



2022 Budget and Business Plan



City of Kawartha Lakes Budget and Business Plan

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Operating Budget

1. Budget Summary by Revenue and Expense

2022 Tax Supported Operating Budget

Corporate Operating Budget - Revenue vs. Expense				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Tax Revenues				
Taxation	(119,018,188)	(122,082,432)	(130,162,697)	(8,080,265)
School Board Taxation	(25,597,864)	(26,905,000)	(26,905,000)	-
School Board Payments	25,597,864	26,905,000	26,905,000	-
Grants				
Federal Grants	(5,432,413)	(5,656,950)	(5,450,671)	206,279
Provincial Grants	(62,869,706)	(46,552,582)	(48,725,016)	(2,172,434)
Recovery-Other Municipalities	(1,625,426)	(1,713,020)	(1,747,402)	(34,382)
Other Revenues				
Interest Income	(1,127,187)	(555,000)	(543,000)	12,000
Penalties & Interest on Taxes	(1,110,537)	(1,265,000)	(1,275,000)	(10,000)
Restricted Amounts Earned	(4,126,429)	(5,561,134)	(6,337,926)	(776,792)
Donations & Other Revenue	(577,649)	(476,912)	(661,912)	(185,000)
User Charges, Licenses & Fines				
Admission/Tickets/Fares	(99,001)	(99,000)	(106,250)	(7,250)
Registration Fees	(419,226)	(901,800)	(847,700)	54,100
Service Fees	(1,201,524)	(1,078,505)	(1,101,105)	(22,600)
Finance Services	(372,516)	(402,500)	(427,500)	(25,000)
Police Services Fees	(35,456)	(28,600)	(37,800)	(9,200)
Parks & Rec Rental Fees	(1,769,339)	(2,136,101)	(2,169,990)	(33,889)
Facilities Rental & Leases	(790,973)	(703,140)	(755,296)	(52,156)
Manor Residents Revenue	(3,466,071)	(12,515,934)	(13,553,086)	(1,037,152)
Waste Management User Fees	(3,140,034)	(2,875,219)	(2,874,700)	519
Water User Fees	(76,941)	(175,000)	(190,000)	(15,000)
Licenses	(122,076)	(159,440)	(159,440)	-
Permits	(1,410,266)	(1,832,500)	(2,045,000)	(212,500)

Corporate Operating Budget - Revenue vs. Expense

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Fines	(91,665)	(69,000)	(69,000)	-
POA Fines	(1,153,750)	(1,930,000)	(1,930,000)	-
Sales	(449,599)	(1,059,081)	(567,406)	491,675
Cemetery Sales	(125,593)	(101,125)	(111,125)	(10,000)
Advertising Sales	(3,552)	(19,250)	(17,750)	1,500
Other Recoveries	(1,530,234)	(629,717)	(720,113)	(90,396)
Prior Year Surplus (Deficit)	(2,999,743)	-	-	-
Total Revenue	(215,145,093)	(210,578,942)	(222,586,885)	(12,007,943)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	61,692,065	55,183,296	58,097,748	2,914,452
Employer Paid Benefits	16,179,689	15,895,221	16,802,572	907,351
Materials, Supplies & Services				
Staff/Board Training & Expense	591,060	1,181,654	1,190,359	8,705
Corporate Training	68,434	139,000	172,000	33,000
Council Expenses	29,030	60,000	60,000	-
Telephone & Office Services	638,550	773,347	781,663	8,316
Postage, Printing, Office Supplies	857,184	1,136,689	1,253,560	116,871
Operating Materials & Supplies	2,109,869	1,368,839	1,406,013	37,174
Advertising	430,228	553,510	571,260	17,750
Utilities & Fuels	3,379,021	3,713,119	3,619,845	(93,274)
Vehicle & Equipment Fuel	1,682,279	1,799,620	2,048,939	249,319
Material & Equipment Charges	4,679,609	4,846,749	5,090,433	243,684
Protection Materials	541,223	372,708	394,901	22,193
Capital Out of Operations	103,519	115,850	162,465	46,615
Contracted Services				
Professional Fees	3,479,681	17,095,549	18,440,291	1,344,742
Technology Contracted Services	2,484,150	2,373,916	2,452,216	78,300
General Contracted Services	9,285,149	11,648,934	12,425,480	776,546
Equipment Maintenance	586,765	471,725	602,220	130,495

Corporate Operating Budget - Revenue vs. Expense

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
PW Contracted Services	1,338,026	1,628,950	1,700,070	71,120
Environmental Contract Services	4,727,092	5,713,259	5,771,100	57,841
Protection Contracted Services	145,215	216,005	223,184	7,179
Community Services Contract	-	-	379,000	379,000
Building Maintenance	843,207	755,517	934,258	178,741
Grounds Maintenance Contracted Services	687,862	833,267	811,631	(21,636)
Cemetery Grounds Contracted	5,750	7,725	7,725	-
Rents & Insurance Expenses				
Land And Building Rental	1,120,896	890,208	844,672	(45,536)
Equipment Rental	261,027	77,010	83,650	6,640
Insurance	3,544,567	2,926,019	2,948,074	22,055
Interest on Long Term Debt				
Debenture Interest	1,547,095	1,800,121	1,731,003	(69,118)
Debt, Lease & Financial				
Debenture Principal	6,577,792	7,065,260	7,854,159	788,899
Financial Charges	154,416	186,750	192,000	5,250
Tax Adjustments	934,956	1,203,800	1,208,300	4,500
Transfer to External Clients				
Transfer to Agencies	43,784,763	44,014,018	46,692,706	2,678,688
MPAC Fees	1,384,116	1,384,500	1,384,500	-
Interfunctional Adjustments				
Interfunctional Adjustments	1,476,370	237,150	(310,521)	(547,671)
Municipal Taxes	196,908	206,861	215,146	8,285
Transfers to Reserves	33,080,808	22,702,796	24,344,263	1,641,467
Total Expenses	210,628,372	210,578,942	222,588,885	12,007,943
Tax Support Required	(4,516,720)	-	-	-

2. Budget Summary by Department

2022 Tax Supported Operating Budget

Corporate Operating Budget - Summary by Department				
Detail	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Corporate Items				
Corporate Items	(103,852,590)	(114,314,165)	(118,905,342)	(4,591,177)
Special Projects	-	1,826,505	1,764,773	(61,732)
Summary Corporate Items	(103,852,590)	(112,487,660)	(117,140,569)	(4,652,909)
Mayor and Council				
Mayor and Council	600,495	656,183	663,564	7,381
Summary Mayor and Council	600,495	656,183	663,564	7,381
Chief Administrative Office (CAO)				
CAO Administration	624,941	772,308	801,089	28,781
Clerks	919,029	1,122,299	1,208,515	86,216
Municipal Law Enforcement	1,056,382	1,185,293	1,212,416	27,123
Legal	3,882,668	3,906,444	4,118,293	211,849
Summary CAO	6,483,019	6,986,344	7,340,313	353,969
Community Services				
Community Services Administration	429,860	403,157	420,008	16,851
Parks, Recreation and Culture	5,247,667	6,504,531	7,359,867	855,336
Cemeteries	19,908	216,638	94,448	(122,190)
Customer Service	709,279	838,892	850,817	11,925
Building and Property	2,256,340	2,831,058	2,905,332	74,274
Summary Community Services	8,663,053	10,794,276	11,630,472	836,196

Corporate Operating Budget - Summary by Department

Detail	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Library				
Library Services	1,905,387	1,905,387	2,036,810	131,423
Summary Library Services	1,905,387	1,905,387	2,036,810	131,423
Corporate Services				
Corporate Services Administration	272,952	420,833	571,797	150,964
Human Resources	2,451,618	2,863,236	2,965,571	102,335
Communications, Advertising and Marketing	481,004	487,224	487,435	211
Treasury	1,271,663	1,312,398	1,402,495	90,097
Revenue and Taxation	329,561	465,947	450,001	(15,946)
Information Technology	2,917,832	3,118,288	3,331,166	212,878
Summary Corporate Services	7,724,629	8,667,926	9,208,465	540,539
Development Services				
Conservation Authority	1,458,253	1,342,263	1,375,004	32,741
Planning & Administration	1,591,683	1,564,622	1,761,101	196,479
Economic Development	951,629	1,419,978	1,622,023	202,045
Mapping & GIS	268,829	284,569	298,066	13,497
Building Services	-	(4,000)	-	4,000
Summary Development Services	4,270,394	4,607,432	5,056,194	448,762
Engineering and Corporate Assets				
Engineering & Administration	1,314,363	1,528,995	1,810,985	281,990
Corporate Assets	246,494	275,939	278,767	2,828
Airport	25,594	39,959	38,311	(1,648)
Summary Engineering and Corporate Assets	1,586,450	1,844,893	2,128,063	283,170

Corporate Operating Budget - Summary by Department

Detail	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Emergency Services				
Fire Rescue Services	7,646,572	8,577,641	8,851,665	274,024
Paramedic Services	5,417,633	5,092,257	5,529,231	436,974
Kawartha Lakes Police	8,373,448	8,536,353	8,935,191	398,838
Ontario Provincial Police	8,521,468	8,382,610	8,221,519	(161,091)
Summary Emergency Services	29,959,121	30,588,861	31,537,606	948,745
Human Services				
Ontario Works Delivery	1,622,990	1,958,701	1,971,408	12,707
Ontario Works Programs	16,207	84,670	84,670	-
Child Care Programs	415,952	484,047	451,577	(32,470)
Contribution to Organizational Health Care	2,161,176	2,401,679	2,402,340	661
Nurse Practitioner	106,698	107,765	108,843	1,078
Victoria Manor	1,285,067	2,382,847	2,159,531	(223,316)
Community Social Investment Fund	145,308	145,308	145,308	-
Housing	3,637,190	3,681,291	3,913,218	231,927
Homelessness Programs	476,888	476,488	476,485	(3)
Summary Human Services	9,867,476	11,722,796	11,713,380	(9,416)
Public Works				
Public Works-Administration	297,538	318,647	323,672	5,025
Roads and Bridges	22,804,968	27,072,596	28,165,283	1,092,687
Fleet	910,454	808,589	863,660	55,071
Transit	732,842	944,496	880,026	(64,470)
Waste Management	3,530,042	5,569,234	5,593,061	23,827
Summary Public Works	28,275,845	34,713,562	35,825,702	1,112,140
Total	(4,516,720)	-	-	-



3. Corporate Items

Overview

Tax Revenues

Tax revenue is comprised of General tax levy, Area Rate tax levy and Supplemental tax levies. The City is also introducing a Dedicated Infrastructure Levy in 2022 to assist in funding the Asset Management Plan. The City generates 60% of revenue to fund operations from property taxes. The City has broken property taxes down into two parts: The General Levy is applied to all tax accounts and area rate levies are applied to those areas benefiting from the service. The City area rates fire suppression and rescue services, policing, parks, transit and street lights. Supplementary property taxes are budgeted separately as this is the amount projected to be assessed and billed for new building and development as well as improvements to property or changes in the use of the land that were not known when the Assessment Roll was returned to the City. The 2022 Dedicated Infrastructure Levy will be 1.5% of overall tax revenue or approximately \$1.9 Million annually.

School Board Taxation

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

Grants

Three major grants are received in the Corporate Items area.

Grant	2020 Actual	2021 Actual	2022 Budget	% Change
OMPF	\$7,210,700	\$7,351,000	\$7,371,500	1%
Federal Gas Tax	\$4,576,100	\$9,383,199	\$4,784,104	(50)%
Aggregate Resources	\$1,058,808	\$1,006,046	\$1,215,000	21%

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 2022 allocation will be \$7,371,500.

Federal Gas Tax Grant

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

Aggregate Resource Fees

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

Interest Income

As part of strong fiscal management practices, cash is invested in short and long term investments such as Guaranteed Investment Certificates and Bank bonds. The City's investment policy reflects a very conservative investment approach as per the guidelines of the Municipal Act. The rates have been low for a number of years and therefore most of the City's longer term investments, with higher interest rates, have matured. The general consensus around interest rate increases is that the rates in Canada will remain low until 2023. During 2021 investments were offering an interest rate lower than 1% and the amount earned reflected that lower than average rate. In 2022 the City expects interest rates to rise above 1% and therefore have factored in a small increase over the 2021 actual.

	2020 Actual	2021 Actual	2022 Budget	% Change
Interest Income	\$1,124,685	\$409,997	\$543,000	32%

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 2022 staff have utilized \$250,000 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. However, MPAC has kept the annual fee the same for 2021 and 2022 so there is no increased expenditure in this area.

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. The transfer to the Capital Reserve, to fund capital projects, has increased in 2022 due to the inclusion of a Dedicated Infrastructure tax levy of 1.5% of total taxes. This has increased the tax levy support for capital projects from \$9.1 Million in 2021 to \$11 Million in 2022.

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 2022 continues the primary goal of the City's long term plan of building up reserves. In addition to the \$11 Million put away in the capital reserve to fund the 2022 capital budget Staff have continued to put away \$500,000 in the Capital Contingency Reserve to offset deficits in 2021 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 3.0% to offset additional expenses in 2022 budget.
- A new Dedicated Infrastructure tax levy has been included in the 2022 budget at a rate of 1.5% of total tax levies. The capital program requires a dedicated funding source in order to maintain the City's Asset Management Plan into the future.
- The Investment income budget has been decreased from the 2021 budget of \$550,000 to \$543,000 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				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Tax Revenues				
Taxation	(119,018,188)	(122,082,432)	(130,162,697)	(8,080,265)
School Board Taxation	(25,597,864)	(26,905,000)	(26,905,000)	-
School Board Payments	25,597,864	26,905,000	26,905,000	-
Grants				
Federal Grants	(4,578,983)	(4,784,104)	(4,784,104)	-
Provincial Grants	(13,081,805)	(8,566,000)	(8,586,500)	(20,500)
Other Revenues				
Interest Income	(1,124,684)	(555,000)	(543,000)	12,000
Penalties & Interest on Taxes	(1,110,537)	(1,265,000)	(1,275,000)	(10,000)
Restricted Amounts Earned	(3,140,349)	(3,994,272)	(4,384,964)	(390,692)
Donations & Other Revenue	(115,409)	(50,000)	(40,000)	10,000
User Charges, Licenses & Fines				
Sales	13,526	-	-	-
Other Recoveries	(382,871)	(60,000)	(177,000)	(117,000)
Prior Years (Surplus) Deficit	(2,999,743)	-	-	-
Total Revenue	(145,539,043)	(141,356,808)	(149,953,265)	(8,596,457)

Corporate Items

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	2,496,770	50,000	350,000	300,000
Employer Paid Benefits	(521,343)	(232,750)	(300,000)	(67,250)
Materials, Supplies & Services				
Staff/Board Training & Expense	3,664	1,700	1,700	-
Telephone & Office Services	1,466	-	-	-
Postage, Printing, Office Supplies	117,636	100,000	100,000	-
Operating Materials & Supplies	186,208	-	-	-
Advertising	40,542	-	-	-
Utilities & Fuels	-	6,500	6,500	-
Protection Materials	76,028	-	-	-
Contracted Services				
Professional Fees	353,665	-	-	-
Technology Contracted Services	31,664	-	-	-
Capital Out of Operations	25,967	-	-	-
Grounds Maintenance Contracted Services	-	2,500	2,500	-
Rents & Insurance Expenses				
Land And Building Rental	2,076	-	-	-
Equipment Rental	6,123	-	-	-
Interest on Long Term Debt				
Debenture Interest	1,547,095	1,800,121	1,731,003	(69,118)
Debt, Lease & Financial				
Debenture Principal	6,577,792	7,065,260	7,854,159	788,899
Financial Charges	20,726	10,000	10,000	-
Tax Adjustments	934,956	1,203,800	1,208,300	4,500
Transfer to External Clients				
Transfer to External Organizations	(5,265)	148,500	1,153,809	1,005,309
MPAC Fees	1,384,116	1,384,500	1,384,500	-
Interfunctional Adjustments				

Corporate Items

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Interdepartmental Charges	1,085,539	1,094,894	809,127	(285,767)
Municipal Taxes	-	50,000	50,000	-
Transfers to Reserves	22,744,926	11,400,019	13,666,994	2,266,975
Transfer to Obligatory Fund	4,576,100	4,784,104	4,784,104	-
Total Expenses	41,686,453	28,869,148	32,812,696	3,943,548
Tax Support Required	(103,852,590)	(112,487,660)	(117,140,569)	(4,652,909)

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

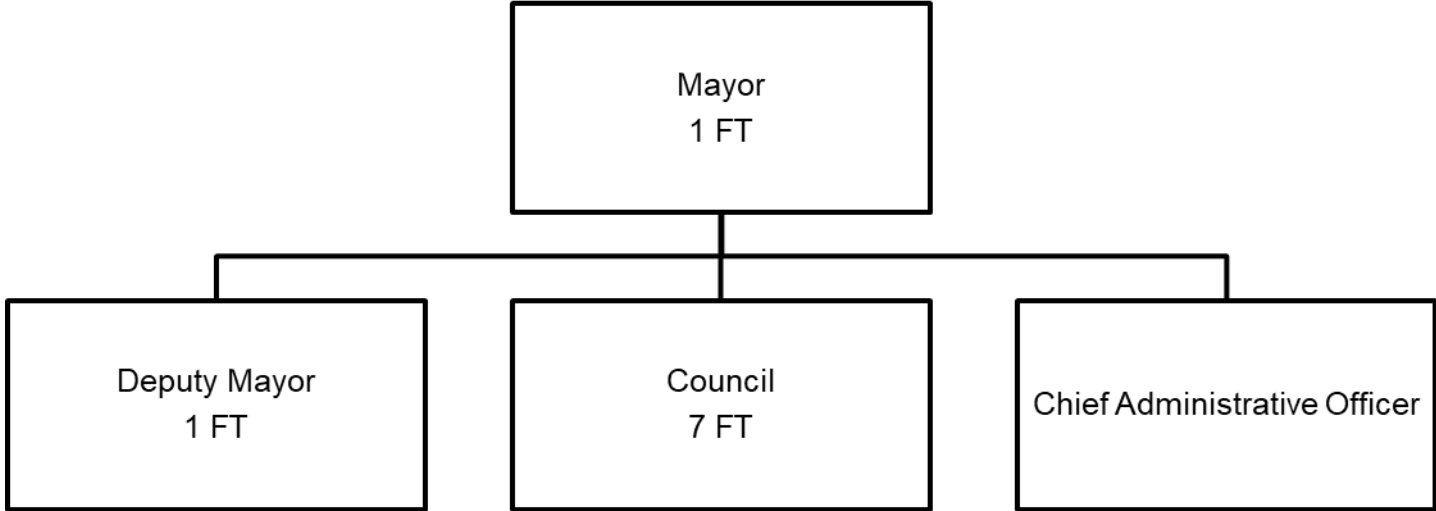
Telephone: 705 324 9411 extension 1320

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

Department Organization Chart

Mayor & Council



Department Budget Summary

Budget Detail

Mayor and Council				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Salaries, Wages and Benefits				
Wages	506,995	509,141	514,234	5,093
Employer Paid Benefits	60,072	77,042	79,330	2,288
Council Expenses				
Council Training & Development	8,352	15,000	15,000	-
Mileage	8,555	30,000	30,000	-
Meals	382	-	-	-
Office Supplies & Expenses	3,900	5,000	5,000	-
Telecommunications	8,505	10,000	10,000	-
Postage & Courier Fees	25	-	-	-
Public Relations	3,709	10,000	10,000	-
Total Expenses	600,495	656,183	663,564	7,381
Tax Support Required	600,495	656,183	663,564	7,381



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

- Lead the Corporate Pandemic Recovery Program
- Continue implementation of the 2020-2023 City Strategic Plan; substantially complete Strategic Plan priorities and actions
- Licensing program review and expansion
- Review of by-law complaint intake process to modernize, create efficiencies, streamline dispute resolutions and process to recognize/limit frivolous or vexatious complaints
- Prepare for and conduct the 2022 Municipal Election
- Develop a Site Plan backgrounder with resources, information and pre-design guidelines with Kawartha Lakes Accessibility Advisory Committee (KLAAC)
- Leverage expanded risk management services provided by the City's insurance broker, such as cyber-related services and property appraisal
- Promote continuous improvement to "Make It Better" in all service areas
- Continued review and rationalization of City lands, buildings and spaces
- Continue to lead and facilitate municipal modernization service reviews
- Continue to lead, facilitate and support Corporate and Community Pandemic response with a greater focus on recovery
- Development and implementation of an Archival Program
- Working towards the completion of a City "Community Safety and Well-Being Plan"

Personnel Breakdown

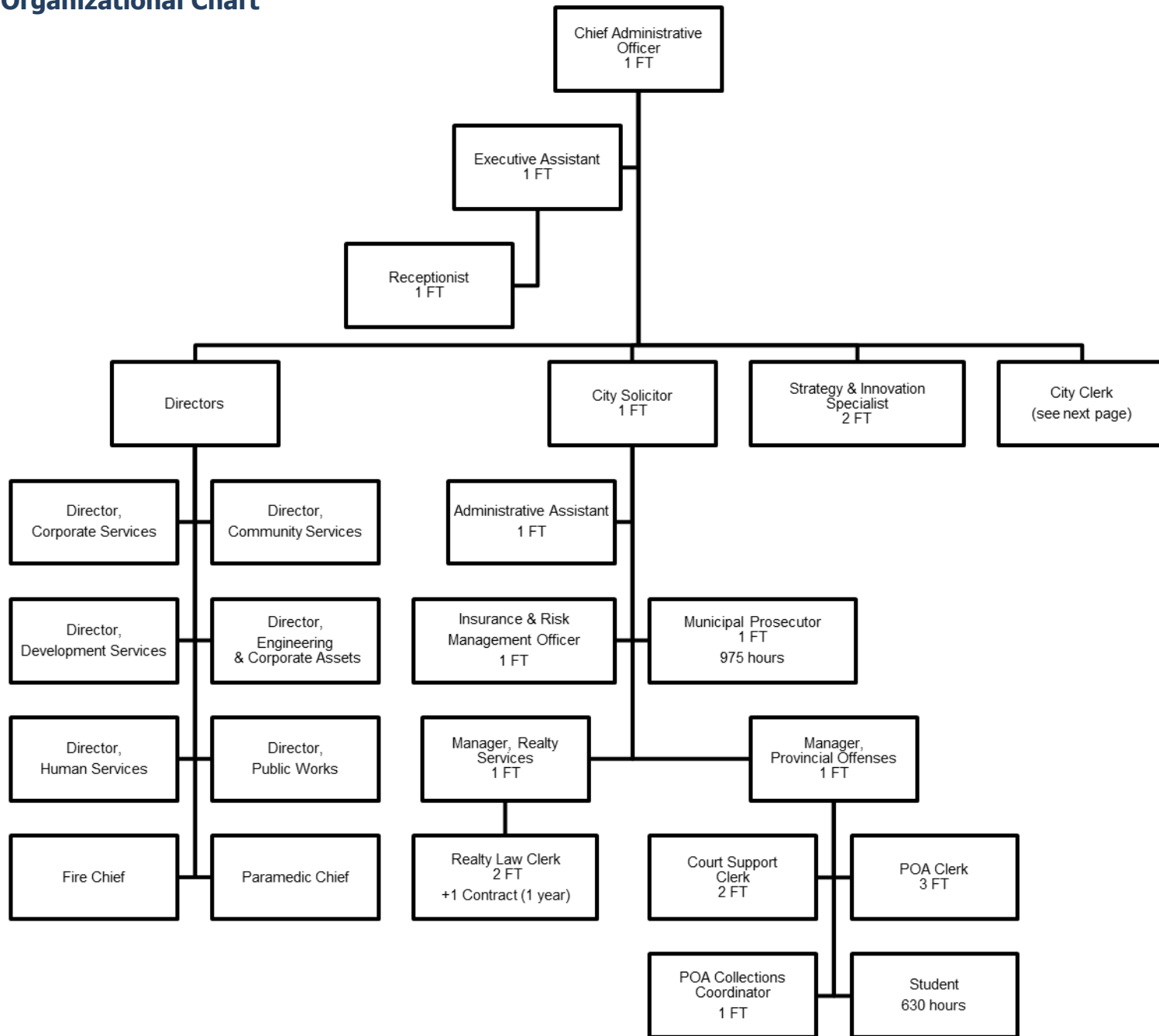
Office of the CAO

Division	2021	2022	Change
Administration	3	3	-
Clerk	23.6	26.6	3
Legal	14.8	15.8	1
Strategy and Performance	2	2	-
Total	43.4	47.4	4

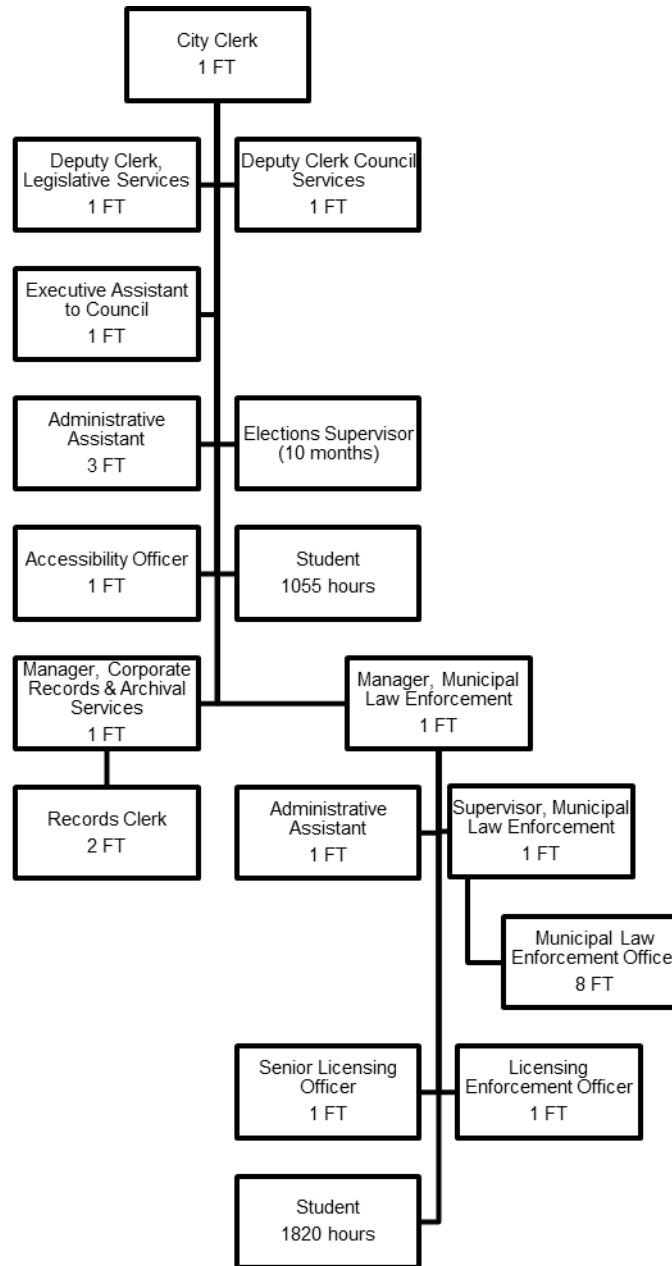
Type	2021	2022
Full-time	40	42
Part-time	1.5	1.5
Seasonal	-	-
Students	1.9	1.9
Project/contract	-	2
Total	43.4	47.4
Non Union Positions	16.5	18.5
Unionized Positions	26.9	28.9
Total	43.4	47.4

Department Organizational Chart

CAO (1/2)



CAO (2/2)



Department Budget Summary

Budget Overview

The 2022 CAO Department budget increase of \$353,969 over 2021 is comprised partially of the following:

- New staff (salary, benefits and support resources) – Licensing Supervisor, Realty Services Clerk (contract), Election (contract)
- \$50,000 increase in legal fees
- \$34,500 increase in Registry Office Fees
- \$21,555 increase to Insurance Premium
- Corporate Memberships increased by \$12,000 to reflect increases in annual membership fees (FCM, AMO, EOWC, Municipal Network)
- Expenses related to the 2022 Election
- By-Law Services - \$10,000 for drone accessories
- Increase in Fleet Charges - \$12,082 - to establish a dedicated vehicle resource for the Licensing Enforcement Officer

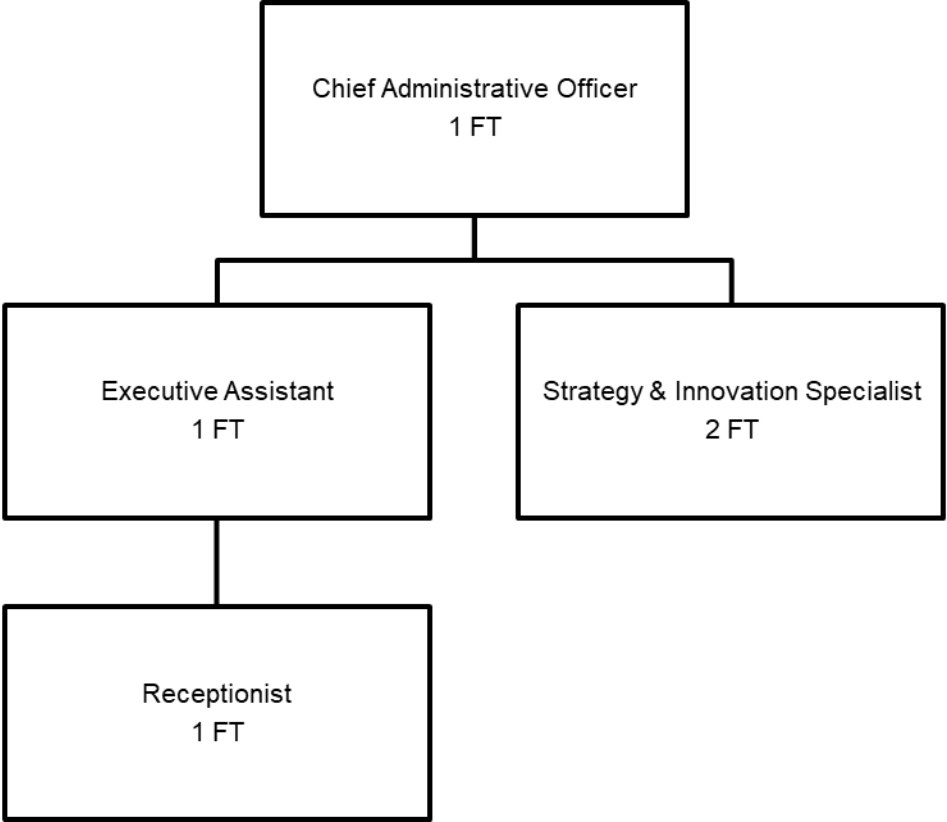
Office of the Chief Administrative Officer Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Federal Grants	(65,103)	(65,103)	(65,103)	-
User Charges, Licenses & Fines				
Service Fees	(62,823)	(86,500)	(88,500)	(2,000)
Finance Services	-	(2,600)	(2,600)	-
Parks & Rec Rental Fees	(28,712)	(31,500)	(31,500)	-
Facilities Rental & Leases	(57,610)	(80,000)	(80,000)	-
Licenses	(105,226)	(146,000)	(146,000)	-
Permits	(82,782)	(110,000)	(110,000)	-
POA Fines	(1,153,750)	(1,930,000)	(1,930,000)	-
Sales	(58,419)	(600,000)	(100,000)	500,000
Other Recoveries	(39,060)	(44,000)	(56,000)	(12,000)
Total Revenue	(1,653,484)	(3,095,703)	(2,609,703)	486,000
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	2,859,771	3,195,014	3,556,045	361,031
Employer Paid Benefits	758,245	916,395	1,008,970	92,575
Materials, Supplies & Services				
Staff/Board Training & Expense	47,798	99,300	100,800	1,500
Corporate Training	-	27,000	27,000	-
Telephone & Office Services	21,923	31,100	48,850	17,750
Postage, Printing, Office Supplies	73,014	121,125	176,125	55,000
Operating Materials & Supplies	28,278	38,500	51,000	12,500
Advertising	59,017	81,750	116,750	35,000
Capital Out of Operations	-	6,000	6,000	-
Contracted Services				
Professional Fees	474,893	770,875	961,500	190,625

Office of the Chief Administrative Officer Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Technology Contracted Services	204	-	-	-
General Contracted Services	856	8,480	8,480	-
Equipment Maintenance	30,120	46,000	56,000	10,000
Protection Contracted Services	1,164	12,600	12,600	-
Building Maintenance	1,173	2,700	2,700	-
Grounds Maintenance Contracted Services	129,799	140,000	-	(140,000)
Rents & Insurance Expenses				
Land And Building Rental	96,369	114,000	114,000	-
Equipment Rental	956	4,250	4,250	-
Insurance	3,479,027	2,868,935	2,890,490	21,555
Debt, Lease & Financial				
Financial Charges	22,541	29,000	29,000	-
Transfer to External Clients				
Transfer to other Province - Provincial Offences Act (POA)	225,327	380,000	380,000	-
Transfer to other Municipality - Provincial Offences Act (POA)	30,667	145,000	145,000	-
Livestock Evaluation Claims	35,481	60,000	60,000	-
Interfunctional Adjustments				
Interdepartmental Charges	(488,118)	(190,792)	(189,477)	1,315
Municipal Taxes	48,220	-	-	-
Transfers to Reserves	199,776	1,174,815	383,933	(790,882)
Total Expenses	8,136,503	10,082,047	9,950,016	(132,031)
Tax Support Required	6,483,019	6,986,344	7,340,313	353,969

Division – CAO, Administration

Division Organizational Chart



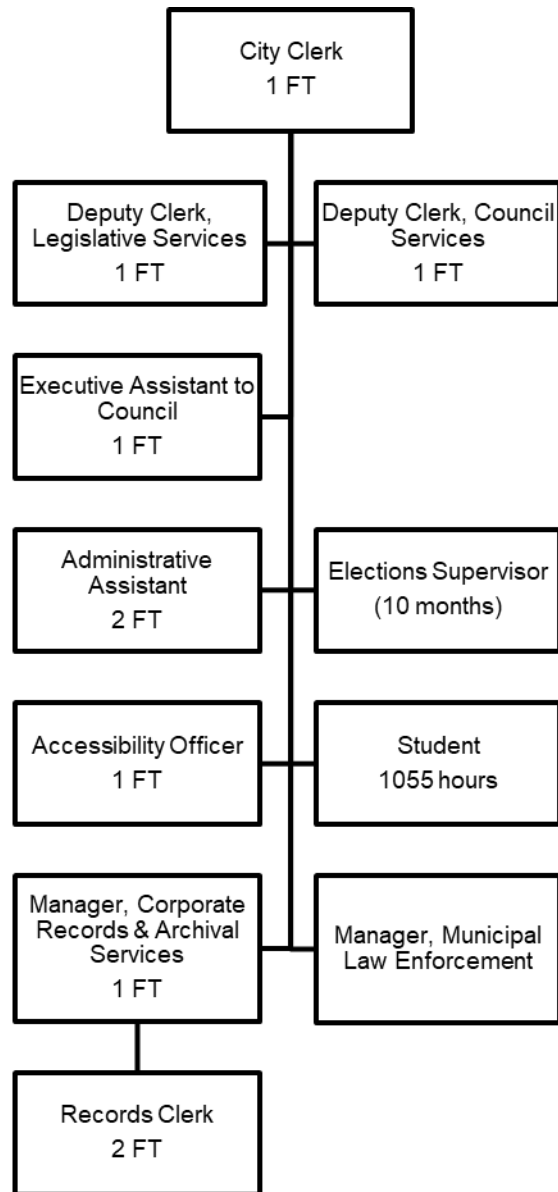
Division Budget Summary

CAO, Administration

Office of the Chief Administrator				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	620,691	670,901	686,058	15,157
Materials, Supplies & Services	68,049	121,800	134,100	12,300
Contracted Services	-	5,000	5,000	-
Rents & Insurance Expenses	-	2,500	2,500	-
Interfunctional Adjustments	(63,800)	(27,893)	(26,569)	1,324
Total Expenses	624,941	772,308	801,089	28,781
Tax Support Required	624,941	772,308	801,089	28,781

