

Town of Kirkland Lake

ANNUAL BUDGET

2020 Budget

June 16, 2020

Town of Kirkland Lake

ANNUAL BUDGET

For the Year Ending December 31, 2020

Table of Contents:

ANNUAL BUDGET SUMMARY	SHEET	1
CASH SOURCES - OPERATING	SHEET	2
CASH SOURCES - CAPITAL	SHEET	3
OPERATING EXPENDITURES SUMMARY	SHEET	4
WATER & WASTEWATER SUMMARY	SHEET	5
CAPITAL EXPENDITURES SUMMARY	SHEET	6
RESERVE & RESERVE FUND ACTIVITY	SHEET	7

APPENDICES

DEPARTMENTAL REVENUES & FUNDING	APPENDIX	1
OPEX SUMMARY - COMMUNITY SERVICES	APPENDIX	2
OPEX SUMMARY - DEVELOPMENT SERVICES	APPENDIX	3
OPEX SUMMARY - GENERAL GOVERNMENT	APPENDIX	4
OPEX SUMMARY - PROTECTIVE SERVICES	APPENDIX	5
OPEX SUMMARY - PUBLIC WORKS	APPENDIX	6
OPEX SUMMARY - TECK PIONEER RESIDENCE	APPENDIX	7

DETAILED CAPITAL PROJECTS LISTING	APPENDIX	8
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Town of Kirkland Lake
ANNUAL BUDGET SUMMARY
For the Year Ending December 31, 2020

CASH SOURCES		2020 Budget
Operations	SHEET 2	\$ 27,273,245
Water & Wastewater	SHEET 5	4,646,524
Capital Funding	SHEET 3	3,988,754
Term Debt Proceeds	SHEET 3	-
Reserve and Fund Transfers	SHEET 7	1,419,961
TOTAL CASH SOURCES		37,328,483
CASH REQUIREMENTS		
Operating	SHEET 4	26,546,387
Water & Wastewater	SHEET 5	4,646,524
Capital	SHEET 6	6,135,572
TOTAL CASH REQUIREMENTS		37,328,483
PROJECTED SURPLUS (DEFICIT)		\$ 0

	2020
Departmental Revenues	(8,379,712)
Operating Expenditures	26,546,387
NET OPERATING BUDGET	\$ 18,166,675

Town of Kirkland Lake
CASH SOURCES - OPERATING
For the Year Ending December 31, 2020

CASH SOURCE	2020 Budget	2019 Actual	Change	2019 Budget	Change
TAXATION					
Taxation	\$ 11,801,445	\$ 10,827,941	9%	\$ 10,827,937	9%
Supplementary Taxes	-	262,298	-100%	125,000	-100%
Payments in Lieu	187,488	208,442	-10%	199,864	-6%
Total TAXATION	11,988,933	11,298,681	6%	11,152,801	7%
OPERATING GRANTS					
Ontario Municipal Partnership Fund	6,226,600	6,226,600	0%	6,226,600	0%
Other Operating Grants	375,000	715,910	-48%	715,910	-48%
Total OPERATING GRANTS	6,601,600	6,942,510	-5%	6,942,510	-5%
OTHER OPERATING SOURCES					
Departmental Revenues (APPENDIX 1)	8,379,712	8,680,587	-3%	8,569,943	-2%
Penalties & Interest	214,000	279,509	-23%	233,000	-8%
Provincial Offences Act	50,000	101,733	-51%	100,000	-50%
Investment Income	39,000	110,131	-65%	45,000	-13%
Municipal Asset Sales	-	-		-	
Total OTHER OPERATING SOURCES	8,682,712	9,171,960	-5%	8,947,943	-3%
TOTAL OPERATING CASH SOURCES	\$ 27,273,245	\$ 27,413,151	-1%	\$ 27,043,254	1%

Town of Kirkland Lake
CASH SOURCES - CAPITAL
For the Year Ending December 31, 2020

SOURCE	2020 Budget
CAPITAL GRANTS	
Ontario Community Infrastructure Fund	\$ 608,544
Federal Gas Tax Funding	484,227
Capital Grants (Previously Approved)	2,417,731
<i>Capital Grants (Pending Approval)</i>	<i>478,252</i>
Total CAPITAL GRANTS	3,988,754
PROCEEDS FROM LONG TERM DEBT	-
TOTAL CASH SOURCES	\$ 3,988,754

Town of Kirkland Lake
OPERATING EXPENDITURES SUMMARY
For the Year Ending December 31, 2020

OPERATING EXPENDITURES		2020 Budget	2019 Actual	Change	2019 Budget	Change
Community Services	(APPENDIX 2)	\$ 4,017,703	\$ 4,369,189	-8%	\$ 4,330,916	-7%
Development Services	(APPENDIX 3)	2,575,102	2,423,402	6%	2,525,907	2%
General Government	(APPENDIX 4)	2,225,932	1,752,731	27%	1,996,047	12%
Protective Services	(APPENDIX 5)	4,291,901	4,816,934	-11%	4,038,203	6%
Public Works	(APPENDIX 6)	4,197,971	3,842,201	9%	4,301,955	-2%
Teck Pioneer Residence	(APPENDIX 7)	6,981,322	6,558,448	6%	6,746,031	3%
OTHER EXPENDITURES						
Ambulance		729,267	669,128	9%	669,128	9%
Child Care		68,453	65,324	5%	74,058	-8%
General Assistance		326,346	318,273	3%	318,273	3%
Health Unit		350,188	322,523	9%	322,523	9%
Social Housing		486,201	496,271	-2%	496,271	-2%
Taxation Related Expenditures		296,000	575,570	-49%	306,672	-3%
TOTAL OPERATING EXPENDITURES		\$ 26,546,387	\$ 26,209,994	1%	\$ 26,125,984	2%

Town of Kirkland Lake
WATER & WASTEWATER SUMMARY

For the Year Ending December 31, 2020

WATER	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	\$ 2,719,581	\$ 2,687,977	1%	\$ 2,526,498	8%
<i>User Fees</i>	2,678,481	2,626,165		2,470,978	
<i>Recoveries</i>	31,100	115,275		45,520	
<i>Penalties & Interest</i>	10,000	14,181		10,000	
EXPENDITURES	\$ 2,719,581	\$ 2,685,705	1%	\$ 2,526,498	8%
<i>Labour & Related</i>	674,985	592,921		621,026	
<i>Contracted Services</i>	686,356	602,937		595,532	
<i>Materials & Supplies</i>	202,800	133,225		164,822	
<i>Utilities</i>	417,500	407,163		385,300	
<i>Admin & Other</i>	97,032	82,661		96,538	
<i>Interest & LTD Pymts</i>	28,802	28,775		32,170	
<i>Program Support</i>	87,733	71,655		79,809	
<i>Transfers</i>	524,373	766,368		550,000	
Difference	\$ -	\$ 2,272	-100%	\$ -	

Water revenues have increased approx. 1% year over year, with no forecasted increase in rates beyond what was put forth previously for 2020.

