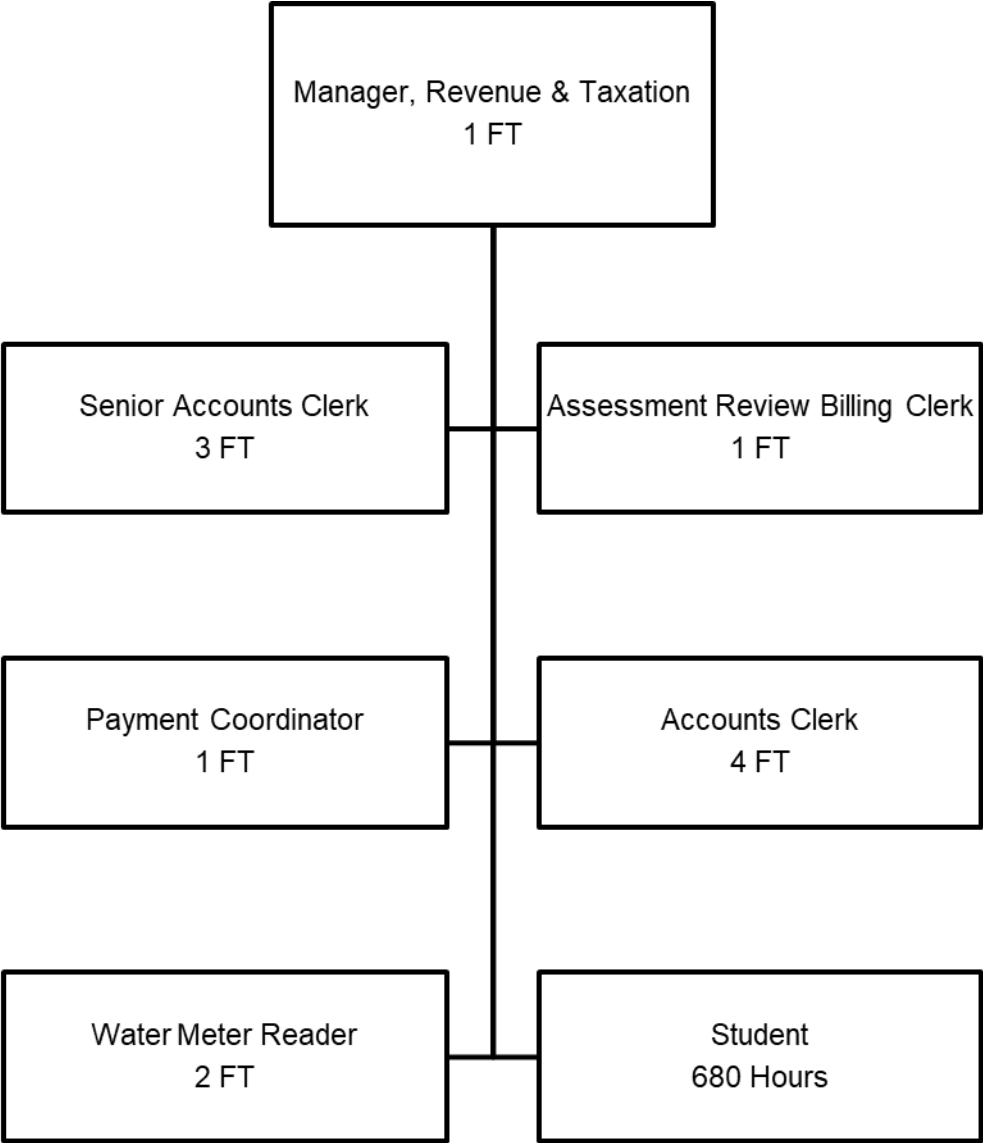
Division Organizational Chart



Division Budget Summary

Treasury				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	1,228,362	1,299,171	1,364,875	65,704
Materials, Supplies & Services	29,501	22,500	22,500	-
Contracted Services	84,690	90,000	90,000	-
Debt, Lease & Financial	-	100	100	-
Interfunctional Adjustments	(149,348)	(152,053)	(165,077)	(13,024)
Total Expenses	1,193,206	1,259,718	1,312,398	52,680
Tax Support Required	1,193,206	1,259,718	1,312,398	52,680

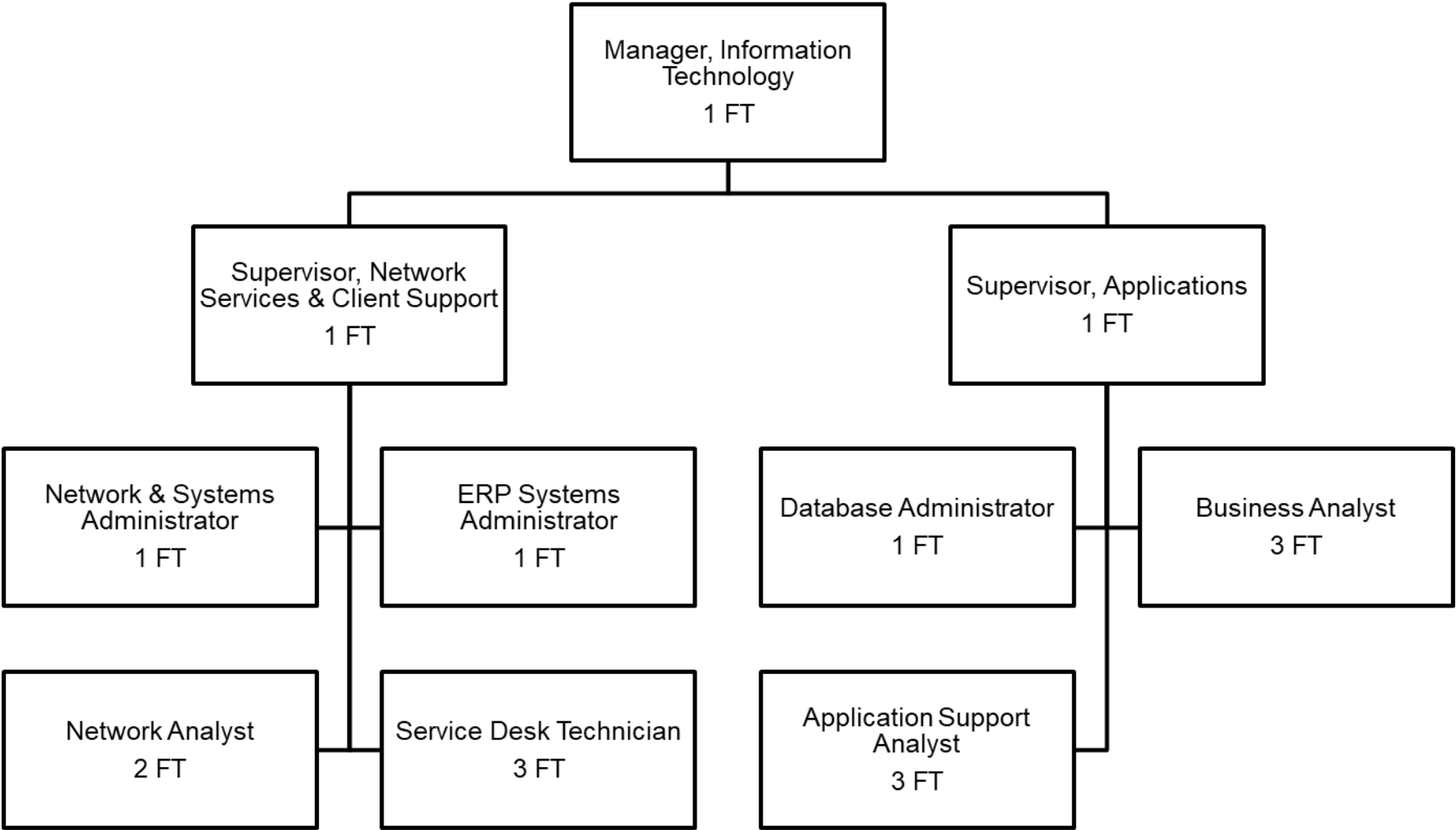
Division Organizational Chart



Division Budget Summary

Revenue and Taxation				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(539,333)	(658,200)	(593,200)	65,000
Total Revenue	(539,333)	(658,200)	(593,200)	65,000
Expenses				
Salaries, Wages and Benefits	947,325	937,724	971,700	33,976
Materials, Supplies & Services	289,541	475,900	466,800	(9,100)
Contracted Services	21,332	50,500	45,500	(5,000)
Debt, Lease & Financial	23,882	35,400	40,000	4,600
Interfunctional Adjustments	(333,443)	(438,187)	(464,853)	(26,666)
Total Expenses	948,636	1,061,337	1,059,147	(2,190)
Tax Support Required	409,303	403,137	465,947	62,810

Division Organizational Chart



Division Budget Summary

Information Technology				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(1,189)	(600)	(600)	-
Total Revenue	(1,189)	(600)	(600)	-
Expenses				
Salaries, Wages and Benefits	1,358,966	1,487,606	1,536,153	48,547
Materials, Supplies & Services	295,163	92,985	92,810	(175)
Contracted Services	1,383,888	2,173,968	2,314,500	140,532
Interfunctional Adjustments	(536,298)	(821,168)	(824,575)	(3,407)
Total Expenses	2,501,719	2,933,391	3,118,888	185,497
Tax Support Required	2,500,529	2,932,791	3,118,288	185,497

9. Development Services

Department Overview

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

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

Budget to Priorities

- Local Planning Approval Tribunal (LPAT) proceedings for the General Amendment and Secondary Plans.
- Continued work on Aggregate Policy Review
- Update to the City's Growth Management Strategy to phase in the updated population and employment forecasts to 2041
- Commence work on the Commercial Policy Review that will inform commercial policies as part of the Secondary Plan process
- Continuation of the Active Transportation Master Plan
- Continue to implement the Rural Zoning By-law Consolidation Project
- Complete and implement specific strategies to support the economic wellbeing of agriculture and food, culture and tourism clusters
- Continue to stimulate private sector business development through the Million Dollar Makeover, Digital Main Street and the Kawartha Lakes Innovation Cluster Pilot Programs
- Release of new GIS websites with publicly accessible maps, map services and GIS data services.

Personnel Breakdown

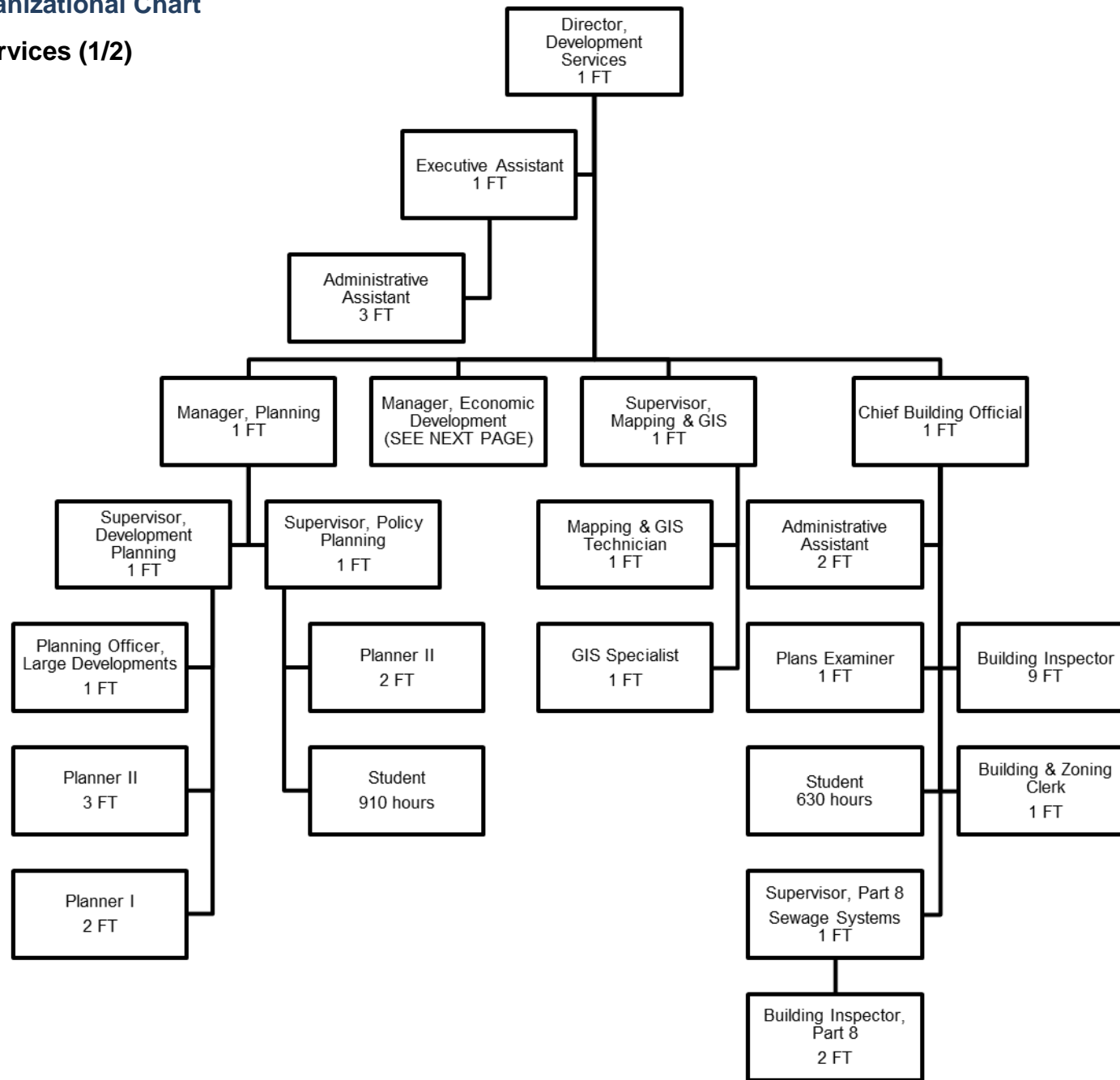
Development Services

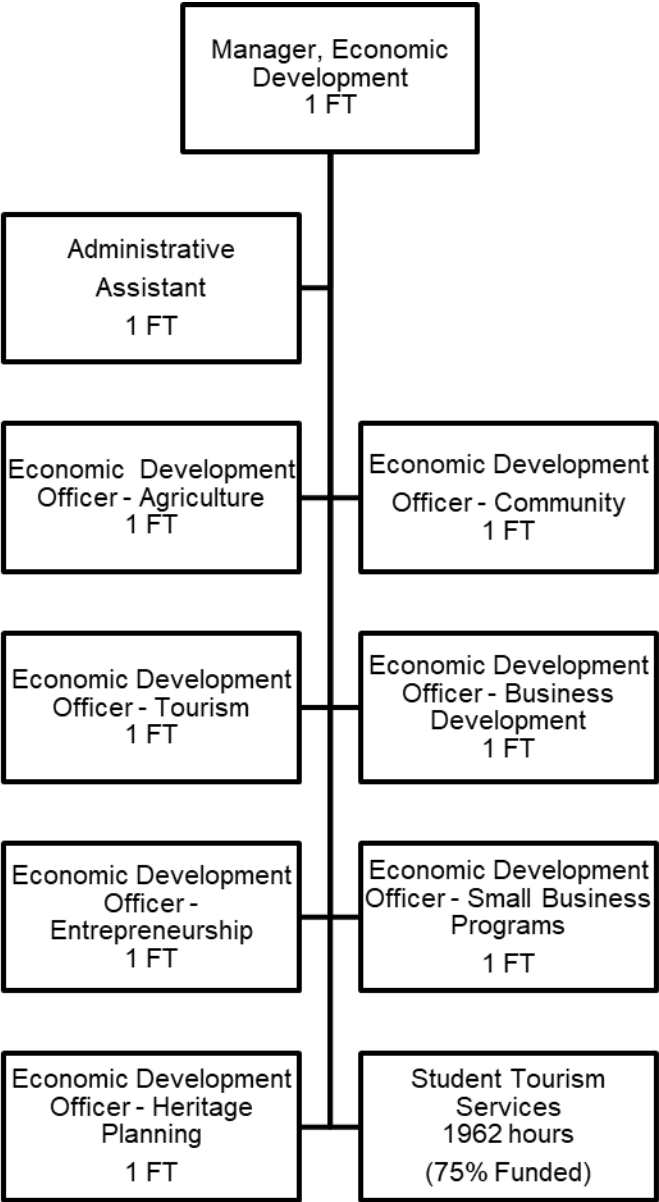
Division	2020	2021	Change
Administration	4	5	1
Planning	10.5	10.5	-
Mapping and GIS	3	3	-
Building	17.35	17.35	-
Economic Development	11.4	11.4	-
Total	46.25	47.25	-

Type	2020	2021
Full-time	44	45
Part-time	-	-
Seasonal	-	-
Students	1.95	1.95
Project/contract	0.3	0.3
Total	46.25	47.25
Non Union Positions	18.3	18.3
Unionized Positions	27.95	28.95
Total	46.25	47.25

Department Organizational Chart

Development Services (1/2)





Department Budget Summary

Overview

The 2021 Development Services Department Budget highlights are as follows:

- An increase in grant funding for Economic Development is partially offset by an increase in Transfer to External Organization
- A decrease in the Restricted amounts as a result of studies that were funded by DC reserves being moved to the Special Projects budget.

The following studies are required in order to complete the Official Plan Review:

- Agricultural lands mapping study
- Natural Heritage Systems Study

Budget Detail

Development Services Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(1,000)	(60,000)	(45,000)	15,000
Provincial Grants	(176,626)	(290,390)	(803,561)	(513,171)
Other Revenues				
Restricted Amounts Earned	(132,080)	(214,567)	(100,000)	114,567
Donations & Other Revenue	(39,744)	(4,000)	(4,000)	-
User Charges, Licenses & Fines				
Service Fees	(736,522)	(731,400)	(732,400)	(1,000)
Permits	(1,149,644)	(1,650,000)	(1,650,000)	-
Sales	(2,162)	(2,600)	(2,600)	-
Other Recoveries	(6,122)	(22,978)	(14,700)	8,278
Total Revenue	(2,243,901)	(2,975,935)	(3,352,261)	(376,326)

Development Services Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	3,178,759	3,565,869	3,633,682	67,813
Employer Paid Benefits	867,090	967,272	1,047,813	80,541
Materials, Supplies & Services				
Staff/Board Training & Expense	127,986	172,530	213,987	41,457
Telephone & Office Services	24,798	18,800	18,905	105
Postage, Printing, Office Supplies	90,317	95,300	72,100	(23,200)
Operating Materials & Supplies	13,484	13,500	32,850	19,350
Advertising	188,357	258,860	270,360	11,500
Capital Out of Operations	95,905	25,350	25,350	-
Contracted Services				
Professional Fees	538,580	346,200	327,600	(18,600)
Technology Contracted Services	79,884	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	153	-	-	-
Debt, Lease & Financial				
Financial Charges	1,867	2,000	2,000	-
Transfer to External Clients				
Transfer to External Organization	24,000	153,000	677,114	524,114
Transfer to Kawartha Region Conservation Authority	1,483,996	1,483,996	1,291,771	(192,225)
Transfer to Otonabee River Conservation Authority	8,323	8,323	8,972	649
Transfer to Ganaraska Conservation Authority	3,107	3,108	3,108	-
Transfer to Lake Simcoe Conservation Authority	39,088	38,453	38,412	(41)
Interfunctional Adjustments				
Interdepartmental Charges	350,952	355,203	367,853	12,650
Transfers to Reserves	(476,617)	(163,218)	(72,184)	91,034
Expenses	6,640,028	7,344,546	7,959,693	615,147
Tax Support Required	4,396,127	4,368,611	4,607,432	238,821

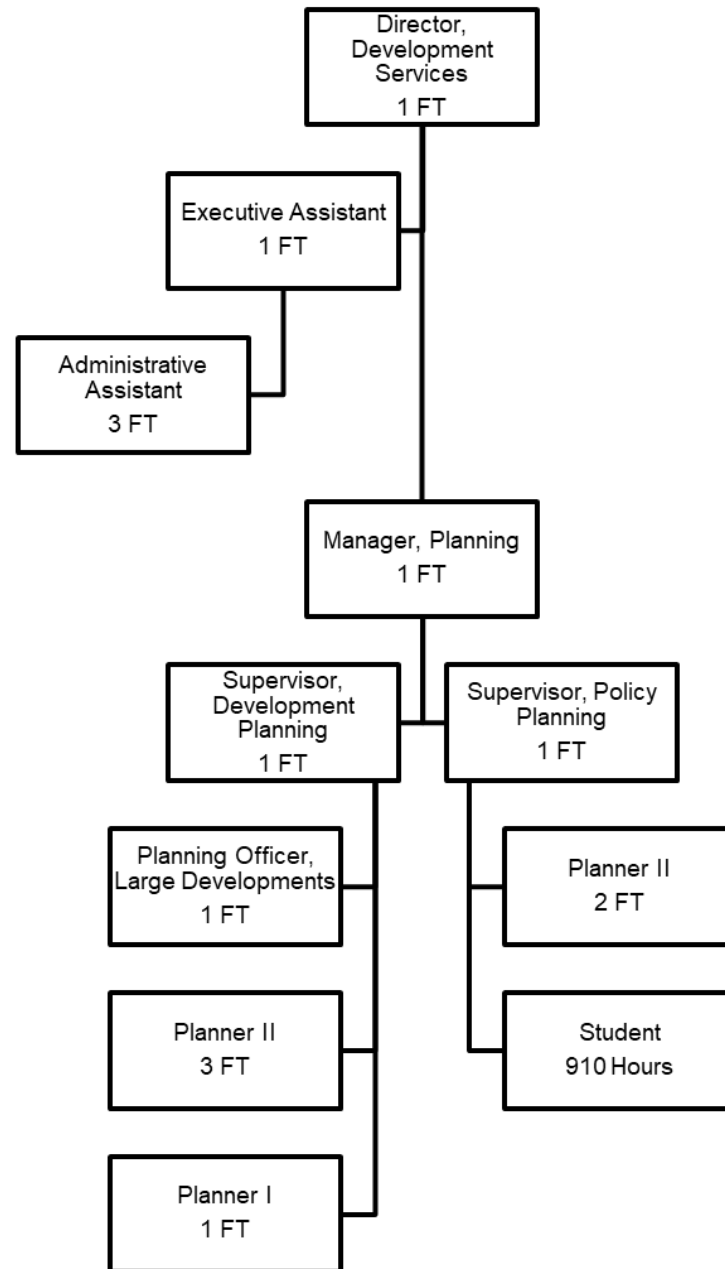
Conservation Authority

Budget Summary

Conservation Authority				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	(109,567)	(109,567)	-	109,567
Total Revenue	(109,567)	(109,567)	-	109,567
Expenses				
Transfer to External Clients				
Transfer to Kawartha Region Conservation Authority	1,483,996	1,483,996	1,291,771	(192,225)
Transfer to Otonabee River Conservation Authority	8,323	8,323	8,972	649
Transfer to Ganaraska Conservation Authority	3,107	3,108	3,108	-
Transfer to Lake Simcoe Conservation Authority	39,088	38,453	38,412	(41)
Total Expenses	1,534,514	1,533,880	1,342,263	(191,617)
Tax Support Required	1,424,947	1,424,313	1,342,263	(82,050)