Division - Clerk's

Division Organizational Chart

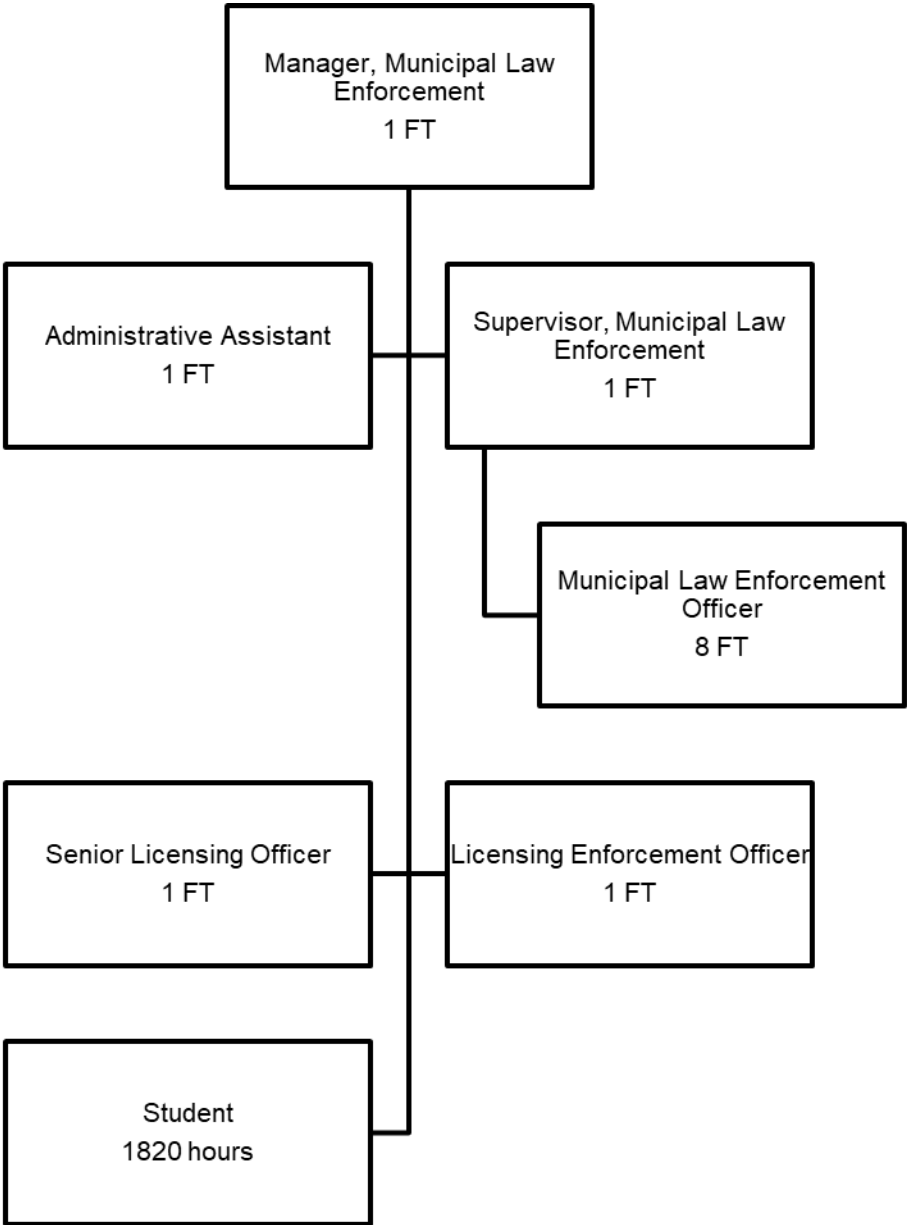


Division Budget Summary

Clerks				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(76,314)	(112,900)	(112,900)	-
Total Revenue	(76,314)	(112,900)	(112,900)	-
Expenses				
Salaries, Wages and Benefits	861,206	987,724	1,146,897	159,173
Materials, Supplies & Services	35,839	66,600	178,400	111,800
Contracted Services	28,893	50,875	157,000	106,125
Transfer to External Clients	35,481	60,000	60,000	-
Interfunctional Adjustments	33,924	70,000	(220,882)	(290,882)
Total Expenses	995,343	1,235,199	1,321,415	86,216
Tax Support Required	919,029	1,122,299	1,208,515	86,216

Division – Clerk’s – Municipal Law Enforcement

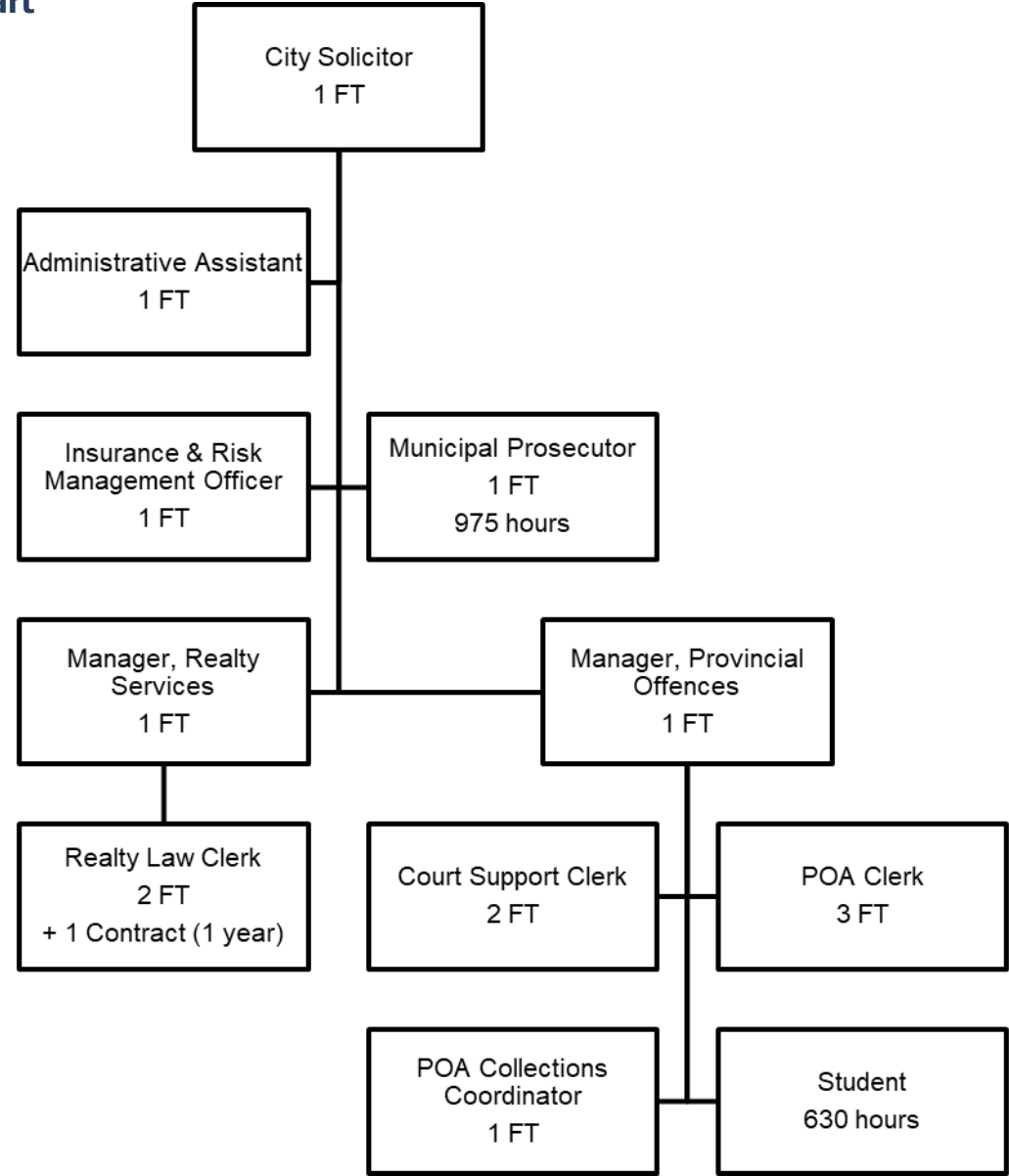
Division Organizational Chart



Division Budget Summary

Municipal Law Enforcement				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(65,103)	(65,103)	(65,103)	-
User Charges, Licenses & Fines	(171,317)	(230,700)	(230,700)	-
Total Revenue	(236,420)	(295,803)	(295,803)	-
Expenses				
Salaries, Wages and Benefits	959,850	1,085,911	1,227,371	141,460
Materials, Supplies & Services	67,543	86,250	89,750	3,500
Contracted Services	164,713	249,200	119,200	(130,000)
Debt, Lease & Financial	1,632	1,500	1,500	-
Interfunctional Adjustments	99,064	58,235	70,398	12,163
Total Expenses	1,292,802	1,481,096	1,508,219	27,123
Tax Support Required	1,056,382	1,185,293	1,212,416	27,123

Division Organizational Chart



Division Budget Summary

Legal				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(1,340,750)	(2,687,000)	(2,201,000)	486,000
Total Revenue	(1,340,750)	(2,687,000)	(2,201,000)	486,000
Expenses				
Salaries, Wages and Benefits	1,176,269	1,366,873	1,504,689	137,816
Materials, Supplies & Services	58,600	130,125	124,275	(5,850)
Contracted Services	444,604	675,580	760,080	84,500
Rents & Insurance Expenses	3,576,352	2,984,685	3,006,240	21,555
Debt, Lease & Financial	20,909	27,500	27,500	-
Transfer to External Clients	255,994	525,000	525,000	-
Interfunctional Adjustments	(309,310)	883,681	371,509	(512,172)
Total Expenses	5,223,418	6,593,444	6,319,293	(274,151)
Tax Support Required	3,882,668	3,906,444	4,118,293	211,849

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 and 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 completion of the 18-month completion of the City Hall facility HVAC upgrades
- Continued re-introduction of service levels impacted by COVID-19

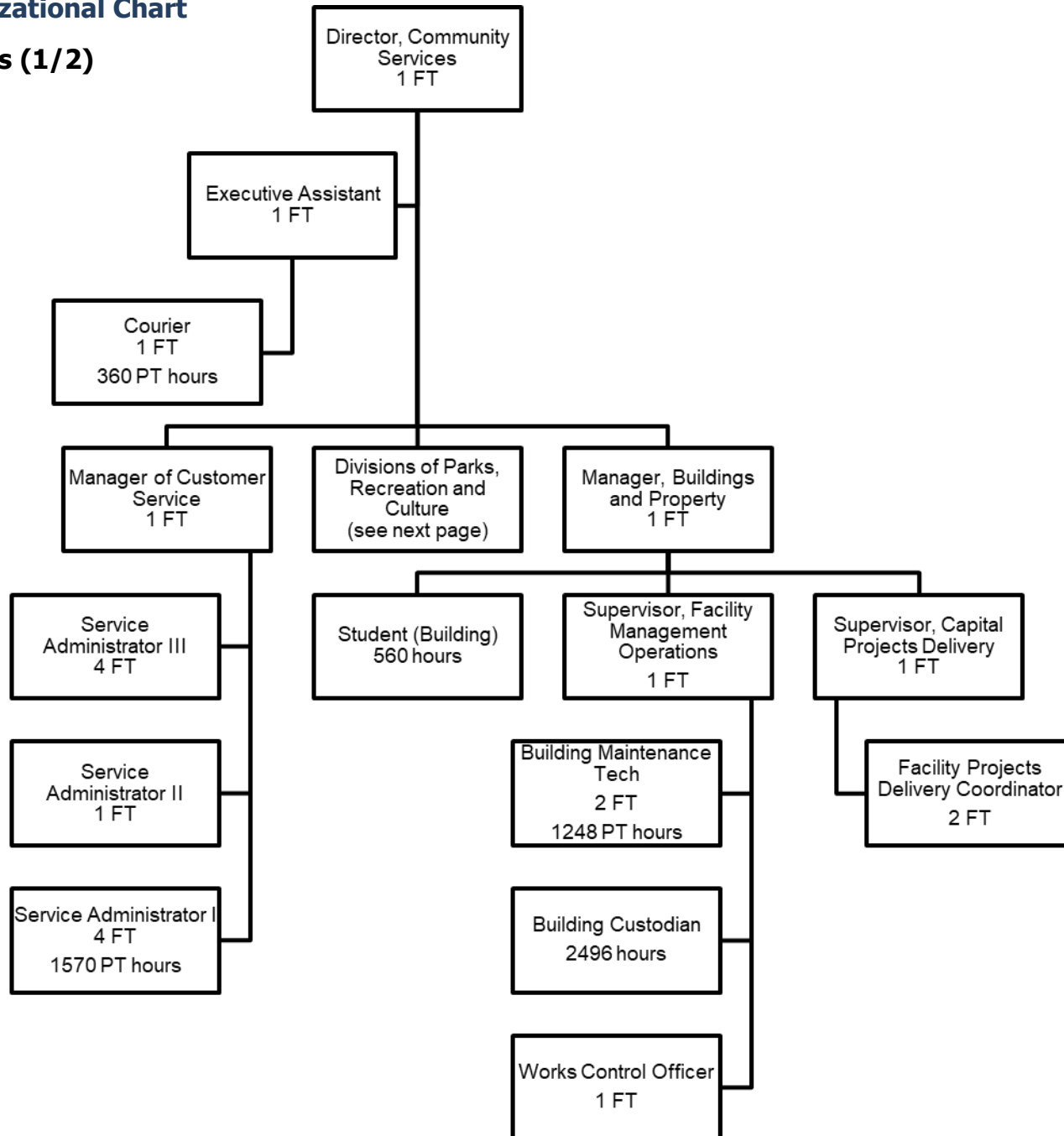
Personnel Breakdown

Community Services

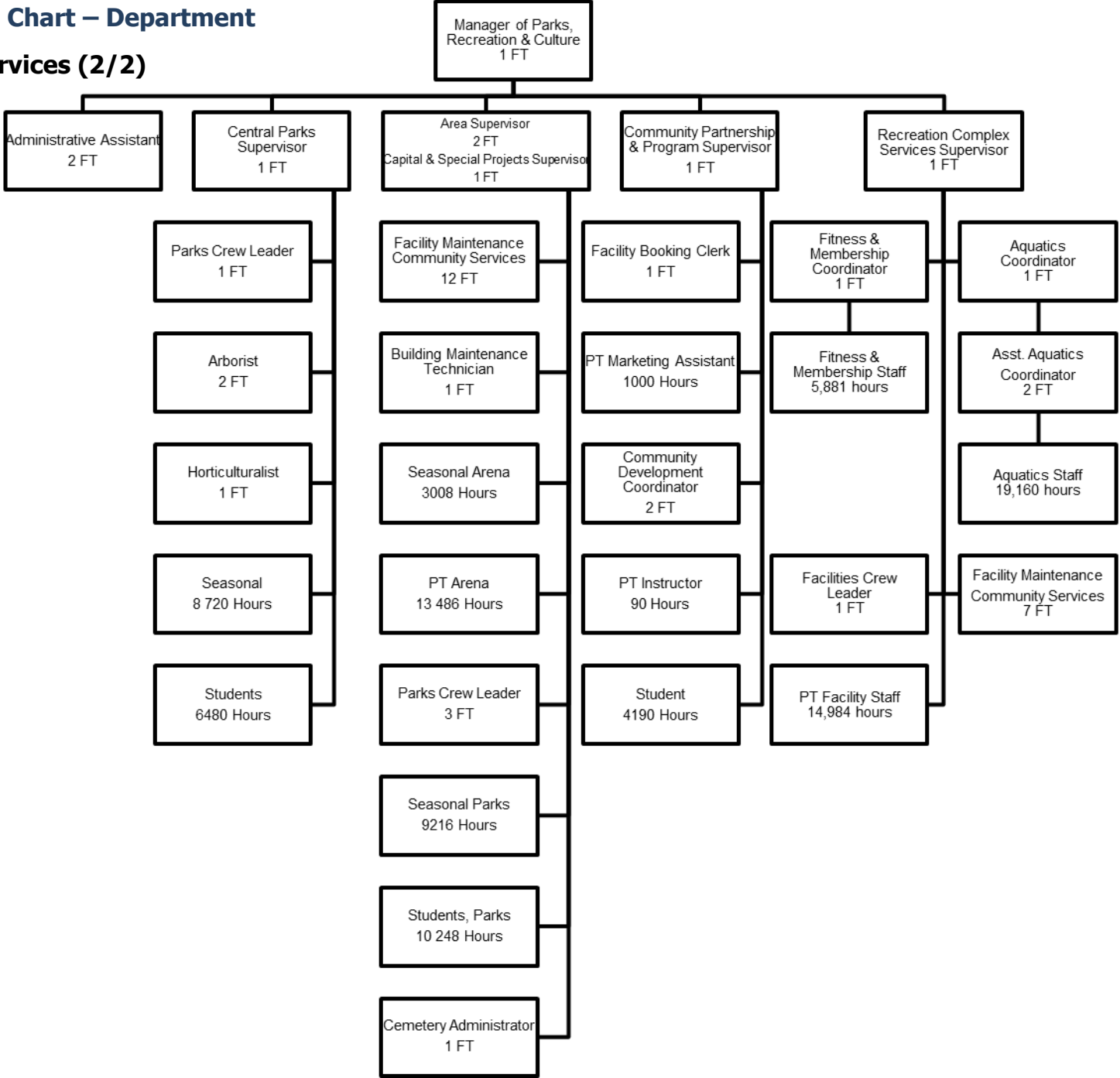
Division	2021	2022	Change
Administration	3.21	3.21	-
Building and Property	10.1	10.1	-
Customer Service	10.9	10.9	-
Parks, Recreation and Culture	89.11	90.12	1.01
Total	113.32	114.33	1.01

Type	2021	2022
Full-time	63	65
Part-time	29.22	29.22
Seasonal	11	10
Students	10.1	10.1
Total	113.32	114.33
Non Union Positions	10.39	10.39
Unionized Positions	102.93	103.94
Total	113.32	114.33

Department Organizational Chart
Community Services (1/2)



Organizational Chart – Department
Community Services (2/2)



Department Budget Summary

Overview

- 2022 will continue to see a reduced Community Services Capital budget.
- Staff will continue to work on projects deferred by the pandemic as well as resuming work on new projects as per our ten year plans.
- 2022 operating budget remains mainly status quo however will continue to see some increased expenditure requirements as a result of the pandemic (i.e. cleaning, janitorial, supplies, etc.)
- While services are beginning to resume there will be some levels of service that remain impacted for at least the first quarter of 2022 as we continue to manage the Pandemic
- Staff levels expected to return to pre pandemic measures for 2022 and will include the return of PT, Seasonal, Casual, and summer students to align with the return of more services.

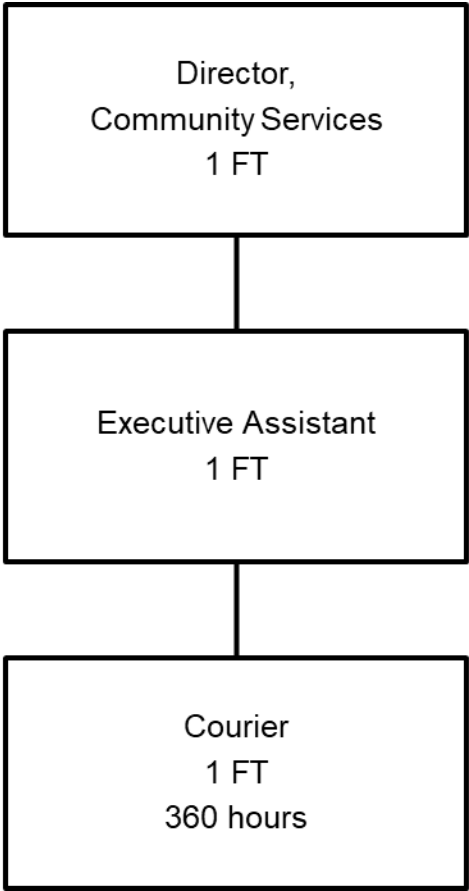
Community Services Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Federal Grants	-	(27,200)	(27,200)	-
Provincial Grants	(42,699)	(40,000)	(40,000)	-
Other Revenues				
Interest Income	(112)	-	-	-
Restricted Amounts Earned	(39,545)	(22,250)	(22,250)	-
Donations & Other Revenue	(147,122)	(188,900)	(197,900)	(9,000)
User Charges, Licenses & Fines				
Registration Fees	(419,226)	(901,800)	(847,700)	54,100
Service Fees	(796)	(3,025)	(1,525)	1,500
Parks & Rec Rental Fees	(1,740,628)	(2,104,601)	(2,138,490)	(33,889)
Facilities Rental & Leases	(548,587)	(443,777)	(438,832)	4,945
Licenses	(16,572)	(10,440)	(10,440)	-
Permits	(7,703)	(9,500)	(9,500)	-
Fines	(331)	(3,000)	(3,000)	-
Sales	(12,263)	(32,700)	(33,450)	(750)
Cemetery Sales	(125,593)	(101,125)	(111,125)	(10,000)
Advertising Sales	(1,066)	(16,650)	(15,150)	1,500
Other Recoveries	(7,032)	(51,000)	(26,000)	25,000
Total Revenue	(3,109,274)	(3,955,968)	(3,922,562)	33,406
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	4,630,943	6,218,924	6,297,424	78,500
Employer Paid Benefits	1,157,759	1,417,070	1,498,779	81,709
Materials, Supplies & Services				
Staff/Board Training & Expense	35,609	86,900	87,400	500
Telephone & Office Services	154,408	212,579	173,609	(38,970)
Postage, Printing, Office Supplies	54,869	67,025	59,000	(8,025)
Operating Materials & Supplies	141,107	237,791	261,294	23,503

Community Services Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Advertising	8,074	26,900	26,900	-
Utilities & Fuels	1,940,088	2,450,718	2,348,800	(101,918)
Vehicle & Equipment Fuel	6,884	10,880	10,250	(630)
Material & Equipment Charges	56,288	112,092	112,500	408
Capital Out of Operations	2,141	4,000	2,800	(1,200)
Contracted Services				
Professional Fees	221,735	119,402	175,376	55,974
Technology Contracted Services	-	2,000	-	(2,000)
General Contracted Services	547,572	638,686	648,859	10,173
Equipment Maintenance	170,457	167,200	196,500	29,300
Environmental Contract Services	56,111	76,400	75,400	(1,000)
Protection Contracted Services	34,146	24,845	26,024	1,179
Community Services Contract	-	-	379,000	379,000
Building Maintenance	400,036	504,417	661,208	156,791
Grounds Maintenance Contracted Services	401,649	536,167	653,031	116,864
Cemetery Grounds Contracted	5,750	7,725	7,725	-
Rents & Insurance Expenses				
Land And Building Rental	507,127	487,833	407,833	(80,000)
Equipment Rental	14,387	17,760	18,100	340
Debt, Lease & Financial				
Financial Charges	45,043	59,650	59,650	-
Transfer to External Clients				
Transfer to Agencies	174,623	258,700	281,200	22,500
Interfunctional Adjustments				
Own Fund Transfers	(10,000)	(4,750)	(4,750)	-
Interdepartmental Charges	931,474	910,969	995,761	84,792
Municipal Taxes	81,970	77,361	90,361	13,000
Transfers to Reserves	2,075	21,000	1,000	(20,000)
Total Expenses	11,772,327	14,750,244	15,553,034	802,790
Tax Support Required	8,663,053	10,794,276	11,630,472	836,196

Division Organizational Chart

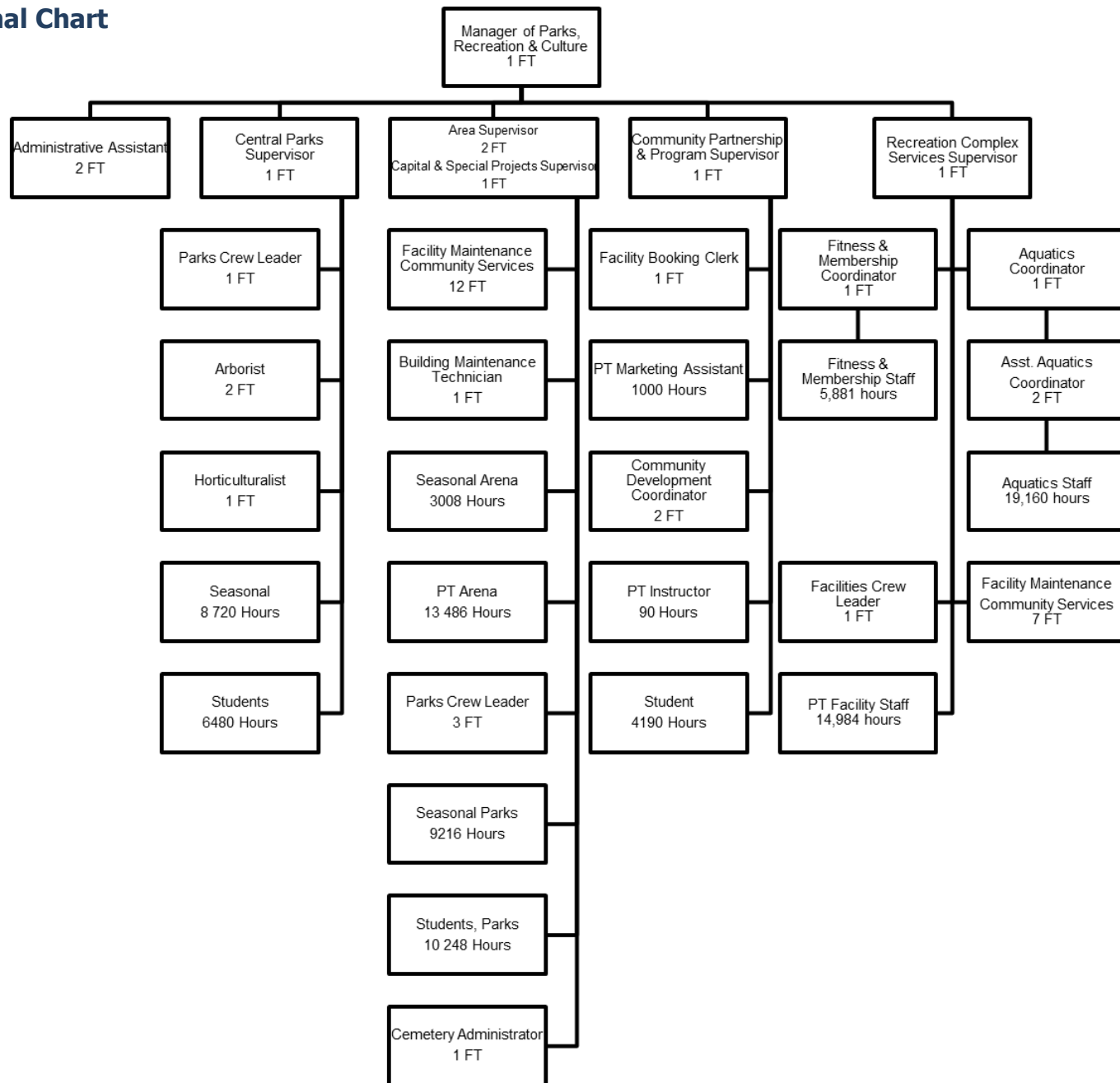


Division Budget Summary

Community Services Administration				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(1,500)	-	-	-
Total Revenue	(1,500)	-	-	-
Expenses				
Salaries, Wages and Benefits	255,864	354,096	370,872	16,776
Materials, Supplies & Services	8,311	10,600	10,350	(250)
Contracted Services	134,515	500	500	-
Rents & Insurance Expenses	15,682	14,500	14,500	-
Interfunctional Adjustments	16,988	23,461	23,786	325
Total Expenses	431,360	403,157	420,008	16,851
Tax Support Required	429,860	403,157	420,008	16,851

Division - Parks, Recreation & Culture

Division Organizational Chart



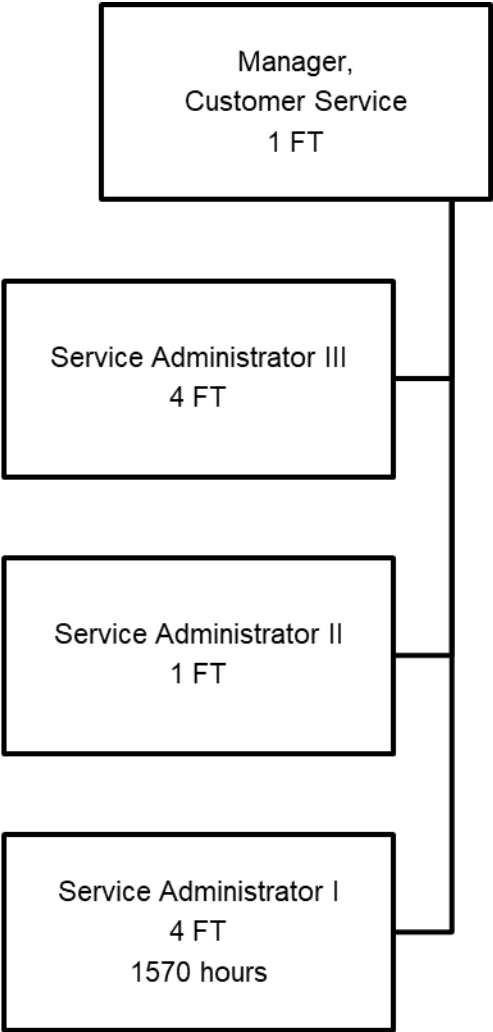
Division Budget Summary

Budget Summary – Parks, Recreation & Culture

Parks, Recreation and Culture				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(42,699)	(67,200)	(67,200)	-
Other Revenues	(150,676)	(193,150)	(202,150)	(9,000)
User Charges, Licenses & Fines	(2,279,226)	(3,299,904)	(3,258,943)	40,961
Total Revenue	(2,472,601)	(3,560,254)	(3,528,293)	31,961
Expenses				
Salaries, Wages and Benefits	4,110,577	5,354,451	5,598,103	243,652
Materials, Supplies & Services	1,793,838	2,430,964	2,423,240	(7,724)
Contracted Services	905,552	1,139,162	1,653,026	513,864
Rents & Insurance Expenses	7,624	7,000	7,600	600
Debt, Lease & Financial	38,656	50,150	50,150	-
Transfer to External Clients	154,873	238,200	260,700	22,500
Interfunctional Adjustments	709,147	844,858	895,341	50,483
Total Expenses	7,720,268	10,064,785	10,888,160	823,375
Tax Support Required	5,247,667	6,504,531	7,359,867	855,336

Cemeteries				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(34,603)	(18,000)	(18,000)	-
User Charges, Licenses & Fines	(125,593)	(101,125)	(111,125)	(10,000)
Total Revenue	(160,195)	(119,125)	(129,125)	(10,000)
Expenses				
Salaries, Wages and Benefits	83,763	235,181	120,948	(114,233)
Materials, Supplies & Services	9,658	18,457	18,700	243
Contracted Services	94,567	96,125	97,925	1,800
Debt, Lease & Financial	40	-	-	-
Interfunctional Adjustments	(7,925)	(14,000)	(14,000)	-
Total Expenses	180,103	335,763	223,573	(112,190)
Tax Support Required	19,908	216,638	94,448	(122,190)

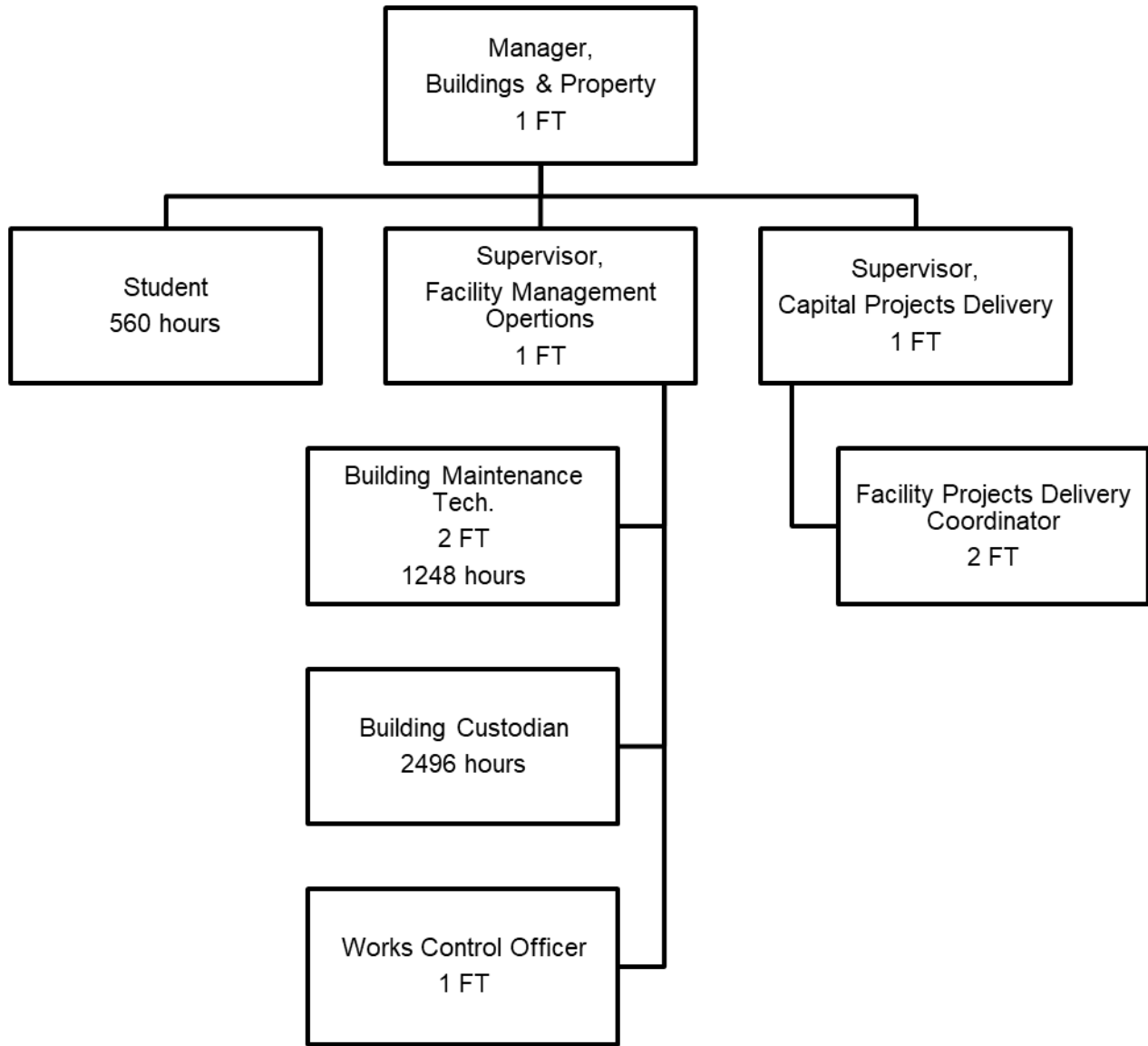
Division Organizational Chart



Division Budget Summary

Customer Service				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(16,302)	(11,000)	(11,000)	-
Total Revenue	(16,302)	(11,000)	(11,000)	-
Expenses				
Salaries, Wages and Benefits	744,487	850,804	864,362	13,558
Materials, Supplies & Services	4,947	16,300	15,300	(1,000)
Contracted Services	1,217	1,500	1,500	-
Rents & Insurance Expenses	11,142	17,500	17,500	-
Interfunctional Adjustments	(36,212)	(36,212)	(36,845)	(633)
Total Expenses	725,581	849,892	861,817	11,925
Tax Support Required	709,279	838,892	850,817	11,925

Division Organizational Chart



Division Budget Summary

Building & Property				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(458,675)	(265,589)	(254,144)	11,445
Total Revenue	(458,675)	(265,589)	(254,144)	11,445
Expenses				
Salaries, Wages and Benefits	594,012	841,462	841,918	456
Materials, Supplies & Services	582,714	732,564	614,963	(117,601)
Contracted Services	701,606	839,555	1,072,172	232,617
Rents & Insurance Expenses	508,399	489,593	409,333	(80,260)
Debt, Lease & Financial	13	-	-	-
Transfer to External Clients	4,750	7,000	7,000	-
Interfunctional Adjustments	323,522	186,473	214,090	27,617
Total Expenses	2,715,015	3,096,647	3,159,476	62,829
Tax Support Required	2,256,340	2,831,058	2,905,332	74,274



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 330 hours a week and approximately 16,800 hours a year, offering a wide range of programs and services. All branches are now open to the public at pre-pandemic hours.