Expenditures remain relatively consistent year over year. Increased repair parts for pump stations is partially driving uptick in Materials & Supplies.

WASTEWATER	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	\$ 1,926,943	\$ 1,889,160	2%	\$ 1,713,105	12%
<i>User Fees</i>	1,894,512	1,857,365		1,695,605	
<i>Recoveries</i>	19,953	19,562		9,000	
<i>Penalties & Interest</i>	12,478	12,233		8,500	
EXPENDITURES	\$ 1,926,943	\$ 1,889,160	2%	\$ 1,713,105	12%
<i>Labour & Related</i>	382,844	257,796		346,756	
<i>Contracted Services</i>	550,500	505,698		481,279	
<i>Materials & Supplies</i>	53,800	27,376		36,720	
<i>Utilities</i>	400,000	379,059		449,970	
<i>Admin & Other</i>	125,120	111,060		116,827	
<i>Interest & LTD Pymts</i>	-	-		-	
<i>Program Support</i>	64,847	71,707		63,553	
<i>Transfers</i>	349,833	536,460		218,000	
Difference	\$ -	\$ -		\$ -	












Wastewater revenues have increased approx. 2% year over year, with no forecasted increase in rates beyond what was put forth previously for 2020.

Expenditures remain consistent with the prior year's budget .

Town of Kirkland Lake
CAPITAL EXPENDITURES SUMMARY
For the Year Ending December 31, 2020

CAPITAL EXPENDITURES	2020 Budget	2019 Actual	2019 Budget
Environmental Services	\$ 5,021,864	\$ 525,458	\$ 1,074,071
Transportation Services	871,918	781,051	3,366,043
Recreation & Cultural Services	49,754	126,915	177,723
Social & Family Services	27,862	38,068	36,844
Protective Services	46,318	69,395	209,380
General Government	117,856	13,622	16,500
TOTAL CAPITAL EXPENDITURES	\$ 6,135,572	\$ 1,554,509	\$ 4,880,561

KEY PROJECTS

Swastika WPCP Decommissioning & Sewer System Connection to Kirkland Lake WW		\$3,000,000
TKL Municipal Services Expansion - West End		60,000
Energy Efficiencies at the Water Treatment Plant		623,404
Swastika Sewer Upgrade - Engineering		483,360
Used Grader		315,000
TKL Sewage Treatment Plant (OCWA)		196,000
New 2020 Trackless MT7 - Sidewalk Machine		193,085
Lakeshore Drive & McCamus Ave.		180,878
Wilson Ave_ Water & Wastewater Forcemain Replacement		168,108
TKL Water Plant - raw water pre-treatment (OCWA)		78,100
All Other Projects		837,637

See APPENDIX 8 for complete capital projects listing.

Town of Kirkland Lake
RESERVE & RESERVE FUND ACTIVITY
For the Year Ending December 31, 2020

RESERVES	2020 Opening	Transfers		2020 Ending	Change
		In	Out		
Centennial Committee	\$ 64,393	-	-	\$ 64,393	0%
Community Improvement Plan	-	105,687	-	105,687	
Infrastructure - Capital	596,636	41,142	(113,835)	523,943	-12%
Kirkland District Heath Centre	56,691	-	-	56,691	0%
Organization Restructuring and Efficiency	543,376	-	(359,346)	184,030	-66%
Operating		-	(239,000)		
Capital		-	(120,346)		
Other	99,155	-	-	99,155	0%
Working Capital	2,376,082	745,406	(581,557)	2,539,931	7%
Operating		745,406	(365,406)		
Capital		-	(216,151)		
TOTAL RESERVES	3,736,333	892,235	(1,054,738)	3,573,830	-4%

RESERVE FUNDS	2020 Opening	Transfers		2020 Ending	Change
		In	Out		
Archer Drive	201,166	-	-	201,166	0%
Employees' Accumulated Sick Leave	76,862	-	-	76,862	0%
Health Unit	229,342	-	-	229,342	0%
Kinross Park Maintenance	4,651	-	-	4,651	0%
Life Cycle Replacement	151,519	-	-	151,519	0%
Parkland	98,370	-	(12,282)	86,088	-12%
Residential Development	20,116	-	-	20,116	0%
Wastewater Capital Projects	936,638	524,373	(561,286)	899,725	-4%
Waterworks Capital Projects	835,153	349,833	(559,103)	625,883	-25%
TOTAL RESERVE FUNDS	2,553,817	874,206	(1,132,671)	2,295,352	-10%

TOTAL RESERVES AND RESERVE FUNDS	\$ 6,290,150	1,766,441	(2,187,409)	\$ 5,869,182	-7%
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RESTRICTED/OBLIGATORY FUNDS	2020 Opening	Transfers		2020 Ending	Change
		In	Out		
Gas Tax	\$ 1,047,518	484,227	(220,648)	\$ 1,311,097	25%
OCIF	1,146,036	608,544	(951,000)	803,580	-30%
Main Street Revitalization	45,909	-	(45,909)	-	-100%
TOTAL RESTRICTED/OBLIGATORY FUNDS	\$ 2,239,463	1,092,771	(1,217,557)	\$ 2,114,677	-6%

Appendix 1

DEPARTMENTAL REVENUES & FUNDING

Town of Kirkland Lake
DEPARTMENTAL REVENUES & FUNDING

For the Year Ending December 31, 2020

REVENUES & FUNDING	2020 Budget	2019 Actual	Change	2019 Budget	Change
Community Services					
Cemetery	117,781	135,976	-13%	126,706	-7%
Heritage North	25,620	139,708	-82%	127,200	-80%
Library	64,964	66,258	-2%	61,536	6%
Museum	69,212	86,323	-20%	93,679	-26%
Recreation	404,606	614,656	-34%	644,298	-37%
Development Services					
Building	128,000	127,468	0%	103,946	23%
By-Law Enforcement & Animal C	24,000	12,942	85%	35,413	-32%
Economic Development	452,177	457,396	-1%	486,528	-7%
Planning	36,000	54,270	-34%	60,223	-40%
Residential Development	15,140	37,000	-59%	40,000	-62%
Waste Management	404,500	434,844	-7%	368,572	10%
Public Works					
Airport Operations	133,440	140,221	-5%	120,600	11%
Engineering	-	19,666	-100%	4,776	-100%
Roads & Maintenance	45,000	134,441	-67%	105,321	-57%
General Government					
General Administration	34,600	45,417	-24%	37,400	-7%
Treasury	30,000	15,627	92%	18,130	65%
Protective Services					
Fire	4,500	11,371	-60%	3,675	22%
Police	158,250	168,778	-6%	152,613	4%
OTHER AREAS					
Child Care	23,000	18,000	28%	18,000	28%
Teck Pioneer Residence	6,208,922	5,960,225	4%	5,961,327	4%
TOTAL REVENUES & FUNDING	\$ 8,379,712	\$ 8,680,587	-3%	\$ 8,569,943	-2%