Division - Development Services, Administration & Planning

Division Organizational Chart

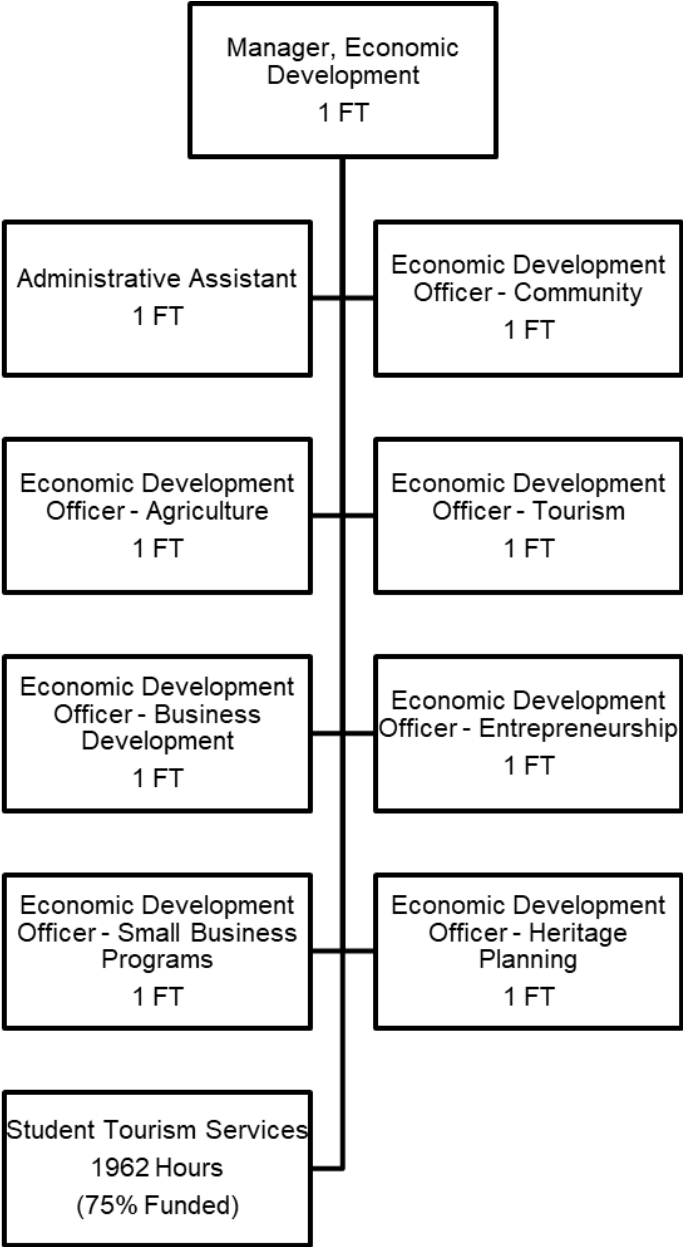


Division Budget Summary

Administration and Planning				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	(395,065)	(412,800)	(388,800)	24,000
Total Revenue	(395,065)	(412,800)	(388,800)	24,000
Expenses				
Salaries, Wages and Benefits	1,501,197	1,546,002	1,679,394	133,392
Materials, Supplies & Services	67,687	107,600	112,600	5,000
Contracted Services	358,784	165,000	165,000	-
Debt, Lease & Financial	1,867	2,000	2,000	-
Interfunctional Adjustments	(7,776)	(5,572)	(5,572)	-
Total Expenses	1,921,760	1,815,030	1,953,422	138,392
Tax Support Required	1,526,695	1,402,230	1,564,622	162,392

Division Development Services, Economic Development

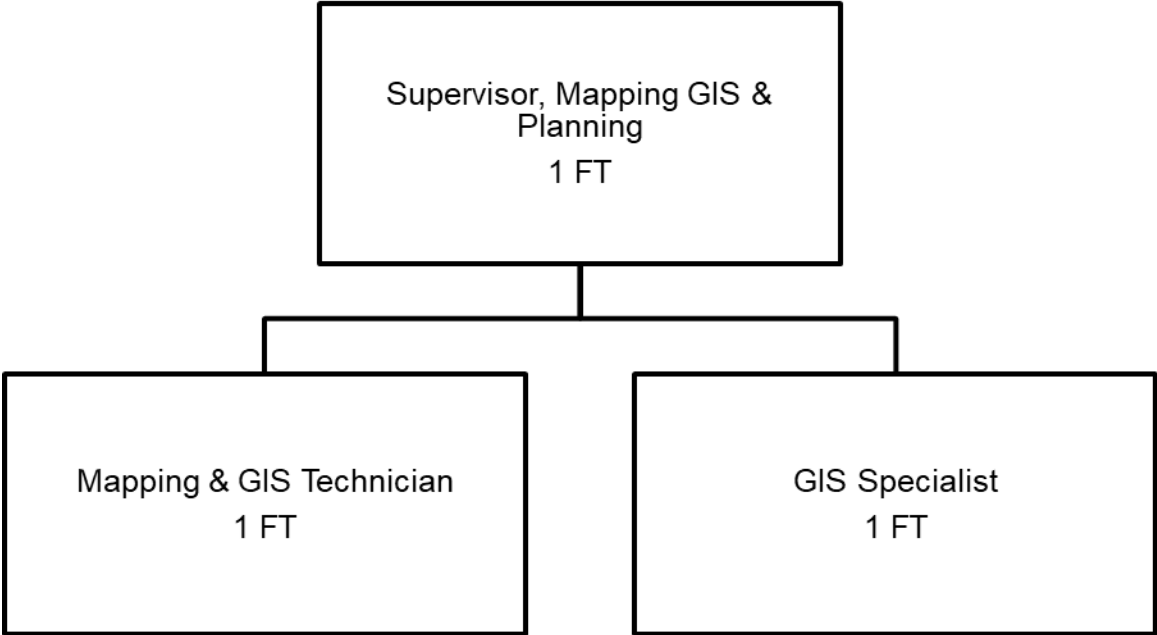
Division Organizational Chart



Division Budget Summary

Economic Development				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(177,626)	(350,390)	(848,561)	(498,171)
Other Revenues	(62,257)	(109,000)	(104,000)	5,000
User Charges, Licenses & Fines	(7,407)	(22,778)	(14,500)	8,278
Total Revenue	(247,290)	(482,168)	(967,061)	(484,893)
Expenses				
Salaries, Wages and Benefits	878,421	996,061	1,086,653	90,592
Materials, Supplies & Services	336,108	422,860	450,022	27,162
Contracted Services	179,763	181,200	162,600	(18,600)
Rents & Insurance Expenses	153	-	-	-
Transfer to External Clients	24,000	153,000	677,114	524,114
Interfunctional Adjustments	-	-	10,650	10,650
Total Expenses	1,418,444	1,753,121	2,387,039	633,918
Tax Support Required	1,171,154	1,270,953	1,419,978	149,025

Division Organizational Chart

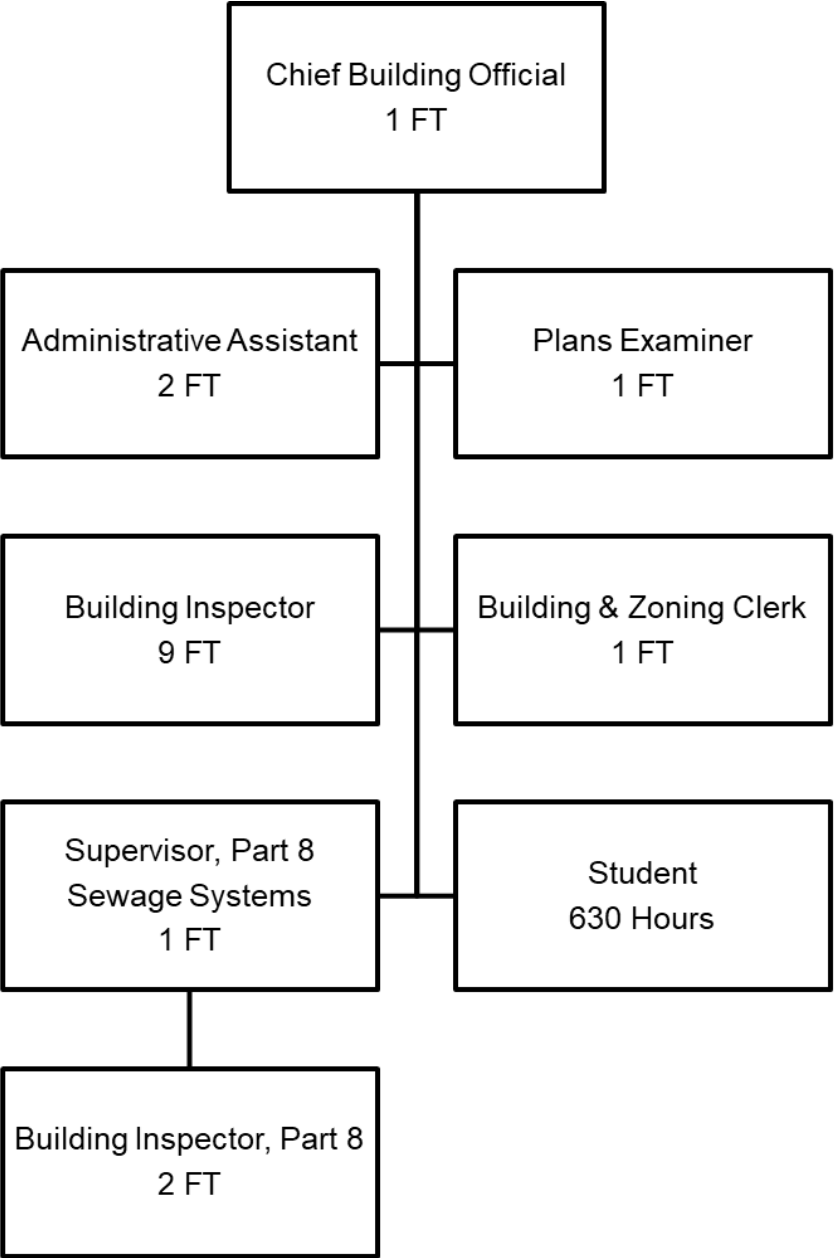


Division Budget Summary

Mapping and GIS

Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	185,028	266,715	276,169	9,454
Materials, Supplies & Services	17,129	8,400	8,400	-
Contracted Services	79,884	-	-	-
Total Expenses	282,041	275,115	284,569	9,454
Tax Support Required	282,041	275,115	284,569	9,454

Division Organizational Chart



Division Budget Summary

Building Services				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(1,491,979)	(1,971,400)	(1,996,400)	(25,000)
Total Revenue	(1,491,979)	(1,971,400)	(1,996,400)	(25,000)
Expenses				
Salaries, Wages and Benefits	1,481,203	1,724,363	1,639,279	(85,084)
Materials, Supplies & Services	119,923	45,480	62,530	17,050
Contracted Services	33	-	-	-
Interfunctional Adjustments	(117,889)	197,557	290,591	93,034
Total Expenses	1,483,269	1,967,400	1,992,400	25,000
Tax Support Required	(8,710)	(4,000)	(4,000)	-

10. Engineering and Corporate Assets

Department Overview

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

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

Budget to Priorities

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

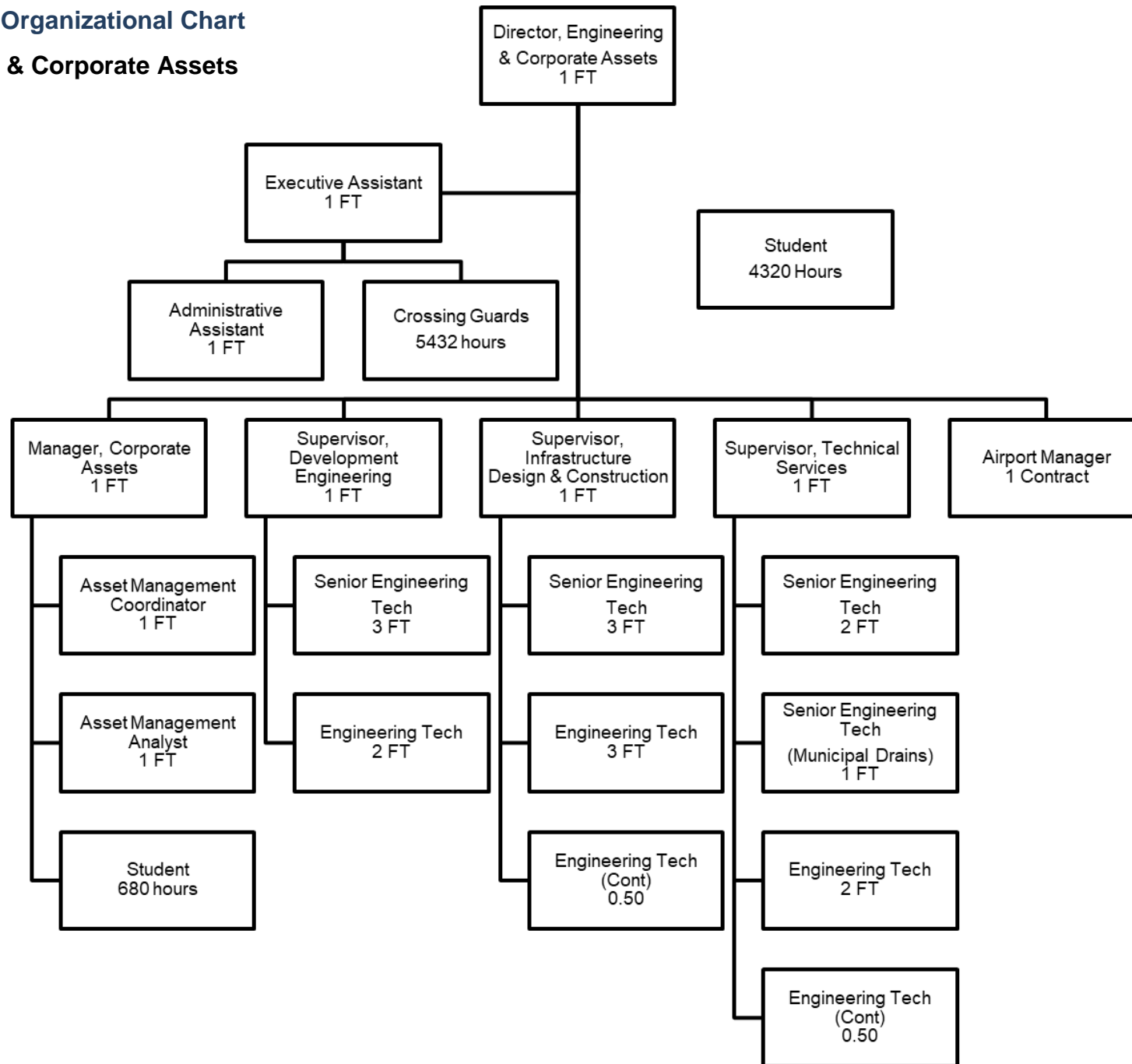
Personnel Breakdown

Engineering and Corporate Assets

Division	2020	2021	Change
Administration	5.61	5.61	-
Corporate Assets	3.37	3.37	-
Engineering	22.1	22.1	-
Total	31.08	31.08	-

Type	2020	2021
Full-time	25	25
Part-time	2.61	2.61
Seasonal	1	1
Students	2.47	2.47
Temporary	-	-
Project/contract	-	-
Total	31.08	31.08
Non Union Positions	8.61	8.61
Unionized Positions	22.47	22.47
Total	31.08	31.08

Department Organizational Chart
Engineering & Corporate Assets



Department Budget Summary

Overview

The 2021 budget Engineering and Corporate Assets expenditures will remain at 2020 levels, with the exception of the following;

- Wages and benefits increasing due to collective agreements.
- All other adjustments in the budget are to more accurately align budget with actual experience and result in a net decrease.

Budget Detail

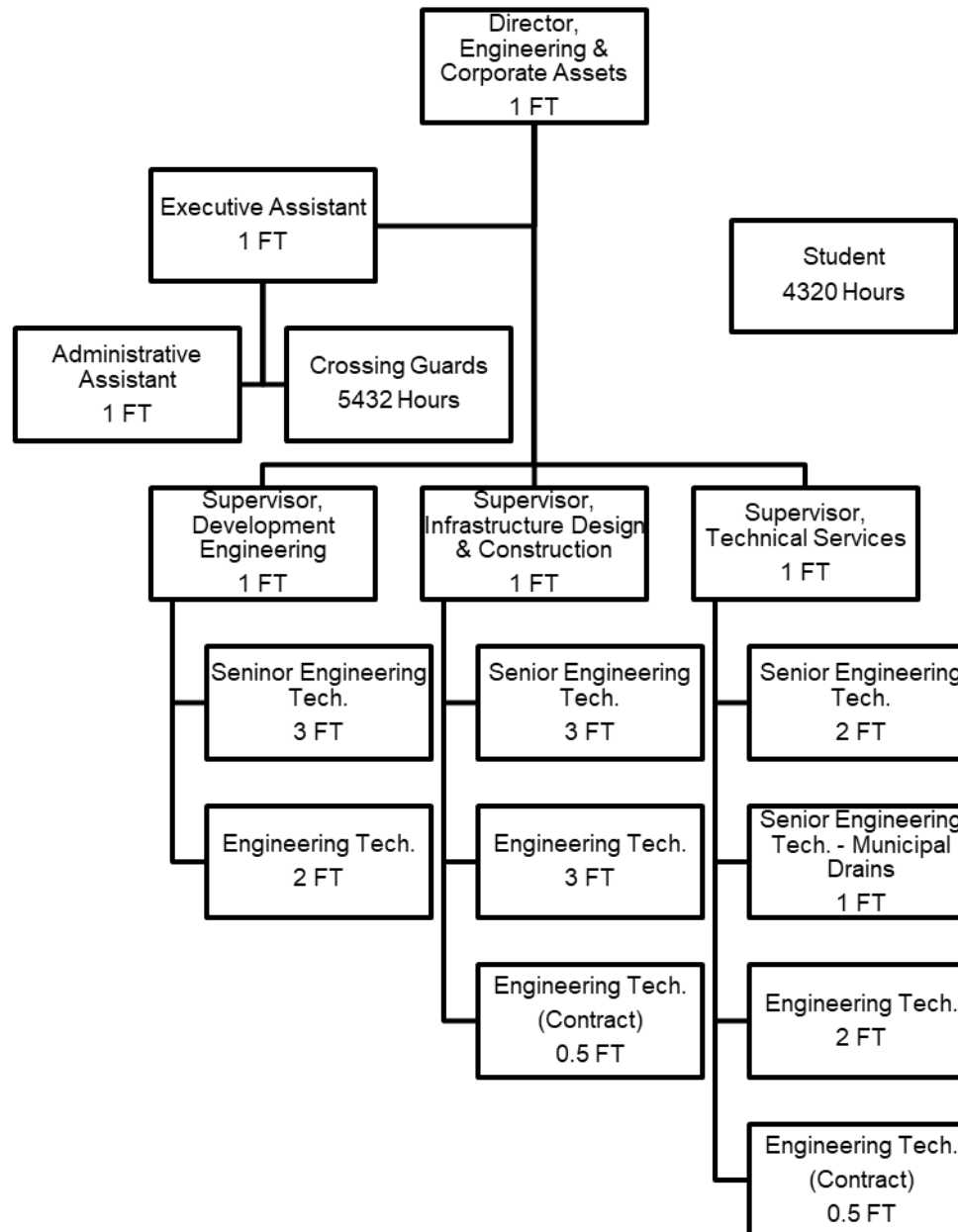
Engineering & Corporate Assets Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Provincial Grants	(25,717)	(45,093)	(50,128)	(5,035)
Other Revenues				
Restricted Amounts Earned	(41,577)	-	-	-
Donations & Other Revenue	(9,100)	(5,000)	(5,000)	-
User Charges, Licenses & Fines				
Service Fees	(126,837)	(222,950)	(237,380)	(14,430)
Facilities Rental & Leases	(168,747)	(162,662)	(177,863)	(15,201)
Permits	37	-	-	-
Sales	(227,260)	(277,126)	(215,781)	61,345
Other Recoveries	(13,400)	(18,050)	(6,050)	12,000
Total Revenue	(612,601)	(730,881)	(692,202)	38,679
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	1,480,066	2,357,930	2,401,825	43,895
Employer Paid Benefits	383,538	596,465	628,255	31,790

Engineering & Corporate Assets Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Materials, Supplies & Services				
Staff/Board Training & Expense	63,778	63,900	58,400	(5,500)
Corporate Training	-	-	-	-
Telephone & Office Services	22,585	15,200	15,200	-
Postage, Printing, Office Supplies	25,850	31,200	31,200	-
Operating Materials & Supplies	(10,502)	2,500	2,500	-
Advertising	4,297	4,000	4,500	500
Utilities & Fuels	9,733	10,000	10,000	-
Vehicle & Equipment Fuel	189,954	244,553	181,990	(62,563)
Material & Equipment Charges	(63,197)	-	-	-
Capital Out of Operations	4,871	-	-	-
Contracted Services				
Professional Fees	230,790	240,348	274,225	33,877
Building Maintenance	13,128	15,000	15,000	-
Grounds Maintenance Contracted Services	4,455	3,500	3,500	-
Rents & Insurance Expenses				
Insurance	6,945	7,000	9,000	2,000
Debt, Lease & Financial				
Financial Charges	9,162	16,645	14,800	(1,845)
Interfunctional Adjustments				
Interdepartmental Charges	(65,960)	(1,148,973)	(1,139,800)	9,173
Municipal Taxes	22,837	27,500	26,500	(1,000)
Transfers to Reserves	17,000	-	-	-
Total Expenses	2,349,331	2,486,768	2,537,095	50,327
Tax Support Required	1,736,730	1,755,887	1,844,893	89,006

Division - Administration & Engineering

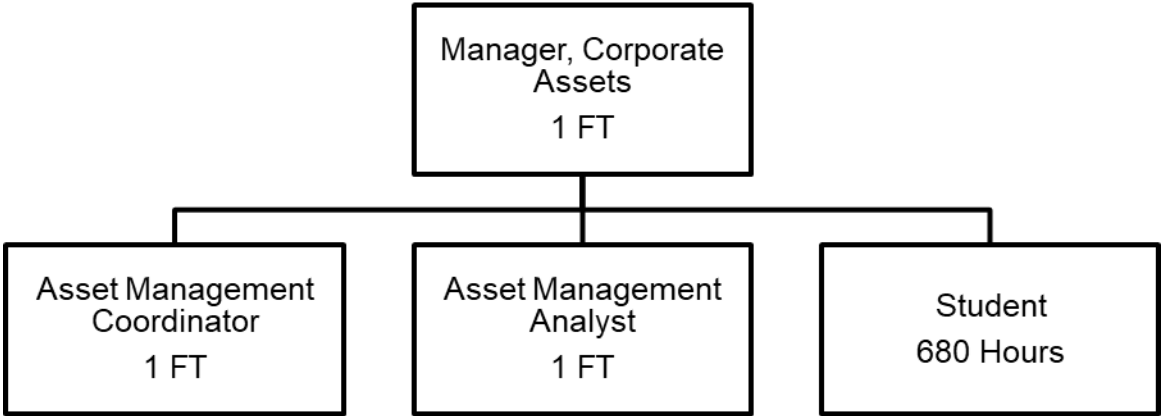
Division Organizational Chart



Division Budget Summary

Administration and Engineering				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(25,717)	(45,093)	(50,128)	(5,035)
Other Revenues	(9,100)	(5,000)	(5,000)	-
User Charges, Licenses & Fines	(113,072)	(201,425)	(221,050)	(19,625)
Total Revenue	(147,889)	(251,518)	(276,178)	(24,660)
Expenses				
Salaries, Wages and Benefits	1,604,225	2,639,672	2,708,409	68,737
Materials, Supplies & Services	42,952	99,000	99,000	-
Contracted Services	39,065	50,000	50,000	-
Interfunctional Adjustments	(27,248)	(1,059,990)	(1,052,236)	7,754
Total Expenses	1,658,994	1,728,682	1,805,173	76,491
Tax Support Required	1,511,105	1,477,164	1,528,995	51,831

Division Organizational Chart



Division Budget Summary

Corporate Assets				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	(41,577)	-	-	-
Total Revenue	(41,577)	-	-	-
Expenses				
Salaries, Wages and Benefits	259,378	314,723	321,671	6,948
Materials, Supplies & Services	20,553	21,900	16,900	(5,000)
Contracted Services	45,504	45,400	75,400	30,000
Interfunctional Adjustments	(72,130)	(133,921)	(138,032)	(4,111)
Total Expenses	253,305	248,102	275,939	27,837
Tax Support Required	211,728	248,102	275,939	27,837

Municipal Airport

Budget Summary

Municipal Airport				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(423,135)	(479,363)	(416,024)	63,339
Total Revenue	(423,135)	(479,363)	(416,024)	63,339
Expenses				
Materials, Supplies & Services	183,864	250,453	187,890	(62,563)
Contracted Services	163,805	163,448	167,325	3,877
Rents & Insurance Expenses	6,945	7,000	9,000	2,000
Debt, Lease & Financial	9,162	16,645	14,800	(1,845)
Interfunctional Adjustments	73,256	72,438	76,968	4,530
Total Expenses	437,032	509,984	455,983	(54,001)
Tax Support Required	13,897	30,621	39,959	9,338

11. Emergency Services

Department Overview

Emergency Services is comprised of the following departments:

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

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

11.1 Fire Services

Department Overview

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

These services include (not limited to):

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

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

Budget to Priorities

- Meet the legislated requirements of the Fire Protection and Prevention Act through fire prevention programs, public education programs and code and standards enforcement.
- Maintain essential requirements of the Emergency Management and Civil Protection Act.
- Continuing certification of firefighters to National Fire Protection Association (NFPA) standards.
- Implement recommendations from the Master Fire Plan.
- Effective and efficient management of fleet and buildings - 51 fire trucks and 20 stations.
- Provide professional fire protection and life safety services to meet the needs of the community in an efficient and cost effective manner.
- Deliver and expand the Community Paramedicine Program