Budget to Priorities

- Re-expanding library service to normal full services
- Bobcaygeon Library renovation and relocation
- Develop new Strategic Plan
- Expansion of Fenelon Falls library into Adult Education Centre

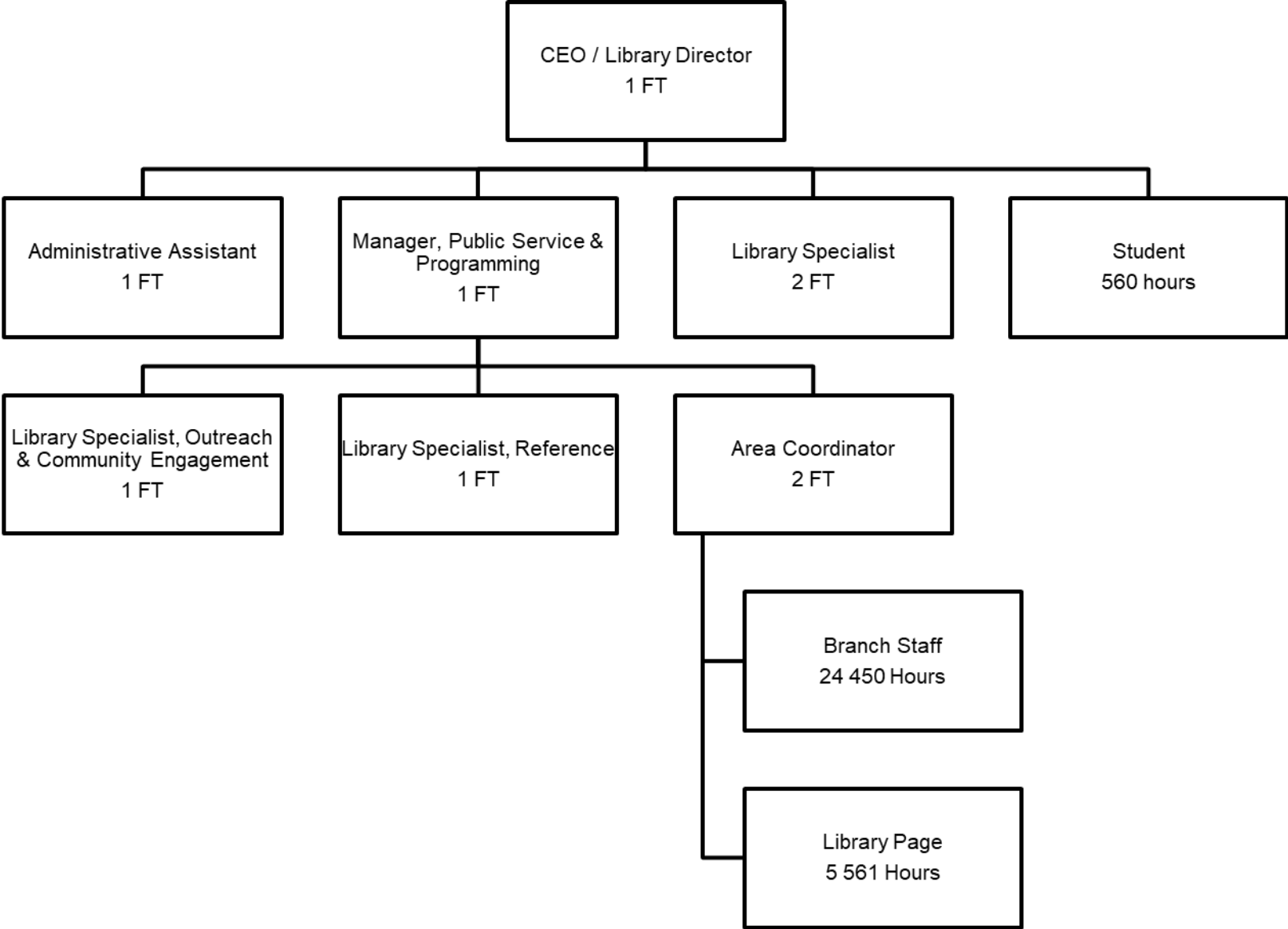
Personnel Breakdown

Library			
Division	2021	2022	Change
Library	25.78	25.78	-
Total	25.78	25.78	-

Type	2021	2022
Full-time	9	9
Part-time	16.48	16.48
Seasonal	-	-
Students	0.3	0.3
Total	25.78	25.78
Non Union Positions	2	2
Unionized Positions	23.78	23.78
Total	25.78	25.78

Department Organizational Chart

Library



Department Budget Summary

Overview

The 2022 budget is increasing by \$99,572, which will be entirely offset by accessing Library Reserve funds. The key drivers for the increase are as follows:

- Annual increases in branch leases.
- Salary and wage increases within collective agreements.
- Inflationary increase to book costs.
- Installation of compact shelving in Lindsay Library

Budget Detail

Library Services				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Provincial Grants	(193,060)	(178,733)	(178,733)	-
Other Revenues				
Restricted Amounts Earned	(63,000)	(63,000)	(108,000)	(45,000)
Donations & Other Revenue	(35,492)	(21,400)	(21,400)	-
User Charges, Licenses & Fines				
Service Fees	-	(200)	(200)	-
Facilities Rental & Leases	(150)	-	-	-
Fines	(3,602)	(9,000)	(9,000)	-
Total Revenue	(295,304)	(272,333)	(317,333)	(45,000)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	863,887	1,347,454	1,349,694	2,240

Library Services				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Employer Paid Benefits	186,931	234,356	278,084	43,728
Materials, Supplies & Services				
Staff/Board Training & Expense	23,234	37,400	37,400	-
Telephone & Office Services	19,798	24,800	25,300	500
Postage, Printing, Office Supplies	22,395	41,000	29,000	(12,000)
Operating Materials & Supplies	375,566	364,900	390,900	26,000
Advertising	7,161	11,000	11,000	-
Utilities & Fuels	3,178	4,500	4,500	-
Capital Out of Operations	15,669	15,000	60,000	45,000
Contracted Services				
Professional Fees	1,476	15,000	15,000	-
Technology Contracted Services	24,195	41,200	41,200	-
General Contracted Services	96,327	111,800	105,300	(6,500)
Equipment Maintenance	-	1,800	1,800	-
Building Maintenance	1,913	600	600	-
Grounds Maintenance Contracted Services	2,242	3,000	3,000	-
Rents & Insurance Expenses				
Land And Building Rental	49,433	53,150	54,200	1,050
Equipment Rental	-	500	-	(500)
Interfunctional Adjustments				
Interdepartmental Charges	-	1,683	1,737	54
Transfers to Reserves	507,287	(131,423)	(54,572)	76,851
Total Expenses	2,200,691	2,177,720	2,354,143	176,423
Tax Support Required	1,905,387	1,905,387	2,036,810	131,423



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

- Implement the People Strategy
- Introduce water meter replacement program
- Complete implementation of Electronic Document Records Management System (EDRMS)
- Ongoing refinement and execution of Long Term Financial Plan
- Fiscal Resource Management through effective and strategic debt and cash management practices

Personnel Breakdown

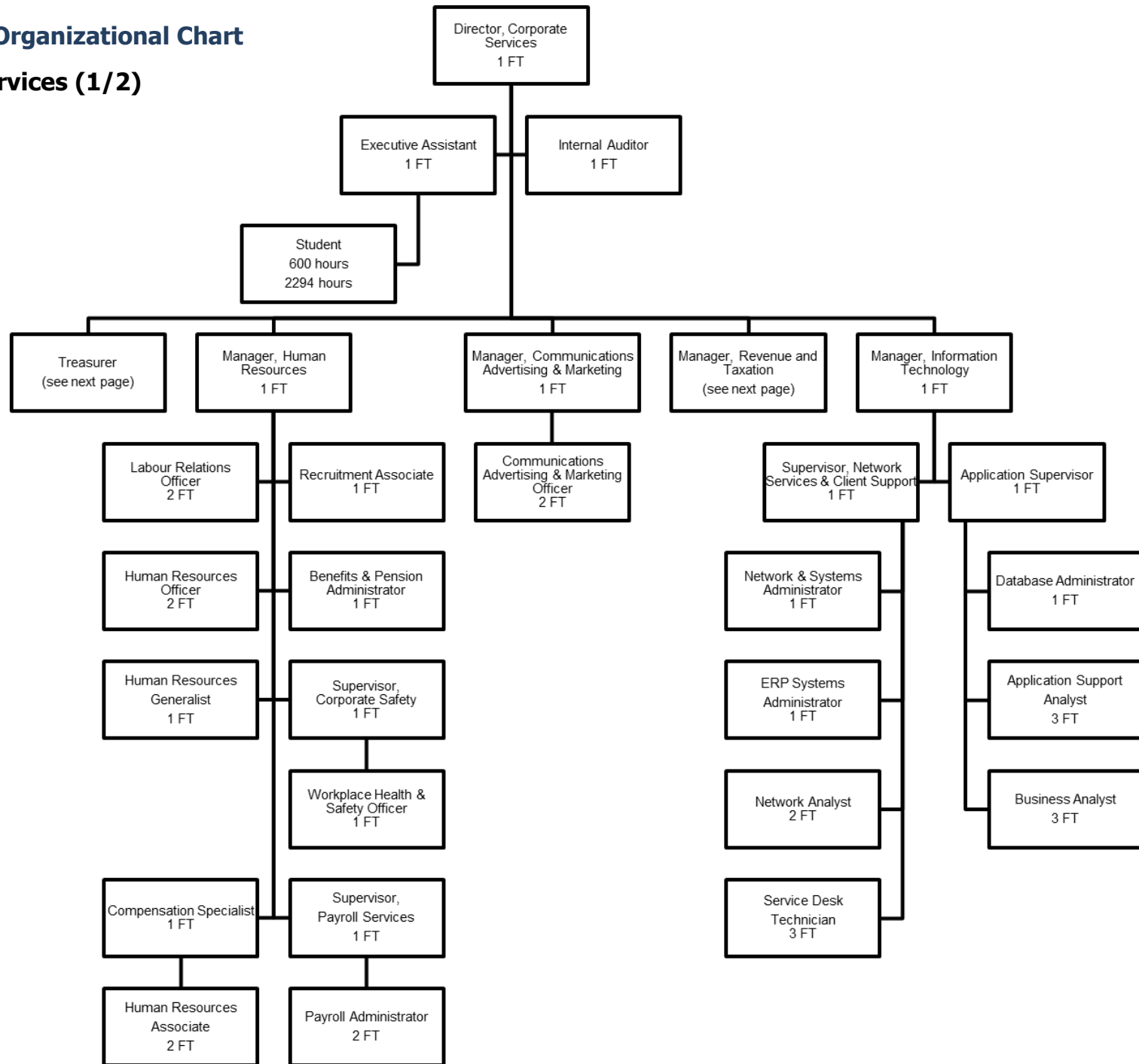
Corporate Services

Division	2021	2022	Change
Administration	2.56	3.56	1
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	65.88	1

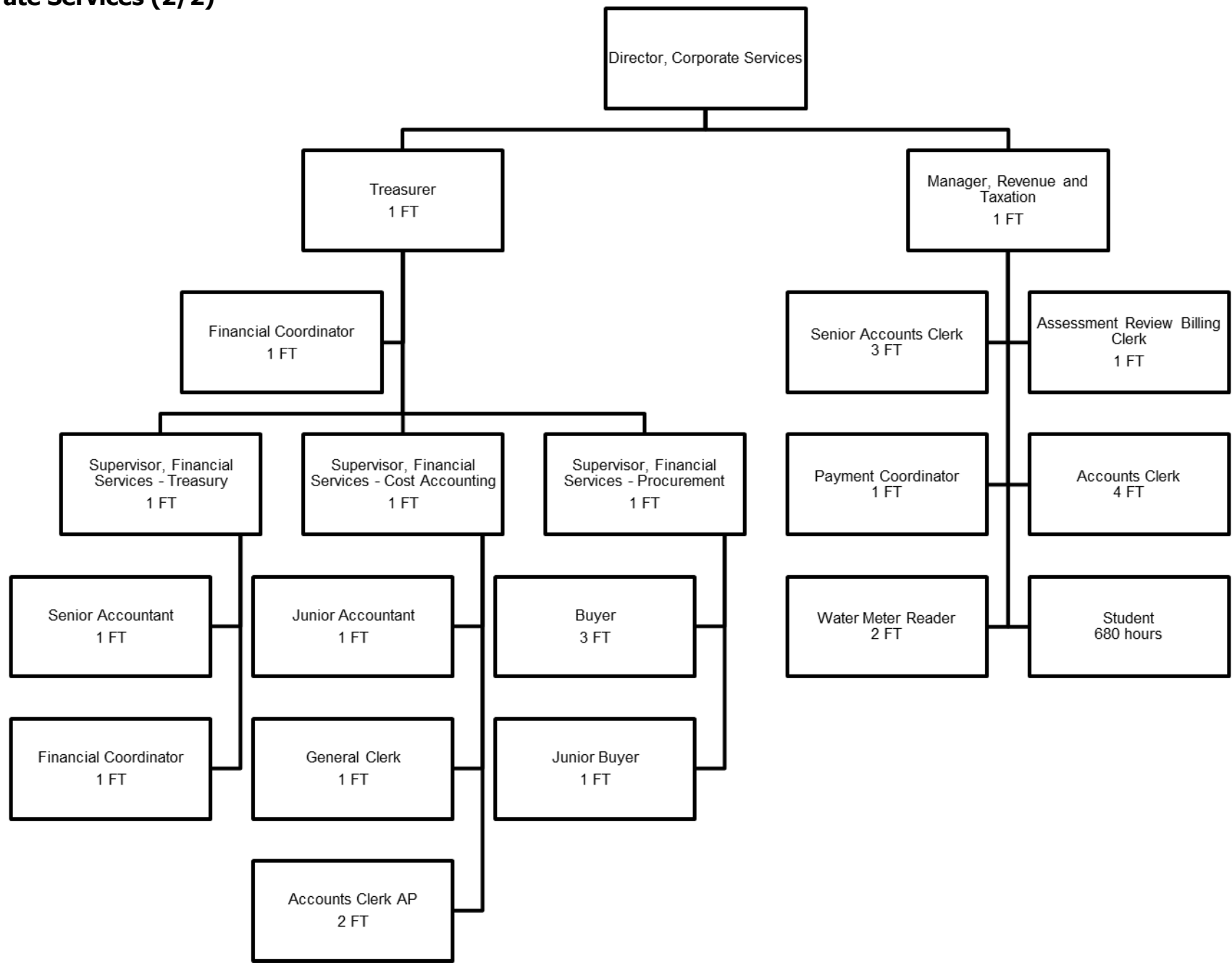
Type	2021	2022
Full-time	63	64
Part-time	-	-
Seasonal	-	-
Students	1.88	1.88
Total	64.88	65.88
Non Union Positions	24	25
Unionized Positions	40.88	40.88
Total	64.88	65.88

Department Organizational Chart

Corporate Services (1/2)



Corporate Services (2/2)



Department Budget Summary

Overview

The 2022 Corporate Services Budget has increased \$540,539 from 2021.

- A new Internal Auditor position was added to Corporate Services Administration at a cost of \$138,030. This position is designed to fill the gap that currently exists in the oversight of corporate policy and process compliance.
- The Information Technology (IT) division has seen significant increases in expenses due to improvements in cyber security, user training and vulnerability management. In addition, software and hardware licensing and support has caused a significant pressure in the IT budget.
- HR legal budget being increased to align with actual expenditures
- Postage expenditures in the Revenue and taxation area are an increased pressure.

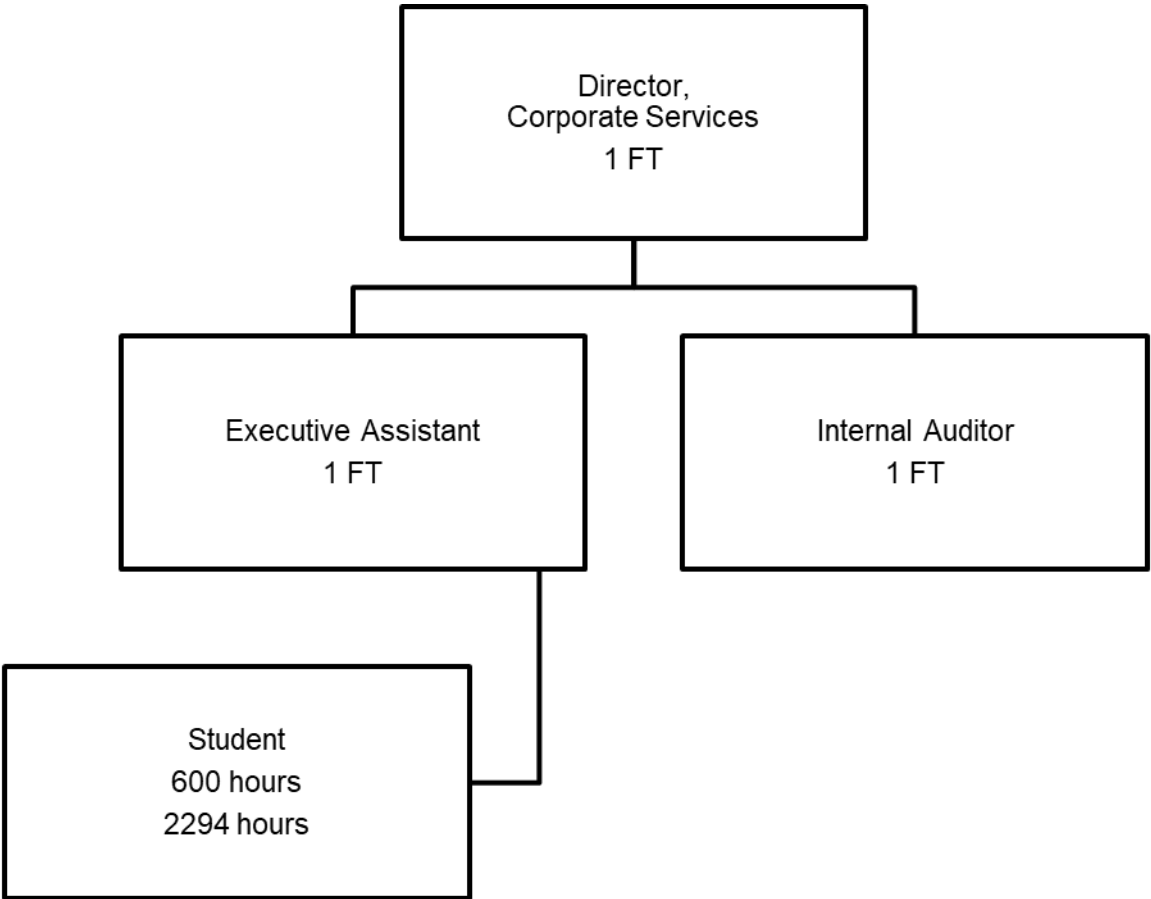
Budget Detail

Corporate Services Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines				
Finance Services	(372,516)	(401,200)	(426,200)	(25,000)
Water User Fees	(76,941)	(175,000)	(190,000)	(15,000)
Fines	(14,189)	(17,000)	(17,000)	-
Other Recoveries	(532)	(600)	(600)	-
Total Revenue	(464,178)	(593,800)	(633,800)	(40,000)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	4,443,071.06	4,780,987	5,002,138	221,151
Employer Paid Benefits	2,617,671.37	3,122,538	3,208,016	85,478
Materials, Supplies & Services				
Staff/Board Training & Expense	119,952	211,125	232,010	20,885
Corporate Training	68,434	112,000	145,000	33,000
Telephone & Office Services	27,103	44,100	41,400	(2,700)

Corporate Services Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Postage, Printing, Office Supplies	269,181	354,885	460,500	105,615
Operating Materials & Supplies	59,151	102,000	72,100	(29,900)
Advertising	112,126	85,000	85,000	-
Material & Equipment Charges	38,437	160,000	160,000	-
Capital Out of Operations	636	4,000	4,000	-
Contracted Services				
Professional Fees	377,608	355,050	586,500	231,450
Technology Contracted Services	2,306,966	2,245,950	2,326,750	80,800
General Contracted Services	2,114	20,500	2,300	(18,200)
Rents & Insurance Expenses				
Land And Building Rental	-	1,500	1,500	-
Debt, Lease & Financial				
Financial Charges	22,902	40,100	40,000	(100)
Interfunctional Adjustments				
Interdepartmental Charges	(2,299,244)	(2,388,009)	(2,534,949)	(146,940)
Transfers to Reserves	22,698	10,000	10,000	-
Total Expenses	8,188,808	9,261,726	9,842,265	580,539
Tax Support Required	7,724,629	8,667,926	9,208,465	540,539

Division Organizational Chart

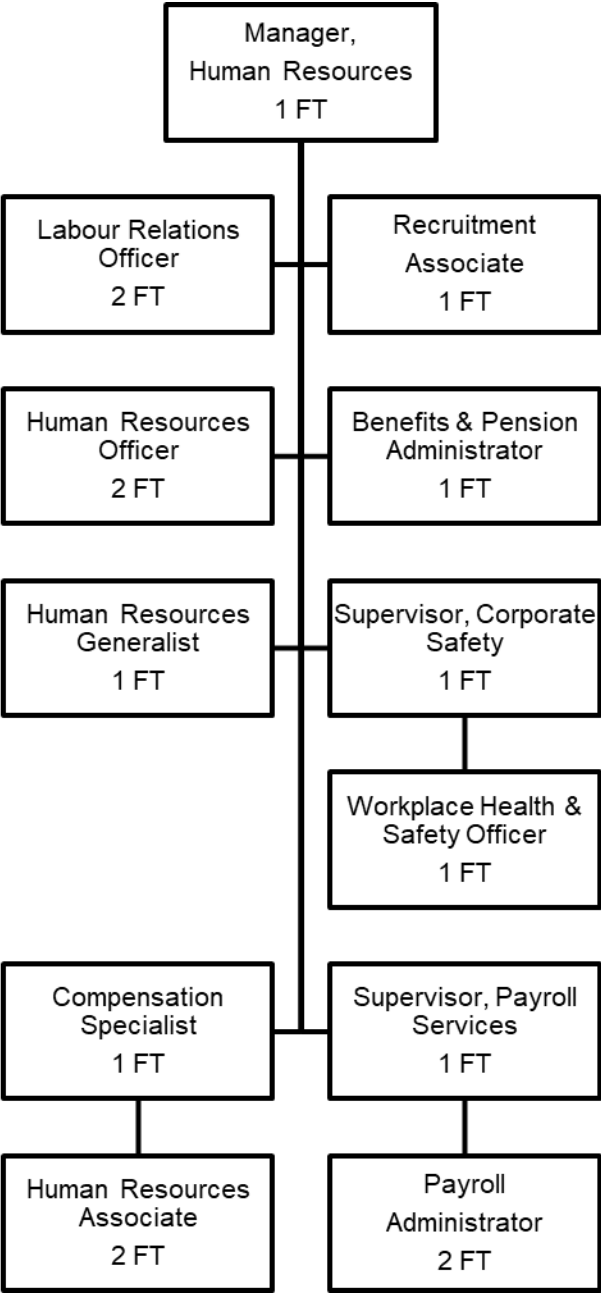


Division Budget Summary

Corporate Services Administration

Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	265,376	375,333	527,797	152,464
Materials, Supplies & Services	7,576	45,500	44,000	(1,500)
Total Expenses	272,952	420,833	571,797	150,964
Tax Support Required	272,952	420,833	571,797	150,964

Division Organizational Chart

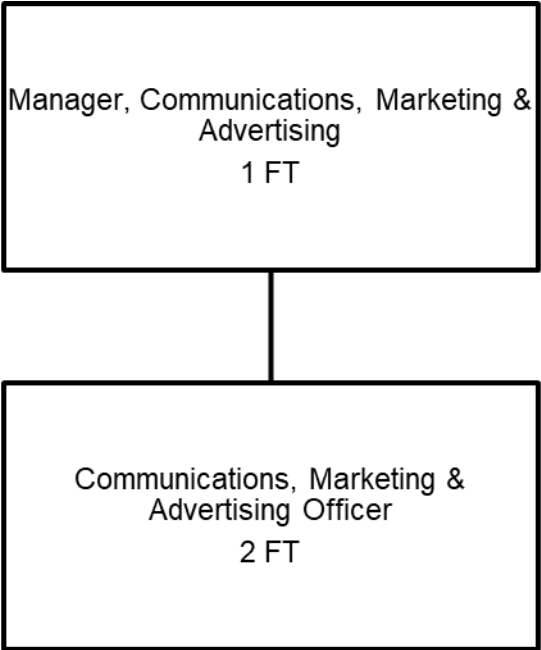


Division Budget Summary

Human Resources

Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	2,860,020	3,350,240	3,351,440	1,200
Materials, Supplies & Services	185,468	280,000	313,000	33,000
Contracted Services	219,846	155,000	280,000	125,000
Rents & Insurance Expenses	-	1,500	1,500	-
Interfunctional Adjustments	(813,716)	(923,504)	(980,369)	(56,865)
Total Expenses	2,451,618	2,863,236	2,965,571	102,335
Tax Support Required	2,451,618	2,863,236	2,965,571	102,335

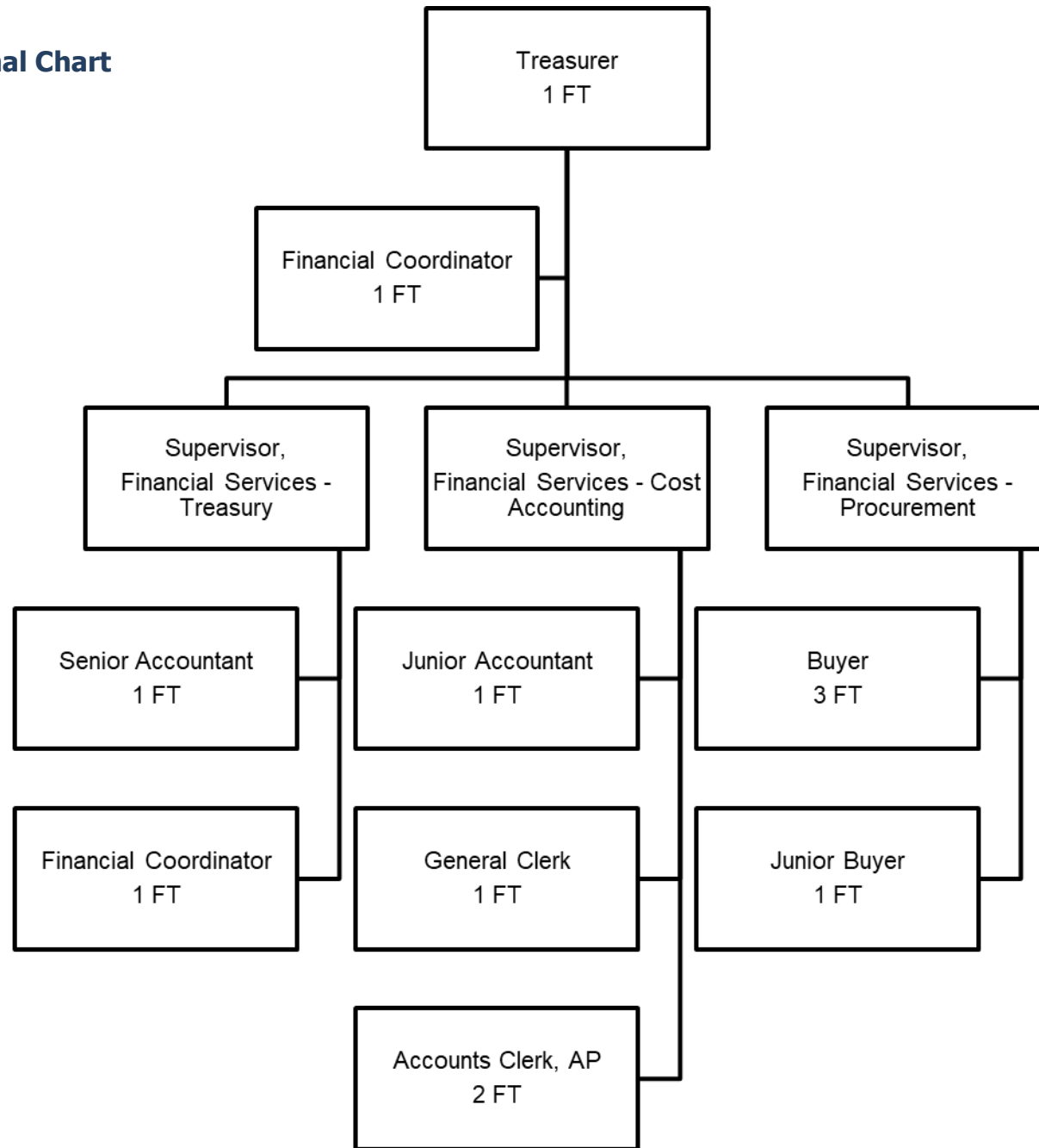
Organizational Chart



Division Budget Summary

Communications, Marketing and Advertising				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	316,129	305,224	315,235	10,011
Materials, Supplies & Services	154,148	165,500	155,700	(9,800)
Contracted Services	11,462	16,500	16,500	-
Interfunctional Adjustments	(735)	-	-	-
Total Expenses	481,004	487,224	487,435	211
Tax Support Required	481,004	487,224	487,435	211

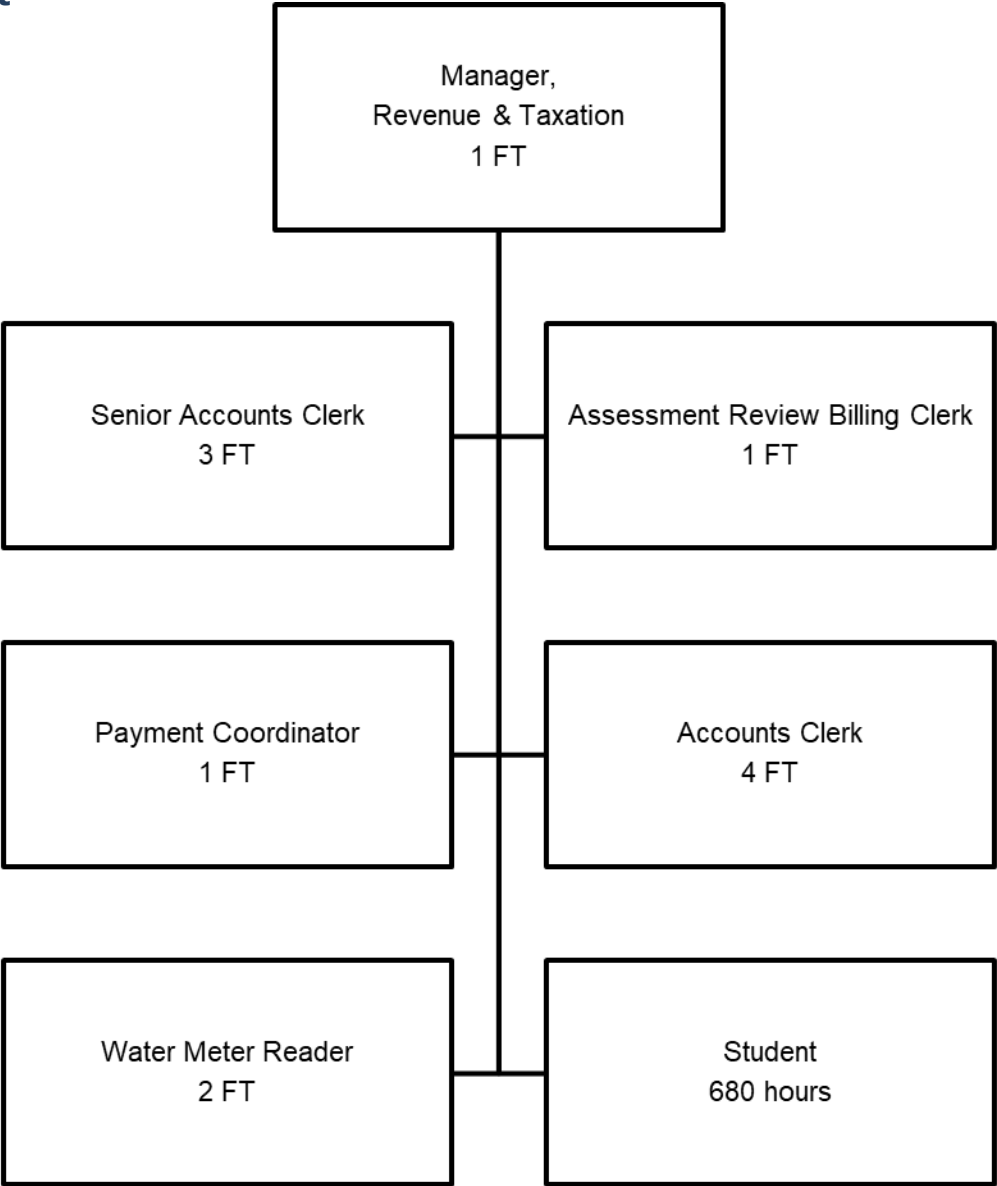
Division Organizational Chart



Division Budget Summary

Treasury				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(30)	-	-	-
Total Revenue	(30)	-	-	-
Expenses				
Salaries, Wages and Benefits	1,315,031	1,364,875	1,440,359	75,484
Materials, Supplies & Services	15,317	22,500	23,700	1,200
Contracted Services	95,213	90,000	95,000	5,000
Debt, Lease & Financial	-	100	-	(100)
Interfunctional Adjustments	(153,869)	(165,077)	(156,564)	8,513
Total Expenses	1,271,693	1,312,398	1,402,495	90,097
Tax Support Required	1,271,663	1,312,398	1,402,495	90,097

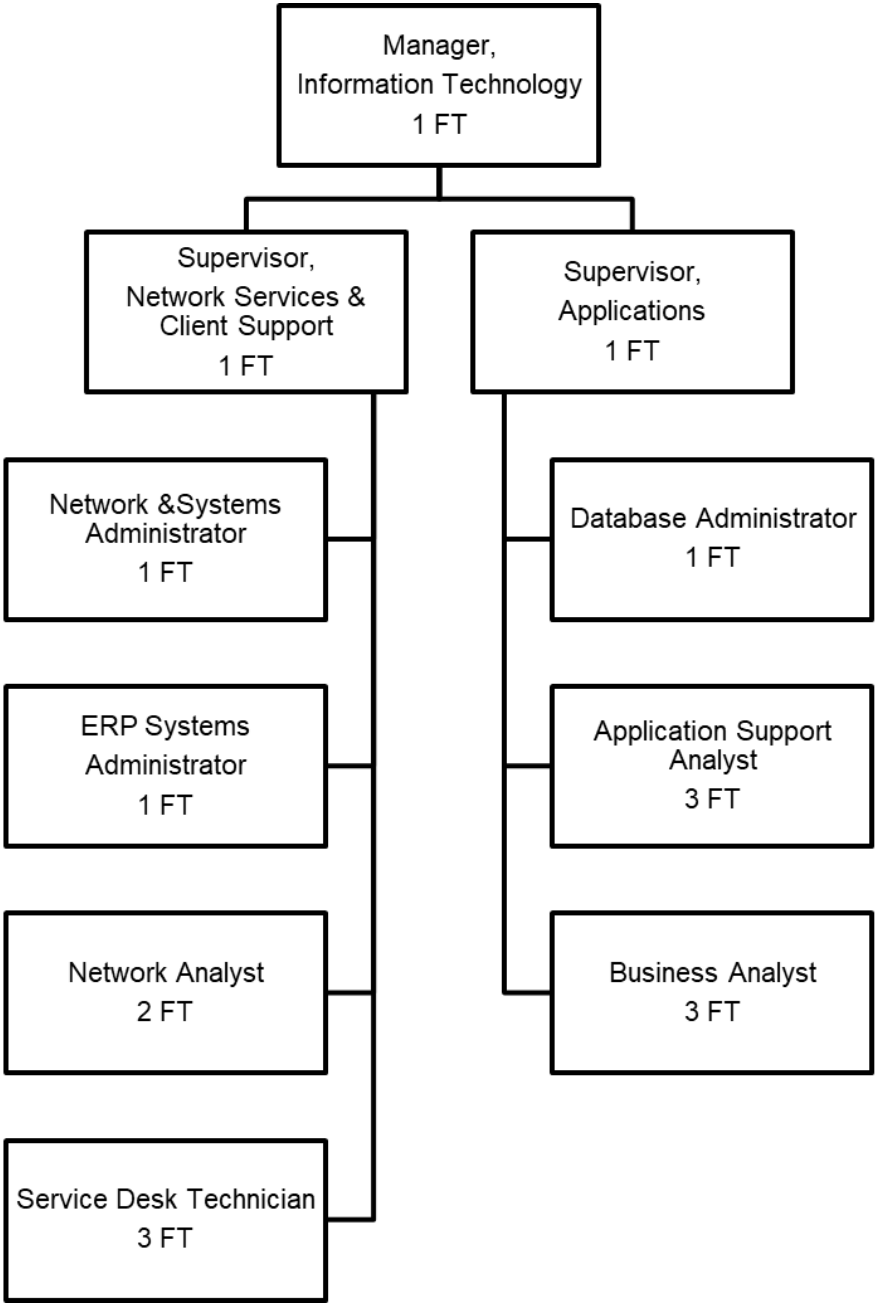
Division Organizational Chart



Division Budget Summary

Revenue & Taxation				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(463,549)	(593,200)	(633,200)	(40,000)
Total Revenue	(463,549)	(593,200)	(633,200)	(40,000)
Expenses				
Salaries, Wages and Benefits	941,801	971,700	982,067	10,367
Materials, Supplies & Services	279,279	466,800	485,800	19,000
Contracted Services	12,685	45,500	31,300	(14,200)
Debt, Lease & Financial	22,902	40,000	40,000	-
Interfunctional Adjustments	(463,557)	(464,853)	(455,966)	8,887
Total Expenses	793,110	1,059,147	1,083,201	24,054
Tax Support Required	329,561	465,947	450,001	(15,946)

Division Organizational Chart



Division Budget Summary

Information Technology				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(600)	(600)	(600)	-
Total Revenue	(600)	(600)	(600)	-
Expenses				
Salaries, Wages and Benefits	1,362,386	1,536,153	1,593,256	57,103
Materials, Supplies & Services	53,233	92,810	177,810	85,000
Contracted Services	2,347,482	2,314,500	2,492,750	178,250
Interfunctional Adjustments	(844,669)	(824,575)	(932,050)	(107,475)
Total Expenses	2,918,432	3,118,888	3,331,766	212,878
Tax Support Required	2,917,832	3,118,288	3,331,166	212,878

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

- Ontario Land Tribunal (OLT) proceedings for the Official Plan, General Amendment and Secondary Plans.
- Continued work on Aggregate Policy Review.
- Update to the City's Growth Management Strategy to phase in the updated population and employment forecasts to 2051.
- Commence work on the Commercial Policy Review, Agricultural System and Natural Heritage System studies that will inform policies as part of the municipal comprehensive review.
- Continuation of the Active Transportation Master Plan.
- Continuation of the Environmental Policy branch for development and implementation of Tree Preservation, Healthy Environment Plan.
- Continue to implement the Rural Zoning By-law Consolidation Project.
- Commence an update of the Economic Development Strategy 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.
- Implement a business and workforce attraction marketing campaign.
- Release of new GIS websites with publicly accessible maps, map services and GIS data services.