Appendix 2

COMMUNITY SERVICES

Town of Kirkland Lake
COMMUNITY SERVICES - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

The Town of Kirkland Lake offers numerous community amenities, many of which are supported by Community Services. Community Services is responsible for recreation, cultural facilities, parks and cemetery services.

For recreation, in addition to the Kirkland Lake Community Complex, the Town offers other amenities and recreational opportunities such as:

- A Skate/Bike Park
- A Dog Park
- Outdoor Rink
- Ball Fields
- Ski & Snowshoe Trails

From a facilities perspective, the Town operates Heritage North, a fully accessible events and banquet centre, entertaining and equipped for gatherings large and small, as well as the the Museum of Northern History, offering a look into community's past and various exhibitions throughout the year.

REVENUES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Recreation	\$ 404,606	614,656	-34%	644,298	-37%
Cemetery	117,781	135,976	-13%	126,706	-7%
Library	64,964	66,258	-2%	61,536	6%
Museum	69,212	86,323	-20%	93,679	-26%
Heritage North	25,620	139,708	-82%	127,200	-80%
	-	-		-	
TOTAL REVENUES	\$ 682,183	\$ 1,042,921	-35%	\$ 1,053,419	-35%

OPERATING EXPENDITURES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Recreation	\$ 2,969,733	3,127,926	-5%	3,048,452	-3%
Cemetery	163,236	153,018	7%	167,110	-2%
Library	384,826	350,690	10%	355,131	8%
Museum	272,382	266,579	2%	293,675	-7%
Heritage North	227,526	470,976	-52%	466,548	-51%
	-	-		-	
TOTAL OPERATING EXPENDITURES	\$ 4,017,703	\$ 4,369,189	-8%	\$ 4,330,916	-7%

Recreation	2020 Budget	2019 Actual		2019 Budget	
REVENUES					
User Fees	\$ 398,404	\$ 571,506	⬇️	\$ 599,224	⬇️
Grants	3,658	33,854		38,534	
Donations	500	1,275		1,500	
Recoveries	2,044	8,021		5,040	
	404,606	614,656	-34%	644,298	-37%
EXPENDITURES					
Labour & Related	1,165,607	1,196,712		1,201,084	
Contracted Services	28,009	31,841		30,010	
Materials & Supplies	187,475	164,401		208,044	
Utilities	502,059	503,269		511,151	
Admin & Other	168,427	157,975		178,807	
Interest & LTD Pymts	899,356	1,055,113	⬇️	899,356	
Rents & Financial	18,800	18,615		20,000	
	2,969,733	3,127,926	-5%	3,048,452	-3%
NET REVENUES (EXPENDITURES)	(2,565,127)	(2,513,270)	2%	(2,404,154)	7%

Revenues within recreation are primarily derived from user fees and memberships for facilities within the Kirkland Lake Community Complex. Revenues are estimated to significantly decrease from 2019, primarily due to temporary facility closures associated with COVID-19. Presently, estimates for revenue loss is in the range of 30% (\$185k), with extensions of existing fitness memberships anticipated and significantly reduced aquatic and ice surface revenues being the most significant drivers.

Expenditures remain fairly consistent year over year, with labour and loan payments/interest being the most significant drivers. Staffing levels remain consistent year over year, however part-time labour costs have been reduced due to temporary closure of the pool facility. Amounts within the interest and LTD payments are aligned with the loan amortization schedule.

Cemetery	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 112,531	\$ 129,959	⬇️	\$ 121,456	
Recoveries	5,000	5,670		5,000	
Penalties & Interest	250	347		250	
	117,781	135,976	-13%	126,706	-7%
EXPENDITURES					
Labour & Related	125,865	118,912		119,763	
Contracted Services	6,700	5,551		6,700	
Materials & Supplies	12,010	12,717		20,980	
Utilities	4,200	3,233		3,700	
Admin & Other	10,962	10,562		12,467	
Interest & LTD Pymts	3,500	2,043		3,500	
Rents & Financial	-	-		-	
	163,236	153,018	7%	167,110	-2%
NET REVENUES (EXPENDITURES)	(45,455)	(17,042)	167%	(40,404)	13%

Cemetery costs are anticipated to increase in 2020, with small increases in labour costs being the primary driver.

Library	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 7,500	\$ 6,623	⚠	\$ 7,400	
Grants	43,875	36,022		36,022	
Investment Income	9,154	9,788		9,154	
Donations	4,100	13,556		8,800	
Recoveries	335	269		160	
	64,964	66,258	-2%	61,536	6%
EXPENDITURES					
Labour & Related	303,257	265,749	⚠	269,796	⚠
Contracted Services	15,700	17,964		17,900	
Materials & Supplies	33,204	38,176		33,504	
Utilities	15,690	13,269		15,229	
Admin & Other	16,975	15,430		18,622	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	102		80	
	384,826	350,690	10%	355,131	8%
NET REVENUES (EXPENDITURES)	(319,862)	(284,432)	12%	(293,595)	9%

Library revenues are projected to be consistent with 2019, with a significant uptick in grant revenue anticipated with funding anticipated for a New Horizon's Seniors Program.

Library expenditures are increasing year over year by 10%, primarily due increased labour costs, particularly within part-time labour costs due to inclusion of the New Horizon's Seniors Program.

Museum	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 9,350	\$ 34,887	⚠	\$ 21,850	⚠
Grants	54,337	38,334	⚠	54,404	
Donations	5,325	12,843		17,225	
Recoveries	200	259		200	
	69,212	86,323	-20%	93,679	-26%
EXPENDITURES					
Labour & Related	194,363	195,381		202,304	
Contracted Services	27,050	11,662	⚠	26,670	
Materials & Supplies	19,755	29,414		32,405	
Utilities	14,750	14,434		14,500	
Admin & Other	15,758	14,950		17,146	
Interest & LTD Pymts	-	-		-	
Rents & Financial	705	738		650	
	272,382	266,579	2%	293,675	-7%
NET REVENUES (EXPENDITURES)	(203,170)	(180,256)	13%	(199,996)	2%

Museum revenues are anticipated to be significantly lower year over year, largely due to temporary closures associated with COVID-19. Grant revenues are increasing, with the deferral of the Community Stories grant which was previously anticipated in 2019.