Personnel Breakdown

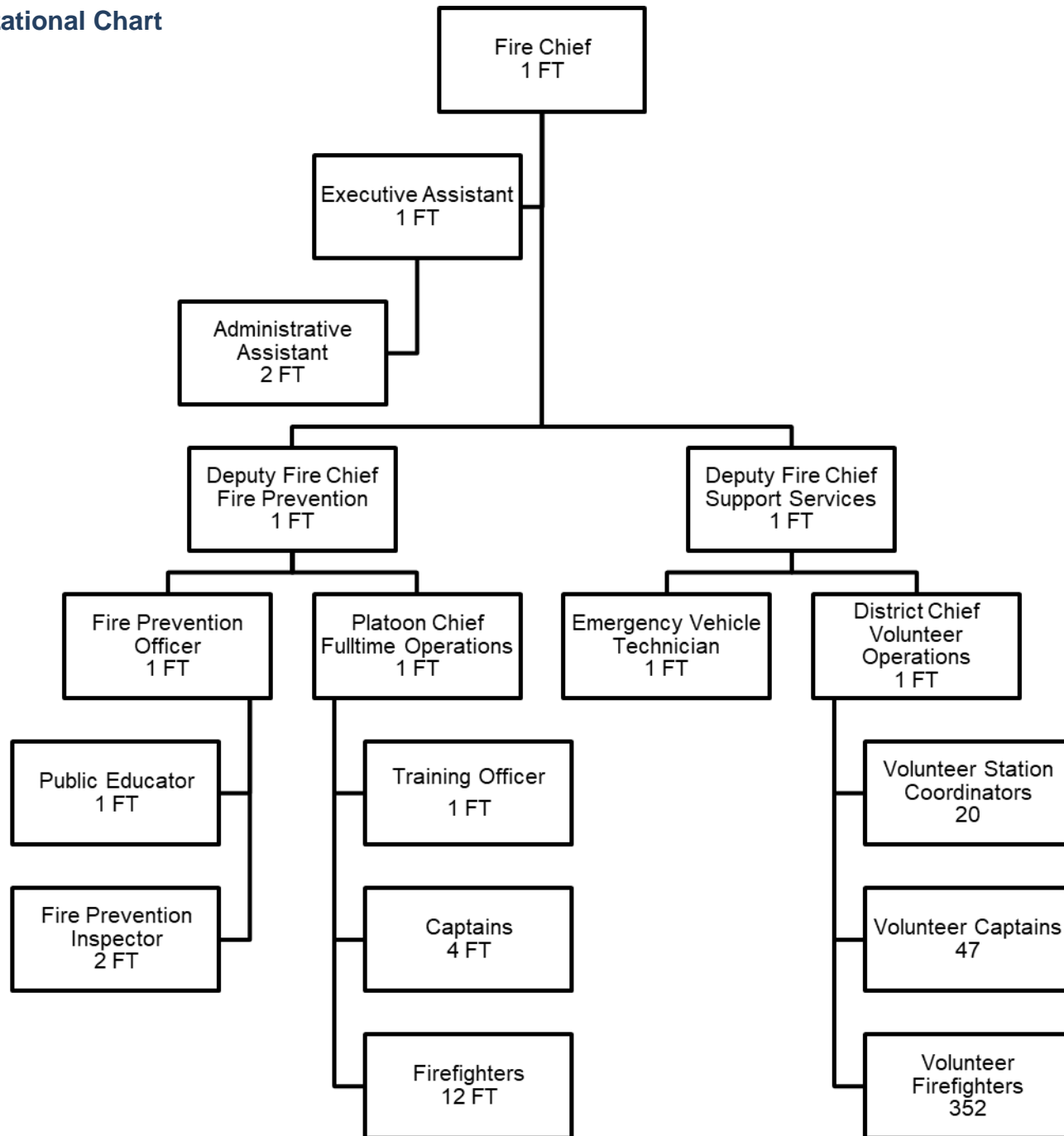
Fire Rescue Services

Division	2020	2021	Change
Administration	6.00	6.00	-
Prevention	4.00	4.00	-
Fire Area Rated Services	20.00	20.00	-
Total	30.00	30.00	-

Type	2020	2021
Full-time	30.00	30.00
Part-time	-	-
Seasonal	-	-
Students	-	-
Project/contract	-	-
Total	30.00	30.00
Non Union Positions	5.00	5.00
Unionized Positions	25.00	25.00
Total	30.00	30.00

Department Organizational Chart

Fire Services



Department Budget Summary

Overview

The Fire Service 2021 operating budget is predominantly status quo to 2020.

- All adjustments in the budget are to more accurately align budget with actual experience and result in a net increase.

Budget Detail

Fire Services				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(48,000)	(15,000)	(15,000)	-
Other Revenues	(20,353)	(17,000)	(15,000)	2,000
User Charges, Licenses & Fines	(163,182)	(149,000)	(87,300)	61,700
Total Revenue	(231,535)	(181,000)	(117,300)	63,700
Expenses				
Salaries, Wages and Benefits	5,543,582	5,600,189	5,721,187	120,998
Materials, Supplies & Services	739,206	696,602	693,102	(3,500)
Contracted Services	622,393	604,600	604,600	-
Rents & Insurance Expenses	45,751	48,084	48,084	-
Debt, Lease & Financial	898	1,500	1,500	-
Transfer to External Clients	65,243	75,000	75,000	-
Interfunctional Adjustments	1,542,138	1,544,240	1,551,468	7,228
Total Expenses	8,559,210	8,570,215	8,694,941	124,726
Tax Support Required	8,327,675	8,389,215	8,577,641	188,426

11.2 Paramedic Services

Department Overview

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

Budget to Priorities

- Core service of the department is to provide critical medical interventions and ambulance transportation to the sick, injured and most vulnerable in our municipality
- Preparing to execute 10-year facility and resource plan.
- Paramedicine is governed heavily by Ontario legislation – Department meets or exceeds legislated requirements
- Call volume has been increasing since 2011 resulting in staff fatigue and response time challenges
- The pandemic has highlighted the need to be prepared and stock appropriate supplies and work with our allied services to ensure the safety of our paramedics.

Personnel Breakdown

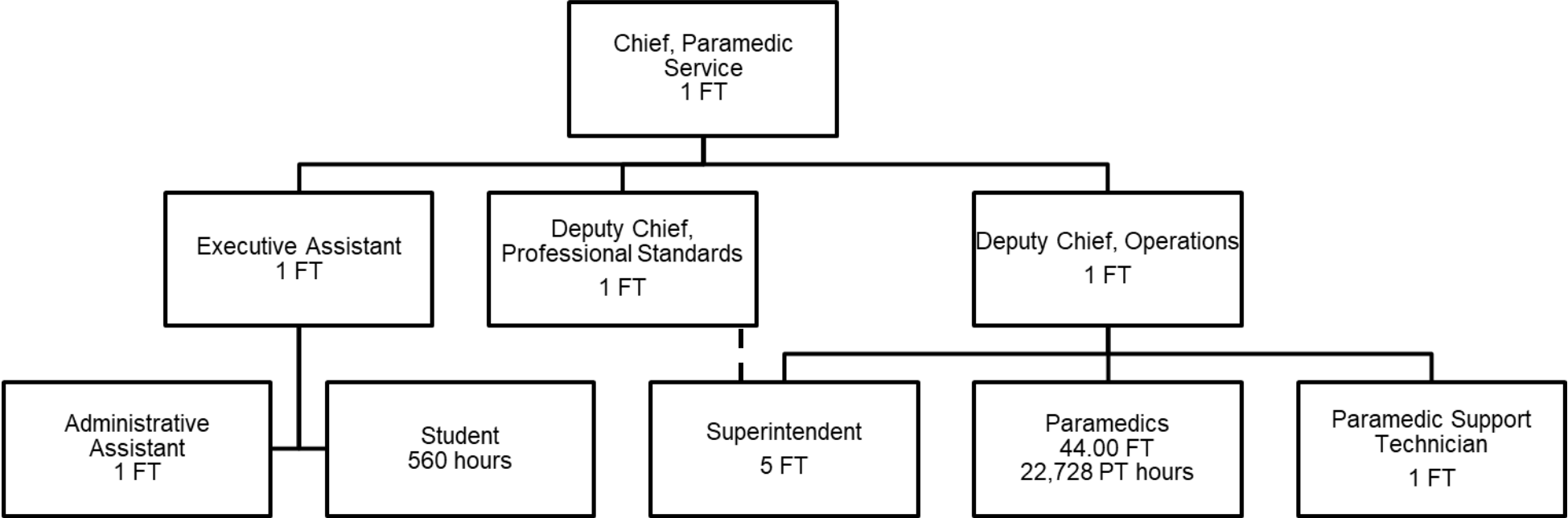
Paramedic Services

Division	2020	2021	Change
Administration	10.3	10.3	-
Operations	55.4	55.4	-
Total	65.7	65.7	-

Type	2020	2021
Full-time	55	55
Part-time	10.4	10.4
Seasonal	-	-
Students	0.3	0.3
Project/contract	-	-
Total	65.7	65.7
Non Union Positions	9	9
Unionized Positions	56.7	56.7
Total	65.7	65.7

Department Organizational Chart

Paramedic Services



Department Budget Summary

Overview

- The Paramedic Service plans on completing a comprehensive deployment review in 2020 to inform the master plan and ensure efficient deployment of resources while meeting legislated requirements.
- The Paramedic Service must remain flexible to respond to opportunities generated through anticipated changes in Provincial Ambulance Act legislation.
- Department continues to explore opportunities to identify efficiencies to reduce the financial demands on the service. For example, we have entered into a shared service agreement with Peterborough County to explore new innovation and shared services.

Paramedic Services				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(4,759,812)	(5,011,784)	(5,092,257)	(80,473)
Other Revenues	(28,118)	(612)	(612)	-
User Charges, Licenses & Fines	(7,412)	-	(5,000)	(5,000)
Total Revenue	(4,795,342)	(5,012,396)	(5,097,869)	(85,473)
Expenses				
Salaries, Wages and Benefits	8,330,405	7,787,020	7,952,966	165,946
Materials, Supplies & Services	789,133	852,900	852,900	-
Contracted Services	627,116	572,500	572,500	-
Rents & Insurance Expenses	8,260	12,000	12,000	-
Debt, Lease & Financial	(1,038)	-	-	-
Transfer to External Clients	61,830	74,400	74,400	-
Interfunctional Adjustments	640,601	725,360	725,360	-
Total Expenses	10,456,307	10,024,180	10,190,126	165,946
Tax Support Required	5,660,965	5,011,784	5,092,257	80,473

11.3 Police Services

Kawartha Lakes Police Services

Budget Summary

Kawartha Lakes Police Services				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(1,074,181)	(1,128,376)	(601,253)	527,123
Other Revenues	(35,663)	(12,000)	(237,000)	(225,000)
User Charges, Licenses & Fines	(206,756)	(193,017)	(182,323)	10,694
Total Revenue	(1,316,599)	(1,333,393)	(1,020,576)	312,817
Expenses				
Salaries, Wages and Benefits	8,632,097	8,875,925	8,691,855	(184,070)
Materials, Supplies & Services	495,303	573,394	577,463	4,069
Contracted Services	408,272	467,995	365,250	(102,745)
Rents & Insurance Expenses	43,641	44,500	44,500	-
Interfunctional Adjustments	(105,263)	(227,658)	(122,139)	105,519
Total Expenses	9,474,050	9,734,156	9,556,929	(177,227)
Tax Support Required	8,157,451	8,400,763	8,536,353	135,590

Ontario Provincial Police

Budget Summary

Ontario Provincial Police (OPP)				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Contracted Services	56,489	53,000	53,000	-
Transfer to External Clients	8,560,673	8,468,045	8,329,610	(138,435)
Total Expenses	8,617,162	8,521,045	8,382,610	(138,435)
Tax Support Required	8,617,162	8,521,045	8,382,610	(138,435)

12. Human Services

Department Overview

As the Provincially designated Consolidated Municipal Service Manager and under agreement with the County of Haliburton, the Department is responsible for the administration and delivery of human services programs in the City of Kawartha Lakes and Haliburton County. Human Services is comprised of the following divisions:

- **Children's Services** – Responsible for the administration of funding agreements with community Children's Services providers and the administration of Child Care Fee Subsidies to eligible families
- **Housing Services** - Responsible for the administration and funding for housing and homelessness programs
- **Ontario Works** - Responsible for the direct delivery and administration of Employment Services and Income Supports.
- **Victoria Manor Long-Term Care Home** - Responsible for the operation of Victoria Manor, a 166-bed municipal Long-Term Care Home, including the provision of specialized health care and personal needs supports to residents. The City currently contracts with Sienna Senior Living for the management of the Home.

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

Budget to Priorities

- The implementation of the new Employment Service System Manager prototype and the modernization initiatives for social assistance from the Ministry of Children, Community and Social Services' (MCCSS).
- Planning and co-ordination of affordable housing projects is continuing based on known funding sources and existing strategic plans.

Personnel Breakdown

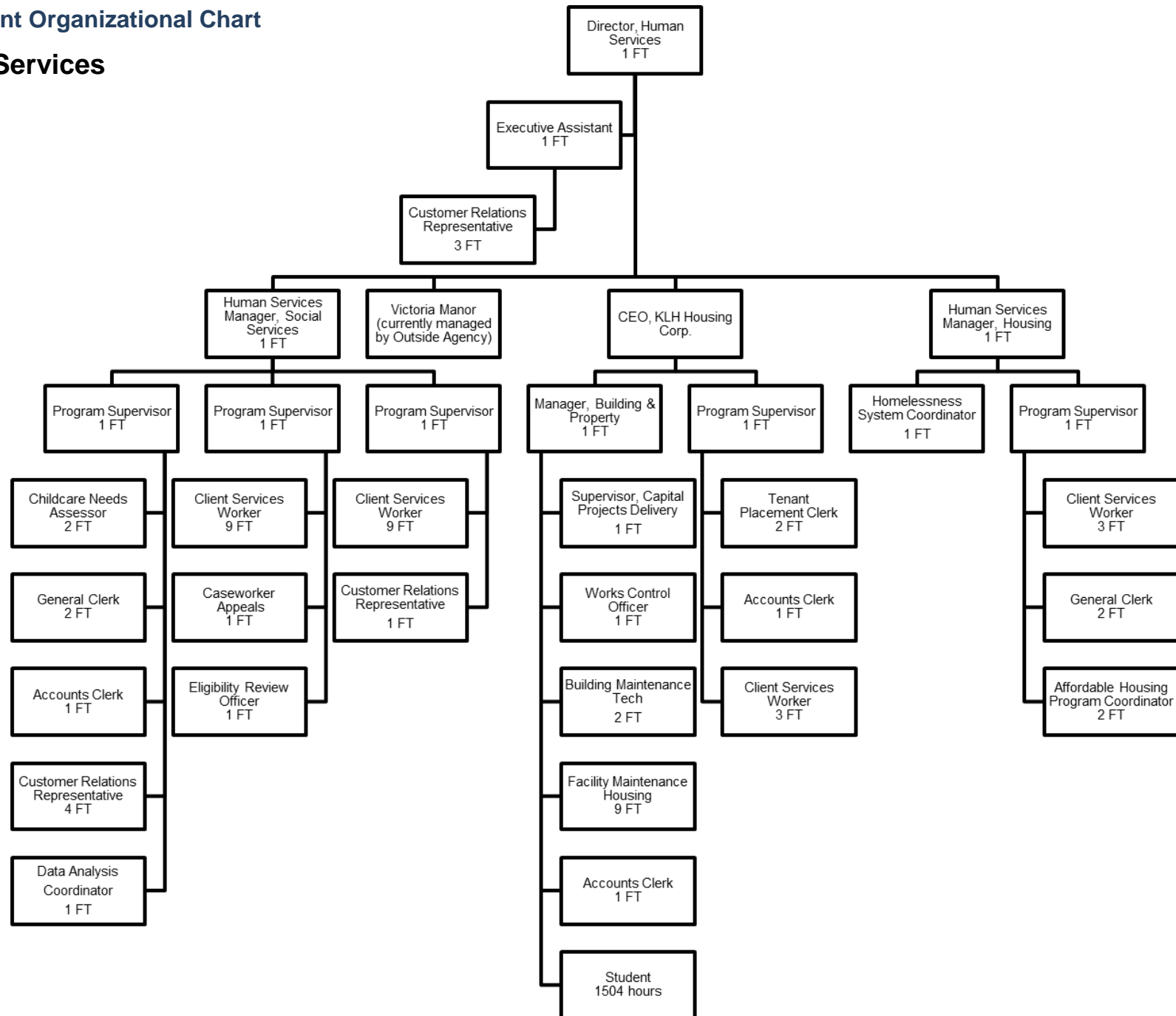
Human Services

Division	2020	2021	Change
Administration	2	2	-
Social Services	42.6	38	(4.60)
Housing	29.82	33.82	4.00
Total	74.42	73.82	(0.60)

Type	2020	2021
Full-time	73	73
Part-time	0.7	-
Seasonal	-	-
Students	0.72	0.82
Project/contract	-	-
Total	74.42	73.82
Non Union Positions	11	11
Unionized Positions	63.42	62.82
Total	74.42	73.82

Department Organizational Chart

Human Services



Department Budget Summary

Overview

- Ontario Works Program Delivery – there is a reduction in provincial subsidy and corresponding expenses of approximately \$820,000 from the transfer of employment services related funding to the new Employment Service System Manager.
- Children's Services – the province has provided one-time provincial funding to offset the increase in the municipal cost share requirement for 2021 for administration.
- Victoria Manor – significant increase in COVID-19 related expenses have been identified. Additional provincial funding may be received to offset these expenses in 2021, however, this has not yet been confirmed.

Budget Detail

Human Services Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Federal Grants	(750,064)	(755,857)	(735,543)	20,314
Provincial Grants	(40,328,213)	(29,970,847)	(29,292,146)	678,701
Recovery-Other Municipalities	(1,430,697)	(1,527,711)	(1,488,020)	39,691
Other Revenues				
Restricted Amounts Earned	(152,409)	(325,865)	(312,584)	13,281
Donations & Other Revenue	(50,691)	-	-	-
User Charges, Licenses & Fines				
Manor Residents Revenue	(3,770,808)	(12,240,597)	(12,515,934)	(275,337)
Other Recoveries	(2,514)	(65,000)	(65,000)	-
Total Revenue	(46,485,395)	(44,885,877)	(44,409,227)	476,650
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	13,008,464	4,804,298	4,854,177	49,879
Employer Paid Benefits	3,561,066	1,399,190	1,486,325	87,135

Human Services Summary

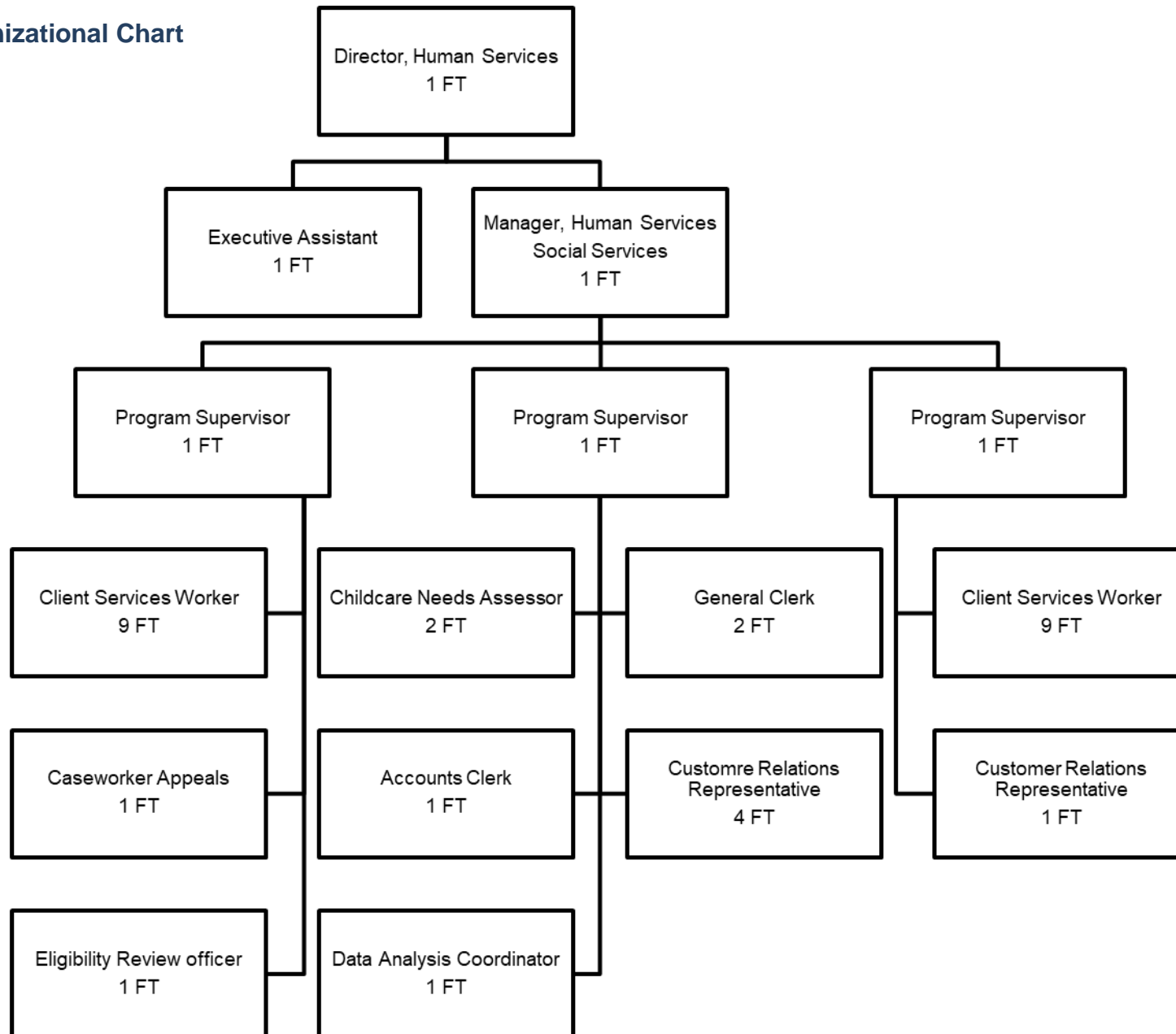
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Materials, Supplies & Services				
Staff/Board Training & Expense	104,912	84,760	52,885	(31,875)
Telephone & Office Services	33,574	20,000	20,000	-
Postage, Printing, Office Supplies	228,173	94,680	84,300	(10,380)
Operating Materials & Supplies	786,064	-	-	-
Advertising	3,923	-	-	-
Utilities & Fuels	358,084	-	-	-
Protection Materials	134,371	-	-	-
Capital Out of Operations	61,318	7,000	6,500	(500)
Contracted Services				
Professional Fees	1,156,822	13,816,757	14,968,897	1,152,140
Technology Contracted Services	59,883	15,526	15,066	(460)
General Contracted Services	39,493	45,614	72,857	27,243
Equipment Maintenance	68,400	5,000	5,000	-
Environmental Contract Services	19,960	-	-	-
Building Maintenance	154,910	3,500	1,500	(2,000)
Grounds Maintenance Contracted Services	47,576	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	370,080	458,625	221,725	(236,900)
Equipment Rental	26,243	4,000	10,000	6,000
Debt, Lease & Financial				
Financial Charges	997	-	-	-
Transfer to External Clients				
Transfer to Health Unit	1,859,121	1,877,349	2,249,536	372,187
Transfer to Housing Non-Profit Agencies	1,511,848	1,531,377	1,483,037	(48,340)
Transfer to/on behalf of OW Clients	20,640,341	19,109,473	18,820,722	(288,751)
Transfer to Landlords	877,788	967,809	1,032,176	64,367
Transfer to Child Care Agencies	9,172,466	9,018,416	8,937,960	(80,456)

Human Services Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Interfunctional Adjustments				
Own Fund Transfers	2,745,055	2,836,050	2,832,682	(3,368)
Interdepartmental Charges	(330,241)	(751,995)	(1,073,322)	(321,327)
Transfers to Reserves	371,131	50,000	50,000	-
Total Expenses	57,071,820	55,397,429	56,132,023	734,594
Tax Support Required	10,586,425	10,511,552	11,722,796	1,211,244