Personnel Breakdown

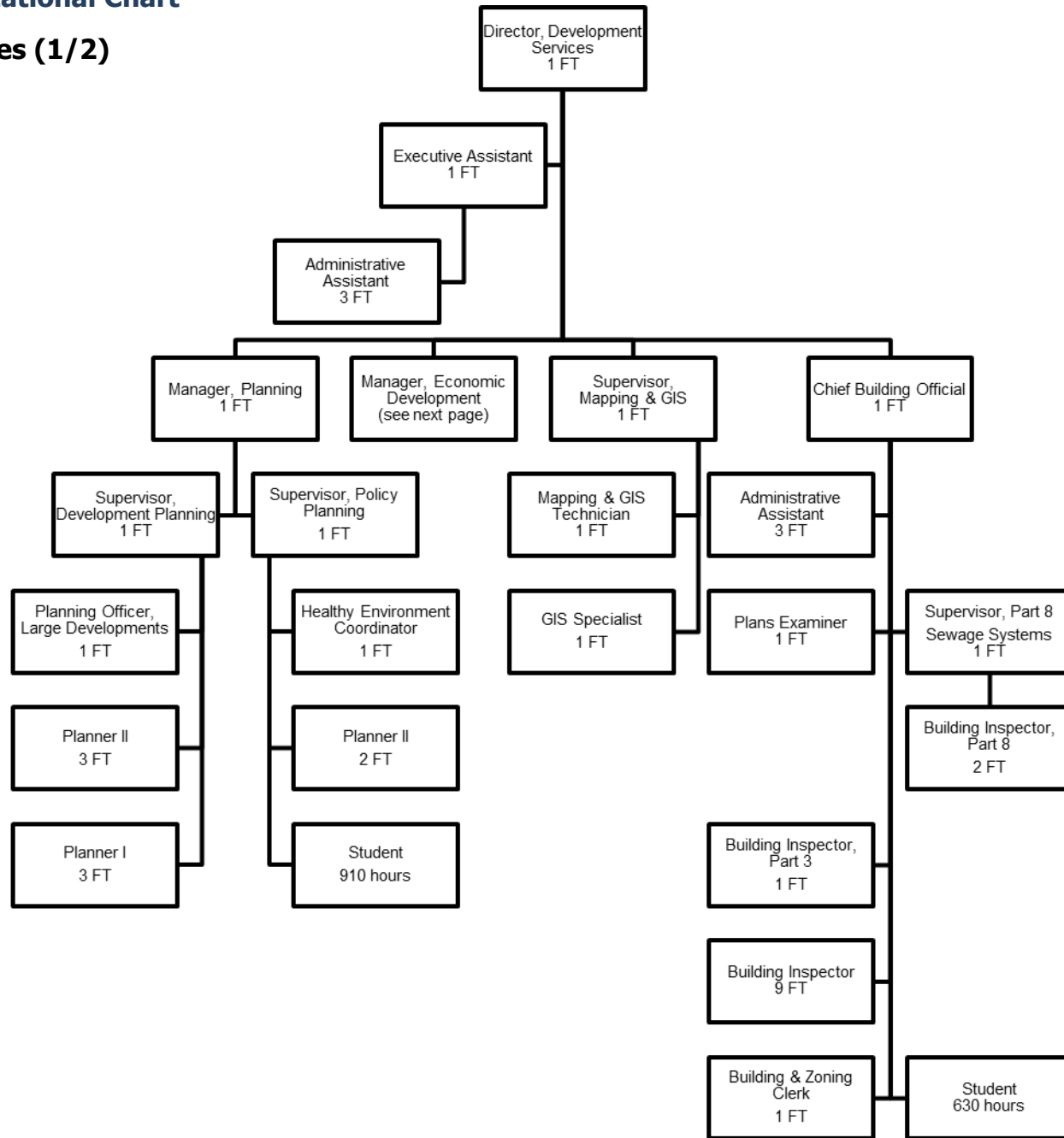
Development Services

Division	2021	2022	Change
Administration	5	5	-
Planning	12.5	13.5	1
Mapping and GIS	3	3	-
Building	17.35	18.35	1
Economic Development	11.4	11.4	-
Total	49.25	51.25	2

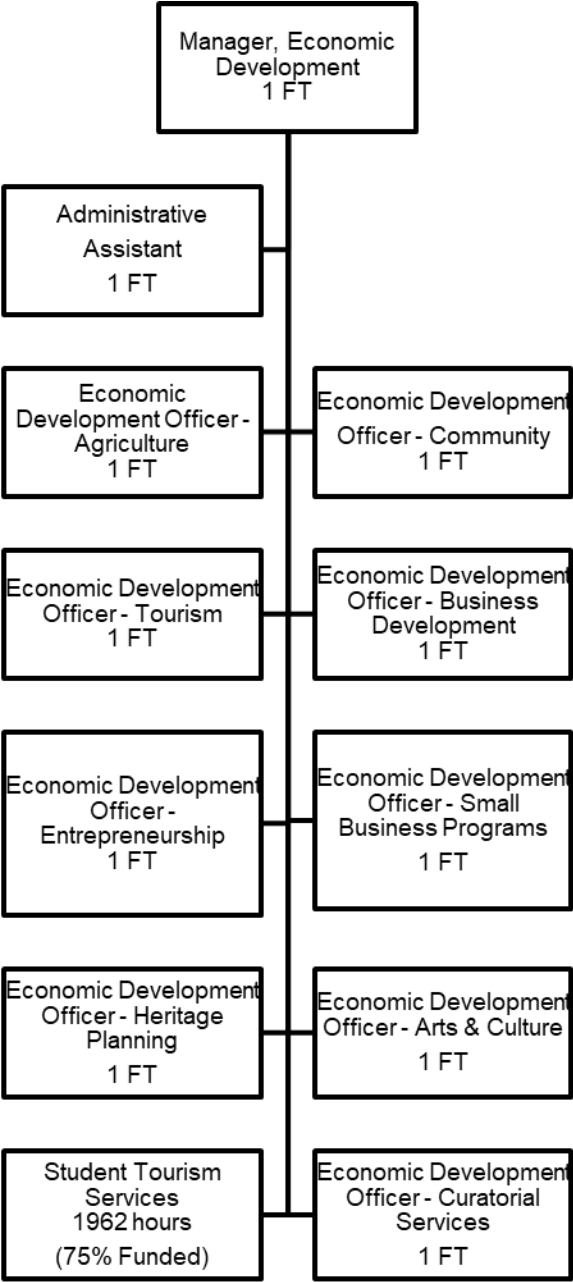
Type	2021	2022
Full-time	47	49
Part-time	-	-
Seasonal	-	-
Students	1.95	1.95
Project/contract	0.3	0.3
Total	49.25	51.25
Non Union Positions	18.3	18.3
Unionized Positions	30.95	32.95
Total	49.25	51.25

Department Organizational Chart

Development Services (1/2)



Development Services (2/2)



Department Budget Summary

Overview

The 2022 Development Services Department Budget highlights are as follows:

- Decrease in grant funding for the KLSBEC (Kawartha Lakes Small Business and Entrepreneurship Centre) is related to the current contract end date. A contract renewal is expected.
- Decrease in grant funding for Workforce Development programs is due to the end of Provincial funding contracts.
- A decrease in the Restricted amounts as a result of studies that were funded by DC reserves being moved to the Special Projects budget.

Budget Detail

Development Services Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Federal Grants	(39,740)	(45,000)	(11,250)	33,750
Provincial Grants	(366,919)	(803,561)	(537,757)	265,804
Other Revenues				
Interest Income	(2,391)	-	-	-
Restricted Amounts Earned	(84,254)	(100,000)	(80,000)	20,000
Donations & Other Revenue	(31,735)	(4,000)	(4,000)	-
User Charges, Licenses & Fines				
Service Fees	(779,230)	(732,400)	(752,500)	(20,100)
Permits	(1,251,633)	(1,650,000)	(1,858,500)	(208,500)
Sales	(263)	(2,600)	(2,600)	-
Other Recoveries	(2,658)	(14,700)	(12,200)	2,500
Total Revenue	(2,558,823)	(3,352,261)	(3,258,807)	93,454
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	3,251,550	3,633,682	4,040,741	407,059

Development Services Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Employer Paid Benefits	899,624	1,047,813	1,163,838	116,025
Materials, Supplies & Services				
Staff/Board Training & Expense	73,509	213,987	192,067	(21,920)
Telephone & Office Services	23,684	18,905	20,450	1,545
Postage, Printing, Office Supplies	43,559	72,100	52,670	(19,430)
Operating Materials & Supplies	7,604	32,850	37,730	4,880
Advertising	177,760	270,360	273,110	2,750
Capital Out of Operations	3,936	25,350	25,350	-
Contracted Services				
Professional Fees	610,218	327,600	335,200	7,600
Technology Contracted Services	677	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	648	-	600	600
Debt, Lease & Financial				
Financial Charges	1,394	2,000	2,650	650
Transfer to External Clients				
Transfer to External Organization	76,524	677,114	474,002	(203,112)
Transfer to Kawartha Region Conservation Authority	1,465,138	1,291,771	1,324,065	32,294
Transfer to Otonabee River Conservation Authority	8,323	8,972	9,075	103
Transfer to Ganaraska Conservation Authority	3,107	3,108	3,167	59
Transfer to Lake Simcoe Conservation Authority	38,452	38,412	38,697	285
Interfunctional Adjustments				
Interdepartmental Charges	357,864	367,853	350,925	(16,928)
Transfers to Reserves	(214,354)	(72,184)	(29,336)	42,848
Expenses	6,829,218	7,959,693	8,315,001	355,308
Tax Support Required	4,270,394	4,607,432	5,056,194	448,762

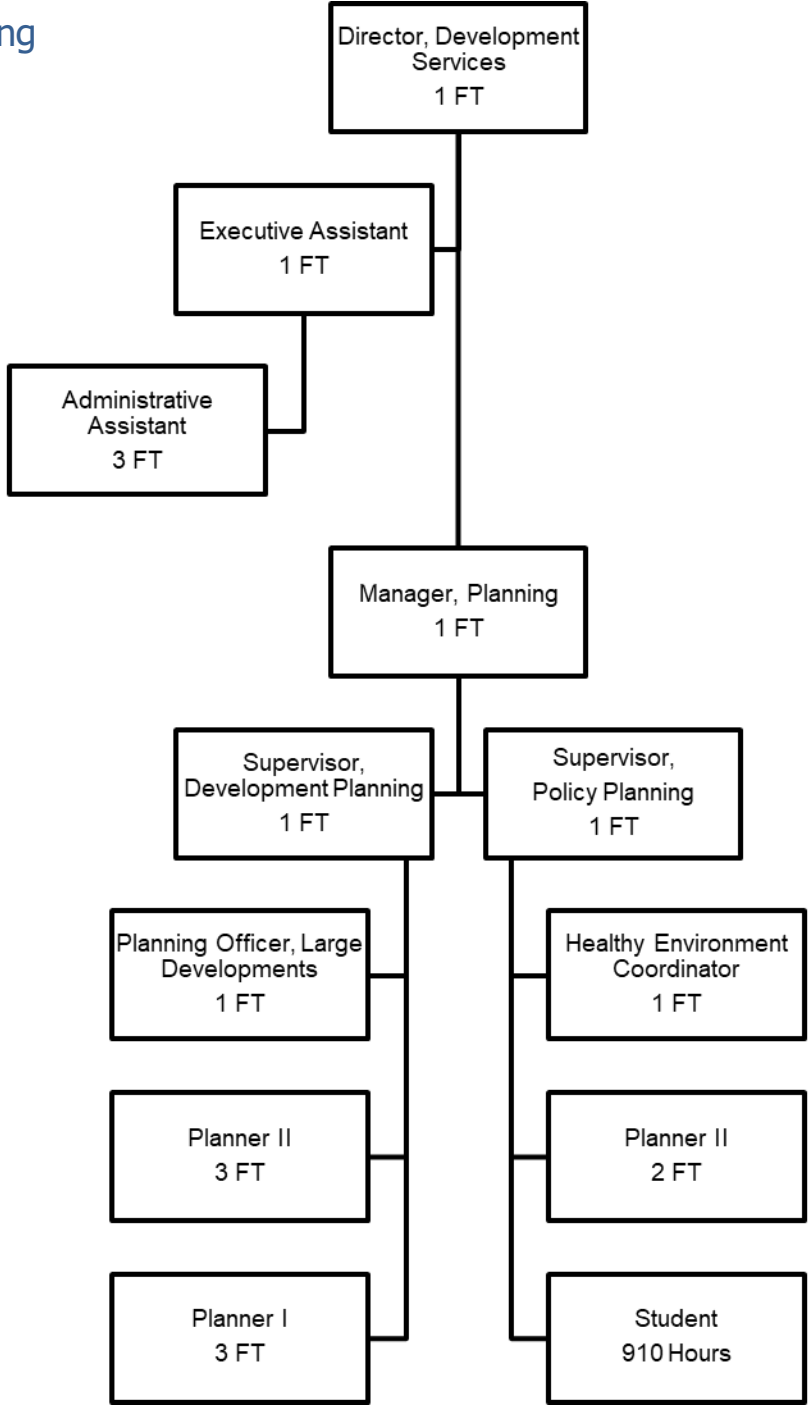
Conservation Authority

Budget Summary

Conservation Authority				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(56,768)	-	-	-
Total Revenue	(56,768)	-	-	-
Expenses				
Transfer to External Clients				
Transfer to Kawartha Region Conservation Authority	1,465,138	1,291,771	1,324,065	32,294
Transfer to Otonabee River Conservation Authority	8,323	8,972	9,075	103
Transfer to Ganaraska Conservation Authority	3,107	3,108	3,167	59
Transfer to Lake Simcoe Conservation Authority	38,452	38,412	38,697	285
Total Expenses	1,515,020	1,342,263	1,375,004	32,741
Tax Support Required	1,458,253	1,342,263	1,375,004	32,741

Division - Administration & Planning

Division Organizational Chart

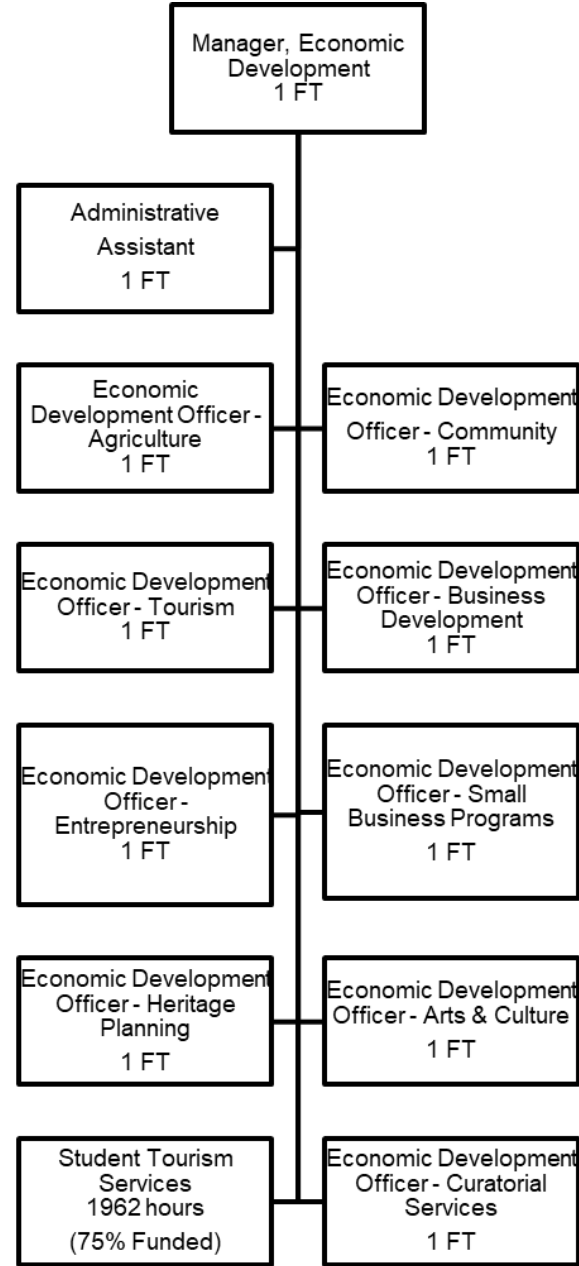


Division Budget Summary

Administration and Planning				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(422,166)	(388,800)	(398,300)	(9,500)
Total Revenue	(422,166)	(388,800)	(398,300)	(9,500)
Expenses				
Salaries, Wages and Benefits	1,528,662	1,679,394	1,883,559	204,165
Materials, Supplies & Services	63,663	112,600	111,600	(1,000)
Contracted Services	426,703	165,000	165,000	-
Debt, Lease & Financial	1,254	2,000	2,000	-
Interfunctional Adjustments	(6,432)	(5,572)	(2,758)	2,814
Total Expenses	2,013,849	1,953,422	2,159,401	205,979
Tax Support Required	1,591,683	1,564,622	1,761,101	196,479

Division - Economic Development

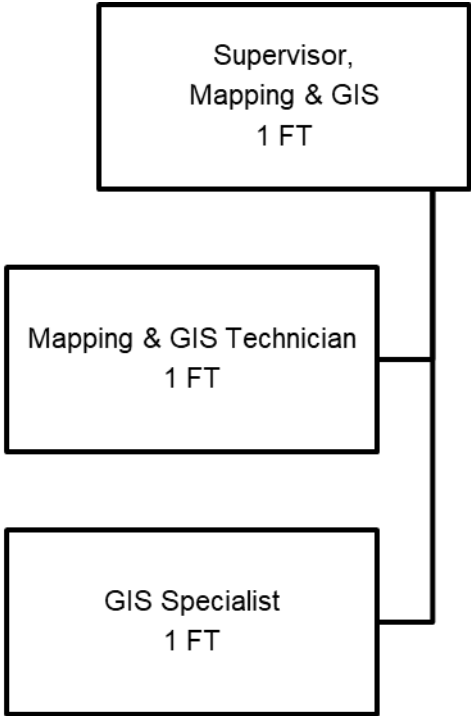
Division Organizational Chart



Division Budget Summary

Economic Development				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(406,659)	(848,561)	(549,007)	299,554
Other Revenues	(35,115)	(104,000)	(84,000)	20,000
User Charges, Licenses & Fines	(2,818)	(14,500)	(12,000)	2,500
Total Revenue	(444,593)	(967,061)	(645,007)	322,054
Expenses				
Salaries, Wages and Benefits	884,981	1,086,653	1,194,218	107,565
Materials, Supplies & Services	234,553	450,022	425,347	(24,675)
Contracted Services	183,515	162,600	170,200	7,600
Rents & Insurance Expenses	648	-	600	600
Transfer to External Clients	76,524	677,114	474,002	(203,112)
Interfunctional Adjustments	16,001	10,650	2,663	(7,987)
Total Expenses	1,396,222	2,387,039	2,267,030	(120,009)
Tax Support Required	951,629	1,419,978	1,622,023	202,045

Division Organizational Chart

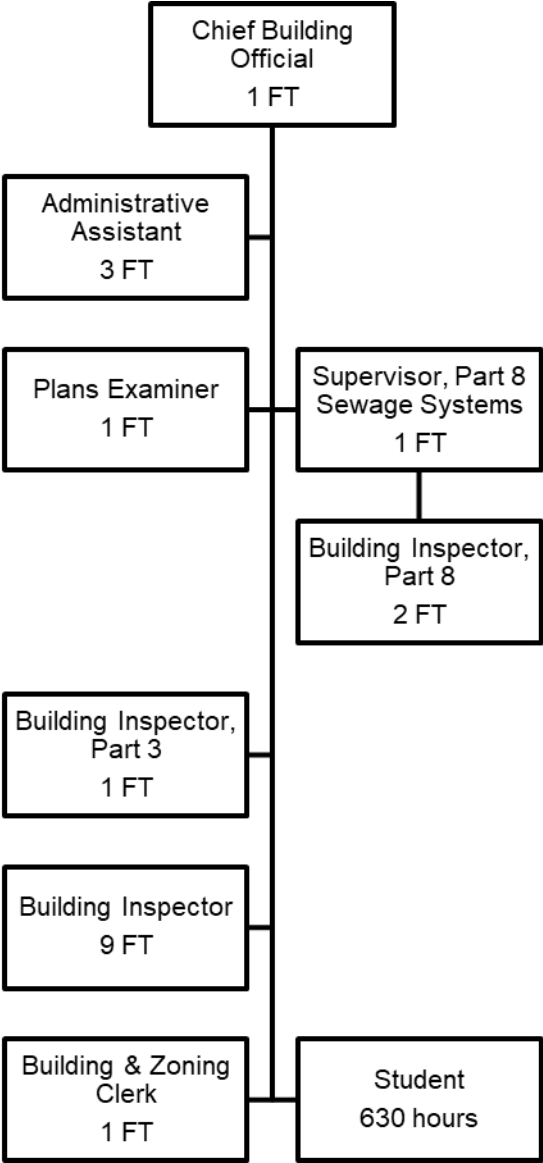


Division Budget Summary

Mapping and GIS

Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	264,111	276,169	289,666	13,497
Materials, Supplies & Services	4,041	8,400	8,400	-
Contracted Services	677	-	-	-
Total Expenses	268,829	284,569	298,066	13,497
Tax Support Required	268,829	284,569	298,066	13,497

Division Organizational Chart



Division Budget Summary

Building Services				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(1,635,297)	(1,996,400)	(2,215,500)	(219,100)
Total Revenue	(1,635,297)	(1,996,400)	(2,215,500)	(219,100)
Expenses				
Salaries, Wages and Benefits	1,473,421	1,639,279	1,837,136	197,857
Materials, Supplies & Services	27,795	62,530	56,030	(6,500)
Contracted Services	140	-	650	650
Interfunctional Adjustments	133,941	290,591	321,684	31,093
Total Expenses	1,635,297	1,992,400	2,215,500	223,100
Tax Support Required	-	(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

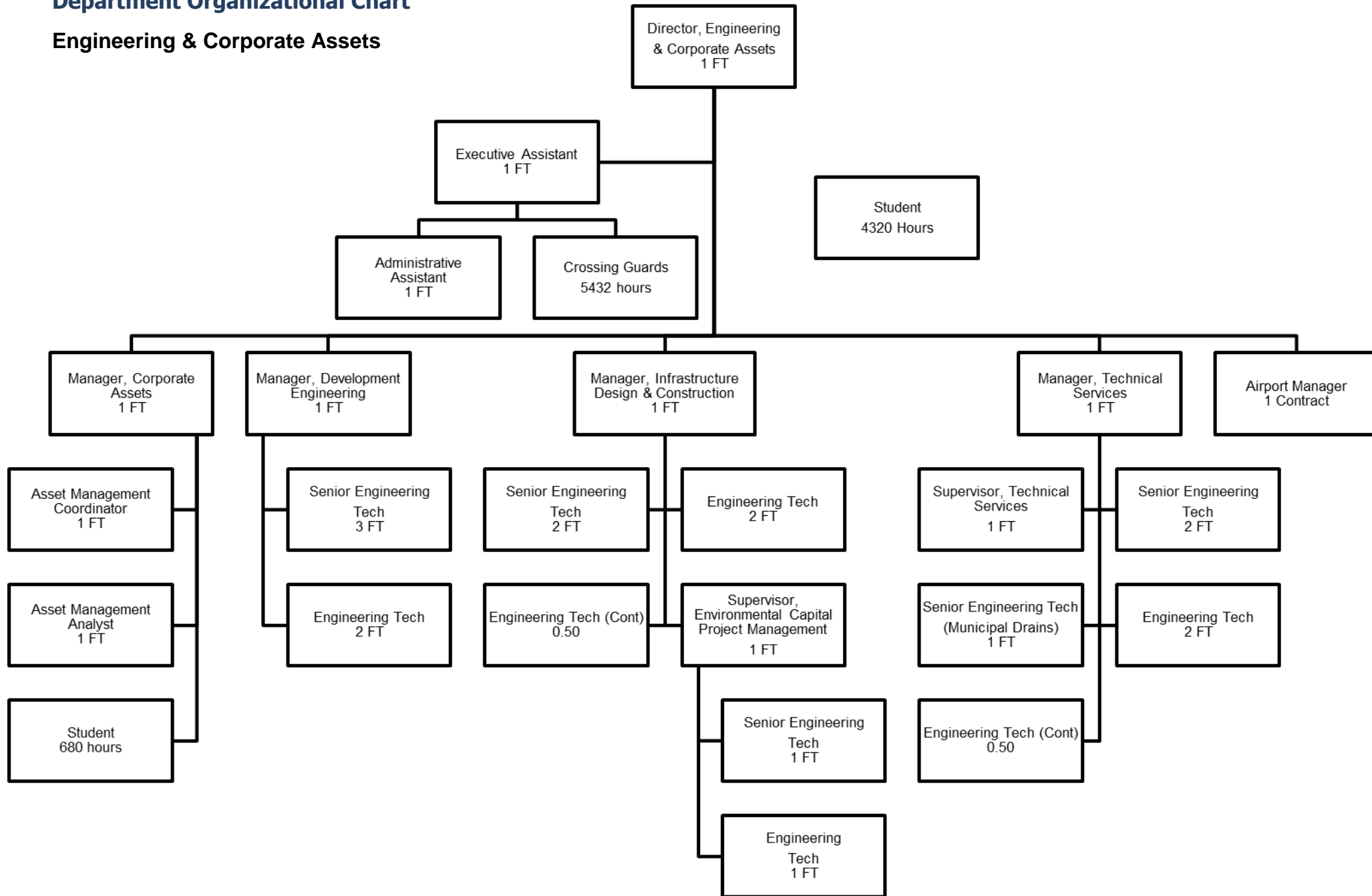
Engineering and Corporate Assets

Division	2021	2022	Change
Administration	5.61	5.61	-
Corporate Assets	3.37	3.37	-
Engineering	23.1	24.1	1
Total	32.08	33.08	1

Type	2021	2022
Full-time	26	27
Part-time	2.61	2.61
Seasonal	1	1
Students	2.47	2.47
Temporary	-	-
Project/contract	-	-
Total	32.08	33.08
Non Union Positions	9.61	10.61
Unionized Positions	22.47	22.47
Total	32.08	33.08

Department Organizational Chart

Engineering & Corporate Assets



Department Budget Summary

Overview

The 2022 budget Engineering and Corporate Assets expenditures will remain at 2021 levels, with the exception of the following;

- Wages and benefits increasing due to collective agreements, and the addition of 2 new Supervisor positions, one in the Technical Services Division and the other in Infrastructure, Design and Construction.

Budget Detail

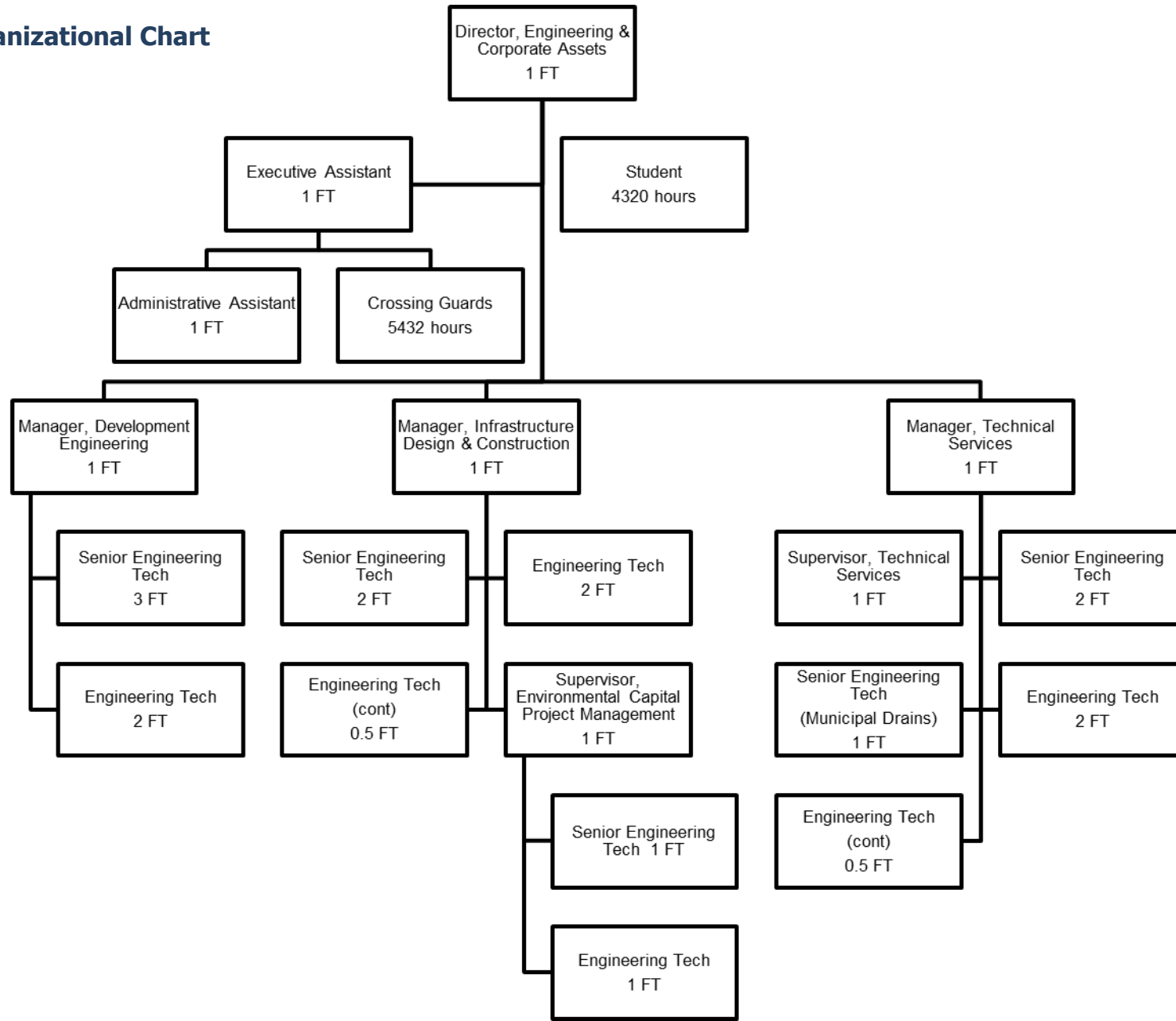
Engineering & Corporate Assets Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Provincial Grants	(45,790)	(50,128)	(55,270)	(5,142)
Other Revenues				
Donations & Other Revenue	(4,500)	(5,000)	(5,000)	-
User Charges, Licenses & Fines				
Service Fees	(339,175)	(237,380)	(239,880)	(2,500)
Facilities Rental & Leases	(171,510)	(177,863)	(189,150)	(11,287)
Sales	(228,315)	(215,781)	(237,356)	(21,575)
Other Recoveries	(5,000)	(6,050)	(9,000)	(2,950)
Total Revenue	(794,290)	(692,202)	(735,656)	(43,454)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	1,564,938	2,401,825	2,685,417	283,592
Employer Paid Benefits	429,826	628,255	706,032	77,777
Materials, Supplies & Services				
Staff/Board Training & Expense	15,310	58,400	59,900	1,500
Telephone & Office Services	14,377	15,200	15,300	100
Postage, Printing, Office Supplies	20,948	31,200	31,650	450

Engineering & Corporate Assets Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Operating Materials & Supplies	6,675	2,500	2,500	-
Advertising	1,181	4,500	4,500	-
Utilities & Fuels	9,216	10,000	10,400	400
Vehicle & Equipment Fuel	165,585	181,990	199,189	17,199
Material & Equipment Charges	(65,905)	-	-	-
Contracted Services				
Professional Fees	208,380	274,225	318,440	44,215
Building Maintenance	20,338	15,000	16,000	1,000
Grounds Maintenance Contracted Services	3,531	3,500	4,000	500
Rents & Insurance Expenses				
Insurance	8,195	9,000	9,500	500
Debt, Lease & Financial				
Financial Charges	10,621	14,800	15,500	700
Interfunctional Adjustments				
Interdepartmental Charges	(57,566)	(1,139,800)	(1,244,394)	(104,594)
Municipal Taxes	25,090	26,500	29,785	3,285
Total Expenses	2,380,740	2,537,095	2,863,719	326,624
Tax Support Required	1,586,450	1,844,893	2,128,063	283,170

Division - Administration & Engineering

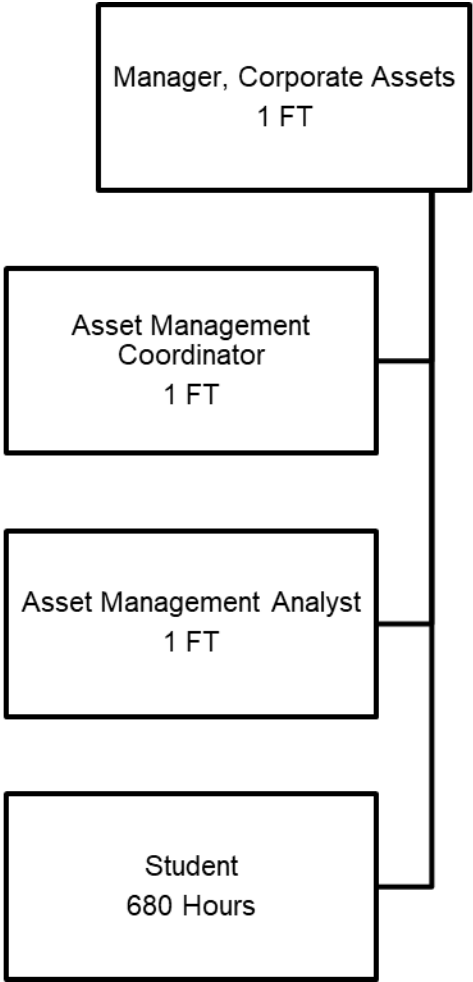
Division Organizational Chart



Division Budget Summary

Administration and Engineering				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(45,790)	(50,128)	(55,270)	(5,142)
Other Revenues	(4,500)	(5,000)	(5,000)	-
User Charges, Licenses & Fines	(327,705)	(221,050)	(223,500)	(2,450)
Total Revenue	(377,995)	(276,178)	(283,770)	(7,592)
Expenses				
Salaries, Wages and Benefits	1,689,875	2,708,409	3,055,812	347,403
Materials, Supplies & Services	(13,453)	99,000	100,250	1,250
Contracted Services	729	50,000	50,000	-
Interfunctional Adjustments	15,206	(1,052,236)	(1,111,307)	(59,071)
Total Expenses	1,692,357	1,805,173	2,094,755	289,582
Tax Support Required	1,314,363	1,528,995	1,810,985	281,990

Division Organizational Chart



Division Budget Summary

Corporate Assets				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	304,889	321,671	335,637	13,966
Materials, Supplies & Services	4,484	16,900	17,600	700
Contracted Services	60,434	75,400	105,400	30,000
Interfunctional Adjustments	(123,313)	(138,032)	(179,870)	(41,838)
Total Expenses	246,494	275,939	278,767	2,828
Tax Support Required	246,494	275,939	278,767	2,828

Municipal Airport

Budget Summary

Municipal Airport				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(416,295)	(416,024)	(451,886)	(35,862)
Total Revenue	(416,295)	(416,024)	(451,886)	(35,862)
Expenses				
Materials, Supplies & Services	176,357	187,890	205,589	17,699
Contracted Services	171,086	167,325	183,040	15,715
Rents & Insurance Expenses	8,195	9,000	9,500	500
Debt, Lease & Financial	10,621	14,800	15,500	700
Interfunctional Adjustments	75,630	76,968	76,568	(400)
Total Expenses	441,889	455,983	490,197	34,214
Tax Support Required	25,594	39,959	38,311	(1,648)

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 19 stations.
- Provide professional fire protection and life safety services to meet the needs of the community in an efficient and cost effective manner.