Expenditures remain consistent with 2019, primarily due to increased contracted services costs primarily due to inclusion of expenditures relating to the Community Stories grant.

Heritage North	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 25,220	\$ 136,405	⚠	\$ 126,800	⚠
Recoveries	400	3,303		400	
	25,620	139,708	-82%	127,200	-80%
EXPENDITURES					
Labour & Related	136,725	181,074	⚠	173,642	⚠
Contracted Services	8,170	18,497		16,000	
Materials & Supplies	24,730	52,373	⚠	51,100	⚠
Utilities	29,900	38,097	⚠	41,623	⚠
Admin & Other	27,651	22,783	⚠	25,827	
Interest & LTD Pymts	-	157,904		158,006	
Rents & Financial	350	248		350	
	227,526	470,976	-52%	466,548	-51%
NET REVENUES (EXPENDITURES)	(201,906)	(331,268)	-39%	(339,348)	-41%

Heritage North revenues are anticipated to be significantly lower year over year, largely due to temporary closures associated with COVID-19. Revenues are currently estimated based on Q1 2020 actuals, with small estimated revenues in Q4-2020.

Expenditures are significantly lower, with payout of the loan completed in 2019 driving the majority of the change. Materials & Supplies are significantly lower due to lack of bookings and associated costs.

Expenditures are currently estimated as if the facility continued to operate until a potential sale has occurred. Utilities have decreased with nominal usage anticipated for the better part of 2020.

Appendix 3

DEVELOPMENT SERVICES

Town of Kirkland Lake
DEVELOPMENT SERVICES - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

Development Services encompasses Planning, Building, Waste Management, Economic Development and By-Law Enforcement/Animal Control.

Planning processes development proposals and prepares the Official Plan, as well as as provides direction and expertise in making land use decisions.

Building provides advice to both the public and Council regarding Ontario Building Code and administer the building permit process, through to inspection and on-going compliance enforcement.

Waste Management includes curbside pickup, landfill operations and on-going recycling programs.

Economic Development aims to attract new business to Kirkland Lake, as well as promote tourism opportunities.

By-Law Enforcement is responsible for enforcing local by-laws with an emphasis on public safety and maintaining community standards.

REVENUES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Planning	\$ 36,000	54,270	-34%	60,223	-40%
Building	128,000	127,468	0%	103,946	23%
Waste Management	404,500	434,844	-7%	368,572	10%
Economic Development	452,177	457,396	-1%	486,528	-7%
By-Law Enforcement & Animal Control	24,000	12,942	85%	35,413	-32%
Residential Development	15,140	37,000	-59%	40,000	-62%
TOTAL REVENUES	\$ 1,059,817	\$ 1,123,920	-6%	\$ 1,094,682	-3%

OPERATING EXPENDITURES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Planning	\$ 200,125	148,970	34%	224,859	-11%
Building	313,095	163,015	92%	184,676	70%
Waste Management	1,346,429	1,341,928	0%	1,275,040	6%
Economic Development	542,436	611,969	-11%	644,332	-16%
By-Law Enforcement & Animal Control	172,017	121,520	42%	155,000	11%
Residential Development	1,000	36,000	-97%	42,000	-98%
TOTAL OPERATING EXPENDITURES	\$ 2,575,102	\$ 2,423,402	6%	\$ 2,525,907	2%

Planning	2020 Budget	2019 Actual		2019 Budget	
REVENUES					
User Fees	\$ 36,000	\$ 41,817	⚠	\$ 48,000	⚠
Grants	-	11,998		11,998	
Recoveries	-	455		225	
	36,000	54,270	-34%	60,223	-40%
EXPENDITURES					
Labour & Related	123,822	120,697		146,771	⚠
Contracted Services	28,600	4,075	⚠	45,000	⚠
Materials & Supplies	3,860	12,359		14,860	
Utilities	-	-		-	
Admin & Other	43,843	11,839	⚠	18,228	⚠
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
Transfers	-	-		-	
	200,125	148,970	34%	224,859	-11%
NET REVENUES (EXPENDITURES)	(164,125)	(94,700)	73%	(164,636)	0%

Revenues are anticipated to be below 2019 amounts given a slow down in construction (related to COVID) and lower resulting application fees.

Costs are expected to increase year over year, with some expenditures previously settling within Engineering now settling here, including CGIS and AutoCAD.

Other areas with increased cost estimates include legal fees and consultants (within Contracted Services), which includes funds for updating of the zoning by-law.

Building	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 60,000	\$ 111,518	⚠	\$ 85,000	⚠
Recoveries	68,000	15,950		18,946	
	128,000	127,468	0%	103,946	23%
EXPENDITURES					
Labour & Related	199,746	142,938	⚠	146,182	⚠
Contracted Services	93,000	4,169	⚠	14,500	⚠
Materials & Supplies	9,110	12,026		12,360	
Utilities	-	-		-	
Admin & Other	11,239	3,882		11,634	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
	313,095	163,015	92%	184,676	70%
NET REVENUES (EXPENDITURES)	(185,095)	(35,547)	421%	(80,730)	129%

User fee revenues include building permits - which are anticipated to be lower year over year due to challenges and slow down in construction given the on-going situation with COVID. Recoveries includes amounts related to property standards, which will ultimately get added back to the tax roll.

Labour costs are anticipated to increase due to the additional position created (Property Standards Official/Building Officer).

Contracted Services includes demolition costs estimated at \$68k and funds to cover RSM Consultants as a contracted building official when the CBO is unavailable.

Waste Management	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 10,000	\$ 11,641		\$ 8,000	
Recoveries	394,500	423,203		360,572	
	404,500	434,844	-7%	368,572	10%
EXPENDITURES					
Labour & Related	200,767	188,594		183,497	
Contracted Services	1,025,580	990,954		992,709	
Materials & Supplies	50,242	25,951		30,680	
Utilities	-	-		-	
Admin & Other	17,230	49,454		15,544	
Interest & LTD Pymts	52,610	52,558		52,610	
Rents & Financial	-	-		-	
	1,346,429	1,341,928	0%	1,275,040	6%
NET REVENUES (EXPENDITURES)	(941,929)	(907,084)	4%	(906,468)	4%

Waste Management revenues are presently slightly below 2019 actuals, with landfill tipping fees being the large revenue source and presently estimated at \$300k (slightly below the average for the prior three years).