Division - Human Services, Ontario Works

Division Organizational Chart



Division Budget Summary

Ontario Works – Delivery

Ontario Works - Delivery				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(4,146,601)	(4,325,649)	(3,217,904)	1,107,745
User Charges, Licenses & Fines	(2,514)	-	-	-
Total Revenue	(4,149,115)	(4,325,649)	(3,217,904)	1,107,745
Expenses				
Salaries, Wages and Benefits	3,638,170	3,697,517	3,550,129	(147,388)
Materials, Supplies & Services	153,737	170,700	142,500	(28,200)
Contracted Services	56,415	58,114	80,357	22,243
Rents & Insurance Expenses	346,748	425,154	220,521	(204,633)
Debt, Lease & Financial	1,032	-	-	-
Transfer to External Clients	1,141,815	1,252,906	878,000	(374,906)
Interfunctional Adjustments	792,683	735,720	305,098	(430,622)
Total Expenses	6,130,599	6,340,111	5,176,605	(1,163,506)
Tax Support Required	1,981,484	2,014,462	1,958,701	(55,761)

Ontario Works - Programs				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(13,640,568)	(14,845,090)	(14,845,090)	-
User Charges, Licenses & Fines	-	(65,000)	(65,000)	-
Total Revenue	(13,640,568)	(14,910,090)	(14,910,090)	-
Expenses				
Transfer to External Clients	13,812,366	14,994,760	14,994,760	-
Total Expenses	13,812,366	14,994,760	14,994,760	-
Tax Support Required	171,798	84,670	84,670	-

Childcare Programs

Childcare Programs				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(8,916,000)	(8,630,349)	(8,725,489)	(95,140)
Other Revenues	-	(205,159)	-	205,159
Total Revenue	(8,916,000)	(8,835,508)	(8,725,489)	110,019
Expenses				
Salaries, Wages and Benefits	482,168	516,139	503,385	(12,754)
Materials, Supplies & Services	3,908	16,240	7,110	(9,130)
Contracted Services	17,559	13,026	14,566	1,540
Rents & Insurance Expenses	18,417	27,471	11,204	(16,267)
Transfer to External Clients	8,876,579	8,722,529	8,642,073	(80,456)
Interfunctional Adjustments	21,341	22,950	31,198	8,248
Total Expenses	9,419,971	9,318,355	9,209,536	(108,819)
Tax Support Required	503,971	482,847	484,047	1,200

Contributions to Organizational Health Care

Contributions to Organizational Healthcare				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Other Revenues	(36,000)	-	-	-
Total Revenue	(36,000)	-	-	-
Expenses				
Transfer to External Clients	1,961,264	1,979,492	2,351,679	372,187
Interfunctional Adjustments	50,000	50,000	50,000	-
Total Expenses	2,011,264	2,029,492	2,401,679	372,187
Tax Support Required	1,975,264	2,029,492	2,401,679	372,187

Nurse Practitioner

Nurse Practitioner				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	36	-	-	-
Contracted Services	106,698	107,765	107,765	-
Total Expenses	106,734	107,765	107,765	-
Tax Support Required	106,734	107,765	107,765	-

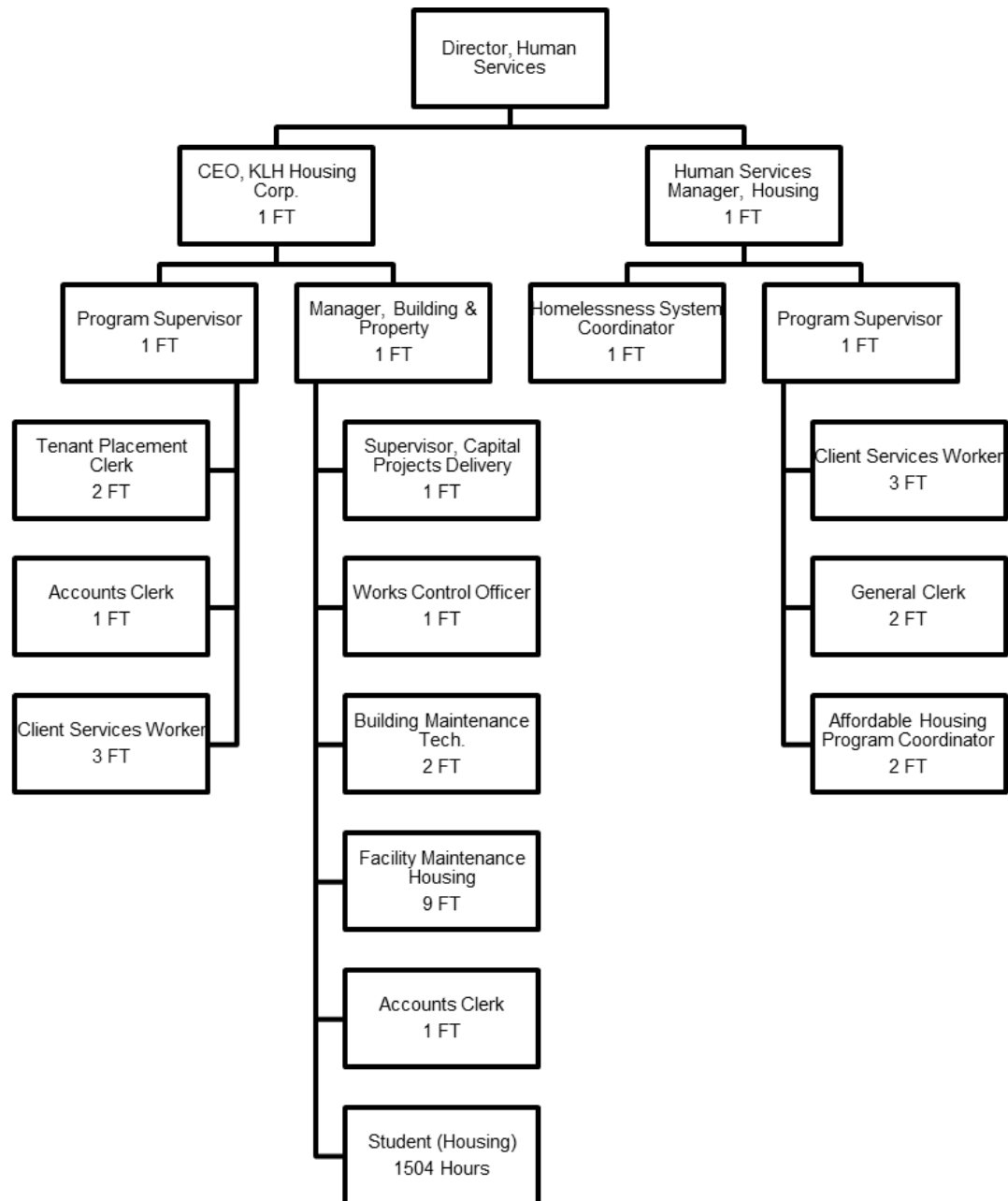
Victoria Manor

Victoria Manor				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(8,406,597)	-	-	-
Other Revenues	(50,691)	-	-	-
User Charges, Licenses & Fines	(3,770,808)	(12,240,597)	(12,515,934)	(275,337)
Total Revenue	(12,228,095)	(12,240,597)	(12,515,934)	(275,337)
Expenses				
Salaries, Wages and Benefits	10,770,374	38,541	39,649	1,108
Materials, Supplies & Services	1,428,305	-	-	-
Contracted Services	1,298,810	13,705,992	14,859,132	1,153,140
Rents & Insurance Expenses	23,791	-	-	-
Debt, Lease & Financial	(35)	-	-	-
Interfunctional Adjustments	321,131	-	-	-
Total Expenses	13,842,375	13,744,533	14,898,781	1,154,248
Tax Support Required	1,614,280	1,503,936	2,382,847	878,911

Community Social Investment Fund				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(48,436)	(48,436)	(48,436)	-
Total Revenue	(48,436)	(48,436)	(48,436)	-
Expenses				
Transfer to External Clients	193,744	193,744	193,744	-
Total Expenses	193,744	193,744	193,744	-
Tax Support Required	145,308	145,308	145,308	-

Division - Human Services, Housing Services

Division Organizational Chart



Division Budget Summary

Housing Services

Housing Services				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(5,689,789)	(2,724,574)	(2,918,998)	(194,424)
Other Revenues	(116,409)	(120,706)	(312,584)	(191,878)
Total Revenue	(5,806,199)	(2,845,280)	(3,231,582)	(386,302)
Expenses				
Salaries, Wages and Benefits	1,678,782	1,865,914	2,168,571	302,657
Materials, Supplies & Services	118,826	19,500	14,075	(5,425)
Contracted Services	28,333	1,500	1,500	-
Rents & Insurance Expenses	7,367	10,000	-	(10,000)
Transfer to External Clients	6,221,252	3,289,165	3,533,877	244,712
Interfunctional Adjustments	1,362,735	1,325,385	1,194,850	(130,535)
Total Expenses	9,417,295	6,511,464	6,912,873	401,409
Tax Support Required	3,611,097	3,666,184	3,681,291	15,107

Homelessness Program				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(1,660,982)	(1,680,317)	(1,759,792)	(79,475)
Total Revenue	(1,660,982)	(1,680,317)	(1,759,792)	(79,475)
Expenses				
Salaries, Wages and Benefits	5,644	85,377	78,768	(6,609)
Contracted Services	39,227	-	-	-
Transfer to External Clients	1,854,543	2,071,828	1,929,298	(142,530)
Interfunctional Adjustments	238,055	-	228,214	228,214
Total Expenses	2,137,470	2,157,205	2,236,280	79,075
Tax Support Required	476,488	476,888	476,488	(400)

13. Public Works Overview

Department Overview

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

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

Budget to Priorities

- Ensure the health and safety of staff and the public in delivery of efficient services.
- Continually strive to improve and implement effective activities.
- Delivery of Winter Control operations in accordance with Council direction (enhanced service pilot for 2020/2021 winter).
- Managing fiscal and operational impact of the Pandemic on delivery of Transit operations.
- Reviewing fleet in accordance with Council Policy and the accompanying Management Directive while implementing recommendations from the Modernization Review.
- Continuing to strategically manage operation of water and wastewater facilities per legislation while managing cost impacts.
- Waste services program review with focus on public education and diversion.

Personnel Breakdown

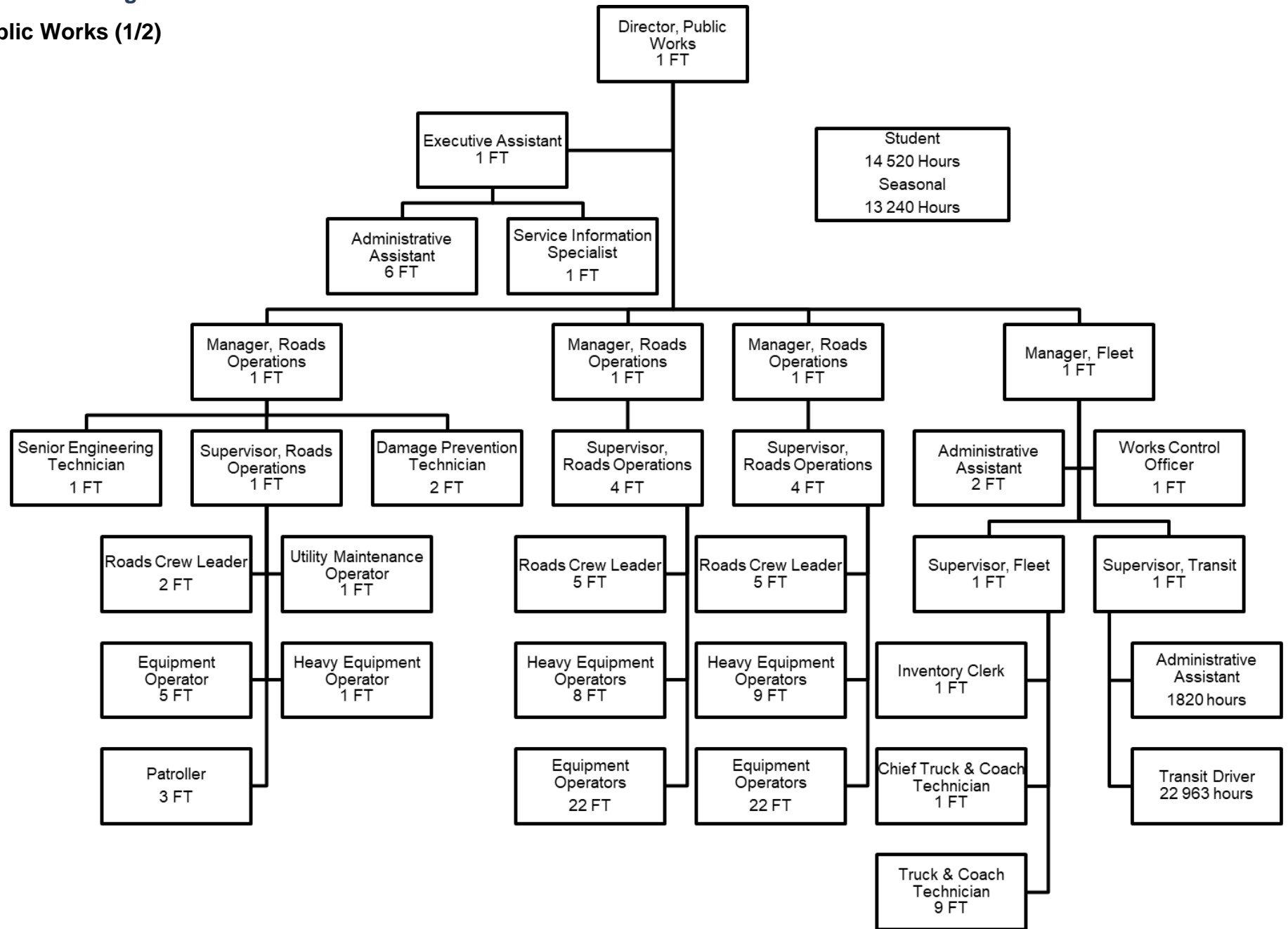
Public Works

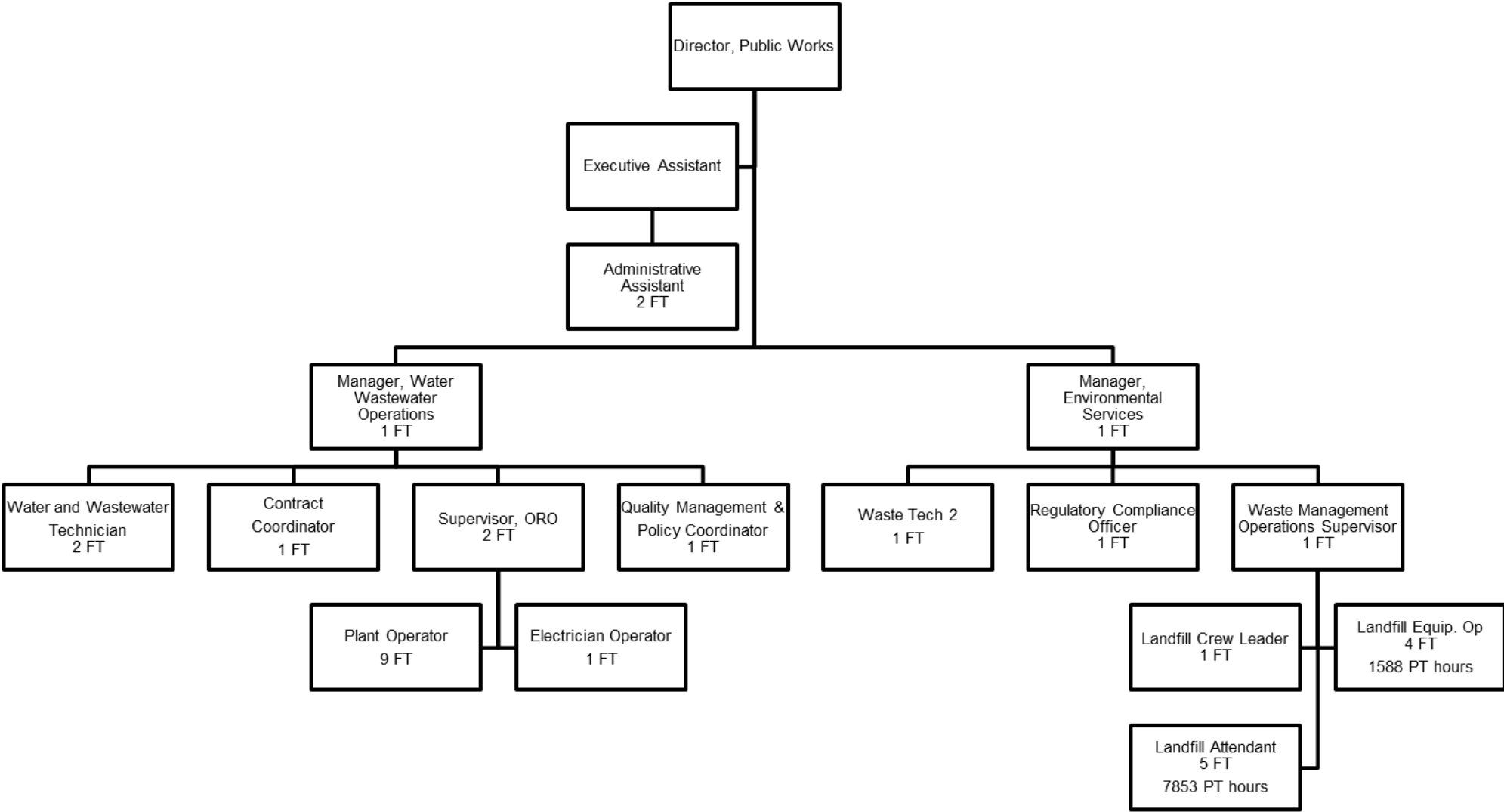
Division	2020	2021	Change
Administration	2	2	-
Fleet & Transit	29	29	-
Roads	119.76	119.76	-
Solid Waste	17.95	17.95	-
Total	168.71	168.71	-

Type	2020	2021
Full-time	139.5	139.5
Part-time	14.45	14.45
Seasonal	6.86	6.86
Students	7.9	7.9
Project/Contract	-	-
Total	168.71	168.71
Non Union Positions	18.5	18.5
Unionized Positions	150.21	150.21
Total	168.71	168.71

Department Organizational Chart

Public Works (1/2)





Department Budget Summary

Overview

- Roads and Bridges budget pressures come from a combined increase in labour, fleet and contractual costs. Several new contracts were entered into throughout 2020 which impact the 2021 budget.
- The Fleet operational budget has stabilized with a minor overall decrease. There were increases to the fleet cost recovery (charge out rates) to account for historical variances which can be observed in all operational budgets with fleet allocation.
- Transit's budget experienced pressures from insurance, projected revenue losses (reduced ridership), fleet and labour costs.
- Pressure on the Waste Management budget comes from contract renewals for collection and administration of recyclables. Staff were able to offset some of these costs with other operational cost reductions.
- The City's operational budget related to the Water and Wastewater facilities remains stable to decreasing as operational and contractual efficiencies are implemented.

Budget Detail

Public Works Summary				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants				
Provincial Grants	(1,821,519)	(1,818,584)	(1,928,504)	(109,920)
Recovery-Other Municipalities	(217,262)	(200,000)	(210,000)	(10,000)
Other Revenues				
Restricted Amounts Earned	(600,009)	(801,028)	(844,028)	(43,000)
Donations & Other Revenue	(420)	(105,552)	(180,000)	(74,448)
User Charges, Licenses & Fines				
Admission/Tickets/Fares	(176,684)	(188,250)	(99,000)	89,250
Facilities Rental & Leases	(18,000)	-	-	-
Waste Management User Fees	(2,656,645)	(2,962,654)	(2,874,019)	88,635
Permits	(34,012)	(29,000)	(33,000)	(4,000)
Sales	(150,590)	(183,000)	(208,000)	(25,000)
Advertising Sales	(4,434)	(2,600)	(2,600)	-

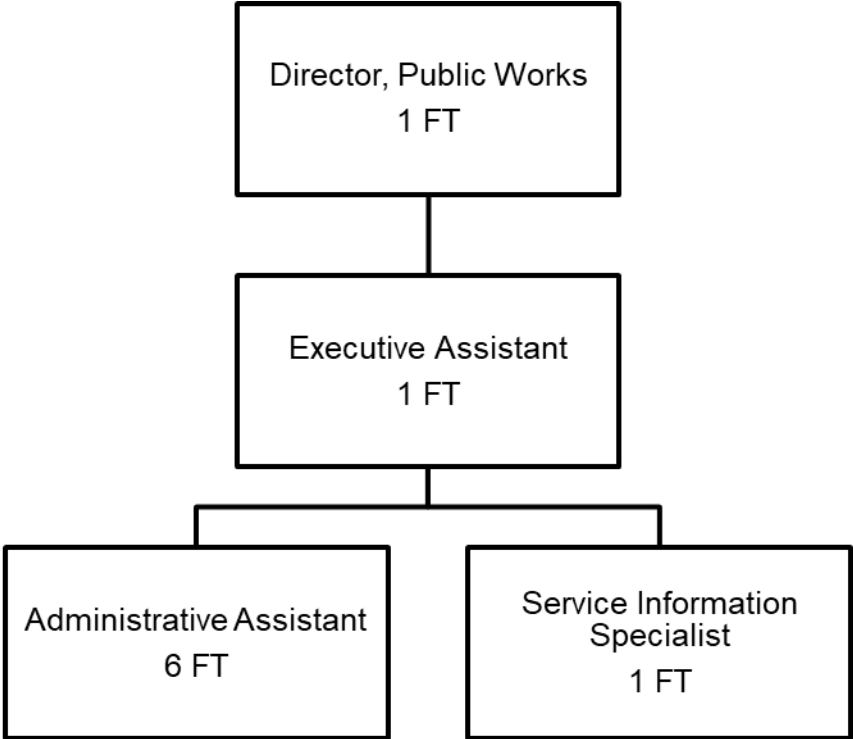
Public Works Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Other Recoveries	(425,558)	(312,204)	(235,744)	76,460
Total Revenue	(6,105,133)	(6,602,872)	(6,614,895)	(12,023)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	8,760,049	9,652,745	10,176,274	523,529
Employer Paid Benefits	2,292,432	2,620,768	2,847,987	227,219
Materials, Supplies & Services				
Staff/Board Training & Expense	121,300	147,600	145,750	(1,850)
Telephone & Office Services	180,047	165,291	171,491	6,200
Postage, Printing, Office Supplies	59,742	76,925	76,425	(500)
Operating Materials & Supplies	234,670	258,938	291,700	32,762
Advertising	21,228	22,500	27,500	5,000
Utilities & Fuels	916,586	1,096,399	966,500	(129,899)
Vehicle & Equipment Fuel	1,444,572	1,500,000	1,300,000	(200,000)
Material & Equipment Charges	5,667,475	4,295,939	4,482,657	186,718
Capital Out of Operations	15,149	11,000	11,000	-
Contracted Services				
Professional Fees	73,405	91,000	89,500	(1,500)
Technology Contracted Services	29,191	4,000	4,000	-
General Contracted Services	9,492,893	9,926,713	10,229,811	303,098
Equipment Maintenance	19,682	15,000	15,000	-
Work Order Contracted Services	1,226,524	1,481,750	1,570,285	88,535
Environmental Contract Services	4,184,626	4,530,773	5,636,859	1,106,086
Protection Contracted Services	2,624	-	-	-
Building Maintenance	58,578	50,900	52,000	1,100
Grounds Maintenance Contracted Services	19,759	15,000	13,500	(1,500)
Debt, Lease & Financial				
Financial Charges	15,581	15,500	29,700	14,200
Transfer to External Clients				
Transfer to External Organization	77,376	73,181	-	(73,181)

Public Works Summary

Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Interfunctional Adjustments				
Interdepartmental Charges	(1,177,662)	(1,116,372)	(1,228,947)	(112,575)
Municipal Taxes	49,033	53,000	53,000	-
Transfers to Reserves	3,205,345	3,270,390	3,725,437	455,047
Transfer to Obligatory Fund	671,090	641,028	641,028	-
Total Expenses	37,661,296	38,899,968	41,328,457	2,428,489
Tax Support Required	31,556,163	32,297,096	34,713,562	2,416,466