Personnel Breakdown

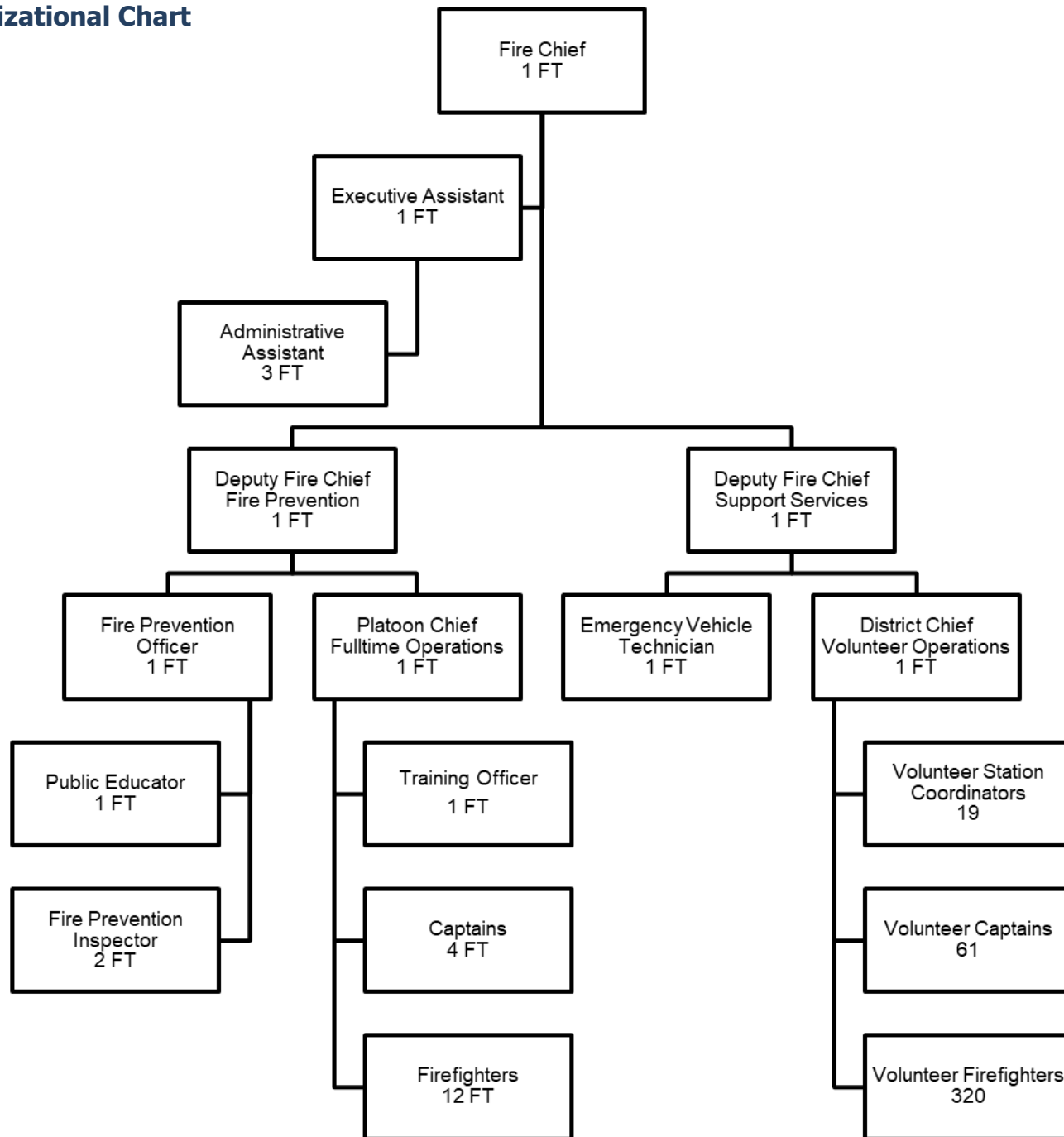
Fire Rescue Services

Division	2021	2022	Change
Administration	6	7	1
Prevention	4	4	-
Fire Area Rated Services	20	20	-
Total	30	31	1

Type	2021	2022
Full-time	30	31
Part-time	-	-
Seasonal	-	-
Students	-	-
Project/contract	-	-
Total	30	31
Non Union Positions	5	5
Unionized Positions	25	26
Total	30	31

Department Organizational Chart

Fire Services



Department Budget Summary

Overview

The 2022 budget for Fire Service expenditures will remain at 2021 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 expenditures

Budget Detail

Fire Services				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(18,000)	(15,000)	(15,000)	-
Other Revenues	(3,110)	(15,000)	(15,000)	-
User Charges, Licenses & Fines	(340,794)	(87,300)	(86,800)	500
Total Revenue	(361,904)	(117,300)	(116,800)	500
Expenses				
Salaries, Wages and Benefits	5,188,253	5,721,187	5,888,461	167,274
Materials, Supplies & Services	537,120	693,102	716,902	23,800
Contracted Services	526,429	604,600	666,600	62,000
Rents & Insurance Expenses	46,092	48,084	48,084	-
Debt, Lease & Financial	20,972	1,500	1,500	-
Transfer to External Clients	62,632	75,000	75,000	-
Interfunctional Adjustments	1,626,978	1,551,468	1,571,918	20,450
Total Expenses	8,008,476	8,694,941	8,968,465	273,524
Tax Support Required	7,646,572	8,577,641	8,851,665	274,024

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

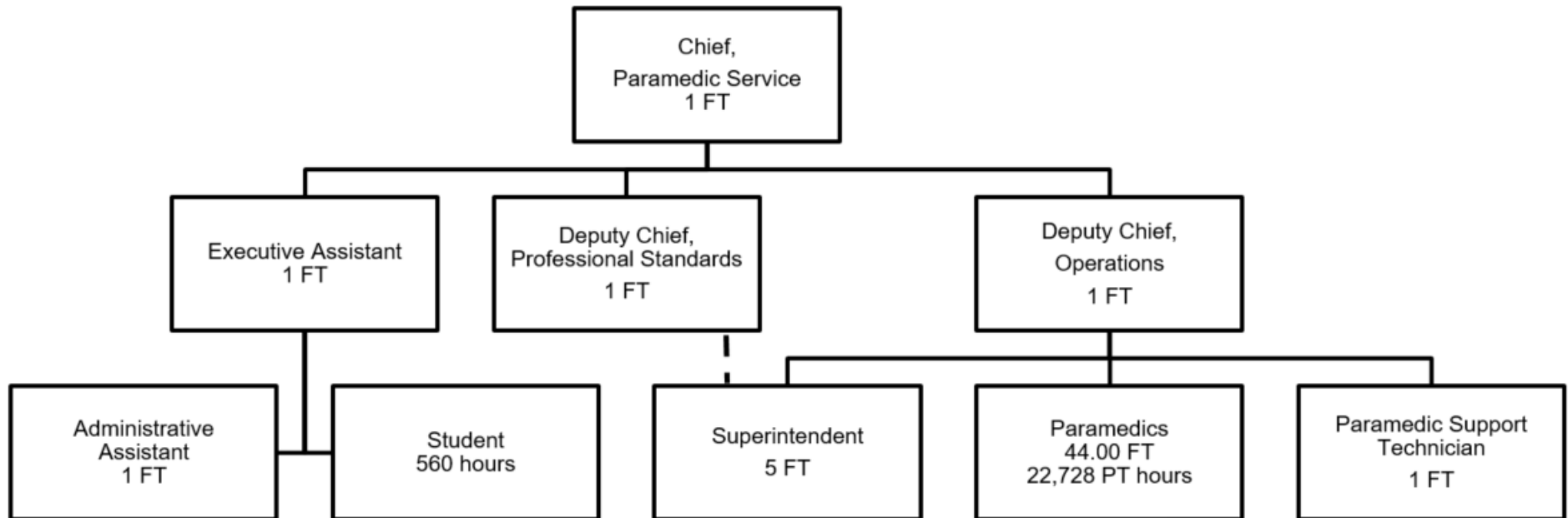
Paramedic Services

Division	2021	2022	Change
Administration	10.3	10.3	-
Operations	55.4	55.4	-
Total	65.7	65.7	-

Type	2021	2022
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 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.
- Explore capital and deployment requirements resulting from our Master Plan to ensure that we meet response times set by our department and the Ministry of Health.

Budget Detail

Paramedic Services				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(5,691,729)	(5,092,257)	(5,374,232)	(281,975)
Other Revenues	(69,854)	(612)	(612)	-
User Charges, Licenses & Fines	(261,795)	(5,000)	(5,000)	-
Total Revenue	(6,023,378)	(5,097,869)	(5,379,844)	(281,975)
Expenses				
Salaries, Wages and Benefits	9,357,911	7,952,966	8,513,423	560,457
Materials, Supplies & Services	723,918	852,900	873,200	20,300
Contracted Services	533,528	572,500	561,000	(11,500)
Rents & Insurance Expenses	9,604	12,000	12,000	-
Transfer to External Clients	72,959	74,400	74,400	-
Interfunctional Adjustments	743,090	725,360	875,052	149,692
Total Expenses	11,441,011	10,190,126	10,909,075	718,949
Tax Support Required	5,417,633	5,092,257	5,529,231	436,974

11.3 Police Services

Kawartha Lakes Police Services

Budget Summary

Kawartha Lakes Police Services				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(796,925)	(601,253)	(636,682)	(35,429)
Other Revenues	(47,191)	(237,000)	(380,489)	(143,489)
User Charges, Licenses & Fines	(200,493)	(182,323)	(190,155)	(7,832)
Total Revenue	(1,044,609)	(1,020,576)	(1,207,326)	(186,750)
Expenses				
Salaries, Wages and Benefits	8,811,501	8,691,855	9,175,081	483,226
Materials, Supplies & Services	380,481	577,463	585,441	7,978
Contracted Services	396,908	365,250	453,300	88,050
Rents & Insurance Expenses	56,875	44,500	43,300	(1,200)
Interfunctional Adjustments	(227,708)	(122,139)	(114,605)	7,534
Total Expenses	9,418,057	9,556,929	10,142,517	585,588
Tax Support Required	8,373,448	8,536,353	8,935,191	398,838

Ontario Provincial Police

Budget Summary

Ontario Provincial Police (OPP)				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Contracted Services	21,980	53,000	53,000	-
Transfer to External Clients	8,499,487	8,329,610	8,168,519	(161,091)
Total Expenses	8,521,468	8,382,610	8,221,519	(161,091)
Tax Support Required	8,521,468	8,382,610	8,221,519	(161,091)



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 provincial modernization initiatives for social assistance from the Ministry of Children, Community and Social Services' (MCCSS).
- Planning and co-ordination of affordable housing projects and pursuing Affordable Housing Targets is continuing based on known funding sources and existing strategic plans.

Personnel Breakdown

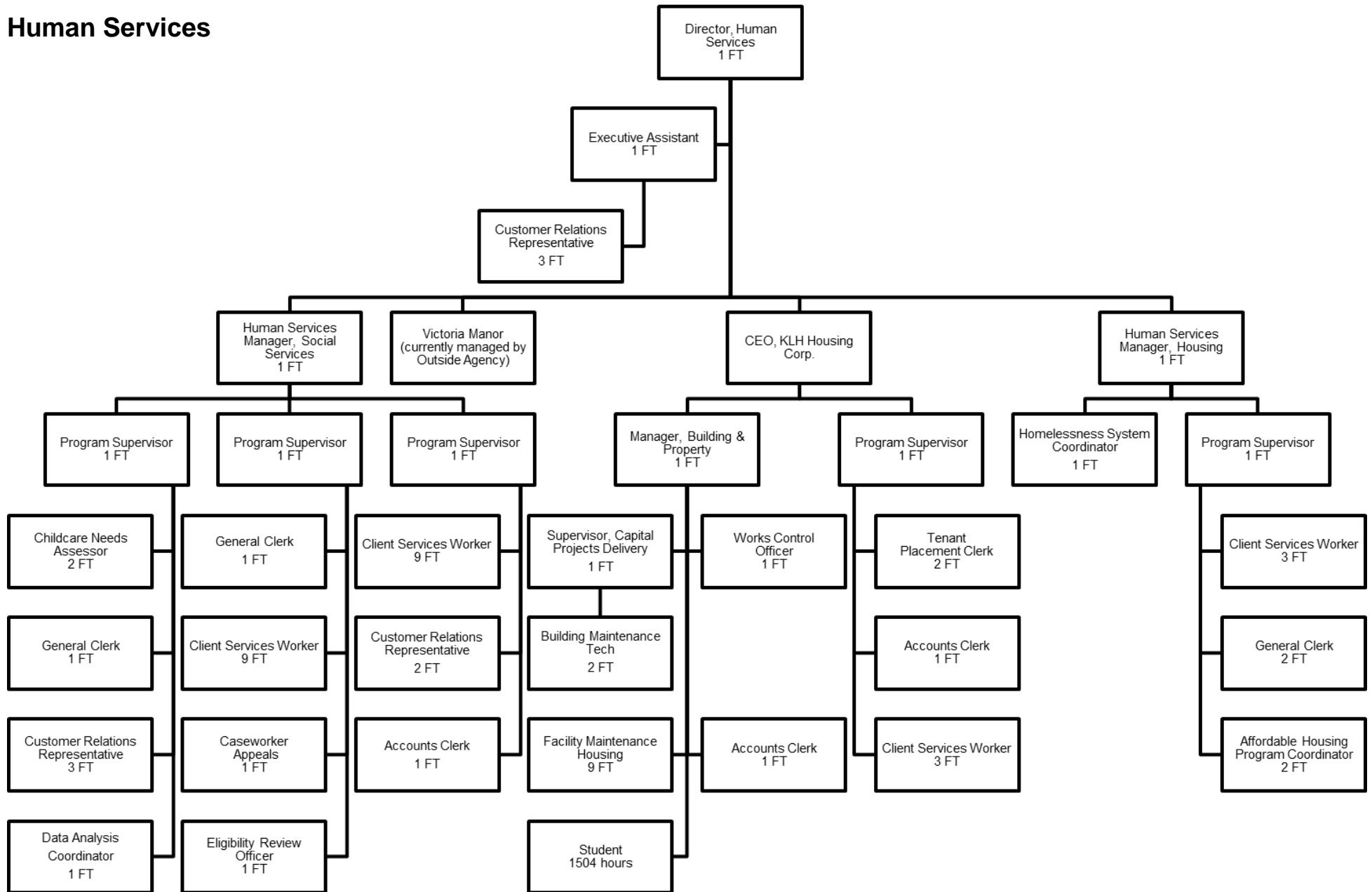
Human Services

Division	2021	2022	Change
Administration	2	2	-
Social Services	38	38	-
Housing	33.82	33.82	-
Total	73.82	73.82	-

Type	2021	2022
Full-time	73	73
Part-time	-	-
Seasonal	-	-
Students	0.82	0.82
Project/contract	-	-
Total	73.82	73.82
Non Union Positions	11	11
Unionized Positions	62.82	62.82
Total	73.82	73.82

Department Organizational Chart

Human Services



Department Budget Summary

Overview

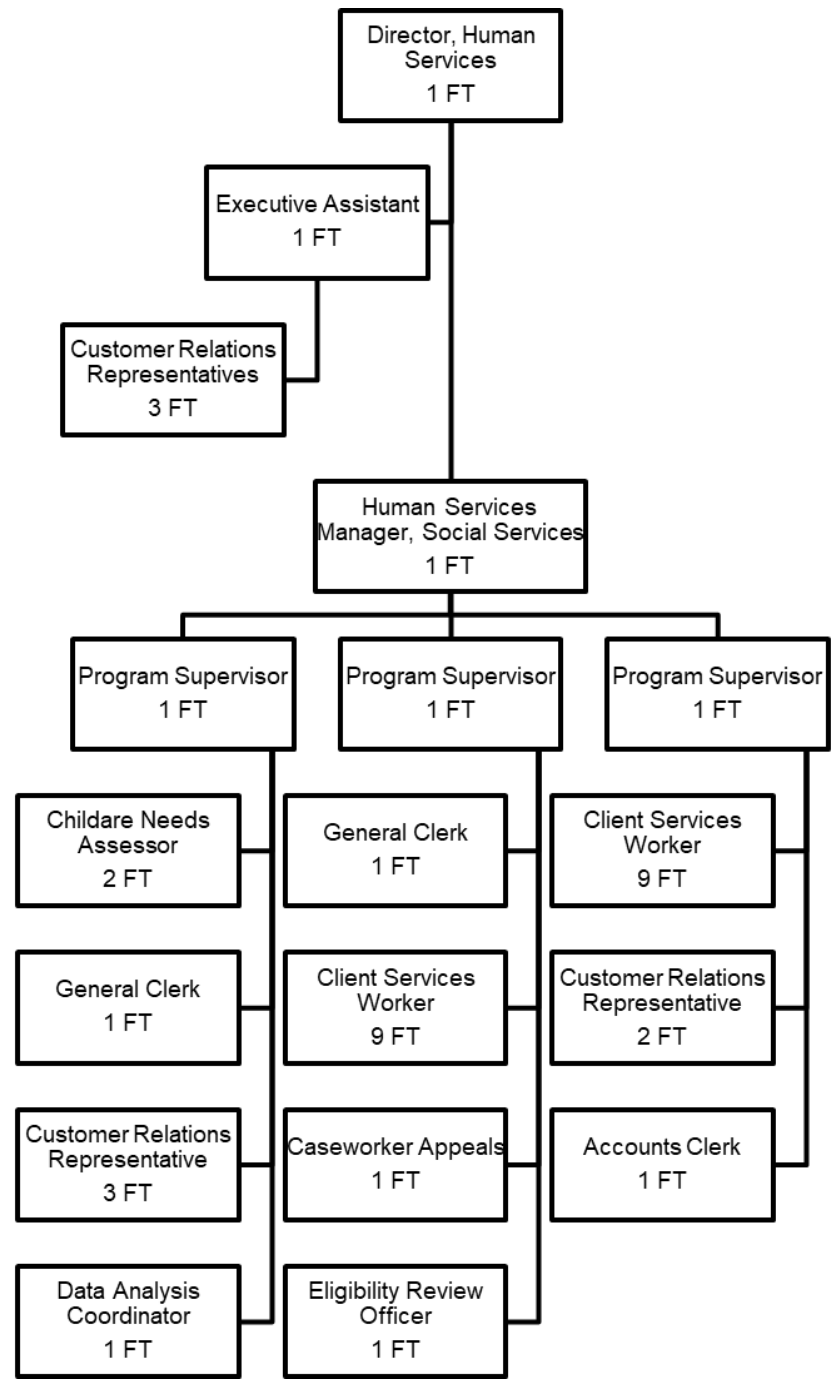
- **Children's Services** – there is an increase in the municipal cost share requirement in the provincial funding formula for System Administration. This increase was originally scheduled by the Province to be implemented in January 2021, however, due to the pandemic, onetime provincial revenue was provided to offset this increase for 2021 only.
- **Housing Services** – the net increase in expenses is primarily the result of reduced federal housing transfers. The vast majority of community housing was developed under joint federal-provincial funding programs. Over the years, the federal government slowly transferred most of administrative responsibility to the provinces for community housing, while slowly decreasing the federal funding allocations as the agreements for these original programs have been ending. Through the signing of the Federal-Provincial bilateral agreement in 2018, regarding the National Housing Strategy, a federal commitment was made to maintain overall federal funding contributions through the Canada-Ontario Community Housing Initiative (COCHI). This program has provided Kawartha Lakes with an annual funding allocation for the past several years to protect affordability for households in community housing, to support the repair and renewal of existing social housing supply, and to expand the supply of community housing over time, including through rent supplements to maintain housing affordability.
- **Victoria Manor** – the impacts of the pandemic are having long-term impacts. Increased costs experienced through the pandemic are remaining with the various staffing and infection prevention and control measures becoming a standardized expectation. Staffing shortages are creating significant pressures on existing staff and creating overall recruitment challenges. Provincial funding is expected to increase and there have been public funding announcements from the Ministry of Long-Term Care, however, specific funding allocations have not been received as of the date of writing. Further information will be provided through the budget review process.

Human Services Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Federal Grants	(748,588)	(735,543)	(563,014)	172,529
Provincial Grants	(40,694,827)	(29,292,146)	(31,306,714)	(2,014,568)
Recovery-Other Municipalities	(1,431,989)	(1,488,020)	(1,522,402)	(34,382)
Other Revenues				
Restricted Amounts Earned	(156,367)	(312,584)	(345,202)	(32,618)
Donations & Other Revenue	(65,877)	-	-	-
User Charges, Licenses & Fines				
Manor Residents Revenue	(3,466,071)	(12,515,934)	(13,553,086)	(1,037,152)
Other Recoveries	(825)	(65,000)	(10,000)	55,000
Total Revenue	(46,564,544)	(44,409,227)	(47,300,418)	(2,891,191)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	13,981,075	4,854,177	5,018,929	164,752
Employer Paid Benefits	3,444,225	1,486,325	1,525,684	39,359
Materials, Supplies & Services				
Staff/Board Training & Expense	104,469	52,885	60,810	7,925
Telephone & Office Services	32,026	20,000	22,673	2,673
Postage, Printing, Office Supplies	97,197	84,300	85,500	1,200
Operating Materials & Supplies	976,869	-	-	-
Advertising	4,655	-	-	-
Utilities & Fuels	377,861	-	-	-
Protection Materials	115,189	-	-	-
Capital Out of Operations	59,715	6,500	7,500	1,000
Contracted Services				
Professional Fees	918,729	14,968,897	15,784,625	815,728
Technology Contracted Services	47,311	15,066	14,566	(500)

Human Services Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
General Contracted Services	61,467	72,857	63,864	(8,993)
Equipment Maintenance	114,480	5,000	5,000	-
Environmental Contract Services	19,930	-	-	-
Building Maintenance	160,416	1,500	3,200	1,700
Grounds Maintenance Contracted Services	50,834	-	-	-
Rents & Insurance Expenses				
Land And Building Rental	455,639	221,725	221,725	-
Equipment Rental	193,939	10,000	18,000	8,000
Debt, Lease & Financial				
Financial Charges	6,764	-	7,200	7,200
Transfer to External Clients				
Transfer to Health Unit	2,045,033	2,249,536	2,362,013	112,477
Transfer to Housing Non-Profit Agencies	1,561,912	1,483,037	1,457,606	(25,431)
Transfer to/on behalf of OW Clients	19,041,949	18,820,722	20,729,320	1,908,598
Transfer to Landlords	944,060	1,032,176	1,015,943	(16,233)
Transfer to Child Care Agencies	9,456,118	8,937,960	8,940,890	2,930
Interfunctional Adjustments				
Own Fund Transfers	2,836,050	2,832,682	2,888,934	56,252
Interdepartmental Charges	(877,367)	(1,073,322)	(1,270,184)	(196,862)
Transfers to Reserves	201,476	50,000	50,000	-
Total Expenses	56,432,021	56,132,023	59,013,798	2,881,775
Tax Support Required	9,867,476	11,722,796	11,713,380	(9,416)

Division Organizational Chart



Division Budget Summary

Ontario Works – Delivery

Ontario Works - Delivery				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(3,726,193)	(3,217,904)	(3,216,820)	1,084
User Charges, Licenses & Fines	(625)	-	-	-
Total Revenue	(3,726,818)	(3,217,904)	(3,216,820)	1,084
Expenses				
Salaries, Wages and Benefits	3,459,472	3,550,129	3,627,093	76,964
Materials, Supplies & Services	168,451	142,500	155,600	13,100
Contracted Services	72,032	80,357	72,564	(7,793)
Rents & Insurance Expenses	429,190	220,521	239,725	19,204
Debt, Lease & Financial	6,961	-	7,200	7,200
Transfer to External Clients	736,175	878,000	878,000	-
Interfunctional Adjustments	477,527	305,098	208,046	(97,052)
Total Expenses	5,349,808	5,176,605	5,188,228	11,623
Tax Support Required	1,622,990	1,958,701	1,971,408	12,707

Ontario Works - Programs				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(14,711,947)	(14,845,090)	(16,746,440)	(1,901,350)
User Charges, Licenses & Fines	-	(65,000)	(10,000)	55,000
Total Revenue	(14,711,947)	(14,910,090)	(16,756,440)	(1,846,350)
Expenses				
Transfer to External Clients	14,728,154	14,994,760	16,841,110	1,846,350
Total Expenses	14,728,154	14,994,760	16,841,110	1,846,350
Tax Support Required	16,207	84,670	84,670	-

Childcare Programs				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(9,309,471)	(8,725,489)	(8,747,749)	(22,260)
Other Revenues	(200)	-	-	-
Total Revenue	(9,309,671)	(8,725,489)	(8,747,749)	(22,260)
Expenses				
Salaries, Wages and Benefits	490,005	503,385	511,884	8,499
Materials, Supplies & Services	1,209	7,110	8,433	1,323
Contracted Services	-	14,566	14,566	-
Rents & Insurance Expenses	27,471	11,204	-	(11,204)
Transfer to External Clients	9,164,231	8,642,073	8,644,342	2,269
Interfunctional Adjustments	42,707	31,198	20,101	(11,097)
Total Expenses	9,725,623	9,209,536	9,199,326	(10,210)
Tax Support Required	415,952	484,047	451,577	(32,470)

Contributions to Organizational Health Care

Contributions to Organizational Healthcare				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Other Revenues	(32,000)	-	(112,477)	(112,477)
Total Revenue	(32,000)	-	(112,477)	(112,477)
Expenses				
Transfer to External Clients	2,143,176	2,351,679	2,464,817	113,138
Interfunctional Adjustments	50,000	50,000	50,000	-
Total Expenses	2,193,176	2,401,679	2,514,817	113,138
Tax Support Required	2,161,176	2,401,679	2,402,340	661

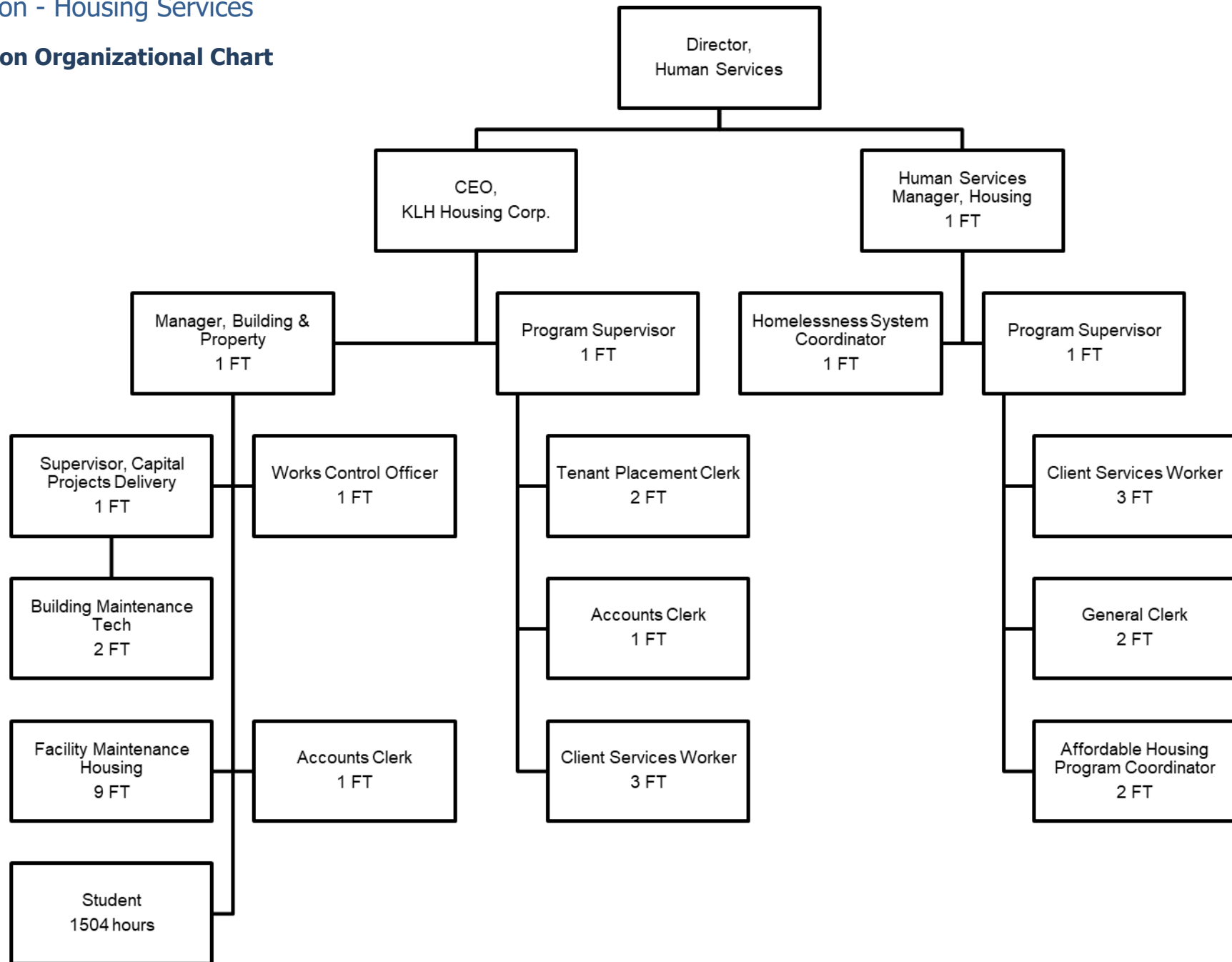
Nurse Practitioner				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Contracted Services	106,698	107,765	108,843	1,078
Total Expenses	106,698	107,765	108,843	1,078
Tax Support Required	106,698	107,765	108,843	1,078

Victoria Manor				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(9,781,237)	-	-	-
Other Revenues	(65,877)	-	-	-
User Charges, Licenses & Fines	(3,466,071)	(12,515,934)	(13,553,086)	(1,037,152)
Total Revenue	(13,313,185)	(12,515,934)	(13,553,086)	(1,037,152)
Expenses				
Salaries, Wages and Benefits	11,503,912	39,649	40,335	686
Materials, Supplies & Services	1,567,270	-	-	-
Contracted Services	1,192,874	14,859,132	15,672,282	813,150
Rents & Insurance Expenses	182,917	-	-	-
Debt, Lease & Financial	(197)	-	-	-
Interfunctional Adjustments	151,476	-	-	-
Total Expenses	14,598,252	14,898,781	15,712,617	813,836
Tax Support Required	1,285,067	2,382,847	2,159,531	(223,316)

Community Social Investment Fund				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(48,436)	(48,436)	(48,436)	-
Total Revenue	(48,436)	(48,436)	(48,436)	-
Expenses				
Transfer to External Clients	193,744	193,744	193,744	-
Total Expenses	193,744	193,744	193,744	-
Tax Support Required	145,308	145,308	145,308	-

Division - Housing Services

Division Organizational Chart



Division Budget Summary

Housing Services

Housing Services				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(3,650,715)	(2,918,998)	(2,849,647)	69,351
Other Revenues	(124,367)	(312,584)	(232,725)	79,859
Total Revenue	(3,775,082)	(3,231,582)	(3,082,372)	149,210
Expenses				
Salaries, Wages and Benefits	1,923,370	2,168,571	2,280,780	112,209
Materials, Supplies & Services	16,707	14,075	12,450	(1,625)
Contracted Services	1,561	1,500	3,000	1,500
Rents & Insurance Expenses	10,000	-	-	-
Transfer to External Clients	4,282,414	3,533,877	3,543,010	9,133
Interfunctional Adjustments	1,178,222	1,194,850	1,156,350	(38,500)
Total Expenses	7,412,273	6,912,873	6,995,590	82,717
Tax Support Required	3,637,190	3,681,291	3,913,218	231,927

Homelessness Program				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(1,647,404)	(1,759,792)	(1,783,038)	(23,246)
Total Revenue	(1,647,404)	(1,759,792)	(1,783,038)	(23,246)
Expenses				
Salaries, Wages and Benefits	62,885	78,768	84,521	5,753
Transfer to External Clients	1,801,179	1,929,298	1,940,749	11,451
Interfunctional Adjustments	260,228	228,214	234,253	6,039
Total Expenses	2,124,292	2,236,280	2,259,523	23,243
Tax Support Required	476,888	476,488	476,485	(3)



13. Public Works

Department Overview

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

- **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 initiatives, management of household 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). The division also leads reviews required to evaluate, improve and implement program changes.