Costs are estimated to be in line with the prior year with no significant changes to operations.

Economic Development	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 105,687	\$ 52,057		\$ 70,754	
Grants	153,000	78,047		109,110	
Donations	-	97,307		91,504	
Recoveries	1,700	1,636		1,636	
	260,387	229,047	14%	273,004	-5%
EXPENDITURES					
Labour & Related	145,470	180,962		185,377	
Contracted Services	157,550	108,270		136,838	
Materials & Supplies	1,250	141,522		98,784	
Utilities	-	-		-	
Admin & Other	75,943	45,283		79,363	
Interest & LTD Pymts	137,222	76,509		76,550	
Rents & Financial	-	37,979		32,420	
	517,436	590,525	-12%	609,332	-15%
NET REVENUES (EXPENDITURES)	(257,048)	(361,478)	-29%	(336,328)	-24%

Economic Development costs are expected to be below that of 2019, with no Centennial Costs anticipated this year.

Amounts included within the operating budget include monies anticipated to assist with COVID recovery and offsetting expenditures for consulting, promotional materials and similar items. The municipality is assuming approx. 10% net expenditures under this scenario and should funding opportunity not arise, costs would not be incurred.

By-Law Enforcement & Animal Control	2020	2019		2019	
	Budget	Actual	Change	Budget	Change
REVENUES					
User Fees	\$ 2,000	\$ 2,000		\$ 1,750	
Grants	-	1,250	0%	26,633	0%
Fines	12,000	6,005	100%	7,000	71%
Recoveries	10,000	3,687	171%	30	33233%
	24,000	12,942	85%	35,413	-32%
EXPENDITURES					
Labour & Related	22,483	35,169	ⓘ	-	
Contracted Services	133,872	81,548	ⓘ	119,792	ⓘ
Materials & Supplies	11,500	1,574		30,633	
Utilities	3,600	2,257		3,600	
Admin & Other	562	972		975	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
Transfers	-	-		-	
	172,017	121,520	42%	155,000	11%
NET REVENUES (EXPENDITURES)	(148,017)	(108,578)	36%	(119,587)	24%

By-Law Enforcement & Animal Control are sub-contracted services managed by Development Services.

Costs are anticipated to increase significantly year over year, primarily within By-Law. 2019 saw a significant portion of the year without coverage and 2020 is assuming hours of coverage comparable to that of full-time employee.

Residential Development	2020	2019		2019	
	Budget	Actual	Change	Budget	Change
REVENUES					
Misc	15,140	37,000	59%	40,000	62%
	15,140	37,000	-59%	40,000	-62%
EXPENDITURES					
Labour & Related	-	-		-	
Contracted Services	-	-		-	
Materials & Supplies	-	36,000		41,000	
Utilities	-	-		-	
Admin & Other	1,000	-		1,000	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
	1,000	36,000	-97%	42,000	-98%
NET REVENUES (EXPENDITURES)	\$ 14,140	\$ 1,000	1314%	(2,000)	-807%

In 2020, there is no intent to purchase land at this time.

Appendix 4

GENERAL GOVERNMENT

Town of Kirkland Lake
GENERAL GOVERNMENT - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

General Government includes costs of both the governing body of the Town (Mayor and Council), as well as the administration team and resources required for ensuring Council's priorities, goals and objectives are efficiently and effectively carried out.

It also includes supporting departments such as Treasury, Human Resources and Management Information Systems.

General Administration represents critical functions such as the CAO, who is ultimately responsible for development of the organization in line with goals and objectives set forth by council, as well as the clerk and communications.

Treasury is responsible for collections of revenue, payments to vendors and staff and provides financial control, planning and transactional support for the corporation.

Management Information Systems supports the Town's operations including deployment of hardware and software, as well as ensuring safe network security. MIS leads implementation of technologies for efficiencies, such as live-streaming council meetings.

REVENUES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Mayor & Council	\$ -	-		-	
General Administration	34,600	45,417	-24%	37,400	-7%
Treasury	30,000	15,627	92%	18,130	65%
Human Resources	-	-		-	
Health and Safety	-	-		-	
Management Information Systems	-	-		-	
TOTAL REVENUES	\$ 64,600	\$ 61,044	6%	\$ 55,530	16%

OPERATING EXPENDITURES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Mayor & Council	\$ 220,296	166,603	32%	204,650	8%
General Administration	879,499	546,837	61%	611,195	44%
Treasury	685,589	672,164	2%	768,236	-11%
Human Resources	165,963	111,072	49%	146,504	13%
Health and Safety	96,082	85,306	13%	89,335	8%
Management Information Systems	178,503	170,749	5%	176,127	1%
TOTAL OPERATING EXPENDITURES	\$ 2,225,932	\$ 1,752,731	27%	\$ 1,996,047	12%

Mayor & Council	2020 Budget	2019 Actual	2019 Budget
REVENUES	-	-	-
EXPENDITURES			
Labour & Related	157,748	152,076	151,300
Contracted Services	40,000	5,096	40,000
Materials & Supplies	7,650	403	950
Utilities	-	-	-
Admin & Other	14,898	9,028	12,400
Interest & LTD Pymts	-	-	-
Rents & Financial	-	-	-
	220,296	166,603	204,650
		32%	8%
RESERVE TRANSFERS	(7,000)	-	-
NET REVENUES (EXPENDITURES)	(213,296)	(166,603)	(204,650)
		28%	4%

Expenditures remain fairly consistent year over year, with labour being the primary cost. Labour costs are representative of annual remuneration for the Mayor and six Councillors, along with associated burden.

Contracted Services is significantly higher than 2019, with funds earmarked for Integrity Commissioner services (similar to what was budgeted in 2019).


Materials & Supplies includes funds for iPads for elected officials, in anticipation of new agenda software being utilized in the near future (funded through transfer from modernization/efficiency reserve).

General Administration	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 34,600	\$ 39,057		\$ 31,600	
Donations	-	6,355		5,700	
Recoveries	-	5		100	
	34,600	45,417	-24%	37,400	-7%
EXPENDITURES					
Labour & Related	574,226	236,455		241,710	
Contracted Services	135,500	192,710		192,125	
Materials & Supplies	27,350	24,062		26,950	
Utilities	25,000	20,610		25,050	
Admin & Other	112,423	67,000		118,560	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		800	
Transfers	5,000	6,000		6,000	
	879,499	546,837	61%	611,195	44%
RESERVE TRANSFERS	(217,000)	(150,308)		(137,765)	
NET REVENUES (EXPENDITURES)	(627,899)	(351,112)	79%	(436,030)	44%

Revenues within administration includes fees recouped for various licences, including marriages, lottery, burials and are expected to be fairly consistent year over year.