Division Organizational Chart



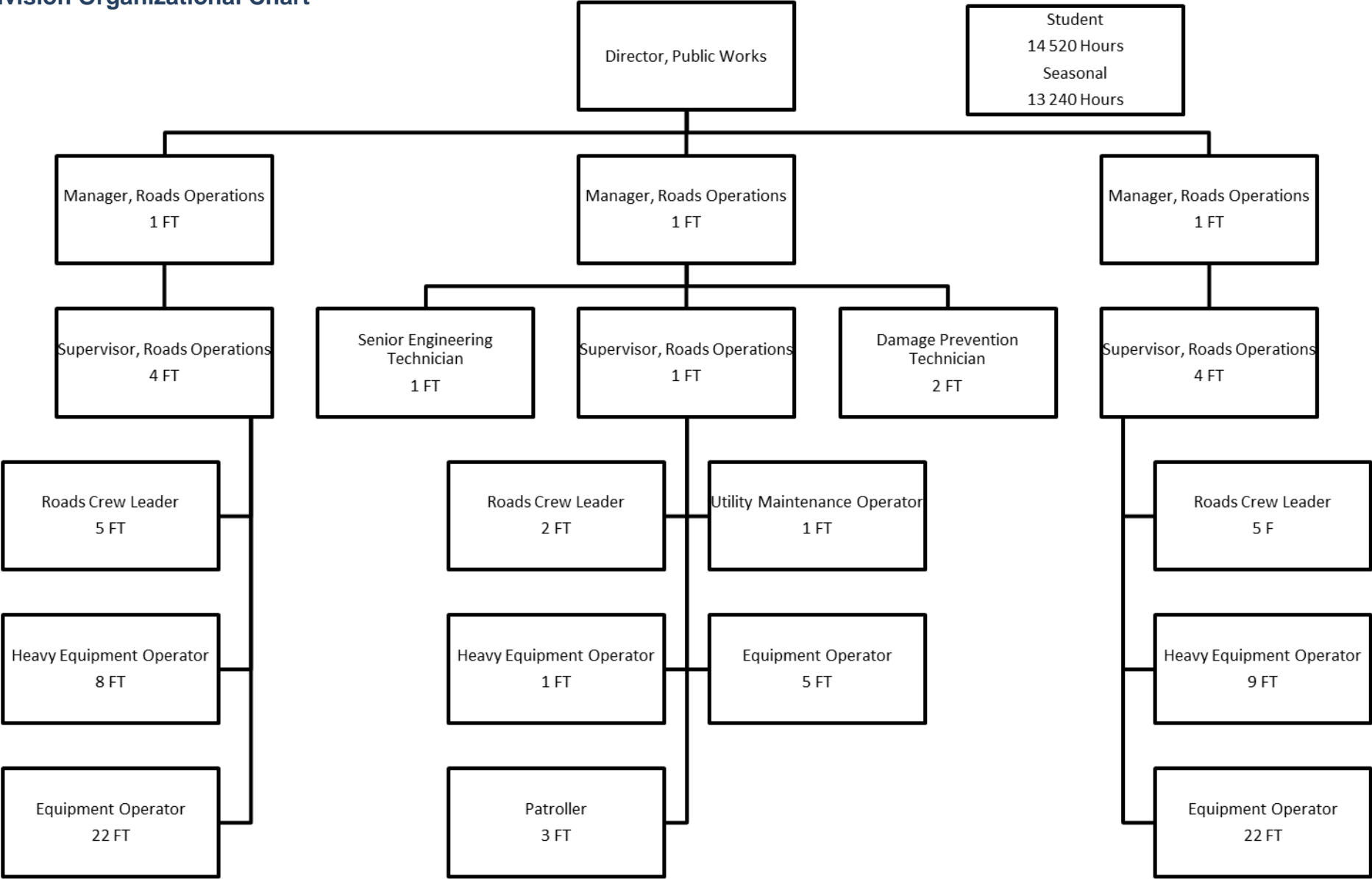
Division Budget Summary

Public Works Administration

Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(988)	-	-	-
Total Revenue	(988)	-	-	-
Expenses				
Salaries, Wages and Benefits	285,781	285,903	293,872	7,969
Materials, Supplies & Services	13,982	26,775	24,775	(2,000)
Contracted Services	-	1,500	-	(1,500)
Total Expenses	299,763	314,178	318,647	4,469
Tax Support Required	298,775	314,178	318,647	4,469

Division - Public Works, Roads & Bridges

Division Organizational Chart



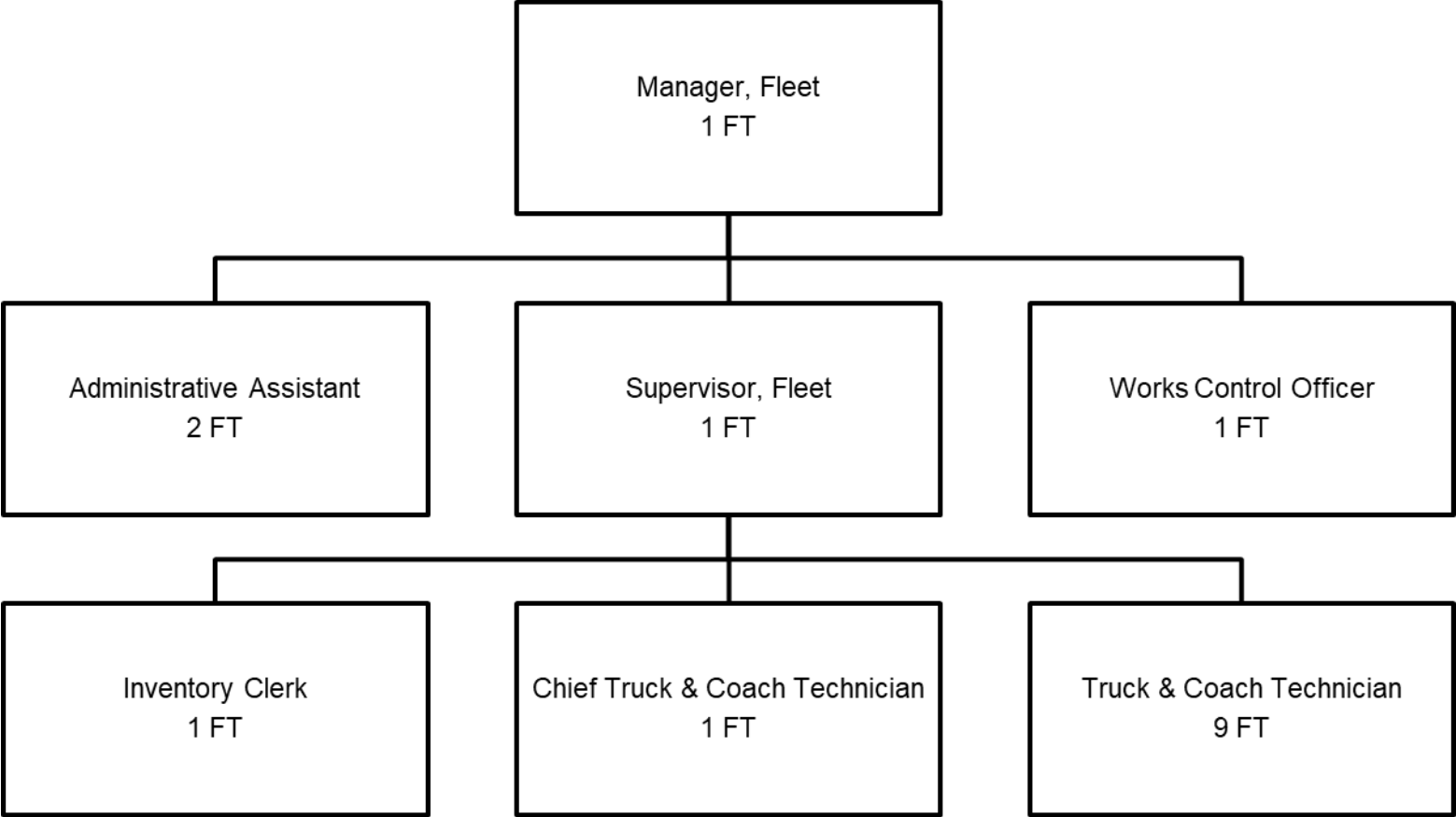
Division Budget Summary

Roads & Bridges				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(211,683)	(200,000)	(210,000)	(10,000)
Other Revenues	(58,411)	(160,000)	(160,000)	-
User Charges, Licenses & Fines	(237,372)	(132,100)	(138,000)	(5,900)
Total Revenue	(507,466)	(492,100)	(508,000)	(15,900)
Expenses				
Salaries, Wages and Benefits	5,679,656	6,216,806	6,674,222	457,416
Materials, Supplies & Services	2,205,269	2,450,051	2,370,211	(79,840)
Contracted Services	3,967,862	4,806,107	5,084,725	278,618
Debt, Lease & Financial	(1,025)	-	-	-
Interfunctional Adjustments	2,012,040	2,993,696	3,022,164	28,468
Total Expenses	13,863,802	16,466,660	17,151,322	684,662
Tax Support Required	13,356,336	15,974,560	16,643,322	668,762

Winter Control				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Expenses				
Salaries, Wages and Benefits	1,802,754	2,307,210	2,347,237	40,027
Materials, Supplies & Services	3,371,417	2,323,480	2,048,644	(274,836)
Contracted Services	3,261,726	2,714,751	2,764,028	49,277
Debt, Lease & Financial	-	-	-	-
Interfunctional Adjustments	3,208,949	2,583,833	3,269,365	685,532
Total Expenses	11,644,846	9,929,274	10,429,274	500,000
Tax Support Required	11,644,846	9,929,274	10,429,274	500,000

Division - Public Works, Fleet

Division Organizational Chart

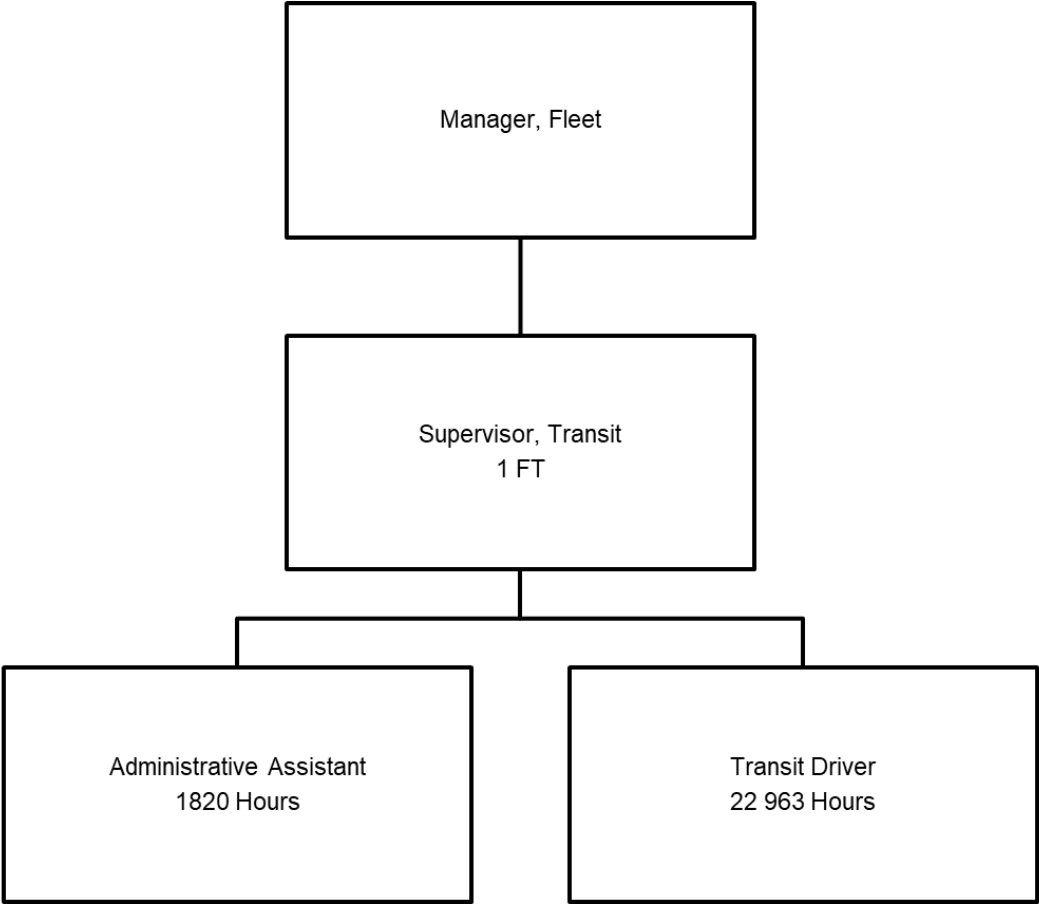


Division Budget Summary

Fleet				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
User Charges, Licenses & Fines	(55,343)	(60,000)	(85,000)	(25,000)
Total Revenue	(55,343)	(60,000)	(85,000)	(25,000)
Expenses				
Salaries, Wages and Benefits	1,215,914	1,208,550	1,246,822	38,272
Materials, Supplies & Services	2,760,100	2,458,700	2,683,700	225,000
Contracted Services	1,939,885	1,665,000	1,920,000	255,000
Interfunctional Adjustments	(4,182,814)	(4,443,904)	(4,956,933)	(513,029)
Total Expenses	1,733,085	888,346	893,589	5,243
Tax Support Required	1,677,742	828,346	808,589	(19,757)

Division - Public Works, Fleet - Transit

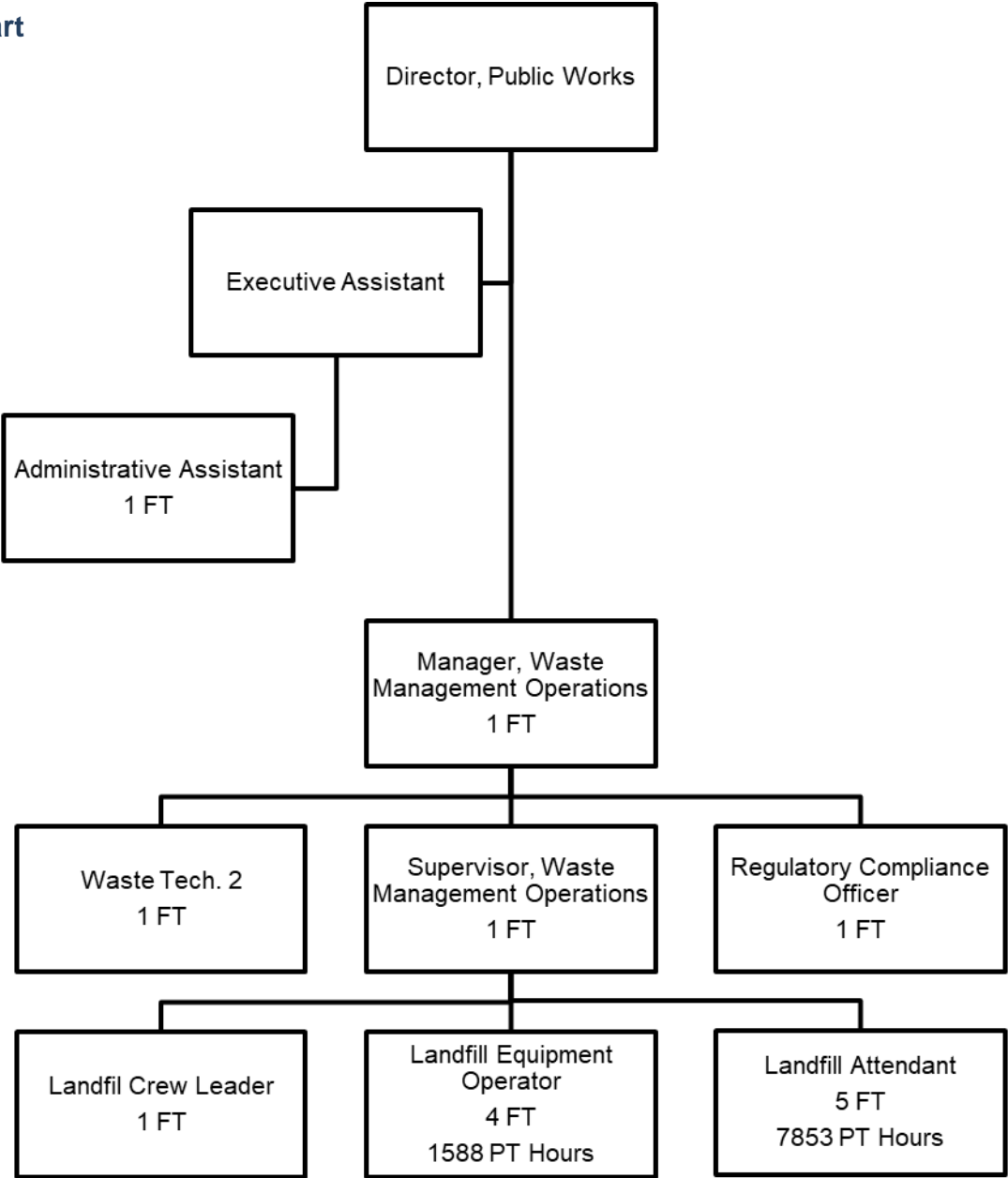
Division Organizational Chart



Division Budget Summary

Transit				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(671,090)	(641,028)	(641,028)	-
Other Revenues	(541,598)	(641,028)	(684,028)	(43,000)
User Charges, Licenses & Fines	(181,118)	(190,850)	(101,600)	89,250
Total Revenue	(1,393,806)	(1,472,906)	(1,426,656)	46,250
Expenses				
Salaries, Wages and Benefits	739,717	891,347	950,431	59,084
Materials, Supplies & Services	49,811	38,491	36,991	(1,500)
Contracted Services	112,926	139,750	149,750	10,000
Interfunctional Adjustments	1,157,931	1,138,688	1,233,980	95,292
Total Expenses	2,060,384	2,208,276	2,371,152	162,876
Tax Support Required	666,578	735,370	944,496	209,126

Division Organizational Chart



Division Budget Summary

Waste Management				
Summary Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Grants	(1,156,008)	(1,177,556)	(1,287,476)	(109,920)
Other Revenues	(420)	(105,552)	(180,000)	(74,448)
User Charges, Licenses & Fines	(2,991,102)	(3,294,758)	(3,127,763)	166,995
Total Revenue	(4,147,530)	(4,577,866)	(4,595,239)	(17,373)
Expenses				
Salaries, Wages and Benefits	1,328,660	1,363,697	1,511,677	147,980
Materials, Supplies & Services	260,190	277,095	308,702	31,607
Contracted Services	5,824,885	6,788,028	7,692,452	904,424
Debt, Lease & Financial	16,606	15,500	29,700	14,200
Transfer to External Clients	77,376	73,181	-	(73,181)
Interfunctional Adjustments	551,701	575,733	621,942	46,209
Total Expenses	8,059,418	9,093,234	10,164,473	1,071,239
Tax Support Required	3,911,888	4,515,368	5,569,234	1,053,866



Water-Wastewater Budget



14. 2021 Water & Wastewater Budget

Department Overview

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

Budget Overview

Expenditure vs. Financing

Water and Wastewater by System	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Water and Wastewater Administration	3,461,686	2,625,616	2,444,360	(181,256)
Water Systems	(2,424,873)	(1,837,929)	(1,833,270)	4,659
Wastewater Systems	(1,036,813)	(787,687)	(611,090)	176,597
	-	-	-	-

Water Systems by Type

Water and Wastewater by System	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Water and Wastewater Administration				
Water and Wastewater Administration	3,461,686	2,625,616	2,444,360	(181,256)
Water Systems				
Lindsay Water Treatment Plant	(4,556,152)	(4,201,397)	(4,081,176)	120,221
Lindsay Thornhill Reservoir	149,378	183,304	215,885	32,581
Lindsay - Verulam Tank	105,269	150,182	138,907	(11,275)
Lindsay - Oakwood	11,579	14,557	2,848	(11,709)
Omemee - Victoria Glen	74,073	75,285	60,412	(14,873)
Emily Birch Point	151,587	146,052	129,861	(16,191)
Fenelon Falls	150,980	156,180	170,041	13,861
Southview Estates	187,528	176,175	204,511	28,336
Mariposa - Sonya	245,158	205,448	123,650	(81,798)

Water and Wastewater by System	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Mariposa - Canadian Shores	122,098	116,600	108,209	(8,391)
Mariposa - Woods of Manilla	66,214	74,530	48,432	(26,098)
Mariposa Estates	219,123	270,500	194,718	(75,782)
Mariposa - Pleasant Point	88,618	147,399	127,551	(19,848)
Mariposa - Kings Bay	70,183	81,165	81,564	399
Eldon - Western Trent	171,858	193,047	160,511	(32,536)
Norland	328,910	292,381	348,576	56,195
Kinmount	269,302	277,909	307,302	29,393
Woodville	20,473	(31,530)	37,067	68,597
Bobcaygeon	(537,858)	(418,575)	(498,942)	(80,367)
Bobcaygeon - Victoria Place	18,921	23,958	27,965	4,007
Manvers - Janetville	38,331	18,222	43,577	25,355
Manvers - Manorview	95,534	126,498	123,093	(3,405)
Manvers - Woodfield	82,804	84,870	87,785	2,915
Manvers - Pinewood	1,215	(689)	4,383	5,072
Wastewater Systems				
Lindsay Water Pollution Control Plant	(2,190,490)	(1,908,843)	(1,437,944)	470,899
Omeme Seters	139,682	51,851	55,242	3,391
Fenelon Falls Seters	571,150	632,061	383,308	(248,753)
Mariposa - Kings Bay Seters	113,285	126,745	145,330	18,585
Bobcaygeon Seters	243,886	339,323	279,699	(59,624)
Coboconk Seters	85,675	(28,824)	(36,725)	(7,901)
Surplus/Deficit	-	-	-	-

Personnel Breakdown

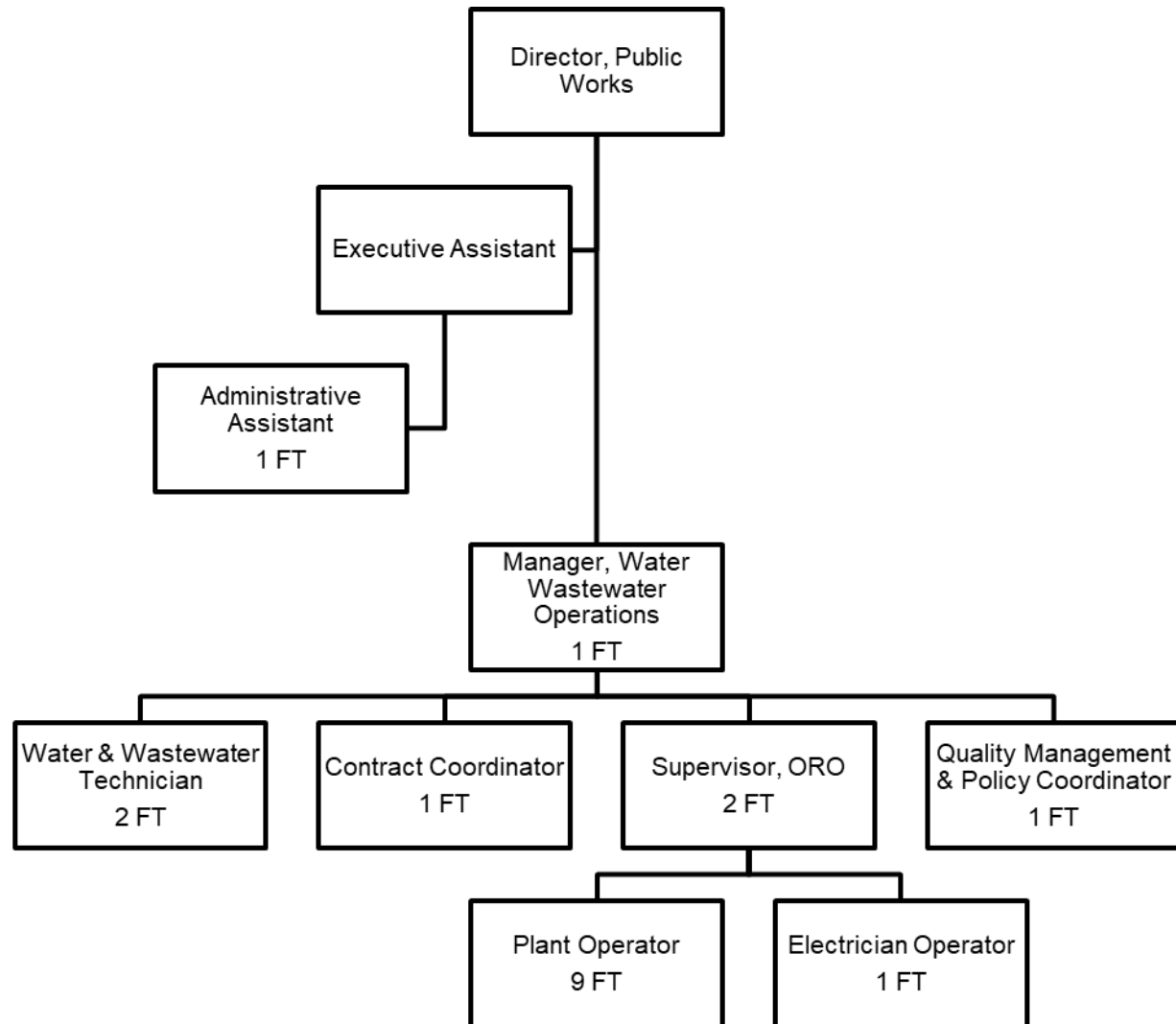
Water & Wastewater

Division	2020	2021	Change
Administration	4.50	4.50	-
Water & Wastewater	14.00	14.00	-
Total	18.50	18.50	-