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 operational programs.
- Delivery operations in accordance with Council direction (Level of Service Policies).
- 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

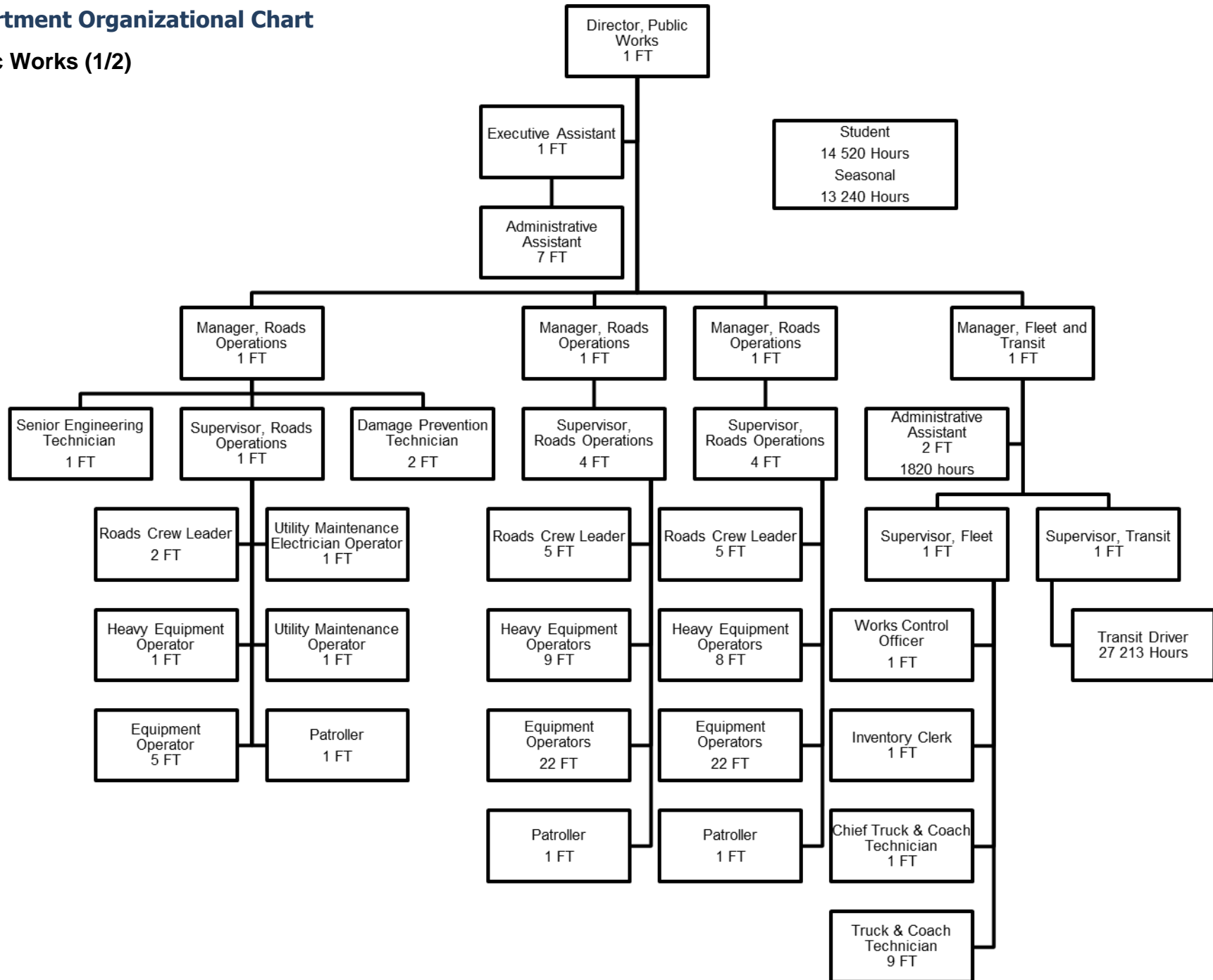
Public Works

Division	2021	2022	Change
Administration	2.00	2.00	-
Fleet & Transit	29.04	31.09	2.05
Roads & Bridges	119.35	119.35	-
Waste Management	19.55	20.55	1.00
Total	169.94	172.99	3.05

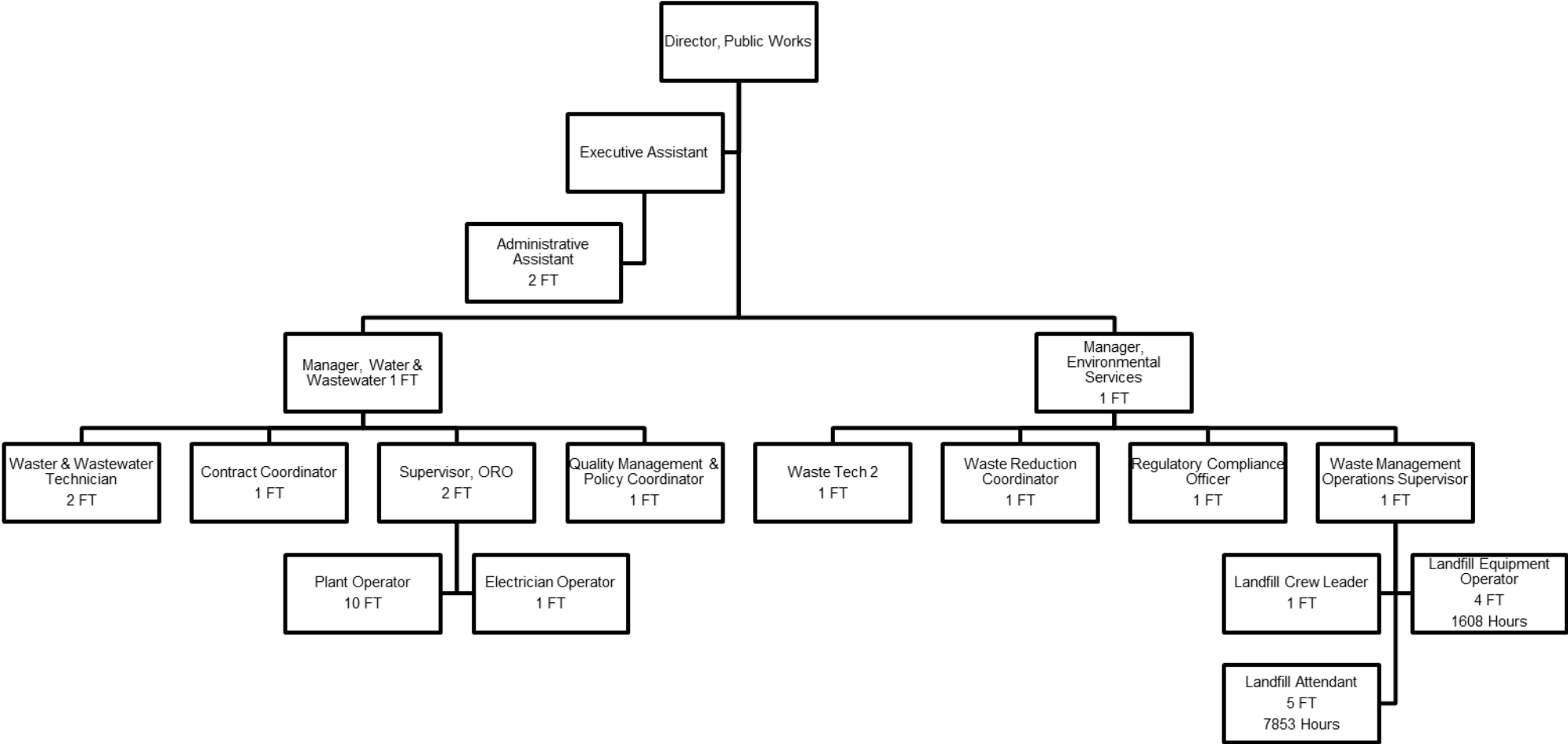
Type	2021	2022
Full-time	140.00	141.00
Part-time	16.59	18.64
Seasonal	6.37	6.37
Students	6.98	6.98
Project/Contract	-	-
Total	169.94	172.99
Non Union Positions	19.00	19.00
Unionized Positions	150.94	153.99
Total	169.94	172.99

Department Organizational Chart

Public Works (1/2)



Public Works (2/2)



Department Budget Summary

Overview

- Roads Operations budget pressures are coming from amended fleet costs, rightsizing budget for winter control materials, culvert replacement and the sign management program.
- Water and Wastewater Operations budget pressures are led by contractual CPI increases. The addition of one operator comes from the modifications to the hybrid model approved by Council in 2020.
- The Waste budget is proposing a modest net increase. The budget is proposing a heightened focus on diversion and education in 2022.
- The Fleet operational budget is essentially cost neutral. Fuel cost and additional equipment pressures have driven charge out rate changes which can be seen within various operational budgets.
- In 2022, Transit is poised to implement expansion to services through the addition of a 4th route. The budget reflects required changes to labour and equipment to facilitate those changes as recommended by Council.

Budget Detail

Public Works Summary				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants				
Provincial Grants	(1,955,952)	(1,928,504)	(2,009,128)	(80,624)
Recovery-Other Municipalities	(175,437)	(210,000)	(210,000)	-
Other Revenues				
Restricted Amounts Earned	(576,414)	(844,028)	(1,029,021)	(184,993)
Donations & Other Revenue	(123,829)	(180,000)	(366,000)	(186,000)
User Charges, Licenses & Fines				
Admission/Tickets/Fares	(99,001)	(99,000)	(106,250)	(7,250)
Facilities Rental & Leases	(12,667)	-	(13,000)	(13,000)
Waste Management User Fees	(3,140,034)	(2,874,019)	(2,873,500)	519
Permits	(36,981)	(33,000)	(37,000)	(4,000)
Sales	(150,812)	(208,000)	(194,000)	14,000
Advertising Sales	(2,486)	(2,600)	(2,600)	-

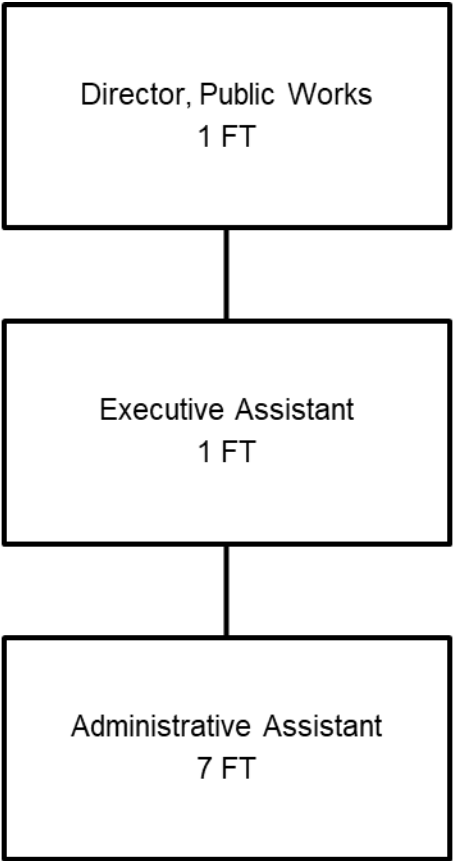
Public Works Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Other Recoveries	(462,650)	(235,744)	(278,058)	(42,314)
Total Revenue	(6,736,261)	(6,614,895)	(7,118,557)	(503,662)
Expenses				
Salaries, Wages and Benefits				
Salaries and Wages	8,556,884	10,176,274	10,375,321	199,047
Employer Paid Benefits	2,325,193	2,847,987	2,964,679	116,692
Materials, Supplies & Services				
Staff/Board Training & Expense	50,690	145,750	149,000	3,250
Telephone & Office Services	151,897	171,491	193,100	21,609
Postage, Printing, Office Supplies	46,041	76,425	60,925	(15,500)
Operating Materials & Supplies	112,420	291,700	267,300	(24,400)
Advertising	12,557	27,500	27,500	-
Utilities & Fuels	819,855	966,500	966,950	450
Vehicle & Equipment Fuel	1,223,733	1,300,000	1,527,500	227,500
Material & Equipment Charges	4,528,330	4,482,657	4,725,933	243,276
Capital Out of Operations	7,051	11,000	11,000	-
Contracted Services				
Professional Fees	102,949	89,500	94,650	5,150
Technology Contracted Services	2,830	4,000	4,000	-
General Contracted Services	8,078,190	10,229,811	11,020,777	790,966
Equipment Maintenance	11,129	15,000	15,000	-
Work Order Contracted Services	1,298,126	1,570,285	1,626,150	55,865
Environmental Contract Services	4,651,051	5,636,859	5,693,700	56,841
Building Maintenance	38,481	52,000	49,250	(2,750)
Grounds Maintenance Contracted Services	5,183	13,500	13,500	-
Debt, Lease & Financial				
Financial Charges	3,452	29,700	26,500	(3,200)
Transfer to External Clients				
Transfer to External Organization	48,234	-	-	-
Interfunctional Adjustments				
Interdepartmental Charges	(1,031,570)	(1,228,947)	(1,345,616)	(116,669)

Public Works Summary

Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Municipal Taxes	41,628	53,000	45,000	(8,000)
Transfers to Reserves	3,270,913	3,725,437	3,748,112	22,675
Transfer to Obligatory Fund	656,858	641,028	684,028	43,000
Total Expenses	35,012,106	41,328,457	42,944,259	1,615,802
Tax Support Required	28,275,845	34,713,562	35,825,702	1,112,140

Division Organizational Chart

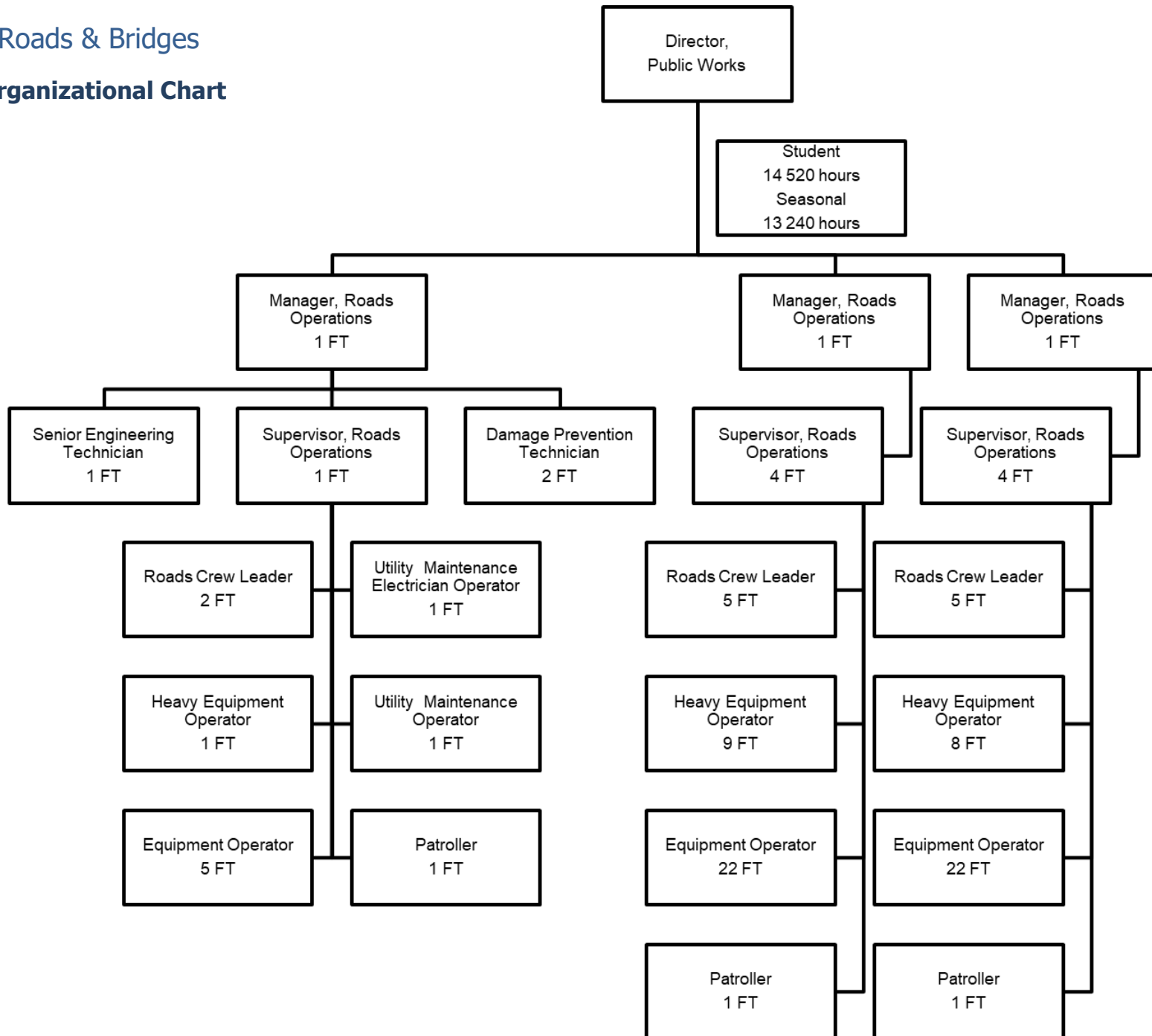


Division Budget Summary

Public Works Administration				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(2,528)	-	-	-
Total Revenue	(2,528)	-	-	-
Expenses				
Salaries, Wages and Benefits	289,087	293,872	298,997	5,125
Materials, Supplies & Services	10,980	24,775	24,675	(100)
Total Expenses	300,066	318,647	323,672	5,025
Tax Support Required	297,538	318,647	323,672	5,025

Division - Roads & Bridges

Division Organizational Chart

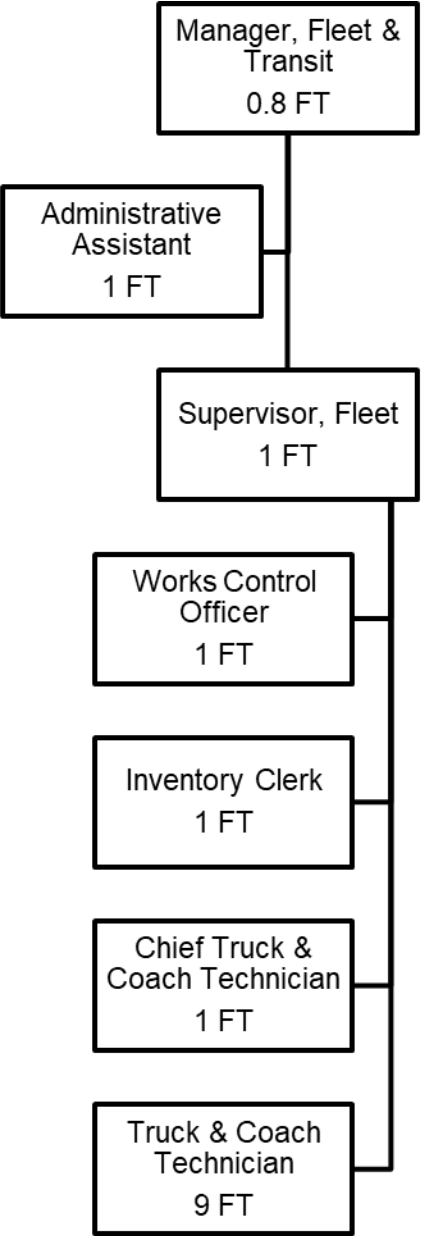


Division Budget Summary

Roads & Bridges				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(168,362)	(210,000)	(210,000)	-
Other Revenues	(52,214)	(160,000)	(160,000)	-
User Charges, Licenses & Fines	(187,569)	(138,000)	(195,400)	(57,400)
Total Revenue	(408,145)	(508,000)	(565,400)	(57,400)
Expenses				
Salaries, Wages and Benefits	6,262,626	6,674,222	6,848,638	174,416
Materials, Supplies & Services	1,732,734	2,370,211	2,427,000	56,789
Contracted Services	3,717,266	5,084,725	5,783,350	698,625
Debt, Lease & Financial	(22,717)	-	-	-
Interfunctional Adjustments	3,085,583	3,022,164	3,268,492	246,328
Total Expenses	14,775,492	17,151,322	18,327,480	1,176,158
Tax Support Required	14,367,347	16,643,322	17,762,080	1,118,758

Winter Control				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Expenses				
Salaries, Wages and Benefits	1,172,213	2,347,237	2,257,746	(89,491)
Materials, Supplies & Services	2,356,929	2,048,644	2,230,333	181,689
Contracted Services	2,507,620	2,764,028	2,689,577	(74,451)
Interfunctional Adjustments	2,400,860	3,269,365	3,225,547	(43,818)
Total Expenses	8,437,621	10,429,274	10,403,203	(26,071)
Tax Support Required	8,437,621	10,429,274	10,403,203	(26,071)

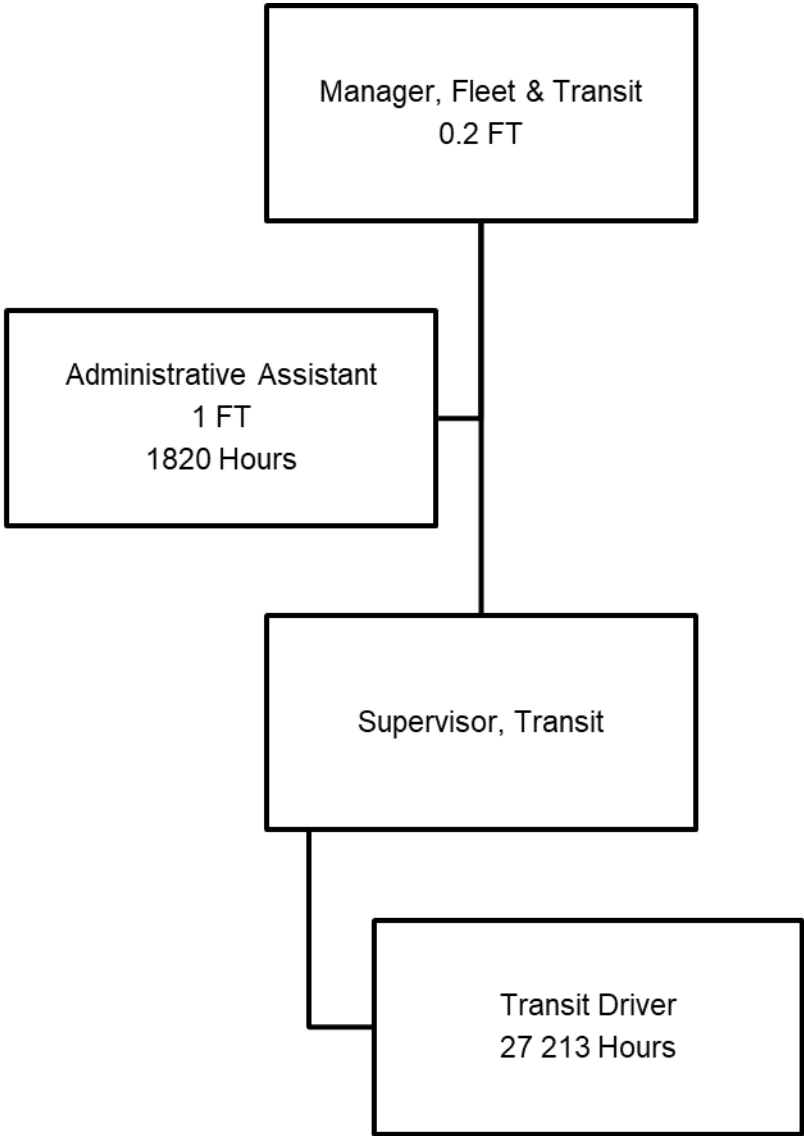
Division Organizational Chart



Division Budget Summary

Fleet				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
User Charges, Licenses & Fines	(177,815)	(85,000)	(70,000)	15,000
Total Revenue	(177,815)	(85,000)	(70,000)	15,000
Expenses				
Salaries, Wages and Benefits	1,137,583	1,246,822	1,268,187	21,365
Materials, Supplies & Services	2,611,334	2,683,700	2,917,700	234,000
Contracted Services	1,685,818	1,920,000	2,036,000	116,000
Interfunctional Adjustments	(4,346,465)	(4,956,933)	(5,288,227)	(331,294)
Total Expenses	1,088,269	893,589	933,660	40,071
Tax Support Required	910,454	808,589	863,660	55,071

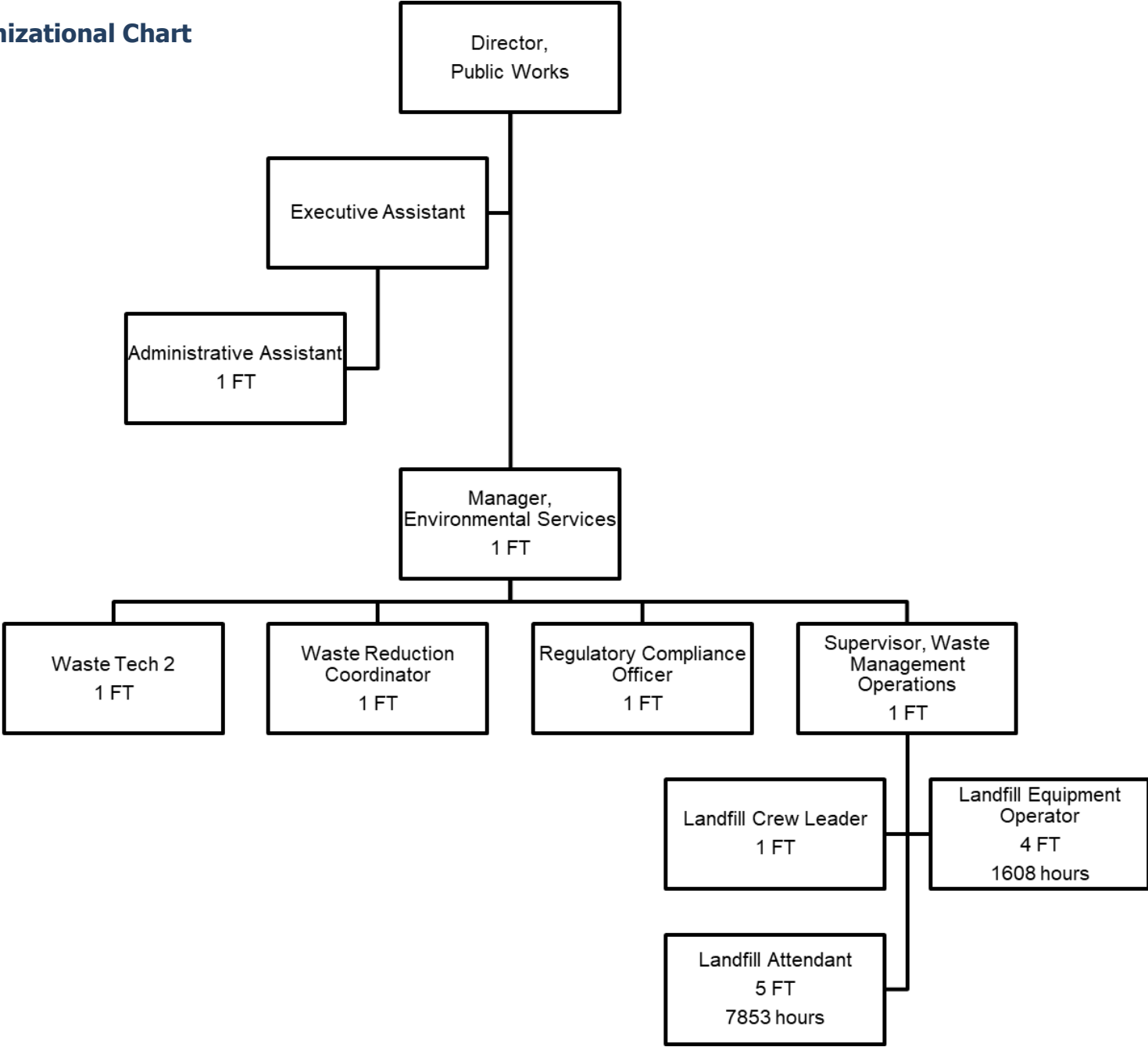
Division Organizational Chart



Division Budget Summary

Transit				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(680,106)	(641,028)	(684,028)	(43,000)
Other Revenues	(524,200)	(684,028)	(869,021)	(184,993)
User Charges, Licenses & Fines	(101,492)	(101,600)	(108,850)	(7,250)
Total Revenue	(1,305,798)	(1,426,656)	(1,661,899)	(235,243)
Expenses				
Salaries, Wages and Benefits	734,519	950,431	1,081,089	130,658
Materials, Supplies & Services	8,649	36,991	56,100	19,109
Contracted Services	75,840	149,750	113,000	(36,750)
Interfunctional Adjustments	1,219,632	1,233,980	1,291,736	57,756
Total Expenses	2,038,639	2,371,152	2,541,925	170,773
Tax Support Required	732,842	944,496	880,026	(64,470)

Division Organizational Chart



Division Budget Summary

Waste Management				
Summary Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Grants	(1,282,920)	(1,287,476)	(1,325,100)	(37,624)
Other Revenues	(123,829)	(180,000)	(366,000)	(186,000)
User Charges, Licenses & Fines	(3,435,226)	(3,127,763)	(3,130,158)	(2,395)
Total Revenue	(4,841,976)	(4,595,239)	(4,821,258)	(226,019)
Expenses				
Salaries, Wages and Benefits	1,286,050	1,511,677	1,585,343	73,666
Materials, Supplies & Services	231,948	308,702	273,400	(35,302)
Contracted Services	6,201,396	7,692,452	7,895,100	202,648
Debt, Lease & Financial	26,169	29,700	26,500	(3,200)
Transfer to External Clients	48,234	-	-	-
Interfunctional Adjustments	578,220	621,942	633,976	12,034
Total Expenses	8,372,017	10,164,473	10,414,319	249,846
Tax Support Required	3,530,042	5,569,234	5,593,061	23,827



Water and Wastewater Budget

14. 2022 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 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Water and Wastewater Administration	3,248,517	2,444,360	2,452,861	8,501
Water Systems	(2,706,900)	(1,833,270)	(1,839,646)	(6,376)
Wastewater Systems	(541,617)	(611,090)	(613,215)	(2,125)
	-	-	-	-

Water Systems by Type

Water and Wastewater by System	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Water and Wastewater Administration				
Water and Wastewater Administration	3,248,517	2,444,360	2,452,861	8,501
Water Systems				
Lindsay Water Treatment Plant	(4,655,604)	(4,081,176)	(4,060,719)	20,457
Lindsay Thornhill Reservoir	129,703	215,885	298,801	82,916
Lindsay - Verulam Tank	112,932	138,907	119,954	(18,953)
Lindsay - Oakwood	2,154	2,848	17,548	14,700
Omeme - Victoria Glen	63,774	60,412	46,218	(14,194)
Emily Birch Point	143,786	129,861	136,073	6,212
Fenelon Falls	191,161	170,041	112,527	(57,514)
Southview Estates	153,995	204,511	211,080	6,569
Mariposa - Sonya	244,758	123,650	97,737	(25,913)

Water and Wastewater by System	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Mariposa - Canadian Shores	122,166	108,209	87,531	(20,678)
Mariposa - Woods of Manilla	67,627	48,432	9,557	(38,875)
Mariposa Estates	211,147	194,718	203,241	8,523
Mariposa - Pleasant Point	84,401	127,551	136,857	9,306
Mariposa - Kings Bay	65,831	81,564	93,648	12,084
Eldon - Western Trent	174,471	160,511	143,523	(16,988)
Norland	308,587	348,576	351,434	2,858
Kinmount	264,384	307,302	289,679	(17,623)
Woodville	(43,665)	37,067	54,725	17,658
Bobcaygeon	(548,119)	(498,942)	(482,769)	16,173
Bobcaygeon - Victoria Place	1,338	27,965	22,888	(5,077)
Manvers - Janetville	18,957	43,577	58,058	14,481
Manvers - Manorview	99,720	123,093	110,915	(12,178)
Manvers - Woodfield	76,857	87,785	97,565	9,780
Manvers - Pinewood	2,739	4,383	4,283	(100)
Wastewater Systems				
Lindsay Water Pollution Control Plant	(1,851,157)	(1,437,944)	(1,334,175)	103,769
Omeme Sewers	200,673	55,242	31,767	(23,475)
Fenelon Falls Sewers	616,791	383,308	390,524	7,216
Mariposa - Kings Bay Sewers	114,873	145,330	133,071	(12,259)
Bobcaygeon Sewers	304,531	279,699	188,453	(91,246)
Coboconk Sewers	72,674	(36,725)	(22,855)	13,870
Surplus/Deficit	-	-	-	-

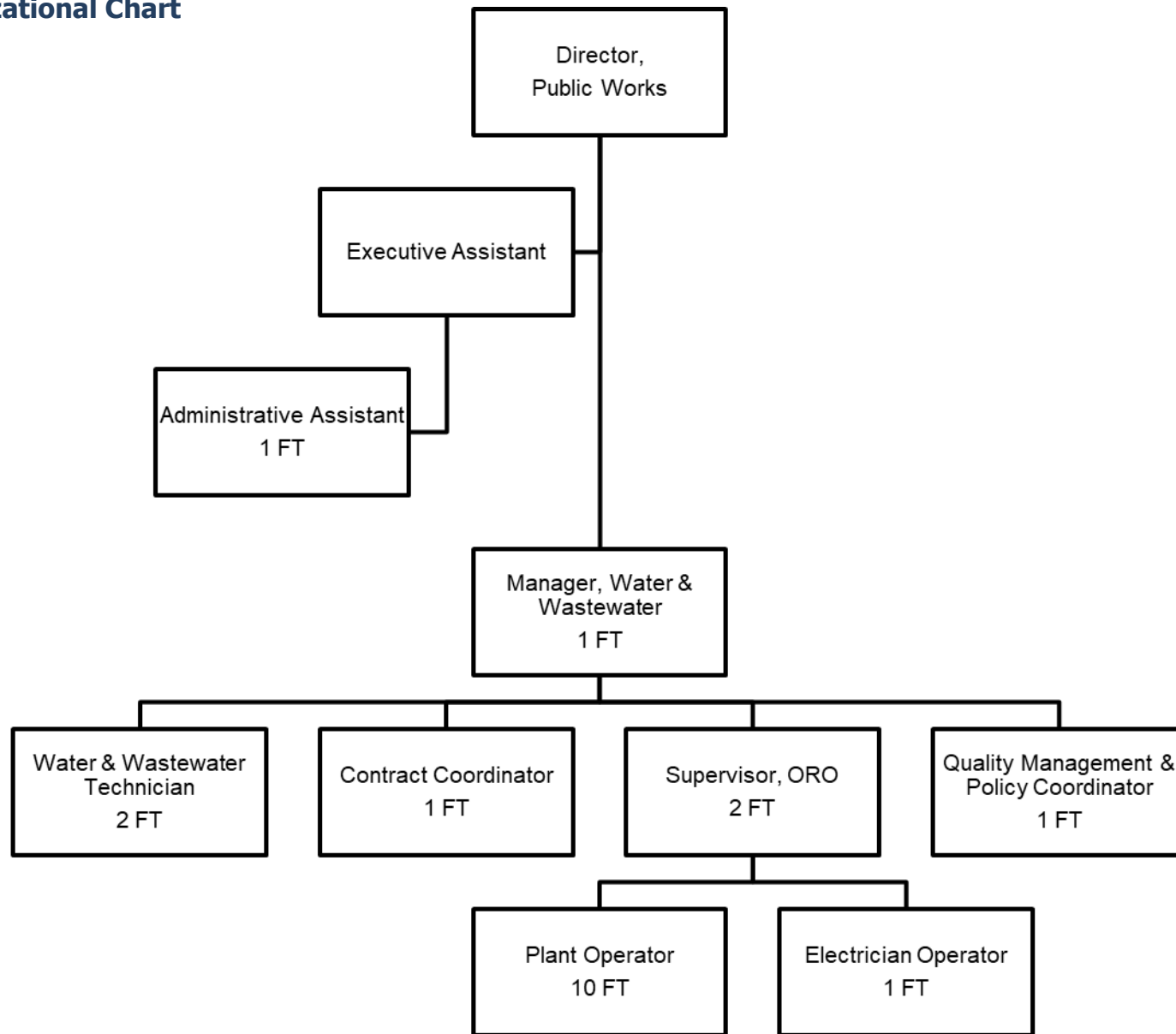
Personnel Breakdown

Water & Wastewater

Division	2021	2022	Change
Administration	4	4	-
Water & Wastewater	15	15	-
Total	19	19	-

Type	2021	2022
Full-time	19	19
Part-time	-	-
Seasonal	-	-
Students	-	-
Project/Contract	-	-
Total	19	19
Non Union Positions	3	3
Unionized Positions	16	16
Total	19	19

Division Organizational Chart



Water & Wastewater Operating Budget

Budget Summary

2022 Water and Wastewater Operating Budget				
Detail Budget	Actual 2020	Budget 2021	Budget 2022	Change from 2021 Budget
Revenue				
Tax Revenues	(193,074)	(188,075)	(211,500)	(23,425)
Grants	(34,963)	-	-	-
Other Revenues	(3,982,157)	(1,215,402)	(1,645,996)	(430,594)
User Charges, Licenses & Fines	(21,066,239)	(21,696,366)	(22,259,518)	(563,152)
Total Revenue	(25,276,433)	(23,099,843)	(24,117,014)	(1,017,171)
Expenses				
Salaries, Wages and Benefits	1,630,831	1,715,302	1,858,549	143,247
Materials, Supplies & Services	1,017,001	1,170,310	1,130,150	(40,160)
Contracted Services	8,708,174	8,987,424	9,013,213	25,789
Interest on Long Term Debt	1,640,967	1,802,704	1,810,207	7,503
Debt, Lease & Financial	4,042,535	4,321,741	4,747,810	426,069
Interfunctional Adjustments	8,236,925	5,102,362	5,557,085	454,723
Total Expenses	25,276,433	23,099,843	24,117,014	1,017,171
Tax Support Required	-	-	-	-

15. 2022 Detailed Water-Wastewater Capital Budget

Budget Summary

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

Program		Budget	Financing						Total
Title	JDE ID		Water Reserve	Water DC Reserve	Water Debenture	Sewage Reserve	Sewage DC Reserve	Sewage Debenture	
Water Treatment	9982101	3,345,000	1,125,000	-	2,220,000	-	-	-	3,345,000
Wastewater Treatment	9982102	1,200,000	-	-	-	1,200,000	-	-	1,200,000
Water Distribution and Wastewater Collection	9982103	5,061,000	1,587,408	319,592	-	1,711,995	462,005	980,000	5,061,000
Studies and Special Projects	9982104	85,000	85,000	-	-	-	-	-	85,000
Total		9,691,000	2,797,408	319,592	2,220,000	2,911,995	462,005	980,000	9,691,000

Water Treatment 9982201

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

Project	JDE ID	Primary Treatment / Activity	Budget	Financing		
				Water Reserve	Water Debenture	Total
Lindsay WTP THM and HAA Reduction System	998220101	Design; Installation	2,700,000	480,000	2,220,000	2,700,000
Lindsay WTP High-Lift Pump #4	998220102	Rehabilitation	80,000	80,000	-	80,000
Woodville WTP Filters	998220103	Replacement; Upgrade	60,000	60,000	-	60,000
Woodville WTP Standpipe	998220104	Rehabilitation	100,000	100,000	-	100,000
Bobcaygeon WTP Low-Lift Piping and Valves	998220105	Replacement; Upgrade	130,000	130,000	-	130,000
Bobcaygeon WTP Electric Heaters	998220106	Replacement; Upgrade	40,000	40,000	-	40,000
Fenelon Falls WTP Dehumidifier	998220107	Replacement; Upgrade	35,000	35,000	-	35,000
Manilla WTP Standby Wells	998220108	Decommission; Installation	200,000	200,000	-	200,000
Total			3,345,000	1,125,000	2,220,000	3,345,000

Wastewater Treatment 9982202

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

Project	JDE ID	Primary Treatment / Activity	Budget	Financing		
				Sewage Reserve	Sewage Debenture	Total
Omeme WPCP Driveways and Berms	998220201	Rehabilitation	50,000	50,000	-	50,000
Bobcaygeon WPCP Doors, Windows and Envelope	998220202	Replacement; Upgrade	50,000	50,000	-	50,000
Bobcaygeon WPCP Comminutor (Sewage Grinder)	998220203	Replacement	110,000	110,000	-	110,000
Coboconk WPCP Lagoon	998220204	Rehabilitation	750,000	750,000	-	750,000
Lindsay WPCP SCADA System	998220205	Replacement; Upgrade	240,000	240,000	-	240,000
Total			1,200,000	1,200,000	-	1,200,000

Water Distribution and Wastewater Collection 9982203

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.