Expenditures are anticipated to climb significantly, with labour & related costs being the primary driver. 2019 amounts included two full-time positions (Clerk, Executive Assistant), as well as smaller allocations for various roles, whereas 2020 includes a permanent CAO, Clerk (including a portion of the year with two in the role during transition), Communications Co-ordinator (previously settling within Treasury) and the addition of a Senior Financial Analyst/Improvement Coordinator (funded through modernization/efficiency funds).

Increased "Admin & Other" costs include funds earmarked for legal fees (not heavily utilized in 2019), additional training/professional development and monies budgeted for implementation of records management software and new agenda software.



Treasury	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	15,000	15,627	-4%	18,130	-17%
EXPENDITURES					
Labour & Related	708,597	735,656		790,525	
Contracted Services	45,000	31,247		40,000	
Materials & Supplies	8,500	7,590		9,900	
Utilities	-	-		-	
Admin & Other	65,721	37,618		67,673	
Interest & LTD Pymts	-	-		-	
Rents & Financial	4,000	3,415		3,500	
Transfers	(146,229)	(143,362)		(143,362)	
	685,589	672,164	2%	768,236	-11%
RESERVE TRANSFERS	(15,000)	-		-	
NET REVENUES (EXPENDITURES)	(655,589)	(656,537)	0%	(750,106)	-13%

Treasury costs for 2020 are anticipated to be in the mid-point between 2019 actuals and 2019 budget.

Labour costs are expected to be consistent w 2019 actuals, but below 2019 budget due to reallocation of Communications Co-ordinator position to General Admin.

Contracted Services are anticipated to be higher due to funds budgeted for Questica Software (utilizing efficiency/modernization monies for expenditure).

Admin & Other are anticipated to be due to audit fees, which have been budgeted within Treasury (whereas 2019 actuals had costs distributed).

Human Resources	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	-	-		-	
EXPENDITURES					
Labour & Related	153,680	105,451		114,285	
Contracted Services	2,483	-		-	
Materials & Supplies	2,800	2,275		3,669	
Utilities	-	-		-	
Admin & Other	7,000	3,346		28,550	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
NET REVENUES (EXPENDITURES)	(165,963)	(111,072)	49%	(146,504)	13%

Human Resource costs are expected to increase vs. 2019 actuals, primarily due to increased labour costs. The increase is attributed to the addition of the benefits clerk role, which was added late in 2019 (but not budgeted).

New expenditures are anticipated within Contracted Services - due to the utilization of a resource subscription software, HRDownloads.


Admin & Other costs are expected to be substantially lower than budgeted in 2019, primarily due to a reduction in estimated legal costs.

Health and Safety	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	-	-		-	
EXPENDITURES					
Labour & Related	88,031	84,312		86,400	
Contracted Services	3,661	-		-	
Materials & Supplies	2,950	621		850	
Utilities	-	-		-	
Admin & Other	1,440	373		2,085	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
NET REVENUES (EXPENDITURES)	(96,082)	(85,306)	13%	(89,335)	8%

Health and Safety costs are anticipated to be consistent year over year.

New costs are anticipated within Contracted Services - due to the utilization of a new resource-based subscription software, HRDownloads, which will allow for tracking and offering of various courses and modules.

Materials include supplies such as epi pens, an easel and the purchase of a laptop and software to aid in training.

MIS Systems	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	-	-		-	
EXPENDITURES					
Labour & Related	72,816	70,943		71,750	
Contracted Services	55,200	48,534		50,300	
Materials & Supplies	250	152		300	
Utilities	-	-		-	
Admin & Other	50,237	51,120		53,777	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
NET REVENUES (EXPENDITURES)	(178,503)	(170,749)	5%	(176,127)	1%

MIS expenditures are anticipated to be consistent year over year, with nominal changes across various expense types.

Contracted Services includes the annual KDH contract, along with various Smartnet licences, warranty extensions and VMWare support.

Appendix 5

PROTECTIVE SERVICES

Town of Kirkland Lake
PROTECTIVE SERVICES - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

Protective Services are the resources within our municipality that help should an emergency occur and are in place to keep our community safe.

TKL Fire Services consist of both full-time and volunteer fire fighters and are responsible for all aspects including education, fire prevention, suppression & response and emergency preparedness. They respond to medical assists, automobile accidents, carbon monoxide alarms and other emergency situations as needed.

In the absence of a municipal police service, the Town contracts local policing to the Ontario Provincial Police (OPP).

REVENUES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Fire	\$ 4,500	11,371	-60%	3,675	22%
Police	158,250	168,778	-6%	152,613	4%
	-	-		-	
	-	-		-	
	-	-		-	
TOTAL REVENUES	\$ 162,750	\$ 180,149	-10%	\$ 156,288	4%

OPERATING EXPENDITURES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Fire	\$ 1,813,402	2,271,632	-20%	1,586,560	14%
Police	2,478,500	2,545,302	-3%	2,451,643	1%
	-	-		-	
	-	-		-	
	-	-		-	
TOTAL OPERATING EXPENDITURES	\$ 4,291,901	\$ 4,816,934	-11%	\$ 4,038,203	6%

Fire	2020 Budget	2019 Actual	2019 Budget	
REVENUES				
User Fees	\$ 500	\$ 500	\$ 500	
Recoveries	4,000	10,871	3,175	
	4,500	11,371	3,675	22%
EXPENDITURES				
Labour & Related	1,658,762	2,129,501	1,414,289	
Contracted Services	38,453	34,978	42,071	
Materials & Supplies	47,700	43,497	64,679	
Utilities	12,800	11,979	12,250	
Admin & Other	55,686	51,677	53,271	
Interest & LTD Pymts	-	-	-	
Rents & Financial	-	-	-	
	1,813,402	2,271,632	1,586,560	14%
NET REVENUES (EXPENDITURES)	(1,808,902)	(2,260,261)	(1,582,885)	14%

Fire expenditures are approx. 20% below 2019 costs, largely due to retroactive labour costs incurred in the prior year. Excluding costs associated with the one-time labour settlement, labour costs are increasing primarily due awarded base rates, along with anticipated increased overtime due to utilization of vacation balances for several retiring long-term members. The staffing complement remains at eleven.

All other areas of spend are relatively consistent year over year.