Type	2020	2021
Full-time	18.50	18.50
Part-time	-	-
Seasonal	-	-
Students	-	-
Project/contract	-	-
Total	18.50	18.50
Non Union Positions	3.50	3.50
Unionized Positions	15.00	15.00
Total	18.50	18.50

Division - Public Works, Water & Wastewater

Division Organizational Chart



Water & Wastewater Operating Budget

Budget Summary

2021 Water and Wastewater Operating Budget				
Detail Budget	Actual 2019	Budget 2020	Budget 2021	Change from 2020 Budget
Revenue				
Tax Revenues	(156,303)	(194,742)	(188,075)	6,667
Grants	-	-	-	-
Other Revenues	(567,155)	(1,086,842)	(1,215,402)	(128,560)
User Charges, Licenses & Fines	(20,511,873)	(21,168,999)	(21,696,366)	(777,367)
Total Revenue	(21,235,330)	(22,450,583)	(23,099,843)	(899,260)
Expenses				
Salaries, Wages and Benefits	1,695,021	1,733,865	1,715,302	(18,563)
Materials, Supplies & Services	1,059,206	1,222,285	1,170,310	(51,975)
Contracted Services	8,574,063	9,198,515	8,987,424	(211,091)
Rents & Insurance Expenses	-	-	-	-
Interest on Long Term Debt	1,631,596	1,647,711	1,802,704	154,993
Debt, Lease & Financial	3,776,489	3,982,068	4,321,741	339,673
Interfunctional Adjustments	4,498,955	4,666,139	5,102,362	686,223
Total Expenses	21,235,330	22,450,583	23,099,843	899,260
Tax Support Required	-	-	-	-

15. 2021 Water & Wastewater Capital Budget

Summary of 2021 Water & Wastewater Capital Budget

Program		Budget	Financing						
JDE ID	Title		Water Reserve	SCF Grant	Water Debenture	Sewage Reserve	Sewage DC Reserve	Sewage Debenture	Total
9982101	Water Treatment	2,354,000	-	-	2,354,000	-	-	-	2,354,000
9982102	Wastewater Treatment	310,000	-	-	-	-	-	310,000	310,000
9982103	Water Distribution and Wastewater Collection	5,054,000	-	1,008,633	1,418,003	-	866,463	1,760,901	5,054,000
9982104	Studies and Special Projects	740,000	214,000	-	-	226,000	300,000	-	740,000
Total		8,458,000	214,000	1,008,633	3,772,003	226,000	1,166,463	2,070,901	8,458,000

Water Treatment – 9982101

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 or Activity	Budget	Financing	
				Water Debenture	Total
998210101	Lindsay WTP Filter Media	Replacement	400,000	400,000	400,000
998210102	Lindsay WTP Chemical Tanks	Replacement	600,000	600,000	600,000
998210103	Lindsay WTP Recirculation Pumps	Replacement	45,000	45,000	45,000
998210104	Lindsay WTP SCADA System	Upgrade	283,000	283,000	283,000
998210105	Manilla WTP SCADA System	Installation	350,000	350,000	350,000
998210106	Bobcaygeon WTP Envelope, Heaters, Exhaust Fans and Louvres	Replacement	210,000	210,000	210,000
998210107	Bobcaygeon WTP High-Lift Pumps	Replacement	50,000	50,000	50,000
998210108	Bobcaygeon WTP Programmable Logic Controllers	Replacement	30,000	30,000	30,000
998210109	Pontypool WTP Generator	Replacement	75,000	75,000	75,000
998210110	Canadiana Shores WTP Filter Housing and Cartridges	Replacement	60,000	60,000	60,000
998210111	Norland WTP Backwash Pumps and High-Lift Pumps and VFDs	Replacement	90,000	90,000	90,000
998210112	Kinmount WTP Backwash Pumps and High-Lift Pumps and VFDs	Replacement	90,000	90,000	90,000
998210113	Southview Estates WTP Low-Lift, High-Lift and Polymer Pumps	Replacement	31,000	31,000	31,000
998210114	Pleasant Point WTP Filter Housing and Cartridges	Replacement	40,000	40,000	40,000
Total			2,354,000	2,354,000	2,354,000

Wastewater Treatment – 9982102

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 or Activity	Budget	Financing	
				Sewage Debenture	Total
998210201	Lindsay WPCP Tertiary Chemical Pump	Replacement	55,000	55,000	55,000
998210202	Fenelon Falls WPCP Clarifiers and Small Rotor	Replacement	170,000	170,000	170,000
998210203	Bobcaygeon WPCP Electrical Panel and Fixtures	Replacement	55,000	55,000	55,000
998210204	King's Bay WPCP Maintenance Hydrant	Installation	30,000	30,000	30,000
Total			310,000	310,000	310,000

Water Distribution and Wastewater Collection – 9982103

Construction, rehabilitation, upgrade and replacement of horizontal and vertical infrastructure providing water distribution and wastewater collection services. Based on legislation, AMP, Capacity Study and DC Study, with horizontal infrastructure work often coordinated with road reconstruction.

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				SCF Grant	Water Debenture	Sewage DC Reserve	Sewage Debenture	Total
998210301	Cambridge St. Mains - Russell St. to Peel St.	Replacement	1,281,000	357,399	178,059	347,151	398,391	1,281,000
998210302	Kent St. Mains - William St. to Victoria Ave.	Replacement	2,094,000	651,234	326,664	519,312	596,790	2,094,000
998210303	Colborne St. Mains - Water St. to Bond St.	Replacement	1,261,000		605,280		655,720	1,261,000
998210304	Thornhill Reservoir HVAC System	Replacement; Upgrade	112,000		112,000			112,000
998210305	Lindsay Water Tower Altitude Value, Pumps and Piping	Replacement	196,000		196,000			196,000
998210306	Francis St. SPS Generator	Installation	60,000				60,000	60,000
998210307	Logie St. SPS Fencing	Installation	15,000				15,000	15,000
998210308	Wellington St. SPS Fencing	Installation	5,000				5,000	5,000
998210309	Riverview SPS Fencing	Installation	15,000				15,000	15,000
998210310	Northwest Trunk Sewer Forcemain Valve Chamber Fencing	Installation	15,000				15,000	15,000
Total			5,054,000	1,008,633	1,418,003	866,463	1,760,901	5,054,000

Studies and Special Projects – 9982104

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 or Activity	Budget	Financing			
				Water Reserve	Sewage Reserve	Sewage DC Reserve	Total
998210401	SCADA System Standards	Development	200,000	84,000	116,000		200,000
998210402	Bobcaygeon WTP Filter Optimization Assessment	Study; Capital Planning	30,000	30,000			30,000
998210403	Facility Condition and Capital Needs Assessments	Study; Capital Planning	150,000	100,000	50,000		150,000
998210404	Logie St. SPS	Study; Design	80,000			80,000	80,000
998210405	Hwy. 7 SPS	Study; Design	80,000			80,000	80,000
998210406	Ridout St. SPS	Study; Design	80,000			80,000	80,000
998210407	Anne St. SPS	Study; Design	120,000		60,000	60,000	120,000
Total			740,000	214,000	226,000	300,000	740,000



Capital Budget

16. 2021 Tax Supported Capital Budget

Summary of 2021 Tax-Supported Capital Budget

Program		Budget	Financing							
JDE ID	Title		Capital Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Total
9992102	Multiyear Capital Projects	1,472,000	912,000	339,000			221,000			1,472,000
9832101	Bridges	1,487,000	137,000		200,000				1,150,000	1,487,000
9832102	Culverts and Municipal Drains	275,000	75,000				200,000			275,000
9832103	Urban/Rural Reconstruction	9,493,000	1,943,314	949,300	4,800,000		1,800,386			9,493,000
9832104	Urban/Arterial Resurfacing	2,066,000	641,000				1,425,000			2,066,000
9832105	Rural Resurfacing	3,289,000	1,186,973					2,102,027		3,289,000
9832106	Gravel Resurfacing	1,661,000	1,661,000							1,661,000
9832107	Lifecycle Management	1,001,000	1,001,000							1,001,000
9832108	Sidewalks	229,000	16,000	64,000			149,000			229,000
9832109	Streetlights and Traffic Signals	345,000	65,000	180,000			100,000			345,000

Program		Budget	Financing							
JDE ID	Title		Capital Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Total
9872101	Airport Siteworks and Facilities	40,000	40,000							40,000
9972101	Landfill Siteworks and Facilities	2,042,000	2,042,000							2,042,000
9912101	Public Works Facilities	120,000					120,000			120,000
9942101	Transit Siteworks	200,000		77,325				122,675		200,000
9942102	Fleet and Transit Equipment	3,405,000				3,205,000		200,000		3,405,000
9282101	Information Technology Systems	564,000	504,000				60,000			564,000
9322102	Fire Fleet and Equipment	1,160,000	273,880	150,495		735,625				1,160,000
9382102	Paramedic Fleet and Equipment	679,000	524,000					155,000		679,000
9692101	Victoria Manor	123,000					123,000			123,000
9532101	Building and Property Facilities	416,530					416,530			416,530
9502101	Parkland Siteworks and Facilities	445,000		45,000			345,000	55,000		445,000

Program		Budget	Financing							
JDE ID	Title		Capital Reserve	DC Reserve	Gas Tax Reserves	Fleet Reserves	Other Reserves	Grants and Deferred Revenue	Debenture	Total
9502102	Recreation Facilities	153,000	153,000							153,000
9502103	Parks and Recreation Equipment	130,000	70,000				60,000			130,000
9502104	Cemetery Siteworks and Facilities	50,000	50,000							50,000
Total		30,845,530	11,295,167	1,805,120	5,000,000	3,940,625	5,019,916	2,634,702	1,150,000	30,845,530

Multiyear Capital Projects – 992102

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				Capital Reserve	DC Reserve	Library Reserve	KL Police Reserve	Total
987200301	Runway 03/21	Upgrade	250,000	250,000				250,000
987200401	Runway 13/31	Resurfacing; Rehabilitation	50,000	50,000				50,000
953200301	Bobcaygeon Library	Relocation; Expansion	500,000		339,000	161,000		500,000
953200401	Roof Tops	Upgrade	70,000	10,000		40,000	20,000	70,000
953200601	Fenelon Falls Museum	Renovation; Upgrade	100,000	100,000				100,000
932190304	SCBA Gear	Replacement	350,000	350,000				350,000
932210301	SCBA Bottles	Replacement	112,000	112,000				112,000
932210401	Defibrillators	Replacement	10,000	10,000				10,000
932210501	Decontamination Equipment	Acquisition	30,000	30,000				30,000
Total			1,472,000	912,000	339,000	201,000	20,000	1,472,000

Supplementary Information for Multiyear Capital Projects - 992102

JDE ID	Project	Scope, Source and or Rationale	Budget
987200301	Runway 03/21	Upgrade of grass runway to a paved surface; multiyear project over 2020-2022.	250,000
987200401	Runway 13/31	Resurfacing and rehabilitation of paved runway; multiyear project over 2020-2024.	50,000
953200301	Bobcaygeon Library	Relocation of library to Bobcaygeon Service Centre and growth-related expansion. Multiyear: \$1,000,000 in 2020 and \$500,000 in 2021.	500,000
953200401	Roof Tops	Roof top safety-related upgrades at Paramedic Headquarters, Police Services Building, City Hall, Human Resources Building, Fenelon Falls Library, Coboconk Service Centre and Norland Library. Multiyear: \$70,000 in each of 2020 and 2021.	70,000
953200601	Fenelon Falls Museum	Renovation and upgrades to address structural issues. Multiyear: \$100,000 in each of 2020 and 2021.	100,000
932190304	SCBA Gear	Replacement as per NFPA standards; multiyear over 2017-2021.	350,000
932210301	SCBA Bottles	Lifecycle replacement of 80 units per year; multiyear over 2021-2022 at \$112,000 per year.	112,000
932210401	Defibrillators	Lifecycle replacement of 5 units per year; multiyear over 2021-2024 at \$10,000 per year.	10,000
932210501	Decontamination Equipment	Acquisition to address risk to health and safety; multiyear over 2021-2023 at \$30,000 per year.	30,000

Bridges – 9832101

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	Budget	Financing				
				Capital Reserve	DC Reserve	Federal Gas Tax Reserve	Regular Debenture	Total
983210101	Mill Pond Bridge (Omeme)	Replacement	1,487,000	137,000		200,000	1,150,000	1,487,000
Total			1,487,000	137,000	-	200,000	1,150,000	1,487,000

Supplementary Information for Bridges – 9832101

JDE ID	Project	Scope, Source and or Rationale	Budget
983210101	Mill Pond Bridge (Omeme)	Lifecycle replacement as per structural assessment and EA study.	1,487,000

Culverts and Municipal Drains – 9832102

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	Budget	Financing			
				Capital Reserve	DC Reserve	Capital Contingency Reserve	Total
983210201	Municipal Drains	Rehabilitation; Upgrade	75,000	75,000			75,000
983210202	Fairbairn Rd. Twin Culverts (ID# 3036)	Replacement	200,000			200,000	200,000
Total			275,000	75,000	-	200,000	275,000

Supplementary Information for Culverts and Municipal Drains – 9832102

JDE ID	Project	Scope, Source and or Rationale	Budget
983210201	Municipal Drains	Rehabilitation works and upgrades of various municipal drains to comply with Drainage Act.	75,000
983210202	Fairbairn Rd. Twin Culverts (ID# 3036)	Asset has failed; need to address undue risk of road incident or closure.	200,000

Urban/Rural Reconstruction - 9832103

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	Budget	Financing				
				Capital Reserve	DC Reserve	Federal Gas Tax Reserve	Contingency Reserve	Total
983210301	Cambridge St. - Russell St. to Peel St. (Lindsay)	Reconstruction	1,684,000	315,600	168,400	1,200,000		1,684,000
983210302	Kent St. - William St. to Victoria Ave. (Lindsay)	Reconstruction	5,076,000	968,400	507,600	3,600,000		5,076,000
983210303	Colborne St. - Water St. to Bond St. (Fenelon Falls)	Reconstruction	2,733,000	659,314	273,300		1,800,386	2,733,000
Total			9,493,000	1,943,314	949,300	4,800,000	1,800,386	9,493,000

Supplementary Information for Urban/Rural Reconstruction - 9832103

JDE ID	Project	Scope, Source and or Rationale	Budget
983210301	Cambridge St. - Russell St. to Peel St. (Lindsay)	Reconstruction in accordance with AMP, DC study and cast iron water main grant.	1,684,000
983210302	Kent St. - William St. to Victoria Ave. (Lindsay)	Reconstruction in accordance with AMP, DC study and cast iron water main grant.	5,076,000
983210303	Colborne St. - Water St. to Bond St. (Fenelon Falls)	Reconstruction in accordance with AMP and DC study.	2,733,000

Urban/Arterial Resurfacing – 9832104

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	Budget	Financing			
				Capital Reserve	DC Reserve	Haul Routes Reserve	Total
983210401	CKL Rd. 48 - 600m West of CKL Rd. 41 to CKL Rd. 35	Resurfacing	2,066,000	641,000		1,425,000	2,066,000
Total			2,066,000	641,000	-	1,425,000	2,066,000

Supplementary Information for Urban/Arterial Resurfacing – 9832104

JDE ID	Project	Scope, Source and or Rationale	Budget
983210401	CKL Rd. 48 - 600m West of CKL Rd. 41 to CKL Rd. 35	Resurfacing in accordance with AMP using hot-in-place asphalt.	2,066,000

Rural Resurfacing – 9832105

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	Budget	Financing				
				Capital Reserve	DC Reserve	OCIF Grant	Other Municipality / Owner	Total
983210501	Lake Dalrymple Rd. - McCrackin Ave. to Monck Rd.	Resurfacing	452,000	77,000		375,000		452,000
983210502	Rainbow Ridge Rd. - West End to Glassford Rd.	Resurfacing	284,000	84,000		200,000		284,000
983210503	Cottage Rd. - West End to Sand Bar Rd.	Resurfacing	445,000	70,000		375,000		445,000
983210504	Beacroft Rd. - Algonquin Rd. to Ramsey Rd.	Resurfacing	142,000	67,000		75,000		142,000
983210505	Starr Blvd. - Cottage Rd. to South End	Resurfacing	168,000	68,000		100,000		168,000
983210506	Grills Rd. - Bowen Rd. to North End	Resurfacing	33,000	33,000				33,000
983210507	Sugar Bush Trail - Bowen Rd. to South End	Resurfacing	86,000	36,000		50,000		86,000
983210508	Hillside Dr. - Washburn Island Rd. to Washburn Island Rd.	Resurfacing	89,000	39,000		50,000		89,000
983210509	Oakdene Cres. - Ball Point Rd. to North End	Resurfacing	147,000	69,973		77,027		147,000
983210510	Parkin Dr. - Rainbow Ridge Rd. to South End	Resurfacing	74,000	49,000		25,000		74,000
983210511	Park Ave. - Twilight Rd. to West End	Resurfacing	34,000	34,000				34,000
983210512	Marsh Creek Rd. - Twilight Rd. to West End	Resurfacing	92,000	67,000		25,000		92,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				Capital Reserve	DC Reserve	OCIF Grant	Other Municipality / Owner	Total
983210513	Dunsford Rd. - K.L. Rd. 36 to Sturgeon Rd.	Resurfacing	138,000	63,000		75,000		138,000
983210514	Rolande St. - Dunsford Rd. to Thurston St.	Resurfacing	39,000	39,000				39,000
983210515	Thurston St. - West End to East End	Resurfacing	84,000	34,000		50,000		84,000
983210516	Maxwell St. - Dunsford Rd. to Thurston St.	Resurfacing	39,000	39,000				39,000
983210517	Shamrock Rd. - Sturgeon Rd. to Centreline Rd.	Resurfacing	367,000	67,000		300,000		367,000
983210518	Boundary Rd. - Yankee Line to Moloney Rd.	Resurfacing	200,000	50,000		50,000	100,000	200,000
983210519	Cardinal Rd - Boundary Rd. to Marilyn Cres.	Resurfacing	39,000	39,000				39,000
983210520	Marilyn Cres. - Cardinal Rd. to Cardinal Rd.	Resurfacing	97,000	72,000		25,000		97,000
983210521	Ella Place - Marilyn Cres. to North End	Resurfacing	15,000	15,000				15,000
983210522	Long Beach Rd. - Daytonia Beach Rd. to K.L. Rd. 121	Resurfacing	225,000	75,000		150,000		225,000
Total			3,289,000	1,186,973	-	2,002,027	100,000	3,289,000

Supplementary Information for Rural Resurfacing – 9832105

JDE ID	Project	Scope, Source and or Rationale	Budget
983210501	Lake Dalrymple Rd. - McCrackin Ave. to Monck Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	452,000
983210502	Rainbow Ridge Rd. - West End to Glassford Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	284,000
983210503	Cottage Rd. - West End to Sand Bar Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	445,000
983210504	Beacroft Rd. - Algonquin Rd. to Ramsey Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	142,000
983210505	Starr Blvd. - Cottage Rd. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	168,000
983210506	Grills Rd. - Bowen Rd. to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	33,000
983210507	Sugar Bush Trail - Bowen Rd. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	86,000
983210508	Hillside Dr. - Washburn Island Rd. to Washburn Island Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	89,000
983210509	Oakdene Cres. - Ball Point Rd. to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	147,000
983210510	Parkin Dr. - Rainbow Ridge Rd. to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	74,000
983210511	Park Ave. - Twilight Rd. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	34,000
983210512	Marsh Creek Rd. - Twilight Rd. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	92,000
983210513	Dunsford Rd. - K.L. Rd. 36 to Sturgeon Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	138,000
983210514	Rolande St. - Dunsford Rd. to Thurston St.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	39,000
983210515	Thurston St. - West End to East End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	84,000
983210516	Maxwell St. - Dunsford Rd. to Thurston St.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	39,000

JDE ID	Project	Scope, Source and or Rationale	Budget
983210517	Shamrock Rd. - Sturgeon Rd. to Centreline Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	367,000
983210518	Boundary Rd. - Yankee Line to Moloney Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	200,000
983210519	Cardinal Rd - Boundary Rd. to Marilyn Cres.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	39,000
983210520	Marilyn Cres. - Cardinal Rd. to Cardinal Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	97,000
983210521	Ella Place - Marilyn Cres. to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	15,000
983210522	Long Beach Rd. - Daytonia Beach Rd. to K.L. Rd. 121	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	225,000

Gravel Resurfacing – 9832106

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	Budget	Financing		
				Capital Reserve	DC Reserve	Total
983210601	Edward St. - Church St. to East End	Resurfacing	1,000	1,000		1,000
983210602	Sandy Hook Rd. - 0.8 Km East of John St. to Pontypool Rd.	Resurfacing	110,000	110,000		110,000
983210603	Sandaraska Rd. - West End to Glamorgan Rd.	Resurfacing	26,000	26,000		26,000
983210604	Peniel Rd. - Simcoe St. to White Rock Rd.	Resurfacing	132,000	132,000		132,000
983210605	Grasshill Rd. - Woodville Rd. to Lorneville Rd.	Resurfacing	66,000	66,000		66,000
983210606	Dukelow Rd. - Linden Valley Rd. to Woodville Rd.	Resurfacing	24,000	24,000		24,000
983210607	Elm St. - Beech St. to South End	Resurfacing	2,000	2,000		2,000
983210608	Duke St. - King St. to South End	Resurfacing	2,000	2,000		2,000
983210609	Thunder Bridge Rd. - Opmar Rd. to Elm Tree Rd.	Resurfacing	28,000	28,000		28,000
983210610	Peniel Rd. - Elm Tree Rd. to Monarch Rd.	Resurfacing	28,000	28,000		28,000
983210611	King's Lane - Elm Tree Rd. to West End	Resurfacing	5,000	5,000		5,000
983210612	Pine St. - Elm Tree Rd. to Cambray Rd.	Resurfacing	4,000	4,000		4,000
983210613	North St. - Cambray Rd. to Elm Tree Rd.	Resurfacing	6,000	6,000		6,000
983210614	Chamber's Rd. - Fenel Rd. to 1.2 Km East of Fenel Rd.	Resurfacing	28,000	28,000		28,000
983210615	Chamber's Rd. - Elm Tree Rd. to Killarney Bay Rd.	Resurfacing	33,000	33,000		33,000
983210616	Islay Rd. - Fenel Rd. to Birch Point Rd.	Resurfacing	59,000	59,000		59,000
983210617	Demoe Rd. - Birch Point Rd. to Killarney Bay Rd.	Resurfacing	27,000	27,000		27,000
983210618	Hollowtree Rd. - Birch Point Rd. to Killarney Bay Rd.	Resurfacing	30,000	30,000		30,000
983210619	Johnston Rd. - Highway #35 to K.L. Rd. 121	Resurfacing	48,000	48,000		48,000
983210620	Hall's Rd. - Cambray Rd. to Chamber's Rd.	Resurfacing	66,000	66,000		66,000
983210621	Blackbird Rd. - Cambray Rd. to Peniel Rd.	Resurfacing	62,000	62,000		62,000
983210622	Robin Rd. - Highway #35 to North End	Resurfacing	19,000	19,000		19,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Capital Reserve	DC Reserve	Total
983210623	Russett Rd. - K.L. Rd. 121 to Johnston Rd.	Resurfacing	35,000	35,000		35,000
983210624	Sherwin Rd. - Heights Rd. to East End	Resurfacing	20,000	20,000		20,000
983210625	January Lane - Sturgeon Rd. to West End	Resurfacing	27,000	27,000		27,000
983210626	Bristol Rd. - Sturgeon Rd. to East End	Resurfacing	18,000	18,000		18,000
983210627	Rabbit Run - Centreline Rd. to East End	Resurfacing	31,000	31,000		31,000
983210628	Colony Rd. - Pigeon Lake Rd. to East End	Resurfacing	18,000	18,000		18,000
983210629	Scotch Line Rd. - K.L. Rd. 36 to South End	Resurfacing	36,000	36,000		36,000
983210630	How's Rd. - K.L. Rd. 36 to Birch Point Rd.	Resurfacing	10,000	10,000		10,000
983210631	Birch Point Rd. - K.L. Rd. 24 to South End	Resurfacing	100,000	100,000		100,000
983210632	Bellamy Rd. - Colony Rd. to North End	Resurfacing	22,000	22,000		22,000
983210633	Fulton Dr. - Fall's Bay Rd. to North End	Resurfacing	4,000	4,000		4,000
983210634	Beatty's Rd. - Scotch Line Rd. to K.L. Rd. 36	Resurfacing	62,000	62,000		62,000
983210635	Wheatfield Rd. - Fieldside Rd. to Post Rd.	Resurfacing	25,000	25,000		25,000
983210636	Vince Jones Rd. - Post Rd. to Settlers Rd.	Resurfacing	27,000	27,000		27,000
983210637	Spen Haven Rd. - St. Luke's Rd. to Southside Rd.	Resurfacing	20,000	20,000		20,000
983210638	Northside Rd. - Spen Haven Rd. to North End	Resurfacing	4,000	4,000		4,000
983210639	Southside Rd. - Spen Haven Rd. to South End	Resurfacing	7,000	7,000		7,000
983210640	Somerville 2nd Concession - Potters Rd. to East End	Resurfacing	45,000	45,000		45,000
983210641	Somerville 3rd Concession - Ledge Hill Rd. to Hyler Line	Resurfacing	31,000	31,000		31,000
983210642	Schell Line - Bury's Green Rd. to Somerville 3rd Concession	Resurfacing	41,000	41,000		41,000
983210643	Hopkins Line - Bury's Green Rd. to North End	Resurfacing	22,000	22,000		22,000
983210644	Hyler Line - 1.2 Km North of Bury's Green Rd. to Somerville 3rd Concession	Resurfacing	19,000	19,000		19,000
983210645	Wrex Rd. - K.L. Rd. 121 to K.L. Rd. 121	Resurfacing	20,000	20,000		20,000
983210646	Pinery Rd. - Burnt River Rd. to Winchester Dr.	Resurfacing	109,000	109,000		109,000
983210647	Burke Rd. - Somerville 11th Concession to Cowpath Trail	Resurfacing	18,000	18,000		18,000
983210648	Flintrock Rd. - K.L. Rd. 121 to West End	Resurfacing	11,000	11,000		11,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Capital Reserve	DC Reserve	Total
983210649	Shadow Lake Rd. #26 - Base Line Rd. to West End	Resurfacing	5,000	5,000		5,000
983210650	Station Rd. - K.L. Rd. 121 to West End	Resurfacing	4,000	4,000		4,000
983210651	Douglas Dr. - Laxton Township 4th Line to East End	Resurfacing	4,000	4,000		4,000
983210652	Bailey Dr. - Laxton Township 4th Line to East End	Resurfacing	4,000	4,000		4,000
983210653	Chester Lane - Bailey Dr. to South End	Resurfacing	4,000	4,000		4,000
983210654	Acorn Rd. - Laxton Township 6th Line to Hilton's Point Rd	Resurfacing	27,000	27,000		27,000
983210655	Silver Lake Rd. #40 - Lime St. to North End	Resurfacing	3,000	3,000		3,000
983210656	Coldstream Rd. - Bridge St. to West End	Resurfacing	2,000	2,000		2,000
983210657	Tartan St. - Bridge St. to West End	Resurfacing	2,000	2,000		2,000
983210658	Lila St. - Bridge St. to West End	Resurfacing	3,000	3,000		3,000
983210659	Belvedere Rd. - Bridge St. to North End	Resurfacing	2,000	2,000		2,000
983210660	Lightning Point Rd. - South Fork Dr. to North End	Resurfacing	13,000	13,000		13,000
Total			1,661,000	1,661,000	-	1,661,000