Project	JDE ID	Primary Treatment / Activity	Budget	Financing					
				Water Reserve	Water DC Reserve	Sewage Reserve	Sewage DC Reserve	Sewage Debenture	Total
William St. Mains - Russell St. to Peel St.	998220301	Replacement	1,012,000	476,000	-	536,000	-	-	1,012,000
York St. / Peel St. Mains - Russell St. to William St.	998220302	Replacement	729,000	326,000	-	403,000	-	-	729,000
Murray St. Mains - Elliot St. to West St.	998220303	Replacement; Expansion	1,283,000	215,408	319,592	-	-	748,000	1,283,000
Bobcaygeon SPS #7 Pumps and Control Panel	998220304	Replacement	95,000	-	-	-	-	95,000	95,000
Bobcaygeon SPS #5 Backup Power Generator	998220305	Installation	60,000	-	-	-	-	60,000	60,000
Fairgrounds SPS Pump	998220306	Replacement	47,000	-	-	-	-	47,000	47,000
Jennings Creek SPS Pump #1	998220307	Rehabilitation	30,000	-	-	-	-	30,000	30,000
Mary St. SPS	998220308	EA Update and Design	735,000	-	-	272,995	462,005	-	735,000
Thornhill Reservoir SCADA System	998220309	Replacement; Upgrade	140,000	140,000	-	-	-	-	140,000

Project	JDE ID	Primary Treatment / Activity	Budget	Financing					
				Water Reserve	Water DC Reserve	Sewage Reserve	Sewage DC Reserve	Sewage Debenture	Total
Verulam Elevated Tank SCADA System	998220310	Replacement; Upgrade	100,000	100,000	-	-	-	-	100,000
Jennings Creek SPS SCADA System	998220311	Replacement; Upgrade	120,000	-	-	120,000	-	-	120,000
Lindsay St. N. SPS SCADA System	998220312	Replacement; Upgrade	110,000	-	-	110,000	-	-	110,000
Water Meters for All Water Systems - Phase 1 of 5	998220313	Replacement; Upgrade	600,000	330,000	-	270,000	-	-	600,000
Total			5,061,000	1,587,408	319,592	1,711,995	462,005	980,000	5,061,000

Studies and Special Projects 9982204

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.

Project	JDE ID	Primary Treatment / Activity	Budget	Financing		
				Water Reserve	Water DC Reserve	Total
Lindsay WTP Carbon Dioxide and Polymer Systems Study	998220401	Study; Capital Planning	35,000	35,000	-	35,000
Bobcaygeon WTP Process Optimization Study	998220402	Study; Capital Planning	50,000	50,000	-	50,000
Total			85,000	85,000	-	85,000



Capital Budget



16. 2022 Tax Supported Capital Budget

Deferred Capital Needs

The following projects have been deferred and are not being included with the 2022 Tax-Supported Capital Budget.

Deferred Capital Needs Not in 2022 Tax-Supported Capital Budget								
Original Year of Deferral	Program	Project	Primary Treatment or Activity	Budget	Financing			
					Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
2021	Bridges	Hartley Rd. Bridge (Eldon)	Replacement	488,000	488,000			488,000
2021	Culverts and Municipal Drains	Cedar Glen Rd. Culvert (ID# 90001)	Replacement	270,000	270,000			270,000
2022	Urban/Rural Reconstruction	Ellice St. - Clifton St. to Wychwood Cres.	Reconstruction	1,802,000	1,621,800	180,200		1,802,000
2020	Urban/Arterial Resurfacing	CKL Rd. 17 - Civic Address #1448 to McGinnis Rd.	Resurfacing	2,462,000	2,462,000			2,462,000
2022	Urban/Arterial Resurfacing	CKL Rd. 12 - Hwy. 35 to Glamorgan Rd.	Resurfacing	3,048,000	3,048,000			3,048,000
2021	Parking Lots	Francis St. E. Parking Lot (Fenelon Falls)	Resurfacing; Upgrade	175,000	175,000			175,000
2021	Public Works Facilities	Eldon Roads Depot Quonset Hut Roof and Electrical System	Replacement; Renovation	100,000	100,000			100,000
2021	Public Works Facilities	Eldon Roads Depot Parking Lot	Resurfacing	70,000	70,000			70,000
2022	Fleet and Transit Equipment	Medium Duty Trucks (1)	Expansion	90,000	90,000			90,000

Deferred Capital Needs Not in 2022 Tax-Supported Capital Budget								
Original Year of Deferral	Program	Project	Primary Treatment or Activity	Budget	Financing			
					Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
2022	Fleet and Transit Equipment	Ice Machines (1)	Replacement	110,000			110,000	110,000
2022	Fleet and Transit Equipment	Trailers (1)	Expansion	10,000	10,000			10,000
2022	Fleet and Transit Equipment	Emergency Road Closure Trailers (3)	Expansion	21,000	21,000			21,000
2022	Fleet and Transit Equipment	Rollers (1)	Expansion	45,000	45,000			45,000
2022	Fleet and Transit Equipment	Excavators (2)	Expansion	1,200,000	1,200,000			1,200,000
2021	Fire Facilities	Fire Training Centre Burn Tower	Expansion	225,000	192,375	32,625		225,000
2021	Parkland Siteworks and Facilities	Garnet Graham Park Playground	Replacement; Upgrade	150,000	150,000			150,000
2021	Parkland Siteworks and Facilities	Lindsay Skatepark	Replacement	100,000	100,000			100,000
2021	Parkland Siteworks and Facilities	Memorial Park Roadways and Parking Lot	Reconstruction	750,000	750,000			750,000
2021	Parkland Siteworks and Facilities	Tommy Anderson Park Storage Structure	Installation	150,000	150,000			150,000
2021	Parkland Siteworks and Facilities	Lindsay Parks Garage Cladding and Doors	Rehabilitation; Upgrade	56,000	56,000			56,000

Deferred Capital Needs Not in 2022 Tax-Supported Capital Budget								
Original Year of Deferral	Program	Project	Primary Treatment or Activity	Budget	Financing			
					Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
2022	Parkland Siteworks and Facilities	Nayoro Park Roadways and Parking Lot	Reconstruction	200,000	200,000			200,000
2022	Parkland Siteworks and Facilities	Old Mill Park Storage Structure	Installation	75,000	75,000			75,000
2022	Parkland Siteworks and Facilities	Pinewood Park Sport Court and Pathways	Installation	100,000	100,000			100,000
2022	Recreation Facilities	Oakwood Arena Exterior Doors	Replacement	17,000	17,000			17,000
2022	Recreation Facilities	Little Britain Arena Exterior Doors	Replacement	17,000	17,000			17,000
2022	Recreation Facilities	Little Britain Arena Ice Pad	Replacement	1,500,000	1,500,000			1,500,000
2022	Recreation Facilities	Lindsay Recreation Complex Roof and Siding	Replacement; Upgrade	425,000	425,000			425,000
2022	Recreation Facilities	Lindsay Recreation Complex HVAC System	Replacement; Upgrade	1,430,000	1,430,000			1,430,000
2022	Recreation Facilities	Bobcaygeon Arena Dressing Rooms and Lobby Washrooms	Renovation	150,000	150,000			150,000
2022	Recreation Facilities	Bobcaygeon Arena Plate Heat Exchanger Gasket	Replacement	20,000	20,000			20,000
2022	Recreation Facilities	Fenelon Falls Arena Plate Heat Exchanger Gasket	Replacement	20,000	20,000			20,000

Deferred Capital Needs Not in 2022 Tax-Supported Capital Budget								
Original Year of Deferral	Program	Project	Primary Treatment or Activity	Budget	Financing			
					Asset Mgt. Reserve	DC Reserve	Public Works Fleet Reserve	Total
2022	Recreation Facilities	Kinmount Community Centre - Various Facility Components	Replacement; Restoration	800,000	800,000			800,000
Total				16,076,000	15,753,175	212,825	110,000	16,076,000

Summary of 2022 Tax Supported Capital Budget

Program		Budget	Financing						
JDE ID	Title		Asset Mgt. Reserve	DC Reserve	Other Reserves	Grants and Deferred Revenue	Debenture	Other	Total
9992201	Multiyear Capital Projects	1,244,000	694,000		550,000				1,244,000
9832201	Bridges	3,403,000	595,000	240,000			1,908,000	660,000	3,403,000
9832202	Culverts and Municipal Drains	637,000	637,000						637,000
9832203	Urban/Rural Reconstruction	9,286,000		673,600	1,080,000	2,550,000			9,286,000
9832204	Urban/Arterial Resurfacing	2,869,000	367,000		950,000	450,000	1,102,000		2,869,000
9832205	Rural Resurfacing	3,972,000	151,000			2,002,027			3,972,000
9832206	Gravel Resurfacing	1,786,000	1,409,000					67,000	1,786,000
9832207	Lifecycle Management	1,500,000							1,500,000
9832208	Sidewalks	327,000	327,000						327,000
9832209	Streetlights and Traffic Signals	575,000	205,000	315,000	55,000				575,000
9832210	Parking Lots	150,000	150,000						150,000
9872201	Airport Siteworks and Facilities	100,000	100,000						100,000
9972201	Landfill Siteworks and Facilities	890,000	890,000						890,000
9912201	Public Works Facilities	435,000	220,000	199,400					435,000
9942202	Fleet and Transit Equipment	5,183,000		200,000	4,977,000	600,000			5,183,000

Program		Budget	Financing						
JDE ID	Title		Asset Mgt. Reserve	DC Reserve	Other Reserves	Grants and Deferred Revenue	Debenture	Other	Total
9282201	Information Technology Systems	1,468,000	810,000		358,000	300,000			1,468,000
9322201	Fire Facilities	239,000	239,000						239,000
9322202	Fire Fleet and Equipment	639,000	538,880	11,120	89,000				639,000
9382201	Paramedic Facilities	600,000	390,000	210,000					600,000
9382202	Paramedic Fleet and Equipment	1,088,000	933,000			155,000			1,088,000
9692201	Victoria Manor	150,000	36,396		113,604				150,000
9532201	Building and Property Facilities	1,179,000	869,000	200,000	110,000				1,179,000
9502201	Parks Siteworks and Facilities	1,255,000	1,116,000	72,000	12,000	55,000			1,255,000
9502202	Recreation Facilities	4,993,000	4,194,000					150,000	4,294,000
9502203	Parks and Recreation Equipment	135,000	135,000						135,000
9502204	Cemetery Siteworks and Facilities	100,000	100,000						100,000
Total		44,203,000	15,106,276	2,121,120	7,700,604	6,112,027	3,010,000	877,000	44,203,000

2022 Tax Supported Capital Budget Detail

Multiyear Capital Projects 9992201

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		
				Asset Mgt. Reserve	Capital Conting. Reserve	Total
987200301	Runway 03/21	Upgrade	250,000	250,000		250,000
987200401	Runway 13/31	Resurfacing; Rehabilitation	100,000	100,000		100,000
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
953210106	Police Services Building Evidence Room and Forensic Lab	Renovation	192,000	192,000		192,000
983220406	Baseline Rd. - Vivy Rd. to Monck Rd.	Resurfacing	550,000		550,000	550,000
Total			1,244,000	694,000	550,000	1,244,000

Supplementary Information for Multiyear Capital Projects			
JDE ID	Project	Scope, Source and or Rationale	Budget
987200301	Runway 03/21	Upgrade of grass runway to a paved surface; multiyear over 2020-2022.	250,000
987200401	Runway 13/31	Resurfacing and rehabilitation of paved runway; multiyear over 2020-2024.	100,000
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
953210106	Police Services Building Evidence Room and Forensic Lab	Address specialized ventilation and storage needs; \$231,530 in 2021 and \$192,000 in 2022.	192,000
983220406	Baseline Rd. - Vivy Rd. to Monck Rd.	Resurfacing to address very poor arterial road conditions; \$550,000 in each of 2022 and 2023.	550,000

Bridges 9832201

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				
				Asset Mgt. Reserve	DC Reserve	Debenture	Community Partner(s)	Total
983220101	CKL Rd. 35 Bridge (Trent Canal)	Rehabilitation	924,000			924,000		924,000
983220102	Fish Hawk Rd. Bridge (Staples River)	Rehabilitation	984,000			984,000		984,000
983220103	Black River Rd. Bridge (Victoria Falls)	Reconstruction	720,000	60,000			660,000	720,000
983220104	Colborne St. Bridge (Scugog River)	Design	400,000	160,000	240,000			400,000
983220105	Cowans Bay Bridge (Pigeon Lake)	Design	100,000	100,000				100,000
983220106	CKL Rd. 6 Bridge (Lake Dalrymple)	Design	100,000	100,000				100,000
983220107	Rainbow Bridge (Scugog River)	Design	100,000	100,000				100,000
983220108	CKL Rd. 36 Bridge (Trans-Canada Trail)	Design	75,000	75,000				75,000
Total			3,403,000	595,000	240,000	1,908,000	660,000	3,403,000

Supplementary Information for Bridges			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220101	CKL Rd. 35 Bridge (Trent Canal)	As per structural assessment.	924,000
983220102	Fish Hawk Rd. Bridge (Staples River)	As per structural assessment.	984,000
983220103	Black River Rd. Bridge (Victoria Falls)	As per structural assessment; funded largely by Hydro One.	720,000
983220104	Colborne St. Bridge (Scugog River)	As per Transportation Master Plan and DC Study.	400,000
983220105	Cowans Bay Bridge (Pigeon Lake)	As per structural assessment.	100,000
983220106	CKL Rd. 6 Bridge (Lake Dalrymple)	As per structural assessment.	100,000
983220107	Rainbow Bridge (Scugog River)	As per structural assessment.	100,000
983220108	CKL Rd. 36 Bridge (Trans-Canada Trail)	As per structural assessment.	75,000

Culverts and Municipal Drains 9832202

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		
				Asset Mgt. Reserve	DC Reserve	Total
983220201	Municipal Drains	Rehabilitation; Upgrade	75,000	75,000		75,000
983220202	Salem Rd. Culvert (ID# 300053)	Design; Replacement	400,000	400,000		400,000
983220203	St. Mary's Rd. Culvert (ID# 1324)	Replacement	50,000	50,000		50,000
983220204	CKL Rd. 45 Culvert (ID# 1722)	Relining	55,000	55,000		55,000
983220205	Old Mill Rd. Culvert (ID# 1342)	Relining	57,000	57,000		57,000
Total			637,000	637,000	-	637,000

Supplementary Information for Culverts and Municipal Drains			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220201	Municipal Drains	Rehabilitation works and upgrades of various municipal drains to comply with Drainage Act.	75,000
983220202	Salem Rd. Culvert (ID# 300053)	Design and replacement in accordance with legislated structural assessment and AMP.	400,000
983220203	St. Mary's Rd. Culvert (ID# 1324)	Replacement in accordance with legislated structural assessment and AMP.	50,000
983220204	CKL Rd. 45 Culvert (ID# 1722)	Relining in accordance with legislated structural assessment and AMP.	55,000
983220205	Old Mill Rd. Culvert (ID# 1342)	Relining in accordance with legislated structural assessment and AMP.	57,000

Urban/Rural Reconstruction 9832203

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				
				DC Reserve	Capital Conting. Reserve	Federal Gas Tax Reserve	Property Reserve	Total
983220301	William St. - Russell St. to Peel St.	Reconstruction	1,625,000	162,500		1,462,500		1,625,000
983220302	York St. / Peel St. - Russell St. to William St.	Reconstruction	1,313,000	131,300		1,181,700		1,313,000
983220303	Canal St. - Sherwood St. to East St.	Land Acquisition	250,000	25,000			225,000	250,000
983220304	Murray St. - Elliot St. to West St.	Reconstruction	2,598,000	259,800		2,338,200		2,598,000
983220305	King St. - 50m East of James St. to Pigeon River Bridge	Reconstruction	3,500,000	95,000	855,000			3,500,000
Total			9,286,000	673,600	855,000	4,982,400	225,000	9,286,000

Supplementary Information for Urban/Rural Reconstruction			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220301	William St. - Russell St. to Peel St.	Reconstruction in accordance with AMP and DC study.	1,625,000
983220302	York St. / Peel St. - Russell St. to William St.	Reconstruction in accordance with AMP and DC study.	1,313,000
983220303	Canal St. - Sherwood St. to East St.	Reconstruction in accordance with AMP and DC study.	250,000
983220304	Murray St. - Elliot St. to West St.	Reconstruction in accordance with AMP and DC study.	2,598,000
983220305	King St. - 50m East of James St. to Pigeon River Bridge	Reconstruction in accordance with AMP and DC study; contingent on Connecting Links grant funding.	3,500,000

Urban/Arterial Resurfacing 9832204

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					
				Asset Mgt. Reserve	Debenture	Haul Routes Reserve	Capital Conting. Reserve	Connecting Links Grant	Total
983220401	CKL Rd. 10 - CKL Rd. 17 to CKL Rd. 14	Resurfacing	2,002,000		1,102,000	900,000			2,002,000
983220402	CKL Rd. 14 - Vicinity of Boundary Rd.	Resurfacing; Upgrade	254,000	254,000					254,000
983220403	Wilson St. / Gore St. - Hwy. 7A to End	Resurfacing	83,000	83,000					83,000
983220404	George St. - Jackson St. to End	Resurfacing	30,000	30,000					30,000
983220405	King St. - Hwy. 7 to Hwy. 7 (Excluding Downtown Omeme)	Resurfacing	500,000				50,000	450,000	500,000
Total			2,869,000	367,000	1,102,000	900,000	50,000	450,000	2,869,000

Supplementary Information for Urban/Arterial Resurfacing			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220401	CKL Rd. 10 - CKL Rd. 17 to CKL Rd. 14	In accordance with 5-Year Roads Capital Plan.	2,002,000
983220402	CKL Rd. 14 - Vicinity of Boundary Rd.	Led by the County of Peterborough and contributed to by the City; address drainage issues.	254,000
983220403	Wilson St. / Gore St. - Hwy. 7A to End	In accordance with 5-Year Roads Capital Plan.	83,000
983220404	George St. - Jackson St. to End	In accordance with 5-Year Roads Capital Plan.	30,000
983220405	King St. - Hwy. 7 to Hwy. 7 (Excluding Downtown Omeme)	In conjunction with downtown reconstruction; contingent on Connecting Links grant funding.	500,00

Rural Resurfacing 9832205

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			
				Asset Mgt. Reserve	OCIF Grant	Federal Gas Tax Reserve	Total
983220501	Tracey's Hill Rd. - Heights Rd. to CKL Rd. 10	Resurfacing	791,000		500,000	291,000	791,000
983220502	Cheese Factory Rd. - CKL Rd. 36 to Heights Rd.	Resurfacing	418,000		200,000	218,000	418,000
983220503	Post Rd. - CKL Rd. 17 to Cheese Factory Rd.	Resurfacing	350,000		170,000	180,000	350,000
983220504	Alexander Ave. - Elder St. to Deerwood Ave.	Resurfacing	23,000		2,027	20,973	23,000
983220505	Cedar Glen Rd. - Earl Kennedy Rd. to West End	Resurfacing	181,000		90,000	91,000	181,000
983220506	Scotchline Rd. - CKL Rd. 36 to CKL Rd. 24	Resurfacing	475,000		230,000	245,000	475,000
983220507	Cowans Bay Dr. - Peace Rd. to Cowans Cres.	Resurfacing	57,000		20,000	37,000	57,000
983220508	Cowans Cres. - Woods Ave. to West End	Resurfacing	147,000		70,000	77,000	147,000
983220509	Woods Ave. - Cowans Cres. to North End	Resurfacing	79,000		40,000	39,000	79,000
983220510	Kellys Bay Rd. - CKL Rd. 30 to South End	Resurfacing	170,000		80,000	90,000	170,000
983220511	Waite Rd. - Hwy. 35 to Manvers-Scugog Townline Rd.	Resurfacing	565,000		300,000	265,000	565,000
983220512	Yelverton Rd. - CKL Rd. 5 to Gray Rd.	Resurfacing	565,000		300,000	265,000	565,000
983220513	Royal Oak Rd. - Simcoe St. to Whiterock Rd.	Resurfacing	151,000	151,000			
Total			3,972,000	151,000	2,002,027	1,818,973	3,972,000

Supplementary Information for Rural Resurfacing			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220501	Tracey's Hill Rd. - Heights Rd. to CKL Rd. 10	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	791,000
983220502	Cheese Factory Rd. - CKL Rd. 36 to Heights Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	418,000
983220503	Post Rd. - CKL Rd. 17 to Cheese Factory Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	350,000
983220504	Alexander Ave. - Elder St. to Deerwood Ave.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	23,000
983220505	Cedar Glen Rd. - Earl Kennedy Rd. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	181,000
983220506	Scotchline Rd. - CKL Rd. 36 to CKL Rd. 24	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	475,000
983220507	Cowans Bay Dr. - Peace Rd. to Cowans Cres.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	57,000
983220508	Cowans Cres. - Woods Ave. to West End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	147,000
983220509	Woods Ave. - Cowans Cres. to North End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	79,000
983220510	Kellys Bay Rd. - CKL Rd. 30 to South End	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	170,000
983220511	Waite Rd. - Hwy. 35 to Manvers-Scugog Townline Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	565,000
983220512	Yelverton Rd. - CKL Rd. 5 to Gray Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	565,000
983220513	Royal Oak Rd. - Simcoe St. to Whiterock Rd.	Resurfacing in accordance with 5-Year Roads Capital Plan and AMP.	151,000

Gravel Resurfacing 9832206

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			
				Asset Mgt. Reserve	Other Municipality / Owner	Federal Gas Tax Reserve	Total
983220601	Weston Rd. - Glengarry Rd. to East End	Resurfacing	12,000	12,000			12,000
983220602	Col. William Lane - South End to Solanum Way	Resurfacing	5,000	5,000			5,000
983220603	Glamorgan Rd. - South End to 0.5Km North of Pontypool Rd.	Resurfacing	43,000	21,500	21,500		43,000
983220604	Dranoel Rd. - Railway Crossing to Hwy. 7A	Resurfacing	91,000	45,500	45,500		91,000
983220605	Hillhead Rd. - River Rd. to North End	Resurfacing	4,000	4,000			4,000
983220606	Linden Valley Rd. - Simcoe St. to Cambray Rd.	Resurfacing	278,000	128,000		150,000	278,000
983220607	Birch Rd. - Cambray Rd. to East End	Resurfacing	4,000	4,000			4,000
983220608	McIndoos Cemetery Rd. - The Glen Rd. to Linden Valley Rd.	Resurfacing	25,000	25,000			25,000
983220609	English Rd. - Linden Valley Rd. to 0.2Km S. of Woodville Rd.	Resurfacing	23,000	23,000			23,000
983220610	Beaver Rd. - Heights Rd. to Sturgeon Rd.	Resurfacing	77,000	77,000			77,000
983220611	Fox Rd. - Esker Rd. to East End	Resurfacing	63,000	63,000			63,000
983220612	Esker Rd. - Beaver Rd. to St. Luke's Rd.	Resurfacing	174,000	174,000			174,000
983220613	Sibley Ave. - North Limit of Omemee to Beaver Rd.	Resurfacing	20,000	20,000			20,000
983220614	Sandringham Rd. - Woodville Rd. to Eldon Station Rd.	Resurfacing	317,000	157,000		160,000	317,000
983220615	Moor Rd. - South End to North End	Resurfacing	11,000	11,000			11,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Asset Mgt. Reserve	Other Municipality / Owner	Federal Gas Tax Reserve	Total
983220616	Rockview Rd. - Eldon Station Rd. to Portage Rd.	Resurfacing	117,000	117,000			117,000
983220617	Hartley Rd. - 0.1Km North of Robinson Ave. to Portage Rd.	Resurfacing	22,000	22,000			22,000
983220618	Robinson Ave. - Hartley Rd. to East End	Resurfacing	21,000	21,000			21,000
983220619	McCrackin Ave. - Lake Dalrymple Rd. to 1.4Km West	Resurfacing	22,000	22,000			22,000
983220620	Alvar Rd. - Lake Dalrymple Rd. to Wylie Rd.	Resurfacing	68,000	68,000			68,000
983220621	Sugar Bush Rd. - Alvar Rd. to Lake Dalrymple Rd.	Resurfacing	15,000	15,000			15,000
983220622	Deverell Lane - Lake Dalrymple Rd. to South End	Resurfacing	4,000	4,000			4,000
983220623	Graham Lane - Avery Point Rd. to South End	Resurfacing	2,000	2,000			2,000
983220624	Osprey Lane - Kirkfield Rd. to South End	Resurfacing	7,000	7,000			7,000
983220625	Dartmoor Rd. - Lake Dalrymple Rd. to East End	Resurfacing	62,000	62,000			62,000
983220626	MacKenzie Rd. - Dartmoor Rd. to Monck Rd.	Resurfacing	18,000	18,000			18,000
983220627	Turner Rd. - Monck Rd. to Monck Rd.	Resurfacing	11,000	11,000			11,000
983220628	Spruce Lane - Rama/Dalton Boundary Rd. to Spring Lane	Resurfacing	2,000	2,000			2,000
983220629	Spring Lane - Spruce Lane to North End	Resurfacing	2,000	2,000			2,000
983220630	Dwinnell Lane - Sadowa Rd. to South End	Resurfacing	3,000	3,000			3,000
983220631	Oxby Lane - Sadowa Rd. to East End	Resurfacing	6,000	6,000			6,000
983220632	Kett Rd. - Sadowa Rd. to Rama/Dalton Boundary Rd.	Resurfacing	30,000	30,000			30,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Asset Mgt. Reserve	Other Municipality / Owner	Federal Gas Tax Reserve	Total
983220633	Gardner Dr. - Rama/Dalton Boundary Rd. to East End	Resurfacing	12,000	12,000			12,000
983220634	Chisholm Trail - Eldridge Lane to Black River Rd.	Resurfacing	102,000	102,000			102,000
983220635	Amon Dr. - Chisholm Trail to East End	Resurfacing	5,000	5,000			5,000
983220636	Brooks Lane - Chisholm Trail to West End	Resurfacing	4,000	4,000			4,000
983220637	Birch Lane - Brooks Lane to North End	Resurfacing	2,000	2,000			2,000
983220638	Black River Rd. - Housey's Rapids Rd. to Lewisham Lane	Resurfacing	95,000	95,000			95,000
983220639	Lewisham Lane - Black River Rd. to North End	Resurfacing	7,000	7,000			7,000
Total			1,786,000	1,409,000	67,000	310,000	1,786,000

Lifecycle Management 9832207

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		
				Asset Mgt. Reserve	Federal Gas Tax Reserve	Total
983220701	Local Asphalt Paving	Lifecycle Management	865,000		865,000	865,000
983220702	Slurry Sealing	Lifecycle Management	450,000		450,000	450,000
983220703	Crack Sealing	Lifecycle Management	185,000		185,000	185,000
Total			1,500,000	-	1,500,000	1,500,000

Supplementary Information for Lifecycle Management			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220701	Local Asphalt Paving	Maintain and extend road lifecycles; road sections determined by staff post-winter.	865,000
983220702	Slurry Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.	450,000
983220703	Crack Sealing	Maintain and extend road lifecycles; road sections determined by staff post-winter.	185,000

Sidewalks 9832208

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		
				Asset Mgt. Reserve	DC Reserve	Total
983220801	Commerce Rd. - Cloverlea Subdivision to Commerce Pl.	Emplacement; Expansion	66,000	66,000		66,000
983220802	John St. - Francis St. W. to 30m North	Replacement	10,000	10,000		10,000
983220803	Louisa St. - John St. to 37m East	Replacement	12,000	12,000		12,000
983220804	St. David St. - Queen St. to King St.	Replacement	18,000	18,000		18,000
983220805	John St. - Post Office to Civic Address 276	Replacement	60,000	60,000		60,000
983220806	Pontypool Rd. - Amelia St. to Thomas St.	Replacement	22,000	22,000		22,000
983220807	Short Ave. - St. David St. to St. George St.	Replacement	122,000	122,000		122,000
983220808	Port 32 Utility Corridor	Emplacement; Expansion	17,000	17,000		17,000
Total			327,000	327,000	-	327,000

Supplementary Information for Sidewalks			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220801	Commerce Rd. - Cloverlea Subdivision to Commerce Pl.	Lindsay. Extension along east and north side of road; as per Council Resolution CR2021-310.	66,000
983220802	John St. - Francis St. W. to 30m North	Fenelon Falls. Replacement along west side.	10,000
983220803	Louisa St. - John St. to 37m East	Fenelon Falls. Replacement along south side.	12,000
983220804	St. David St. - Queen St. to King St.	Lindsay. Replacement along west side.	18,000
983220805	John St. - Post Office to Civic Address 276	Pontypool. Replacement along east side.	60,000
983220806	Pontypool Rd. - Amelia St. to Thomas St.	Pontypool. Replacement along south side.	22,000
983220807	Short Ave. - St. David St. to St. George St.	Lindsay. Replacement along north and south sides.	122,000
983220808	Port 32 Utility Corridor	Bobcaygeon. Emplace walkway in utility corridor as per Council Resolution CR2021-440.	17,000

Streetlights and Traffic Signals 9832209

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			
				Asset Mgt. Reserve	DC Reserve	Streetlights Reserve	Total
983220901	Woodville Streetlight Fixtures and Luminaires	Replacement; Upgrade	180,000	125,000		55,000	180,000
983220902	Kent St. / Whitney Town Centre Traffic Signal	Emplacement; Expansion	350,000	35,000	315,000		350,000
983220903	Miscellaneous Traffic Signal Components	Replacement; Upgrade	45,000	45,000			45,000
Total			575,000	205,000	315,000	55,000	575,000

Supplementary Information for Streetlights and Traffic Signals			
JDE ID	Project	Scope, Source and or Rationale	Budget
983220901	Woodville Streetlight Fixtures and Luminaires	Conversion to of entire streetlight system to LED for enhanced energy efficiency.	180,000
983220902	Kent St. / Whitney Town Centre Traffic Signal	Growth-related need due to increased traffic.	350,000
983220903	Miscellaneous Traffic Signal Components	Replacement and or upgrade of various traffic signal components.	45,000

Parking Lots 9832210

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
983221001	William St. S. Parking Lot (Former Irish House Property)	Emplacement; Expansion	150,000	150,000		150,000
Total			150,000	150,000	-	150,000

Supplementary Information for Parking Lots			
JDE ID	Project	Scope, Source and or Rationale	Budget
983221001	William St. S. Parking Lot (Former Irish House Property)	Incorporate 7 William St. S. into downtown parking system as per Downtown Parking Strategy.	150,000

Airport Siteworks and Facilities 9872201

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		
				Asset Mgt. Reserve	DC Reserve	Total
987220101	Airport Commercial Area	Development	100,000	100,000		100,000
Total			100,000	100,000	-	100,000

Supplementary Information for Airport Siteworks and Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
987220101	Airport Commercial Area	Hydro upgrades (\$20,000); engineering (\$20,000); paving and tie-down relocation (\$60,000).	100,000

Landfill Siteworks and Facilities 9972201

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		
				Asset Mgt. Reserve	DC Reserve	Total
997220101	Fenelon Landfill and Laxton Landfill Capacity	Design	100,000	100,000		100,000
997220102	Lindsay-Ops Landfill Transfer Station	Rehabilitation; Upgrade	100,000	100,000		100,000
997220103	Lindsay-Ops Landfill Sedimentation Ponds A and B	Rehabilitation; Upgrade	90,000	90,000		90,000
997220104	Emily Landfill Leachate Collection System	Decommission	480,000	480,000		480,000
997220105	Somerville Landfill Facility	Design	120,000	120,000		120,000
Total			890,000	890,000	-	890,000

Supplementary Information for Landfill Siteworks and Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
997220101	Fenelon Landfill and Laxton Landfill Capacity	Necessary to defer or minimize major expansionary capital upgrades at Lindsay-Ops Landfill.	100,000
997220102	Lindsay-Ops Landfill Transfer Station	Based on engineering assessment; floor and push wall in need of rehabilitation and upgrade.	100,000
997220103	Lindsay-Ops Landfill Sedimentation Ponds A and B	Regulatory requirement; remove accumulated sludge and ensure proper functioning of ponds.	90,000
997220104	Emily Landfill Leachate Collection System	Regulatory requirement.	480,000
997220105	Somerville Landfill Facility	New facility required to shelter staff and equipment and realize greater operational efficiency.	120,000

Public Works Facilities 9912201

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			
				Asset Mgt. Reserve	DC Reserve	Provincial Gas Tax Reserve	Total
991220101	Coboconk Fleet Depot HVAC System	Replacement; Upgrade	145,000	145,000			145,000
991220102	Lindsay Fleet Depot Security Doors	Replacement; Upgrade	15,000	15,000			15,000
991220103	Coboconk and Lindsay Fleet Depots Lighting and Cameras	Upgrade; Installation	60,000	60,000			60,000
991220104	Lindsay Fleet Depot Additional Bays	Design	115,000		115,000		115,000
991220105	Transit Operations Centre Additional Facility	Design	100,000		84,400	15,600	100,000
Total			435,000	220,000	199,400	15,600	435,000

Supplementary Information for Public Works Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
991220101	Coboconk Fleet Depot HVAC System	Address partial system failure; improve efficiency and air quality.	145,000
991220102	Lindsay Fleet Depot Security Doors	Existing doors are rusted and beyond repair.	15,000
991220103	Coboconk and Lindsay Fleet Depots Lighting and Cameras	Conversion to LED lighting for greater efficiency; installation of cameras to improve security.	60,000
991220104	Lindsay Fleet Depot Additional Bays	For a 3-bay growth-related expansion to existing facility as per Roads Operations Master Plan.	115,000
991220105	Transit Operations Centre Additional Facility	For a new 3-bay growth-related facility at 89 St. David St. as per Transit Master Plan.	100,000

Fleet and Transit Equipment 9942202

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				
				DC Reserve	Public Works Fleet Reserve	Water-Wastewater Reserve	ICIP Grant	Total
994220201	Buses (4)	Replacement; Expansion	800,000	200,000			600,000	800,000
994220202	Tractors (2)	Replacement	120,000		120,000			120,000
994220203	Medium Duty Trucks (5)	Replacement; Expansion	450,000		450,000			450,000
994220204	Loaders (1)	Replacement	280,000		280,000			280,000
994220205	Cars (3)	Replacement; Expansion	84,000		84,000			84,000
994220206	Pickup Trucks (17)	Replacement; Expansion	804,000		738,000	66,000		804,000
994220207	Single Axle Plow Trucks (1)	Replacement	270,000		270,000			270,000
994220208	Tandem Axle Plow Trucks (6)	Replacement	1,950,000		1,950,000			1,950,000
994220209	Vans (2)	Replacement; Expansion	70,000		70,000			70,000
994220210	Sidewalk Machines (1)	Replacement	175,000		175,000			175,000
994220211	Water Tanks (4)	Replacement	160,000		160,000			160,000
994220212	Trailers (2)	Replacement	20,000		20,000			20,000
Total			5,183,000	200,000	4,317,000	66,000	600,000	5,183,000

Supplementary Information for Fleet and Transit Equipment			
JDE ID	Project	Scope, Source and or Rationale	Budget
994220201	Buses (4)	As per Fleet Policy; 3 replacements; 1 acquisition for transit route expansion.	800,000
994220202	Tractors (2)	As per Fleet Policy.	120,000
994220203	Medium Duty Trucks (5)	As per Fleet Policy; 4 replacements; 1 acquisition for Parks and Recreation Division.	450,000
994220204	Loaders (1)	As per Fleet Policy.	280,000
994220205	Cars (3)	As per Fleet Policy; 2 replacements; 1 acquisition for Building Division.	84,000
994220206	Pickup Trucks (17)	As per Fleet Policy; 16 replacements; 1 acquisition for Water-Wastewater Division.	804,000
994220207	Single Axle Plow Trucks (1)	As per Fleet Policy.	270,000
994220208	Tandem Axle Plow Trucks (6)	As per Fleet Policy.	1,950,000
994220209	Vans (2)	As per Fleet Policy; 1 replacement; 1 acquisition for By-Law Enforcement Division.	70,000
994220210	Sidewalk Machines (1)	As per Fleet Policy.	175,000
994220211	Water Tanks (4)	As per Fleet Policy.	160,000
994220212	Trailers (2)	As per Fleet Policy.	20,000