Police	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
Rental Income	\$ 76,750	\$ 76,750		\$ 76,750	
Grants	75,000	81,120		67,688	
User Fees	1,500	655		3,000	
Recoveries	5,000	10,253		5,175	
	158,250	168,778	-6%	152,613	4%
EXPENDITURES					
Labour & Related	19,095	19,606		21,694	
Contracted Services	2,428,228	2,488,417		2,393,353	
Materials & Supplies	1,500	7,229		7,330	
Utilities	21,800	22,745		21,800	
Admin & Other	7,877	7,305		7,466	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
	2,478,500	2,545,302	-3%	2,451,643	1%
NET REVENUES (EXPENDITURES)	(2,320,250)	(2,376,524)	-2%	(2,299,030)	1%

The local OPP station is a municipally owned building, and as such, collects monthly rent.

Expenditures primarily consist of costs for contracted policing service, along with costs associated with owning the facility (maintenance, utilities, insurance).

Costs are expected to be consistent year over year.

Appendix 6

PUBLIC WORKS

Town of Kirkland Lake
PUBLIC WORKS - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

Public Works is responsible for maintenance of roads, sidewalks, traffic lights, street lights and signage. In addition, they are responsible for equipment and repairs to the Town's equipment fleet.

Winter Control is a significant aspect of their work, including both the upkeep and monitoring of conditions to determine needs. Public Works is responsible for maintaining 147KM of roadway (Lane KM).

Public Works also provides oversight to water and wastewater services, storm water management and similar services.

REVENUES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Roads & Maintenance	\$ 45,000	134,441	-67%	105,321	-57%
Airport Operations	133,440	140,221	-5%	120,600	11%
Street Lighting	-	-		-	
Engineering	-	19,666	-100%	4,776	-100%
	-	-		-	
	-	-		-	
TOTAL REVENUES	\$ 178,440	\$ 294,328	-39%	\$ 230,697	-23%

OPERATING EXPENDITURES	2020 Budget	2019 Actual	Change	2019 Budget	Change
Roads & Maintenance	\$ 3,701,912	3,216,615	15%	3,660,874	1%
Airport Operations	293,989	251,235	17%	274,770	7%
Street Lighting	202,070	205,555	-2%	179,470	13%
Engineering	-	168,796	-100%	186,841	-100%
	-	-		-	
	-	-		-	
TOTAL OPERATING EXPENDITURES	\$ 4,197,971	\$ 3,842,201	9%	\$ 4,301,955	-2%

Roads & Maintenance	2020 Budget	2019 Actual		2019 Budget	
REVENUES					
User Fees	\$ -	\$ 63,838	🟡	\$ 64,466	🟡
Recoveries	45,000	68,502	🟡	40,855	🟡
	45,000	132,340	-66%	105,321	-57%
EXPENDITURES					
Labour & Related	1,941,091	1,635,752	🟡	1,939,988	
Contracted Services	480,090	389,138	🟡	511,486	
Materials & Supplies	788,510	702,482	🟡	751,000	
Utilities	67,500	65,598		67,657	
Admin & Other	228,658	241,269		186,946	
Interest & LTD Pymts	181,064	178,722		201,297	
Rents & Financial	-	-		-	
	3,686,912	3,215,048	15%	3,658,374	1%
NET REVENUES (EXPENDITURES)	(3,641,912)	(3,082,708)	18%	(3,553,053)	3%

Revenues within Roads & Maintenance are primarily derived from user fees for equipment hired and services for road maintenance provided within the area.

Expenditures exceed 2019 actuals, but are consistent with 2019 budgeted amounts. Labour, Contracted Services and Materials & Supplies are all showing significant increases over 2019 actuals. Contracted Services includes an estimate of \$50k for engineering consultants, given elimination of department (see below).

Contracted Services includes funds earmarked for roads patch and surface treatment, traffic signal repairs (including replacement of a control panel), as well as various building repairs at physical services (\$12k) such as step repairs and electrical repairs within the parking lot.

Materials includes significantly higher amounts for cold mix/ashphalt and concrete, addressing pressing concerns and work not completed as intended in 2019. Materials also include additional costs for signage (to address existing gaps), an overhaul on the snowblower attachment (cracked head), among other things.

Airport Operations	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ 129,940	\$ 137,313		\$ 118,100	🟡
Recoveries	3,500	2,908		2,500	
	133,440	140,221	-5%	120,600	11%
EXPENDITURES					
Labour & Related	159,814	129,907	🟡	139,850	🟡
Contracted Services	18,500	15,152		33,300	
Materials & Supplies	80,135	75,625		68,070	🟡
Utilities	9,600	8,045		9,600	
Admin & Other	23,940	20,981		21,950	
Interest & LTD Pymts	-	-		-	
Rents & Financial	2,000	1,525		2,000	
	293,989	251,235	17%	274,770	7%
NET REVENUES (EXPENDITURES)	(160,549)	(111,014)	45%	(154,170)	4%

Airport revenues are anticipated to be in line with amounts received in 2019.

For costs, the most significant change year over year is within Labour & Related. No significant changes have been made to personnel, however, some supervisory costs have now been allocated here which were not previously.

Street Lighting	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES	-	-		-	
EXPENDITURES					
Labour & Related	600	-		-	
Contracted Services	30,000	36,074	🟡	10,000	🟡
Materials & Supplies	-	-		-	
Utilities	52,000	50,024		50,000	
Admin & Other	-	-		-	
Interest & LTD Pymts	119,470	119,457		119,470	
Rents & Financial	-	-		-	
	202,070	205,555	-2%	179,470	13%
NET REVENUES (EXPENDITURES)	(202,070)	(205,555)	-2%	(179,470)	13%

Street Lighting costs are anticipated to be consistent with amounts incurred in 2019, with loan payments being the most significant cost.

Engineering	2020 Budget	2019 Actual	Change	2019 Budget	Change
REVENUES					
User Fees	\$ -	\$ -		\$ -	
Grants	-	-		-	
Donations	-	-		-	
Recoveries	-	19,666		4,776	
	-	19,666	-100%	4,776	-100%
EXPENDITURES					
Labour & Related	-	132,286		143,775	
Contracted Services	-	25,814		25,000	
Materials & Supplies	-	4,180		8,234	
Utilities	-	-		-	
Admin & Other	-	6,516		9,832	
Interest & LTD Pymts	-	-		-	
Rents & Financial	-	-		-	
	-	168,796	-100%	186,841	-100%
NET REVENUES (EXPENDITURES)	\$ -	(149,130)	-100%	(182,065)	-100%

As a department, Engineering has been phased out in 2020. Funds have been earmarked within public works above for consulting services as needed (\$50k).