Supplementary Information for Gravel Resurfacing – 9832106

JDE ID	Project	Scope, Source and or Rationale	Budget
983210601	Edward St. - Church St. to East End	Based on Gravel Resurfacing Plan.	1,000
983210602	Sandy Hook Rd. - 0.8 Km East of John St. to Pontypool Rd.	Based on Gravel Resurfacing Plan.	110,000
983210603	Sandaraska Rd. - West End to Glamorgan Rd.	Based on Gravel Resurfacing Plan.	26,000
983210604	Peniel Rd. - Simcoe St. to White Rock Rd.	Based on Gravel Resurfacing Plan.	132,000
983210605	Grasshill Rd. - Woodville Rd. to Lorneville Rd.	Based on Gravel Resurfacing Plan.	66,000
983210606	Dukelow Rd. - Linden Valley Rd. to Woodville Rd.	Based on Gravel Resurfacing Plan.	24,000
983210607	Elm St. - Beech St. to South End	Based on Gravel Resurfacing Plan.	2,000
983210608	Duke St. - King St. to South End	Based on Gravel Resurfacing Plan.	2,000
983210609	Thunder Bridge Rd. - Opmar Rd. to Elm Tree Rd.	Based on Gravel Resurfacing Plan.	28,000
983210610	Peniel Rd. - Elm Tree Rd. to Monarch Rd.	Based on Gravel Resurfacing Plan.	28,000
983210611	King's Lane - Elm Tree Rd. to West End	Based on Gravel Resurfacing Plan.	5,000
983210612	Pine St. - Elm Tree Rd. to Cambray Rd.	Based on Gravel Resurfacing Plan.	4,000
983210613	North St. - Cambray Rd. to Elm Tree Rd.	Based on Gravel Resurfacing Plan.	6,000
983210614	Chamber's Rd. - Fenel Rd. to 1.2 Km East of Fenel Rd.	Based on Gravel Resurfacing Plan.	28,000
983210615	Chamber's Rd. - Elm Tree Rd. to Killarney Bay Rd.	Based on Gravel Resurfacing Plan.	33,000
983210616	Islay Rd. - Fenel Rd. to Birch Point Rd.	Based on Gravel Resurfacing Plan.	59,000
983210617	Demoe Rd. - Birch Point Rd. to Killarney Bay Rd.	Based on Gravel Resurfacing Plan.	27,000
983210618	Hollowtree Rd. - Birch Point Rd. to Killarney Bay Rd.	Based on Gravel Resurfacing Plan.	30,000
983210619	Johnston Rd. - Highway #35 to K.L. Rd. 121	Based on Gravel Resurfacing Plan.	48,000
983210620	Hall's Rd. - Cambray Rd. to Chamber's Rd.	Based on Gravel Resurfacing Plan.	66,000
983210621	Blackbird Rd. - Cambray Rd. to Peniel Rd.	Based on Gravel Resurfacing Plan.	62,000
983210622	Robin Rd. - Highway #35 to North End	Based on Gravel Resurfacing Plan.	19,000
983210623	Russett Rd. - K.L. Rd. 121 to Johnston Rd.	Based on Gravel Resurfacing Plan.	35,000
983210624	Sherwin Rd. - Heights Rd. to East End	Based on Gravel Resurfacing Plan.	20,000
983210625	January Lane - Sturgeon Rd. to West End	Based on Gravel Resurfacing Plan.	27,000

JDE ID	Project	Scope, Source and or Rationale	Budget
983210626	Bristol Rd. - Sturgeon Rd. to East End	Based on Gravel Resurfacing Plan.	18,000
983210627	Rabbit Run - Centreline Rd. to East End	Based on Gravel Resurfacing Plan.	31,000
983210628	Colony Rd. - Pigeon Lake Rd. to East End	Based on Gravel Resurfacing Plan.	18,000
983210629	Scotch Line Rd. - K.L. Rd. 36 to South End	Based on Gravel Resurfacing Plan.	36,000
983210630	How's Rd. - K.L. Rd. 36 to Birch Point Rd.	Based on Gravel Resurfacing Plan.	10,000
983210631	Birch Point Rd. - K.L. Rd. 24 to South End	Based on Gravel Resurfacing Plan.	100,000
983210632	Bellamy Rd. - Colony Rd. to North End	Based on Gravel Resurfacing Plan.	22,000
983210633	Fulton Dr. - Fall's Bay Rd. to North End	Based on Gravel Resurfacing Plan.	4,000
983210634	Beatty's Rd. - Scotch Line Rd. to K.L. Rd. 36	Based on Gravel Resurfacing Plan.	62,000
983210635	Wheatfield Rd. - Fieldside Rd. to Post Rd.	Based on Gravel Resurfacing Plan.	25,000
983210636	Vince Jones Rd. - Post Rd. to Settlers Rd.	Based on Gravel Resurfacing Plan.	27,000
983210637	Spen Haven Rd. - St. Luke's Rd. to Southside Rd.	Based on Gravel Resurfacing Plan.	20,000
983210638	Northside Rd. - Spen Haven Rd. to North End	Based on Gravel Resurfacing Plan.	4,000
983210639	Southside Rd. - Spen Haven Rd. to South End	Based on Gravel Resurfacing Plan.	7,000
983210640	Somerville 2nd Concession - Potters Rd. to East End	Based on Gravel Resurfacing Plan.	45,000
983210641	Somerville 3rd Concession - Ledge Hill Rd. to Hyler Line	Based on Gravel Resurfacing Plan.	31,000
983210642	Schell Line - Bury's Green Rd. to Somerville 3rd Concession	Based on Gravel Resurfacing Plan.	41,000
983210643	Hopkins Line - Bury's Green Rd. to North End	Based on Gravel Resurfacing Plan.	22,000
983210644	Hyler Line - 1.2 Km North of Bury's Green Rd. to Somerville 3rd Concession	Based on Gravel Resurfacing Plan.	19,000
983210645	Wrex Rd. - K.L. Rd. 121 to K.L. Rd. 121	Based on Gravel Resurfacing Plan.	20,000
983210646	Pinery Rd. - Burnt River Rd. to Winchester Dr.	Based on Gravel Resurfacing Plan.	109,000
983210647	Burke Rd. - Somerville 11th Concession to Cowpath Trail	Based on Gravel Resurfacing Plan.	18,000
983210648	Flintrock Rd. - K.L. Rd. 121 to West End	Based on Gravel Resurfacing Plan.	11,000
983210649	Shadow Lake Rd. #26 - Base Line Rd. to West End	Based on Gravel Resurfacing Plan.	5,000
983210650	Station Rd. - K.L. Rd. 121 to West End	Based on Gravel Resurfacing Plan.	4,000

JDE ID	Project	Scope, Source and or Rationale	Budget
983210651	Douglas Dr. - Laxton Township 4th Line to East End	Based on Gravel Resurfacing Plan.	4,000
983210652	Bailey Dr. - Laxton Township 4th Line to East End	Based on Gravel Resurfacing Plan.	4,000
983210653	Chester Lane - Bailey Dr. to South End	Based on Gravel Resurfacing Plan.	4,000
983210654	Acorn Rd. - Laxton Township 6th Line to Hilton's Point Rd	Based on Gravel Resurfacing Plan.	27,000
983210655	Silver Lake Rd. #40 - Lime St. to North End	Based on Gravel Resurfacing Plan.	3,000
983210656	Coldstream Rd. - Bridge St. to West End	Based on Gravel Resurfacing Plan.	2,000
983210657	Tartan St. - Bridge St. to West End	Based on Gravel Resurfacing Plan.	2,000
983210658	Lila St. - Bridge St. to West End	Based on Gravel Resurfacing Plan.	3,000
983210659	Belvedere Rd. - Bridge St. to North End	Based on Gravel Resurfacing Plan.	2,000
983210660	Lightning Point Rd. - South Fork Dr. to North End	Based on Gravel Resurfacing Plan.	13,000

Lifecycle Management – 9832107

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	Budget	Financing		
				Capital Reserve	DC Reserve	Total
983210701	Local Asphalt Paving	Lifecycle Management	311,000	311,000		311,000
983210702	Local Surface Treatment	Lifecycle Management	283,000	283,000		283,000
983210703	Micro-Resurfacing	Lifecycle Management	107,000	107,000		107,000
983210704	Slurry Sealing	Lifecycle Management	107,000	107,000		107,000
983210705	Crack Sealing	Lifecycle Management	193,000	193,000		193,000
Total			1,001,000	1,001,000	-	1,001,000

Supplementary Information for Lifecycle Management – 9832107

JDE ID	Project	Scope, Source and or Rationale	Budget
983210701	Local Asphalt Paving	Maintain and extend road lifecycles; Road sections determined by staff post-winter.	311,000
983210702	Local Surface Treatment	Maintain and extend road lifecycles; Road sections determined by staff post-winter.	283,000
983210703	Micro-Resurfacing	Maintain and extend road lifecycles; Road sections determined by staff post-winter.	107,000
983210704	Slurry Sealing	Maintain and extend road lifecycles; Road sections determined by staff post-winter.	107,000
983210705	Crack Sealing	Maintain and extend road lifecycles; Road sections determined by staff post-winter.	193,000

Sidewalks – 9832108

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	Budget	Financing			
				Capital Reserve	DC Reserve	Capital Contingency Reserve	Total
983210801	Angeline St. - Alcorn St. to Springdale Dr. (Lindsay)	Emplacement; Expansion	80,000	16,000	64,000		80,000
983210802	William St. - King St. to Canal St. (Bobcaygeon)	Replacement	94,000			94,000	94,000
983210803	Monck Rd. - CKL Rd. 121 to Bobcaygeon Rd. (Kinmount)	Replacement	25,000			25,000	25,000
983210804	Green St. - Murray St. to #3 Green St. (Fenelon Falls)	Replacement	30,000			30,000	30,000
Total			229,000	16,000	64,000	149,000	229,000

Supplementary Information for Sidewalks – 9832108

JDE ID	Project	Scope, Source and or Rationale	Budget
983210801	Angeline St. - Alcorn St. to Springdale Dr. (Lindsay)	East side of road; extension integrating new subdivisions into existing sidewalk network.	80,000
983210802	William St. - King St. to Canal St. (Bobcaygeon)	West side of road.	94,000
983210803	Monck Rd. - CKL Rd. 121 to Bobcaygeon Rd. (Kinmount)	North side of road; inclusive of railing repair at interface with bridge.	25,000
983210804	Green St. - Murray St. to #3 Green St. (Fenelon Falls)	Both sides of road.	30,000

Streetlights and Traffic Signals – 9832109

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Capital Reserve	DC Reserve	Streetlights Reserve	Total
983210901	Pontypool Streetlight Fixtures and Luminaires	Replacement; Upgrade	100,000			100,000	100,000
983210902	Logie St. / Lindsay St. Traffic Signal (Lindsay)	Emplacement; Expansion	200,000	20,000	180,000		200,000
983210903	Miscellaneous Traffic Signal Components	Replacement; Upgrade	45,000	45,000			45,000
Total			345,000	65,000	180,000	100,000	345,000

Supplementary Information for Streetlights and Traffic Signals

JDE ID	Project	Scope, Source and or Rationale	Budget
983210901	Pontypool Streetlight Fixtures and Luminaires	Conversion to of entire streetlight system to LED for enhanced energy efficiency.	100,000
983210902	Logie St. / Lindsay St. Traffic Signal (Lindsay)	Growth-related need due to increased traffic.	200,000
983210903	Miscellaneous Traffic Signal Components	Installation of advanced green at McLaughlin Rd. / Kent St. W. (Lindsay) traffic signal; replacement and upgrade of various traffic signal components.	45,000

Airport Siteworks and Facilities – 9872101

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	Budget	Financing		
				Capital Reserve	DC Reserve	Total
987210101	Airport Beacon	Replacement; Upgrade	10,000	10,000		10,000
987210102	Runway 13/31, Taxiways and Aprons	Crack Sealing; Marking	20,000	20,000		20,000
987210103	Runway 03/21	Restoration	10,000	10,000		10,000
Total			40,000	40,000	-	40,000

Supplementary Information for Airport Siteoworks and Facilities – 9872101

JDE ID	Project	Scope, Source and or Rationale	Budget
987210101	Airport Beacon	Lifecycle replacement and upgrade.	10,000
987210102	Runway 13/31, Taxiways and Aprons	Capital interventions to preserve and extend lifecycle of paved surfaces.	20,000
987210103	Runway 03/21	Restoration of grass runway through regrading and similar measures.	10,000

Landfill Siteworks and Facilities – 9972101

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	Budget	Financing		
				Capital Reserve	DC Reserve	Total
997210101	Eldon Landfill Final Cover - Phase 1 and 2 Cells	Emplacement	1,160,000	1,160,000		1,160,000
997210102	Contaminated Stockpile at 68 Lindsay St. N.	Disposal	400,000	400,000		400,000
997210103	Fenelon Landfill Base Grade - Phase 2 of 2	Emplacement	442,000	442,000		442,000
997210104	Lindsay-Ops Landfill Cells 4/5 South	Design	40,000	40,000		40,000
Total			2,042,000	2,042,000	-	2,042,000

Supplementary Information for Landfill Siteworks and Facilities – 9972101

JDE ID	Project	Scope, Source and or Rationale	Budget
997210101	Eldon Landfill Final Cover - Phase 1 and 2 Cells	Regulatory requirement to cap full cells; approved for early start on September 15, 2020.	1,160,000
997210102	Contaminated Stockpile at 68 Lindsay St. N.	Required for KLHHC; approved for early start on September 15, 2020.	400,000
997210103	Fenelon Landfill Base Grade - Phase 2 of 2	Regulatory requirement to prepare landfill for closure in 2024.	442,000
997210104	Lindsay-Ops Landfill Cells 4/5 South	Essential to ensure landfill capacity for future needs.	40,000

Public Works Facilities – 9912101

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	Budget	Financing			
				Capital Reserve	DC Reserve	Capital Contingency Reserve	Total
991210101	Oakwood Roads Depot Oil and Grit Separator	Replacement; Upgrade	120,000			120,000	120,000
Total			120,000	-	-	120,000	120,000

Supplementary Information for Public Works Facilities – 9912101

JDE ID	Project	Scope, Source and or Rationale	Budget
991210101	Oakwood Roads Depot Oil and Grit Separator	Asset has failed; immediate replacement required to protect groundwater.	120,000

Transit Siteworks – 9942101

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				Capital Reserve	DC Reserve	Provincial Gas Tax Reserve	ICIP Grant	Total
994210101	Bike Stands	Installation	10,000				10,000	10,000
994210102	Bus Shelters	Installation	65,000		24,700		40,300	65,000
994210103	Transit Terminal	Design; Installation	125,000		52,625		72,375	125,000
Total			200,000	-	77,325	-	122,675	200,000

Supplementary Information for Transit Siteworks – 9942101

JDE ID	Project	Scope, Source and or Rationale	Budget
994210101	Bike Stands	As per Transit Master Plan, AMP and ICIP grant agreement.	10,000
994210102	Bus Shelters	As per Transit Master Plan, AMP, DC study and ICIP grant agreement.	65,000
994210103	Transit Terminal	As per Transit Master Plan, AMP, DC study and ICIP grant agreement.	125,000

Fleet and Transit Equipment – 9942102

Acquisition, rehabilitation, replacement and upgrade of fleet, transit and related 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	Budget	Financing				
				Capital Reserve	DC Reserve	PW Fleet Reserve	ICIP Grant	Total
994210201	Chippers (1)	Replacement	60,000			60,000		60,000
994210202	Buses (1)	Replacement	200,000				200,000	200,000
994210203	Graders (1)	Rehabilitation	75,000			75,000		75,000
994210204	Tractors (2)	Replacement	80,000			80,000		80,000
994210205	Medium Duty Trucks (3)	Replacement	270,000			270,000		270,000
994210206	Loaders (1)	Rehabilitation	200,000			200,000		200,000
994210207	Cars (3)	Replacement	83,000			83,000		83,000
994210208	Pickup Trucks (7)	Replacement	372,000			372,000		372,000
994210209	Ice Machines (1)	Replacement	110,000			110,000		110,000
994210210	Single Axle Plow Trucks (1)	Replacement	270,000			270,000		270,000
994210211	Tandem Axle Plow Trucks (4)	Replacement	1,300,000			1,300,000		1,300,000
994210212	Vans (3)	Replacement	165,000			165,000		165,000
994210213	Sidewalk Machines (1)	Replacement	175,000			175,000		175,000
994210214	Trailers (3)	Replacement; Expansion	30,000			30,000		30,000
994210215	ATVs (1)	Replacement	15,000			15,000		15,000
Total			3,405,000	-	-	3,205,000	200,000	3,405,000

Supplementary Information for Fleet and Transit Equipment - 9942102

JDE ID	Project	Scope, Source and or Rationale	Budget
994210201	Chippers (1)	As per Fleet Policy, Fleet Management Directive and AMP.	60,000
994210202	Buses (1)	As per Fleet Policy, Fleet Management Directive and AMP.	200,000
994210203	Graders (1)	As per Fleet Policy, Fleet Management Directive and AMP.	75,000
994210204	Tractors (2)	As per Fleet Policy, Fleet Management Directive and AMP.	80,000
994210205	Medium Duty Trucks (3)	As per Fleet Policy, Fleet Management Directive and AMP.	270,000
994210206	Loaders (1)	As per Fleet Policy, Fleet Management Directive and AMP.	200,000
994210207	Cars (3)	As per Fleet Policy, Fleet Management Directive and AMP.	83,000
994210208	Pickup Trucks (7)	As per Fleet Policy, Fleet Management Directive and AMP.	372,000
994210209	Ice Machines (1)	As per Fleet Policy, Fleet Management Directive and AMP.	110,000
994210210	Single Axle Plow Trucks (1)	As per Fleet Policy, Fleet Management Directive and AMP.	270,000
994210211	Tandem Axle Plow Trucks (4)	As per Fleet Policy, Fleet Management Directive and AMP.	1,300,000
994210212	Vans (3)	As per Fleet Policy, Fleet Management Directive and AMP.	165,000
994210213	Sidewalk Machines (1)	As per Fleet Policy, Fleet Management Directive and AMP.	175,000
994210214	Trailers (3)	As per Fleet Policy, Fleet Management Directive and AMP.	30,000
994210215	ATVs (1)	As per Fleet Policy, Fleet Management Directive and AMP.	15,000

Information Technology Systems - 9282101

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	Budget	Financing			
				Capital Reserve	DC Reserve	Victoria Manor Reserve	Total
928210101	Server Hardware	Replacement	88,000	88,000			88,000
928210102	Data Communication Hardware	Replacement	66,000	66,000			66,000
928210103	Voice Hardware	Replacement	147,000	147,000			147,000
928210104	Client Hardware	Replacement	203,000	203,000			203,000
928210105	Victoria Manor Front Entrance Emergency Work Station	Acquisition	3,000			3,000	3,000
928210106	Victoria Manor Skin and Wound Cameras	Acquisition	3,000			3,000	3,000
928210107	Victoria Manor WiFi for PSW Record Activity	Expansion	54,000			54,000	54,000
Total			564,000	504,000	-	60,000	564,000

Supplementary Information for Information Technology Systems - 9282101

JDE ID	Project	Scope, Source and or Rationale	Budget
928210101	Server Hardware	Standard lifecycle replacement.	88,000
928210102	Data Communication Hardware	Standard lifecycle replacement.	66,000
928210103	Voice Hardware	Standard lifecycle replacement.	147,000
928210104	Client Hardware	Standard lifecycle replacement.	203,000
928210105	Victoria Manor Front Entrance Emergency Work Station	Project requested by home division and approved by IT Steering Committee.	3,000
928210106	Victoria Manor Skin and Wound Cameras	Project requested by home division and approved by IT Steering Committee.	3,000
928210107	Victoria Manor WiFi for PSW Record Activity	Project requested by home division and approved by IT Steering Committee.	54,000

Fire Fleet and Equipment - 9322102

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Capital Reserve	DC Reserve	Fire Fleet Reserve	Total
932210201	Tanker Truck	Replacement; Expansion	625,000		139,375	485,625	625,000
932210202	Heavy Duty Pickup Truck	Replacement	200,000			200,000	200,000
932210203	Boat	Replacement	25,000			25,000	25,000
932210204	UTV and Trailer	Acquisition	25,000			25,000	25,000
932210205	Miscellaneous Fire Equipment	Replacement	50,000	50,000			50,000
932210206	Extrication Equipment	Replacement	80,000	68,880	11,120		80,000
932210207	Bunker Gear and Helmets	Replacement	155,000	155,000			155,000
Total			1,160,000	273,880	150,495	735,625	1,160,000

Supplementary Information for Fire Fleet and Equipment - 9322102

JDE ID	Project	Scope, Source and or Rationale	Budget
932210201	Tanker Truck	Replacement of one tanker truck; growth-related expansion in capacity.	625,000
932210202	Heavy Duty Pickup Truck	Replacement of one rescue truck with a heavy duty pickup truck; cost avoidance of \$325,000.	200,000
932210203	Boat	Replacement of one rescue boat.	25,000
932210204	UTV and Trailer	Acquisition to provide specialized service in rural areas.	25,000
932210205	Miscellaneous Fire Equipment	Replacement of fire hoses, saws, axes, pike poles and similar fire equipment.	50,000
932210206	Extrication Equipment	Replacement and upgrade of extrication equipment; growth-related need.	80,000
932210207	Bunker Gear and Helmets	Replacement of bunker gear and helmets to meet legislated and NFPA standards.	155,000