Information Technology Systems 9282201

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			
				Asset Mgt. Reserve	Safe Restart Grant	Capital Conting. Reserve	Total
928220101	Server Hardware	Replacement	358,000			358,000	358,000
928220102	Data Communication Hardware	Replacement	66,000	66,000			66,000
928220103	Client Hardware	Replacement	147,000	147,000			147,000
928220104	Remote Work Arrangements	Replacement; Acquisition	300,000		300,000		300,000
928220105	Fire Service Training Centre Wifi System	Expansion	40,000	40,000			40,000
928220106	Lindsay-Ops Landfill Webcams	Acquisition	21,000	21,000			21,000
928220107	Point-to-Point Network	Expansion	55,000	55,000			55,000
928220108	Lindsay Fibre Optic Network	Expansion	250,000	250,000			250,000
928220109	Fleet Global Positioning System (GPS)	Replacement	231,000	231,000			231,000
Total			1,468,000	810,000	300,000	358,000	1,468,000

Supplementary Information for Information Technology Systems			
JDE ID	Project	Scope, Source and or Rationale	Budget
928220101	Server Hardware	Standard lifecycle replacement; accelerated replacement of water-damaged server.	358,000
928220102	Data Communication Hardware	Standard lifecycle replacement.	66,000
928220103	Client Hardware	Standard lifecycle replacement.	147,000
928220104	Remote Work Arrangements	Standard lifecycle replacement; acquisition of new technology to support remote working.	300,000
928220105	Fire Service Training Centre Wifi System	Technology to support Fire Service Training Centre.	40,000
928220106	Lindsay-Ops Landfill Webcams	To enable customers to view queues at landfill in real time and flatten the visitation curve.	21,000
928220107	Point-to-Point Network	Improve reliability and performance of network communications, and reduce operating costs.	55,000
928220108	Lindsay Fibre Optic Network	Extend network from 68 Lindsay St. N. to Verulam Rd. Water Tower and 89 St. David St.	250,000
928220109	Fleet Global Positioning System (GPS)	Existing system is at end of life and will no longer be supported; critical to risk management.	231,000

Fire Facilities 9322201

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
932220101	Omeme Fire Hall Kitchen and Training Rooms	Renovation	15,000	15,000		15,000
932220102	Ops Fire Hall Bunker Gear Racks	Replacement; Upgrade	10,000	10,000		10,000
932220103	Emily Fire Hall Envelope, Training Room and Washroom	Restoration; Renovation	20,000	20,000		20,000
932220104	Janetville Fire Hall Driveway, Kitchen and Floor	Restoration; Renovation	21,000	21,000		21,000
932220105	Cameron Fire Hall Envelope and Training Room	Restoration; Renovation	28,000	28,000		28,000
932220106	Woodville Fire Hall Troughs, Apron, Driveway and Washroom	Restoration; Renovation	58,000	58,000		58,000
932220107	Carden Fire Hall Lighting, Water Softener and Training Room	Renovation; Installation	12,000	12,000		12,000
932220108	Norland Fire Hall Envelope, Troughs and Septic System	Restoration; Upgrade	40,000	40,000		40,000
932220109	Kinmount Fire Hall Training Room	Renovation	10,000	10,000		10,000
932220110	Fenelon Falls Fire Hall Apron	Restoration	25,000	25,000		25,000
Total			239,000	239,000	-	239,000

Supplementary Information for Fire Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
932220101	Omeme Fire Hall Kitchen and Training Rooms	Kitchen fixtures are inefficient; training room is outdated and ill-suited to online training.	15,000
932220102	Ops Fire Hall Bunker Gear Racks	Upgrade racks to ensure consistent standards across fire halls.	10,000
932220103	Emily Fire Hall Envelope, Training Room and Washroom	Envelope is failing; training room is outdated; washroom requires relocation to be accessible.	20,000
932220104	Janetville Fire Hall Driveway, Kitchen and Floor	Improvements relating to driveway drainage, kitchen, and lighting.	21,000
932220105	Cameron Fire Hall Envelope and Training Room	Envelope and troughs are failing; training room is outdated and needs air conditioning.	28,000
932220106	Woodville Fire Hall Troughs, Apron, Driveway and Washroom	Troughs and apron are failing; driveway condition is hazardous; washroom is outdated.	58,000
932220107	Carden Fire Hall Lighting, Water Softener and Training Room	Convert lights to LED; install water softener; bring training room up to date.	12,000
932220108	Norland Fire Hall Envelope, Troughs and Septic System	Envelope and troughs are failing; address issue with septic drain in the driveway.	40,000
932220109	Kinmount Fire Hall Training Room	Training room is outdated and ill-suited to online training.	10,000
932220110	Fenelon Falls Fire Hall Apron	Apron is failing and causing a safety concern.	25,000

Fire Fleet and Equipment 9322202

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			
				Asset Mgt. Reserve	DC Reserve	Fire Fleet Reserve	Total
932220201	Pickup Trucks (1)	Acquisition	64,000			64,000	64,000
932220202	Boats (1)	Replacement	25,000			25,000	25,000
932220203	Miscellaneous Fire Equipment	Replacement	70,000	70,000			70,000
932220204	Extrication Equipment	Replacement; Upgrade	80,000	68,880	11,120		80,000
932220205	Bunker Gear and Helmets	Replacement	160,000	160,000			160,000
932220206	Telecommunications Equipment	Replacement; Upgrade	40,000	40,000			40,000
932220207	Communications and Paging System	Replacement; Upgrade	200,000	200,000			200,000
Total			639,000	538,880	11,120	89,000	639,000

Supplementary Information for Fire Fleet and Equipment			
JDE ID	Project	Scope, Source and or Rationale	Budget
932220201	Pickup Trucks (1)	Acquisition of one pickup truck to address deficiency in the fleet.	64,000
932220202	Boats (1)	Replacement of one rescue boat as per lifecycle requirements.	25,000
932220203	Miscellaneous Fire Equipment	Replacement of fire hoses, saws, axes, pike poles and similar fire equipment.	70,000
932220204	Extrication Equipment	Replacement and upgrade of extrication equipment; growth-related need.	80,000
932220205	Bunker Gear and Helmets	Replacement of bunker gear and helmets to meet legislated and NFPA standards.	160,000
932220206	Telecommunications Equipment	Pagers, mobile radios and similar telecommunications equipment.	40,000
932220207	Communications and Paging System	Existing system will become obsolete in 2023, and needs upgrading to a digital format.	200,000

Paramedic Facilities 9382201

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing		
				Asset Mgt. Reserve	DC Reserve	Total
938220101	Paramedic Service Headquarters and Fleet Centre	Design	600,000	390,000	210,000	600,000
Total			600,000	390,000	210,000	600,000

Supplementary Information for Paramedic Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
938220101	Paramedic Service Headquarters and Fleet Centre	Consolidation and expansion as per Paramedic Master Plan; address inefficiencies and growth.	600,000

Paramedic Fleet and Equipment 9382202

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		
				Asset Mgt. Reserve	Ministry of HLTC Grant	Total
938220201	Ambulances (2)	Remount	400,000	400,000		400,000
938220202	Emergency Response Units (1)	Replacement	84,000	84,000		84,000
938220203	Administrative Vehicles (1)	Replacement	86,000	86,000		86,000
938220204	Cardiac Monitors (6)	Replacement	162,000	87,000	75,000	162,000
938220205	CPR Assist Devices (7)	Replacement	86,000	86,000		86,000
938220206	Power Stretchers (6)	Replacement	180,000	100,000	80,000	180,000
938220207	Ambulance Computers (8)	Replacement	48,000	48,000		48,000
938220208	Oxygen Testing Devices (1)	Replacement	18,000	18,000		18,000
938220209	Disinfection Machines (1)	Acquisition	8,000	8,000		8,000
938220210	Auxiliary Cardiac Monitors (4)	Replacement	16,000	16,000		16,000
Total			1,088,000	933,000	155,000	1,088,000

Supplementary Information for Paramedic Fleet and Equipment			
JDE ID	Project	Scope, Source and or Rationale	Budget
938220201	Ambulances (2)	Lifecycle remount as per Asset Management Plan.	84,000
938220202	Emergency Response Units (1)	Lifecycle replacement as per Asset Management Plan.	162,000
938220203	Administrative Vehicles (1)	Lifecycle replacement as per Asset Management Plan.	400,000
938220204	Cardiac Monitors (6)	Lifecycle replacement as per Asset Management Plan.	86,000
938220205	CPR Assist Devices (7)	Lifecycle replacement as per Asset Management Plan.	86,000
938220206	Power Stretchers (6)	Lifecycle replacement as per Asset Management Plan.	180,000
938220207	Ambulance Computers (8)	Lifecycle replacement as per Asset Management Plan.	48,000
938220208	Oxygen Testing Devices (1)	Lifecycle replacement as per Asset Management Plan.	18,000
938220209	Disinfection Machines (1)	Required for enhanced disinfection.	8,000
938220210	Auxiliary Cardiac Monitors (4)	Lifecycle replacement as per Asset Management Plan.	16,000

Victoria Manor 9692201

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		
				Asset Mgt. Reserve	Victoria Manor Reserve	Total
969220101	Floor Mixer	Replacement	15,000	3,000	12,000	15,000
969220102	Fire Doors	Replacement	30,000	5,000	25,000	30,000
969220103	Sidewalk and Curb	Replacement	20,000	4,000	16,000	20,000
969220104	Make Up Air Units	Replacement	65,440	10,440	55,000	65,440
969220105	Air Curtains for Walk-In Refrigerator	Installation	2,530	2,530		2,530
969220106	Laundry Carts	Replacement; Upgrade	12,000	6,396	5,604	12,000
969220107	Wall Protection	Installation	5,030	5,030		5,030
Total			150,000	36,396	113,604	150,000

Supplementary Information for Victoria Manor			
JDE ID	Project	Scope, Source and or Rationale	Budget
969220101	Floor Mixer	Unit is at end of life and requires replacement.	15,000
969220102	Fire Doors	Replacement of four fire doors.	30,000
969220103	Sidewalk and Curb	Replacement of sidewalks and curb to promote resident safety and building accessibility.	20,000
969220104	Make Up Air Units	Replacement of one large unit and one small unit.	65,440
969220105	Air Curtains for Walk-In Refrigerator	Needed to maintain temperatures and prevent equipment from condensation and freezing.	2,530
969220106	Laundry Carts	Replacement of end of life carts; improve ergonomics.	12,000
969220107	Wall Protection	Installation of guards to protect walls from contact with beds, wheelchairs, carts etc.	5,030

Building and Property Facilities 9532201

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			
				Asset Mgt. Reserve	DC Reserve	Property Reserve	Total
953220101	Coboconk Service Centre Washrooms	Renovation	510,000	510,000			510,000
953220102	Fenelon Falls Train Station and Gallery Building Envelope	Restoration	53,000	53,000			53,000
953220103	Coronation Hall Building Envelope	Restoration	40,000	40,000			40,000
953220104	Lindsay Service Centre Building Envelope	Restoration	40,000	40,000			40,000
953220105	Lindsay Library Entrance Door and Window Systems	Replacement	44,000	44,000			44,000
953220106	Fenelon Falls Library HVAC System	Replacement	54,000	54,000			54,000
953220107	Fenelon Falls Library Interior	Renovation; Expansion	200,000		200,000		200,000
953220108	Fenelon Falls Library Roof	Design	15,000	15,000			15,000
953220109	Boyd Museum Safe Ladder Access	Installation	35,000	35,000			35,000
953220110	City Hall Fire and Life Safety Fixtures	Design	25,000	25,000			25,000
953220111	Police Service Building Roof	Design	20,000	20,000			20,000
953220112	Police Service Building HVAC Power Back-Up System	Installation	33,000	33,000			33,000
953220113	Laxton-Digby-Longford Roads Operations Depot	Demolition	60,000			60,000	60,000
953220114	Little Britain Fire Hall	Demolition	50,000			50,000	50,000
Total			1,179,000	869,000	200,000	110,000	1,179,000

Supplementary Information for Building and Property Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
953220101	Coboconk Service Centre Washrooms	Address drainage problems and bring washrooms up to building code.	510,000
953220102	Fenelon Falls Train Station and Gallery Building Envelope	Address deterioration of building envelope due to deferred maintenance and weathering.	53,000
953220103	Coronation Hall Building Envelope	Address deterioration of building envelope due to deferred maintenance and weathering.	40,000
953220104	Lindsay Service Centre Building Envelope	Address deterioration of building envelope due to deferred maintenance and weathering.	40,000
953220105	Lindsay Library Entrance Door and Window Systems	Assets beyond useful life and in need of replacement.	44,000
953220106	Fenelon Falls Library HVAC System	Existing system components have failed; convert system to natural gas.	54,000
953220107	Fenelon Falls Library Interior	Renovation to facilitate growth-related expansion into previously other-purposed space.	200,000
953220108	Fenelon Falls Library Roof	Existing roof is deteriorated; design and contract documents for replacement and upgrade.	15,000
953220109	Boyd Museum Safe Ladder Access	Required to address safety concerns and provide safe access for maintenance crews.	35,000
953220110	City Hall Fire and Life Safety Fixtures	Existing assets at end of life; design and contract documents for replacement.	25,000
953220111	Police Service Building Roof	Existing roof is deteriorated; design and contract documents for replacement and upgrade.	20,000
953220112	Police Service Building HVAC Power Back-Up System	Maintain HVAC system operation during power outages, as per KLPS business continuity plan.	33,000
953220113	Laxton-Digby-Longford Roads Operations Depot	Facility is surplus to the City's needs and unfit for sale.	60,000
953220114	Little Britain Fire Hall	Facility is surplus to the City's needs and unfit for sale.	50,000

Parks Siteworks and Facilities 9502201

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				Asset Mgt. Reserve	DC Reserve	Property Reserve	Wilson Estate Grant	Total
950220101	Playground Surfaces - Various Parks / Sites	Resurfacing	72,000	72,000				72,000
950220102	Sports fields - Various Parks / Sites	Resurfacing	70,000	70,000				70,000
950220103	Memorial Park Washroom	Replacement; Upgrade	325,000	325,000				325,000
950220104	Verulam Centennial Park Washroom	Demolition	12,000			12,000		12,000
950220105	Verulam Centennial Park Shelter	Replacement; Upgrade	35,000	35,000				35,000
950220106	Tommy Anderson Park Playground	Replacement	75,000	75,000				75,000
950220107	Centennial Trailer Park Water Treatment Plant Roof	Replacement; Upgrade	10,000	10,000				10,000
950220108	Centennial Trailer Park Boat Launch	Replacement	55,000	55,000				55,000
950220109	Osprey Lane Boat Launch	Replacement	45,000	45,000				45,000
950220110	Irene Peckin Park Dock	Removal; Rehabilitation	50,000	50,000				50,000
950220111	Thurstonia Government Dock	Rehabilitation	50,000	50,000				50,000
950220112	Lindsay Parks Garage Parking Lot	Resurfacing	100,000	100,000				100,000
950220113	Wilson Estate Parkland Program	To be determined	110,000	55,000			55,000	110,000
950220114	50/50 Community Program	To be determined	80,000	80,000				80,000
950220115	Lindsay Trail System - Commerce Rd. to Moose Rd.	Development	80,000	8,000	72,000			80,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing				
				Asset Mgt. Reserve	DC Reserve	Property Reserve	Wilson Estate Grant	Total
950220116	Omemee Marina Barriers and Access	Rehabilitation	38,000	38,000				38,000
950220117	Arnold Park Shelter	Replacement	25,000	25,000				25,000
950220118	Cobobonk Ball Diamond Bleachers	Replacement	15,000	15,000				15,000
950220119	Coboconk Legion Park Entrance and Driveway	Rehabilitation	8,000	8,000				8,000
Total			1,255,000	1,116,000	72,000	12,000	55,000	1,255,000

Supplementary Information for Parks Siteworks and Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220101	Playground Surfaces - Various Parks / Sites	Parks included: Nimigon, Janetville, Scugog Meadows, Sonya, Emily, and Tommy Anderson.	72,000
950220102	Sports fields - Various Parks / Sites	Wilson Fields Diamonds 1-5 and 7; Fenelon Falls Diamond; Ops Diamond.	70,000
950220103	Memorial Park Washroom	Existing asset is at end of life; address accessibility concerns.	325,000
950220104	Verulam Centennial Park Washroom	Demolish derelict structure.	12,000
950220105	Verulam Centennial Park Shelter	Existing asset is at end of life.	35,000
950220106	Tommy Anderson Park Playground	Existing playground is outdated and requires replacement.	75,000
950220107	Centennial Trailer Park Water Treatment Plant Roof	Existing shingle roof is beyond useful life; replace with steel.	10,000
950220108	Centennial Trailer Park Boat Launch	Continuance of program to replace and upgrade boat launches in greatest need.	55,000
950220109	Osprey Lane Boat Launch	Continuance of program to replace and upgrade boat launches in greatest need.	45,000
950220110	Irene Peckin Park Dock	Remove damaged concrete dock and ensure property is safe for use.	50,000

Supplementary Information for Parks Siteworks and Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220111	Thurstonia Government Dock	Riparian work and access upgrade.	50,000
950220112	Lindsay Parks Garage Parking Lot	Parking lot is in state of disrepair and in need of resurfacing.	100,000
950220113	Wilson Estate Parkland Program	Projects to be determined by Wilson Estate Trust.	110,000
950220114	50/50 Community Program	Projects to be determined based on applications received from the community.	80,000
950220115	Lindsay Trail System - Commerce Rd. to Moose Rd.	Development of former railway acquired from developer into a trail as per Trails Master Plan.	80,000
950220116	Omeme Marina Barriers and Access	Improvements to barriers and grading.	38,000
950220117	Arnold Park Shelter	Existing structure is beyond useful life and poses a safety concern.	25,000
950220118	Cobobonk Ball Diamond Bleachers	Lifecycle replacement.	15,000
950220119	Coboconk Legion Park Entrance and Driveway	Driveway resurfacing and improvements; ditch rehabilitation and drainage improvements.	8,000

Recreation Facilities 9502202

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

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Asset Mgt. Reserve	Community Partner(s)	Federal Gas Tax Reserve	Total
950220201	Manvers Arena Fire Box, Ammonia Bucket and Valves	Replacement; Upgrade	20,000	20,000			20,000
950220202	Manvers Arena Water Condenser Pump	Replacement	8,000	8,000			8,000
950220203	Forbert Pool Parking Lot	Resurfacing; Upgrade	210,000	210,000			210,000
950220204	Forbert Memorial Pool Flooring	Rehabilitation	10,000	10,000			10,000
950220205	Oakwood Arena Ice Pad Door and Nets	Replacement; Upgrade	12,000	12,000			12,000
950220206	Little Britain Arena Condenser and Related Stand	Replacement; Upgrade	185,000	185,000			185,000
950220207	Janetville Community Centre Foundation, Roof and Kitchen	Rehabilitation; Upgrade	235,000	235,000			235,000
950220208	Fenelon Township Community Centre Exterior Doors	Replacement; Upgrade	20,000	20,000			20,000
950220209	Coboconk Train Station Furnace	Replacement; Upgrade	7,000	7,000			7,000
950220210	Bolsover Community Centre Furnace and Hot Water System	Replacement; Upgrade	16,000	16,000			16,000
950220211	Woodville Town Hall (Food Bank) Furnace	Replacement; Upgrade	32,000	32,000			32,000
950220212	Woodville Town Hall Electrical Panel	Replacement; Upgrade	10,000	10,000			10,000
950220213	Woodville Arena Exhaust Hood	Replacement; Upgrade	25,000	25,000			25,000
950220214	Woodville Arena Refrigerant Leak Detector	Installation	10,000	10,000			10,000
950220215	Woodville Arena Lobby	Renovation	150,000	50,000	100,000		150,000

JDE ID	Project	Primary Treatment or Activity	Budget	Financing			
				Asset Mgt. Reserve	Community Partner(s)	Federal Gas Tax Reserve	Total
950220216	Victoria Park Armoury Second Floor West AC System	Installation	40,000	40,000			40,000
950220217	Victoria Park Armoury Main Entrance Ramp	Replacement; Upgrade	104,000	104,000			104,000
950220218	Dalton Community Centre Exterior Doors	Replacement; Upgrade	15,000	15,000			15,000
950220219	Lindsay Recreation Complex Washrooms	Renovation	15,000	15,000			15,000
950220220	Lindsay Recreation Complex Ice Pads	Replacement	3,000,000	3,000,000			3,000,000
950220221	Carden Recreation Centre Ramp	Rehabilitation	25,000	25,000			25,000
950220222	Carden Recreation Centre Lighting	Replacement; Upgrade	5,000	5,000			5,000
950220223	Oil-Draining Exhaust Vents for All Arenas	Installation	120,000	120,000			120,000
950220224	Ops Arena Ammonia and Brine Systems	Decommission	20,000	20,000			20,000
950220225	Manvers Arena Parking Lot and Lighting	Resurfacing; Upgrade	245,000		50,000	195,000	245,000
950220226	Manvers Arena Universal Accessible Washroom	Installation	175,000			175,000	175,000
950220227	Manvers Arena Chiller and Accessories	Replacement; Upgrade	238,000			238,000	238,000
950220228	Manvers Arena Exterior Doors	Replacement	41,000			41,000	41,000
Total			4,993,000	4,194,000	150,000	649,000	4,993,000

Supplementary Information for Recreation Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220201	Manvers Arena Fire Box, Ammonia Bucket and Valves	Address major need to replace and upgrade critical parts of refrigeration system.	20,000
950220202	Manvers Arena Water Condenser Pump	Condenser water pump at end of life.	8,000
950220203	Forbert Pool Parking Lot	Address grading, accessibility and lighting concerns.	210,000

Supplementary Information for Recreation Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220204	Forbert Memorial Pool Flooring	Rehabilitate grout and tile on pool deck and in pool and change rooms.	10,000
950220205	Oakwood Arena Ice Pad Door and Nets	Players' access door and nets are at end of life.	12,000
950220206	Little Britain Arena Condenser and Related Stand	Unit (#LSCB-100) installed in 2002 and beyond end of life; TSSA mandate.	185,000
950220207	Janetville Community Centre Foundation, Roof and Kitchen	Address foundation and roof deterioration as well as outdated kitchen.	235,000
950220208	Fenelon Township Community Centre Exterior Doors	Address accessibility concerns.	20,000
950220209	Coboconk Train Station Furnace	Unit is beyond end of life.	7,000
950220210	Bolsover Community Centre Furnace and Hot Water System	Units are beyond end of life and energy-inefficient.	16,000
950220211	Woodville Town Hall (Food Bank) Furnace	Unit is beyond end of life; convert from electric to propane to reduce energy costs.	32,000
950220212	Woodville Town Hall Electrical Panel	Consolidate three electrical panels into one panel to meet building code.	10,000
950220213	Woodville Arena Exhaust Hood	Unit is beyond end of life and does not meet building code; TSSA mandate.	25,000
950220214	Woodville Arena Refrigerant Leak Detector	Required to maximize expected useful life of new arena pad.	10,000
950220215	Woodville Arena Lobby	Accessibility improvements in partnership with a local community organization.	150,000
950220216	Victoria Park Armoury Second Floor West AC System	Requested by Lindsay Seniors Association; east room previously done under a grant.	40,000
950220217	Victoria Park Armoury Main Entrance Ramp	Address accessibility concerns.	104,000
950220218	Dalton Community Centre Exterior Doors	Address accessibility concerns.	15,000
950220219	Lindsay Recreation Complex Washrooms	Keep washrooms on a renovation cycle and thus functional and up to standards.	15,000
950220220	Lindsay Recreation Complex Ice Pads	Replacement of end-of-life floor, headers, boards and glass for ice pads 1 and 2.	3,000,000
950220221	Carden Recreation Centre Ramp	Concrete rehabilitation required due to damage to ramp by water and salt.	25,000
950220222	Carden Recreation Centre Lighting	Convert lighting to LED for greater energy efficiency.	5,000
950220223	Oil-Draining Exhaust Vents for All Arenas	Mandated as per TSSA requirements.	120,000
950220224	Ops Arena Ammonia and Brine Systems	Decommissioning systems and removal of ammonia and brine; TSSA mandate.	20,000

Supplementary Information for Recreation Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220225	Manvers Arena Parking Lot and Lighting	Resurfacing; Upgrade	245,000
950220226	Manvers Arena Universal Accessible Washroom	Installation	175,000
950220227	Manvers Arena Chiller and Accessories	Replacement; Upgrade	238,000
950220228	Manvers Arena Exterior Doors	Replacement	41,000

Parks and Recreation Equipment 9502203

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		
				Asset Mgt. Reserve	DC Reserve	Total
950220301	Parkland Furniture	Replacement; Acquisition	40,000	40,000		40,000
950220302	Small Equipment	Replacement; Acquisition	20,000	20,000		20,000
950220303	Aquatic Programming Equipment	Replacement; Acquisition	20,000	20,000		20,000
950220304	Arena Cleaning Equipment	Replacement; Acquisition	10,000	10,000		10,000
950220305	Arena and Community Hall Furniture	Replacement; Acquisition	10,000	10,000		10,000
950220306	Exercise Equipment	Replacement	35,000	35,000		35,000
Total			135,000	135,000	-	135,000

Supplementary Information for Parks and Recreation Equipment			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220301	Parkland Furniture	Picnic tables, benches, refuse cans and similar assets for parks.	40,000
950220302	Small Equipment	Trimmers, pressure washers, blowers, ice edgers and similar assets for parks.	20,000
950220303	Aquatic Programming Equipment	Kayaks, paddle boards, canoes, paddles, life-saving equipment and similar water sport assets.	20,000
950220304	Arena Cleaning Equipment	Arena floor scrubbers, vacuum cleaners, buffers and other cleaning equipment.	10,000
950220305	Arena and Community Hall Furniture	Arena and community hall furniture such as chairs, tables and refuse cans.	10,000
950220306	Exercise Equipment	Continuance of annual rotation and replacement of exercise equipment.	35,000

Cemetery Siteworks and Facilities 9502204

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		
				Asset Mgt. Reserve	DC Reserve	Total
950220401	Monuments	Replacement; Restoration	60,000	60,000		60,000
950220402	Fencing and Gates	Replacement; Installation	20,000	20,000		20,000
950220403	Internal Roadways	Rehabilitation; Upgrade	20,000	20,000		20,000
Total			100,000	100,000	-	100,000

Supplementary Information for Cemetery Siteworks and Facilities			
JDE ID	Project	Scope, Source and or Rationale	Budget
950220401	Monuments	Restoration, preservation and stabilization of monuments as required by Cemeteries Act.	60,000
950220402	Fencing and Gates	Replacement and installation of cemetery fencing and gates.	20,000
950220403	Internal Roadways	Rehabilitation and upgrade of internal cemetery roadways.	20,000



Special Projects Budget

17. 2022 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 Department / Division	Scope, Source and or Rationale	Budget	Financing				
			Tax Levy	DC Reserve	Other	Total	Other Financing Source
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.	25,000	25,000			25,000	
Secondary Plan Appeals	\$400,000 in 2022; \$300,000 in 2023.	400,000	400,000			400,000	
Rural Zoning By-Law Appeals	\$50,000 in each of 2022-2023.	50,000	50,000			50,000	
Engineering and Corporate Assets							
Bridge Structures Study	Legislated biannual inspections of and reports on bridges.	160,000		28,500	131,500	160,000	Contingency Reserve
Transportation Master Plan	Determine growth-related roads capital needs etc.	220,000	5,960	165,000	49,040	220,000	Contingency Reserve

Project by Department / Division	Scope, Source and or Rationale	Budget	Financing				
			Tax Levy	DC Reserve	Other	Total	Other Financing Source
Kenhill Beach Road Drainage Study and Plan	Assess drainage issues and design solutions.	45,000	45,000			45,000	
Slalom Drive Drainage Easement and Ditch	Conduct survey, obtain easement and construct ditch.	17,000	17,000			17,000	
Central Roads Operations Depot EA	As per Roads Operations Master Plan and DC Study.	170,000	136,000	34,000		170,000	
Solid Waste EA Terms of Reference	Legislated requirement to inform EA and maintain service.	400,000	352,000	48,000		400,000	
Development Charges By-Laws Appeals	Professional services beyond City Solicitor's budget.	45,000	45,000			45,000	
Public Works							
Remote Monitoring System for Fuel Stations	Improve fuel management at all 12 fuel stations.	23,000	23,000			23,000	
Information Technology							
SharePoint System	Update end-of-life software version.	187,000	187,000			187,000	
ERP System	Mobile, user experience and CAM improvements.	80,000	80,000			80,000	
Municipal Permit System	Develop centralized, automated access to permit records.	40,000	40,000			40,000	

Project by Department / Division	Scope, Source and or Rationale	Budget	Financing				
			Tax Levy	DC Reserve	Other	Total	Other Financing Source
Fire Records Management System	Replace end-of-life system.	72,000	72,000			72,000	
Building and Property							
Energy Management Plan	Legislated requirement.	75,000	50,228		24,772	75,000	Contingency Reserve
Economic Development							
Economic Development Strategy	Develop 5-year strategy for economic development.	60,000			60,000	60,000	Economic Development Reserve
Total Special Projects		2,305,585	1,764,773	275,500	265,312	2,305,585	



Reserves and Additional Information

18. Reserves/Deferred Revenue

Reserves/Deferred Revenue – Summary

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
Infrastructure Reserves	27,548,239	21,999,106	(160,000)	(28,114,283)	21,273,062
Rate Reserves	8,191,657	152,000	(918,609)	(402,000)	7,023,048
Contingency Reserves	11,682,551	996,065	(2,272,477)	(505,312)	9,900,827
Economic Development Reserves	797,252	-	(80,000)	-	717,252
Working Capital Reserve	115,051	-	-	-	115,051
Obligatory Reserves	(3,026,418)	10,468,132	(3,744,651)	(12,454,190)	(8,757,127)
Former Municipal Reserves	203,451	-	(8,000)	-	195,451
Legacy CHEST Fund Reserves	22,543,317	-	-	-	22,543,317
Other Reserves	1,117,669	185,750	(92,725)	-	1,210,694
Total	69,172,769	33,801,053	(7,276,462)	(41,475,785)	54,221,575

Reserves/Deferred Revenue – Summary by Reserve

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
Infrastructure Reserve					
Public Works Fleet Reserve	1,493,186	3,685,112	-	(4,317,000)	861,298
Fire Fleet Reserve	2,162,103	1,100,000	-	(89,000)	3,173,103
Ambulance Fleet Reserve	20,493	-	-	-	20,493
Forestry & Trail Reserve	132,788	-	-	-	132,788
City Cemetery Capital Reserve	55,906	1,000	-	-	56,906
Asset Management Reserve	3,847,199	11,274,994		(15,106,276)	15,917
Pits and Quarries Gravel Reserve	310,094	63,000	(160,000)	-	213,094
Sewer Infrastructure Reserve	7,423,782	1,750,000	-	(2,911,995)	6,261,787
Water Infrastructure Reserve	8,337,862	2,400,000	-	(2,863,408)	7,874,454
Capital Contingency Reserve	3,764,826	1,725,000	-	(2,826,604)	2,663,222
Total	27,548,239	21,999,106	(160,000)	(28,114,283)	21,273,062

Rate Reserve					
Employee Recognition Fund Reserve	62,721	-	-	-	62,721
Ontario Provincial Police Rate Stabilization Reserve	604,681	-	-	-	604,681
Human Resource Rate Stabilization Reserve	343,805	-	-	-	343,805
9-1-1 Atlas Reserve	16,135	2,000	-	-	18,135
Kawartha Lakes Police Services Contingency Reserve	458,031	-	(200,000)	-	258,031
Election Reserve	314,497	-	(220,882)	-	93,615

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
Area Rate Stabilization Reserve	753,062	-	(226,819)	(55,000)	471,243
Delivering Opportunities for Ontario Renters Reserve Fund	1,665,686	-	(140,000)	-	1,525,686
Doctor Recruitment Reserve	174,000	50,000	-	-	224,000
Amalgamation Debt Retirement Reserve	321	-	-	-	321
Social Service Stabilization Reserve	37,834	-	-	-	37,834
Children's Services Reserve	1,322,514	-	-	-	1,322,514
Building Reserve	875,949	-	(31,336)	-	844,613
Property Development Reserve	548,477	100,000	-	(347,000)	301,477
Library Reserve	1,013,944	-	(99,572)	-	914,372
Total	8,191,657	152,000	(918,609)	(402,000)	7,023,048

Contingency Reserve					
General Contingency Reserve	11,682,551	996,065	(2,272,477)	(505,312)	9,900,827
Total	11,682,551	996,065	(2,272,477)	(505,312)	9,900,827

Economic Development Reserve					
Tourism Information Centre Reserve	100,000	-	-	-	100,000
Business Incubator Reserve	155,813	-	-	-	155,813
Council Economic Development Reserve	541,439	-	(80,000)	-	461,439
Total	797,252	-	(80,000)	-	717,252

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
Working Capital Reserve					
Working Capital Reserve	115,051	-	-	-	115,051
Total	115,051	-	-	-	115,051

Obligatory Reserves					
Development Charge Reserve Fund	(8,559,237)	5,000,000	(2,875,630)	(3,178,217)	(9,613,084)
Parkland in Lieu - Emily Reserve	110,907	-	-	-	110,907
Parkland in Lieu - Ops Reserve	19,675	-	-	-	19,675
Parkland in Lieu - Bexley Reserve	32,946	-	-	-	32,946
Parkland in Lieu - City Reserve	49,130	-	-	-	49,130
Transit Gas Tax Reserve	490,106	684,028	(869,021)	(15,600)	289,513
Infrastructure Gas Tax Reserve	4,719,667	4,784,104	-	(9,260,373)	243,398
Grand Island Reserve-Fenelon Township Reserve	31,287	-	-	-	31,287
Subdivider for Water - Emily Reserve	12,287	-	-	-	12,287
Lindsay Tree Levy Reserve	15,890	-	-	-	15,890
A Smith Memorial Bequest Reserve-interest for garden at arena	26,831	-	-	-	26,831
Cenotaph Fund Reserve - Interest used for garden at arena	14,658	-	-	-	14,658
M.Cronin Estate for Woodville Community Hall Reserve	9,435	-	-	-	9,435
Total	(3,026,418)	10,468,132	(3,744,651)	(12,454,190)	(8,757,127)

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
Former Municipal Reserves					
Bobcaygeon H Wilkinson Library Reserve	1,507	-	-	-	1,507
Forbert Pool/Dike & Downey Estate Reserve - Bobcaygeon	193,404	-	(8,000)	-	185,404
Kinmount Heritage Park Reserve-Somerville	8,540	-	-	-	8,540
Total	203,451	-	(8,000)	-	195,451

Legacy CHEST Fund Reserves					
Lindsay Legacy CHEST Reserve	19,538,762	-	-	-	19,538,762
Bobcaygeon Legacy CHEST Reserve	2,820,569	-	-	-	2,820,569
Woodville Legacy CHEST Reserve	94,589	-	-	-	94,589
Omemee Legacy CHEST Reserve	1,849	-	-	-	1,849
Fenelon Fall Legacy CHEST Reserve	87,192	-	-	-	87,192
Kirkfield Legacy CHEST Reserve	356	-	-	-	356
Total	22,543,317	-	-	-	22,543,317

Other Reserves					
32065 - Fenelon Falls Powerlink Reserve	849,002	177,000	-	-	1,026,002
32247 - Norland Dam Reserve	32,318	8,750	-	-	41,068
32240 - Social Committee Reserve	9,706	-	-	-	9,706
32275 - Heritage Victoria Reserve	8,931	-	-	-	8,931
32260 - Anne Langton Reserve	1,429	-	-	-	1,429

Reserve Type	2021 Year End Balance	2022 Contributions	2022 Operating	2022 Capital	2022 Year End Balance
32110 - Social Housing Staff Benefit Reserve	216,283	-	(92,725)	-	123,558
Total	1,117,669	185,750	(92,725)	-	1,210,694
Grand Total	69,172,769	33,801,053	(7,276,462)	(41,475,785)	54,221,575



19. Interfunctional Adjustments

What are Interfunctional Adjustments?

Interfunctional adjustments serve one of two purposes.

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

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

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

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

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



20. 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