Paramedic Fleet and Equipment – 9382102

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	Budget	Financing			
				Capital Reserve	DC Reserve	Ministry of HLTC Grant	Total
938210201	Ambulances (2)	Remount	330,000	330,000			330,000
938210202	Cardiac Monitors (4)	Replacement	138,000	58,000		80,000	138,000
938210203	CPR Assist Devices (6)	Replacement	86,000	86,000			86,000
938210204	Power Stretchers (5)	Replacement	125,000	50,000		75,000	125,000
Total			679,000	524,000	-	155,000	679,000

Supplementary Information for Paramedic Fleet and Equipment - 9382102

JDE ID	Project	Scope, Source and or Rationale	Budget
938210201	Ambulances (2)	Lifecycle remount as per Asset Management Plan.	330,000
938210202	Cardiac Monitors (4)	Lifecycle replacement as per Asset Management Plan.	138,000
938210203	CPR Assist Devices (6)	Lifecycle replacement as per Asset Management Plan.	86,000
938210204	Power Stretchers (5)	Lifecycle replacement as per Asset Management Plan.	125,000

Victoria Manor – 9692101

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	Budget	Financing			
				Capital Reserve	DC Reserve	Victoria Manor Reserve	Total
969210101	Wanderguard System	Installation	15,000			15,000	15,000
969210102	Whirlpool Bath Tub	Replacement	35,000			35,000	35,000
969210103	Portable Lifts (2)	Replacement	30,000			30,000	30,000
969210104	Dining Room AC Units	Upgrade	13,000			13,000	13,000
969210105	Food Processor	Replacement	6,000			6,000	6,000
969210106	Hand-Held Devices	Acquisition	1,000			1,000	1,000
969210107	Outdoor Walkways	Replacement; Repair	23,000			23,000	23,000
Total			123,000	-	-	123,000	123,000

Supplementary Information for Victoria Manor - 9692101

JDE ID	Project	Scope, Source and or Rationale	Budget
969210101	Wanderguard System	Safety feature to support resident independence.	15,000
969210102	Whirlpool Bath Tub	Useful life of existing tub reached.	35,000
969210103	Portable Lifts (2)	Useful life of existing lifts reached; supportive of resident safety.	30,000
969210104	Dining Room AC Units	Improve room temperature and comfort for residents in dining rooms.	13,000
969210105	Food Processor	Useful life of existing processor reached; supportive of resident safety.	6,000
969210106	Hand-Held Devices	Electronic devices for PSW documentation and to improve processes.	1,000
969210107	Outdoor Walkways	Replacement and repair of walkways to promote resident safety and building accessibility.	23,000

Building and Property Facilities – 9532101

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	Budget	Financing				
				Capital Reserve	DC Reserve	Property Reserve	Capital Contingency Reserve	Total
953210101	Victoria Road Hall	Demolition	45,000			45,000		45,000
953210102	Kirkfield Nurse Practitioner Building	Demolition	56,000			56,000		56,000
953210103	Kirkfield Medical Centre	Renovation	42,000			42,000		42,000
953210104	Police Services Building Servers	Upgrade	26,000				26,000	26,000
953210105	Police Services Building Cell Toilet and Plumbing	Replacement; Upgrade	16,000				16,000	16,000
953210106	Police Services Building Evidence Room and Forensic Lab	Renovation	231,530				231,530	231,530
Total			416,530	-	-	143,000	273,530	416,530

Supplementary Information for Building and Property Facilities - 9532101

JDE ID	Project	Scope, Source and or Rationale	Budget
953210101	Victoria Road Hall	Facility is surplus to the City's needs.	45,000
953210102	Kirkfield Nurse Practitioner Building	Facility is surplus to the City's needs.	56,000
953210103	Kirkfield Medical Centre	Facilitate relocation of Nurse Practitioner Office.	42,000
953210104	Police Services Building Servers	Server room and servers require upgrading.	26,000
953210105	Police Services Building Cell Toilet and Plumbing	Existing cell toilet is damaged and operating with a temporary repair.	16,000
953210106	Police Services Building Evidence Room and Forensic Lab		231,530

Parkland Siteworks and Facilities – 9502101

Construction, rehabilitation, replacement and upgrade of parkland 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	Budget	Financing				
				Contingency Reserve	DC Reserve	Parkland Reserve	Wilson Estate Grant	Total
950210101	Lindsay Trail System - Angeline St. S. to Broad St.	Development	50,000		45,000	5,000		50,000
950210102	50/50 Community Program	To Be Determined	160,000	80,000		80,000		160,000
950210103	Wilson Estate Parkland Program	To Be Determined	110,000			55,000	55,000	110,000
950210104	Bobcaygeon Splash Pad Control System	Replacement; Upgrade	10,000			10,000		10,000
950210105	Head Lake Boat Launch	Replacement; Upgrade	40,000	40,000				40,000
950210106	Elliot Lake Boat Launch	Replacement; Upgrade	35,000	35,000				35,000
950210107	Coulsom Park Boat Launch	Replacement; Upgrade	40,000	40,000				40,000
Total			445,000	195,000	45,000	150,000	55,000	445,000

Supplementary Information for Parkland Siteworks and Facilities – 9502101

JDE ID	Project	Scope, Source and or Rationale	Budget
950210101	Lindsay Trail System - Angeline St. S. to Broad St.	Development of former railway acquired from developer into a trail as per Trails Plan.	50,000
950210102	50/50 Community Program	Projects to be determined based on applications received from the community.	160,000
950210103	Wilson Estate Parkland Program	Projects to be determined by Wilson Estate Trust.	110,000
950210104	Bobcaygeon Splash Pad Control System	Bring controls up from below grade to prevent damage due to water.	10,000
950210105	Head Lake Boat Launch	Continuance of program to replace and upgrade boat launches in greatest need.	40,000
950210106	Elliot Lake Boat Launch	Continuance of program to replace and upgrade boat launches in greatest need.	35,000
950210107	Coulsom Park Boat Launch	Continuance of program to replace and upgrade boat launches in greatest need.	40,000

Recreation Facilities – 9502102

Construction, rehabilitation, replacement and upgrade of arena, pool, community centre 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	Budget	Financing		
				Capital Reserve	DC Reserve	Total
950210201	Lindsay Recreation Complex Washrooms	Renovation	15,000	15,000		15,000
950210202	Oakwood Arena Desiccant and Related Stand	Replacement; Upgrade	55,000	55,000		55,000
950210203	Little Britain Arena Desiccant and Related Stand	Installation	18,000	18,000		18,000
950210204	Emily-Omemee Arena Electrical Panel	Replacement; Upgrade	65,000	65,000		65,000
Total			153,000	153,000	-	153,000

Supplementary Information for Recreation Facilities – 9502102

JDE ID	Project	Scope, Source and or Rationale	Budget
950210201	Lindsay Recreation Complex Washrooms	Keep washrooms functional and up to standards.	15,000
950210202	Oakwood Arena Desiccant and Related Stand	Unit installed in 1999-2000 and beyond end of life; refrigerant is discontinued; safety concern.	55,000
950210203	Little Britain Arena Desiccant and Related Stand	Address health and safety concerns.	18,000
950210204	Emily-Omemee Arena Electrical Panel	Address health and safety concerns.	65,000

Parks and Recreation Equipment – 9502103

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	Budget	Financing			
				Capital Reserve	DC Reserve	Parkland Reserve	Total
950210301	Parkland Furniture	Replacement; Acquisition	40,000			40,000	40,000
950210302	Small Equipment	Replacement; Acquisition	20,000			20,000	20,000
950210303	Aquatic Programming Equipment	Acquisition	20,000	20,000			20,000
950210304	Arena Cleaning Equipment	Replacement; Acquisition	10,000	10,000			10,000
950210305	Arena and Community Hall Furniture	Replacement; Acquisition	5,000	5,000			5,000
950210306	Exercise Equipment	Replacement	35,000	35,000			35,000
Total			130,000	70,000	-	60,000	130,000

Supplementary Information for Parks and Recreation Equipment – 9502103

JDE ID	Project	Scope, Source and or Rationale	Budget
950210301	Parkland Furniture	Picnic tables, benches, garbage cans and similar assets for parks.	40,000
950210302	Small Equipment	Trimmers, pressure washers, blowers and similar assets for parks.	20,000
950210303	Aquatic Programming Equipment	Kayaks, paddleboats, canoes and similar assets.	20,000
950210304	Arena Cleaning Equipment	Arena floor scrubbers and other cleaning equipment.	10,000
950210305	Arena and Community Hall Furniture	Arena and community hall furniture such as chairs and tables.	5,000
950210306	Exercise Equipment	Continuance of rotation and replacement of exercise equipment.	35,000

Cemetery Siteworks and Facilities – 9502104

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Capital Reserve	DC Reserve	Total
950210401	Monuments	Replacement; Restoration	30,000	30,000		30,000
950210402	Fencing and Gates	Replacement; Installation	10,000	10,000		10,000
950210403	Internal Roadways	Rehabilitation; Upgrade	10,000	10,000		10,000
Total			50,000	50,000	-	50,000

Supplementary Information for Cemetery Siteworks and Facilities - 9502104

JDE ID	Project	Scope, Source and or Rationale	Budget
950210401	Monuments	Restoration, preservation and stabilization of monuments as required by Cemeteries Act.	30,000
950210402	Fencing and Gates	Replacement and installation of cemetery fencing.	10,000
950210403	Internal Roadways	Rehabilitation and upgrade of internal cemetery roadways.	10,000



Special Projects Budget

17. 2021 Budget Special Projects List

Overview

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

Budget Summary with Funding Source

Project by Division	Scope, Source and or Rationale	Budget	Financing				Other Financing Source
			Tax Levy	DC Reserve	Other	Total	
Multi-Year							
Speed Reduction	\$57,585 in each of 2020-2022.	57,585	57,585			57,585	
Eastern Ontario Rural Network Broadband	\$219,000 in 2019; \$179,000 in each of 2020-2022.	179,000	179,000			179,000	
Healthy Environment Plan Implementation	\$19,000 in 2021; \$25,000 in each of 2022-2023.	19,000	19,000			19,000	
Lake Dalrymple Management Plan	\$90,200 in 2021; \$210,650 over 2022-2024.	90,200	90,200			90,200	
Engineering							
Airport Obstacle Limitation Surface Survey	Required by Transport Canada.	60,000	60,000			60,000	
Fenelon Landfill Closure Plan	Legislated.	15,000	15,000			15,000	
Geotechnical Assessments of Roads	Assess road base conditions in advance of construction.	70,000	70,000			70,000	

Project by Division	Scope, Source and or Rationale	Budget	Financing				Other Financing Source
			Tax Levy	DC Reserve	Other	Total	
Roads Needs Study	Determine long-term roads needs every 5 years.	150,000	19,720	27,000	103,280	150,000	Engineering Reserve
Public Works							
Sand and Salt Storage Structure Repairs	Repairs to various structures as per engineer's reports.	160,000	160,000			160,000	
Fuel Station Security Systems	Installation at Fleet Depot; systems programming.	30,000	30,000			30,000	
Enhanced Services in Downtowns and Parks	Increased waste services, portable washrooms, directional signage	200,000			200,000	200,000	Contingency Reserve - Pandemic Related
Information Technology							
Drone-Map Software for Municipal Law Enforcement	Enhance drone program and integrate it with City's GIS.	4,000			4,000	4,000	Modernization Grant
Business Count Technology for Economic Development	Support evidence-based decision making.	30,000			30,000	30,000	EcDev Reserve
Adobe Pro Licenses for Development Services	Acquire ability to create, edit, convert, sign etc. PDFs	9,000	9,000			9,000	
CityWorks Enhancements for Development Services	Enhance mobility, analytics, and customer portals.	20,000			20,000	20,000	Modernization Grant
IT Service Desk Software Improvements	Upgrade IT Service Desk system to improve capabilities.	60,000			60,000	60,000	Modernization Grant

Project by Division	Scope, Source and or Rationale	Budget	Financing				Other Financing Source
			Tax Levy	DC Reserve	Other	Total	
CADLink and Dashboard for Paramedic Service	Enhance real-time resource deployment via a dashboard.	76,000			76,000	76,000	Modernization Grant
mDOCS Document Management for Paramedic Service	Enhance records management to reduce burden and risk.	9,000	9,000			9,000	
Operative IQ for Paramedic Service	Improve inventory supply and distribution; reduce costs.	15,000			15,000	15,000	Modernization Grant
Integrated Roads Operations Software	Support inspection, patrol and maintenance of roads.	95,000			95,000	95,000	Modernization Grant
Application for Transit	Keep transit users informed of arrivals, service delays etc.	16,000			16,000	16,000	Transit Gas Tax Reserve
TripSpark Enhancement for Transit	Enable after-hours trip booking; increase service capacity.	148,000			148,000	148,000	ICIP Grant
Parks and Recreation							
Trails and Forest Master Plan	Determine growth-related needs for trails and forests.	200,000		135,000	65,000	200,000	Forestry and Trails Reserve
Centennial Trailer Park Master Plan	Determine long-term needs and direction for park.	200,000	200,000			200,000	
Pool Upgrades	Annual program.	30,000	30,000			30,000	

Project by Division	Scope, Source and or Rationale	Budget	Financing				Other Financing Source
			Tax Levy	DC Reserve	Other	Total	
Arena Compressor Overhauls	Annual program.	60,000	60,000			60,000	
Arena Brine Filter Replacement	Annual program.	24,000	24,000			24,000	
Arena Upgrades	Ammonia sensors; Little Britain Arena motor base.	36,000	36,000			36,000	
VRTC Trail Maintenance	Annual program.	100,000	100,000			100,000	
Tree Replacement Program	Annual program; address Emerald Ash Boar problem.	50,000	50,000			50,000	
Beautification Program	Annual program.	25,000	25,000			25,000	
Property Fencing	Annual program.	25,000	25,000			25,000	
Playground Inspections	Annual program.	15,000	15,000			15,000	
Building Audits and Designs	Annual program.	25,000	25,000			25,000	
Building Parking Lot Markings	Annual program.	72,000	72,000			72,000	
Building Accessibility Audits	Annual program.	25,000	25,000			25,000	
Building and Property							
Building Recommissioning Initiatives	Annual program.	40,000	40,000			40,000	
Building Interior Fixtures and Finishes	Annual program.	35,000	35,000			35,000	

Project by Division	Scope, Source and or Rationale	Budget	Financing				Other Financing Source
			Tax Levy	DC Reserve	Other	Total	
Renovations at 440 Kent St. (POA Office) in Lindsay	Painting, blinds and kitchen alterations.	25,000	25,000			25,000	
Fenelon Falls Library HVAC System Plan	Plan for conversion of facility to natural gas.	10,000	10,000			10,000	
Building Water Purification Systems	Annual program.	30,000	30,000			30,000	
Coboconk Wellness Centre Preparation	Advance project to shovel-ready stage.	126,000	126,000			126,000	
Planning							
Agricultural Lands Mapping Study	Legislated.	100,000	55,000	45,000		100,000	
Natural Heritage Systems Study	Legislated.	100,000	55,000	45,000		100,000	
Economic Development							
Assessment of Parkette at 125-129 Kent St. W.	Inform potential acquisition; funded by EcDev Reserve.	20,000			20,000	20,000	EcDev Reserve
Archives and Records							
Archive Program Setup	Supplies required to establish archive.	30,000	30,000			30,000	
Records Storage Expansion Plan and Design	Expand storage capacity for records.	15,000	15,000			15,000	
		2,930,785	1,826,505	252,000	852,280	2,930,785	

18. Reserves/Deferred Revenue

Reserves/Deferred Revenue – Summary

Reserve Type	Closing Balances 31-Dec-20	2021 Contributions	2021 Operating	2021 Capital	2021 Closing
Infrastructure	24,056,064.67	19,486,456.00	(225,000.00)	(18,026,322.00)	25,291,198.67
Rate	7,963,666.49	722,000.00	(1,051,861.00)	(464,000.00)	7,169,805.49
Contingency	9,214,016.44	996,065.00	(852,136.00)	(1,995,386.00)	7,362,559.44
Economic Development	852,867.91	-	(120,000.00)	-	732,867.91
City Working Capital	115,051.41	-	-	-	115,051.41
Development Charges	(18,365,752.22)	10,505,132.04	(3,194,872.00)	(8,181,583.00)	(19,237,075.18)
Former Municipal	205,449.49	11,000.00	(8,000.00)	-	208,449.49
Other	26,148,529.55	68,750.00	-	-	26,217,279.55
Total	50,189,893.74	31,789,403.04	(5,451,869.00)	(28,667,291.00)	47,860,136.78

Staff to develop reserve and debt strategies for Council consideration in 2021.

Reserves/Deferred Revenue – Summary by Reserve

Reserve Type	2020 Year End Balance	2021 Contributions	2021 Operating	2021 Capital	2021 Year End Balance
Infrastructure Reserve					
Public Works Fleet Reserve	2,938,690.52	4,762,437.00	-	(3,940,625.00)	3,760,502.52
Forestry and Trail Reserve	158,786.71	20,000.00	(65,000.00)	-	113,786.71
Cemetery Capital Reserve	55,490.64	1,000.00	-	-	56,490.64
Capital projects reserve	2,724,866.28	9,125,019.00	-	(11,295,167.00)	554,718.28
Pits and Quarries Gravel Reserve	308,767.28	63,000.00	(160,000.00)	-	211,767.28
Sewer Infrastructure Renewal Reserve	6,506,672.97	1,750,000.00	-	(226,000.00)	8,030,672.97
Water Infrastructure Renewal Reserve	7,114,384.08	2,050,000.00	-	(214,000.00)	8,950,384.08
Capital Contingency Reserve	4,248,406.19	1,715,000.00	-	(2,350,530.00)	3,612,876.19
Total	24,056,064.67	19,486,456.00	(225,000.00)	(18,026,322.00)	25,291,198.67
Rate Reserve					
Employee Recognition Fund Reserve	62,721.11	-	-	-	62,721.11
OPP Rate Stabilization Reserve	584,304.34	-	-	-	584,304.34
Human Resource Rate Stabilization Reserve	343,805.02	-	-	-	343,805.02
9-1-1 Atlas reserve	15,371.00	2,000.00	-	-	17,371.00
Airport Surplus Reserve	-	-	-	-	-
Kawartha Lakes Police Services Contingency Reserve	878,575.02	-	(349,266.00)	(20,000.00)	509,309.02
Election reserve	244,565.53	70,000.00	-	-	314,565.53
Area Rate Stabilization Reserve	1,182,914.73	-	(340,755.00)	(100,000.00)	742,159.73

Reserve Type	2020 Year End Balance	2021 Contributions	2021 Operating	2021 Capital	2021 Year End Balance
DOOR Reserve	1,735,426.93	-	(156,233.00)	-	1,579,193.93
Doctor Recruitment Reserve	172,500.00	50,000.00	-	-	222,500.00
Amalgamation debt retirement reserve fund(from the 2001 Special Tax Levy	316.95	-	-	-	316.95
Social Service Program Reserve	37,833.45	-	-	-	37,833.45
Children's Service Reserve	1,322,513.68	-	-	-	1,322,513.68
Building Reserve	(119,792.62)	-	(74,184.00)	-	(193,976.62)
Property Development Reserve	581,159.52	600,000.00	-	(143,000.00)	1,038,159.52
Library Reserve	921,451.83		(131,423.00)	(201,000.00)	589,028.83
Total	7,963,666.49	722,000.00	(1,051,861.00)	(464,000.00)	7,169,805.49
Contingency Reserve					
General Contingency Reserve	9,214,016.44	996,065.00	(852,136.00)	(1,995,386.00)	7,362,559.44
Total	9,214,016.44	996,065.00	(852,136.00)	(1,995,386.00)	7,362,559.44
Economic Development					
Tourism Info Centre reserve	100,000.00	-	-	-	100,000.00
Business Incubator reserve	155,813.10	-	-	-	155,813.10
Council Economic Development	597,054.81	-	(120,000.00)	-	477,054.81
Total	852,867.91	-	(120,000.00)	-	732,867.91
Working Capital Reserve					
City Working Capital reserve	115,051.41	-	-	-	115,051.41
Total	115,051.41	-	-	-	115,051.41

Reserve Type	2020 Year End Balance	2021 Contributions	2021 Operating	2021 Capital	2021 Year End Balance
Obligatory Funds					
Development Charge Reserve Fund	(20,004,444.24)	5,000,000.00	(2,494,844.00)	(2,971,583.00)	(20,470,871.24)
Emily Parkland	110,901.16	-	-	-	110,901.16
Ops Parkland	19,673.64	-	-	-	19,673.64
Bexley Parkland	32,943.81	-	-	-	32,943.81
City Wide Parkland	246,344.26	80,000.00	-	(210,000.00)	116,344.26
Transit Dedicated Gas Tax	726,572.37	641,028.00	(700,028.00)	-	667,572.37
Infrastructure Dedicated Gas Tax	391,876.03	4,784,104.04	-	(5,000,000.00)	175,980.07
Grand Island-Fenelon Township	31,285.20	-	-	-	31,285.20
Sub-divider for Water-Emily	12,285.81	-	-	-	12,285.81
Tree Levy-Lindsay	15,888.63	-	-	-	15,888.63
A Smith Memorial bequest - interest for garden at arena	26,829.12	-	-	-	26,829.12
Cenotaph Fund - Interest used for garden at arena	14,657.57	-	-	-	14,657.57
M. Cronin Estate for Woodville Community Hall	9,434.42	-	-	-	9,434.42
Total	(18,365,752.22)	10,505,132.04	(3,194,872.00)	(8,181,583.00)	(19,237,075.18)
Former Municipal					
BV-H. Wilkinson Bobcaygeon Library donation	1,506.89	-	-	-	1,506.89
BV-pool-Dike and Downey Estate	195,403.44	11,000.00	(8,000.00)	-	198,403.44
SM-Heritage Park	8,539.16	-	-	-	8,539.16
Total	205,449.49	11,000.00	(8,000.00)	-	208,449.49

Reserve Type	2020 Year End Balance	2021 Contributions	2021 Operating	2021 Capital	2021 Year End Balance
Legacy CHEST Funds					
Lindsay Chest Fund	19,541,136.28	-	-	-	19,541,136.28
Bobcaygeon Chest Fund	2,837,827.82	-	-	-	2,837,827.82
Woodville Chest Fund	92,975.02	-	-	-	92,975.02
Omemee Chest Fund	298.77	-	-	-	298.77
Fenelon Falls Chest Fund	96,567.99	-	-	-	96,567.99
Kirkfield Chest Fund	4,036.84	-	-	-	4,036.84
Total	22,572,842.72	-	-	-	22,572,842.72
Other Reserves					
Fenelon Falls Powerlinks Reserve	727,443.79	60,000.00	-	-	787,443.79
Norland Dam Reserve	23,877.10	8,750.00	-	-	32,627.10
Social Committee reserve	9,315.03	-	-	-	9,315.03
Lindsay Heritage Reserve(LACAC)	8,929.95	-	-	-	8,929.95
Anne Langton Reserve	1,428.69	-	-	-	1,428.69
Social Housing Staff Benefits Reserve	216,282.75	-	-	-	216,282.75
Total	987,277.31	68,750.00	-	-	1,056,027.31
Kawartha Lakes Haliburton Housing Corporation					
Housing Haliburton\COKL Reserve	594,900.67	-	-	-	594,900.67
Housing Capital Reserve-CKL only	1,308,728.38	-	-	-	1,308,728.38
Local Housing (F8) Surplus	684,780.47	-	-	-	684,780.47
Total	2,588,409.52	-	-	-	2,588,409.52

Reserve Type	2020 Year End Balance	2021 Contributions	2021 Operating	2021 Capital	2021 Year End Balance
Grand Total	50,189,893.74	31,789,403.04	(5,451,869.00)	(28,667,291.00)	47,860,136.78

What are Interfunctional Adjustments?

Interfunctional adjustments serve one of two purposes.

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

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

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

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

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

19. Glossary of Categories in Financial Statements

Tax Revenues

Comprised of the following:

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

Grants

Comprised of the following:

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

Other Revenue

Comprised of the following:

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

User Charges, Licenses and Fees

Comprised of the following:

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

Salaries, Wages and Benefits

Comprised of the following:

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

Materials, Supplies and Services

Comprised of the following:

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

Contracted Services

Comprised of the following:

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

Rents and Insurance Expenses

Comprised of the following:

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

Interest on Long Term Debt

Comprised of the following;

- Interest on Long Term Debt

Debt, Lease and Financial

Comprised of the following:

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

Transfer to External Clients

Comprised of the following:

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

Inter-functional Adjustments

Comprised of the following:

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