Appendix 7

TECK PIONEER RESIDENCE

Town of Kirkland Lake
TECK PIONEER RESIDENCE - OPERATING EXPENDITURES
For the Year Ending December 31, 2020

Teck Pioneer Residence is a municipally owned and operated long-term care home. It is a long standing member of our community, in operation since 1965.

In 2004, the Residence moved into a new, state of the building located adjacent to the Kirkland District Hospital.

Teck Pioneer Residence	2020 Budget	2019 Actual	2019 Budget
REVENUES			
Teck Pioneer	\$ 6,025,588	\$ 5,872,523	\$ 5,886,727
Grants	93,000	-	-
Donations	30,000	13,202	10,000
Recoveries	60,334	73,650	64,600
	6,208,922	5,959,375	5,961,327
		4%	4%
EXPENDITURES			
Labour & Related	5,126,131	4,854,404	4,973,470
Contracted Services	181,650	127,297	134,690
Materials & Supplies	825,028	770,569	793,920
Utilities	239,000	211,223	235,600
Admin & Other	61,691	48,141	54,190
Interest & LTD Pymts	547,763	546,806	554,101
Rents & Financial	60	-	60
	6,981,322	6,558,448	6,746,031
		6%	3%
NET REVENUES (EXPENDITURES)	(772,400)	(599,073)	(784,704)
		29%	-2%

Teck Pioneer is anticipating increased revenues year over year, with a slight increase in case mix funding being the primary driver. TPR has also confirmed additional funding in relation to COVID-19, recognized within grants.

Overall costs have increased year over year, with small increases across most categories of spend. Labour estimates have increased, particularly within overtime given challenges associated with the on-going pandemic.

Appendix 8

DETAILED CAPITAL LISTING

Town of Kirkland Lake
2020 Capital Projects Requested

Environmental Services		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
CF	2020 Chevrolet 2500HD Crew Cab	B2020-0001	\$ 42,070	\$ -	\$ -	\$ -	\$ -	\$ 42,070	\$ -	\$ -	\$ -	\$ -	\$ 42,070	\$ -	\$ -
CF	Swastika WWTP Capacity Evaluation	B2020-0013	44,367	-	-	-	-	44,367	-	-	-	-	44,367	-	-
	Comfort Street Pumping Station 140 hp Sewage Pump	B2020-0045	42,703	-	-	-	-	42,703	-	-	-	-	42,703	-	-
Total - Previously Approved			\$ 129,140	\$ -	\$ -	\$ -	\$ -	\$ 129,140	\$ -	\$ -	\$ -	\$ -	\$ 129,140	\$ -	\$ -
Recommended															
CF	Monitoring Wells Installation	B2020-0004	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
CF	Swastika Sewer Upgrade - Engineering	B2020-0011	483,360	-	-	-	-	483,360	323,851	-	-	-	159,509	-	-
CF	TKL Sewage Treatment Plant (OCWA)	B2020-0028	196,000	-	-	-	-	196,000	-	-	-	-	196,000	-	-
CF	TKL Water Plant - High Lift System and Post Treatment (OCWA)	B2020-0032	44,200	-	-	-	-	44,200	-	-	-	-	44,200	-	-
CF	Storm Water & Sanitary Sewer Tunnel Study	B2020-0054	71,947	-	-	-	-	71,947	-	-	-	-	71,947	-	-
	Energy Efficiencies at the Water Treatment Plant	B2020-0005	623,404	623,404	-	-	-	1,246,808	457,142	-	-	-	166,262	-	-
	KL Water Distribution System Modelling	B2020-0009	31,296	-	-	-	-	31,296	-	-	-	-	31,296	-	-
	Swastika WPCP Decommissioning & Sewer System Connection to	B2020-0012	3,000,000	5,200,000	-	-	-	8,200,000	2,049,000	-	951,000	-	-	-	-
	Kirkland Lake WWTP Res Expansion - West End	B2020-0027	60,000	2,279,514	-	-	-	2,339,514	44,880	-	-	-	15,120	-	-
	TKL Wastewater Lift Stations (OWCA)	B2020-0031	20,000	-	-	-	-	20,000	-	-	-	-	20,000	-	-
	TKL Water Tower and Swastika Pressure Station (OCWA)	B2020-0033	23,700	-	-	-	-	23,700	-	-	-	-	23,700	-	-
	TKL Water Plant - raw water pre-treatment (OCWA)	B2020-0035	78,100	-	-	-	-	78,100	-	-	-	-	78,100	-	-
	Leak Locator Tool	B2020-0037	34,609	-	-	-	-	34,609	-	-	-	-	34,609	-	-
	Wilson Ave_Water & Wastewater Forcemain Replacement	B2020-0038	168,108	-	-	-	-	168,108	-	-	-	29,543	138,565	-	-
	Chlorine Analyzer Replacement	B2020-0052	8,000	-	-	-	-	8,000	-	-	-	-	8,000	-	-
Total - Recommended			\$ 4,892,724	\$ 8,102,918	\$ -	\$ -	\$ -	\$ 12,995,642	\$ 2,874,874	\$ -	\$ 951,000	\$ 29,543	\$ 1,037,307	\$ -	\$ -
Deferred / Withdrawn															
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Deferred / Withdrawn			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Kirkland Lake
2020 Capital Projects Requested

Transportation Services		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Previously Approved			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recommended															
CF	Sidewalks, Accessible Parking and Pedestrian Audible System	<u>B2020-0040</u>	\$ 59,899	\$ -	\$ -	\$ -	\$ -	\$ 59,899	\$ -	\$ 13,990	\$ -	\$ -	\$ 45,909	\$ -	\$ -
	Used Grader	<u>B2020-0006</u>	315,000	-	-	-	-	315,000	-	315,000	-	-	-	-	-
	New Fuel Tanks	<u>B2020-0010</u>	10,227	-	-	-	-	10,227	-	-	-	10,227	-	-	-
	644 John Deere Loader Back- Up Camera	<u>B2020-0016</u>	5,658	-	-	-	-	5,658	-	-	-	-	5,658	-	-
	Gas Detection Equipment - Health and Safety	<u>B2020-0018</u>	7,884	-	-	-	-	7,884	-	3,942	-	-	3,942	-	-
	Loader Snow Plowing Blade - with Hyd. Wings	<u>B2020-0020</u>	26,661	-	-	-	-	26,661	-	-	-	-	26,661	-	-
	New 2020 Trackless MT7 - Sidewalk Machine	<u>B2020-0021</u>	193,085	-	-	-	-	193,085	-	-	-	-	193,085	-	-
	Radio Communication Equipment	<u>B2020-0023</u>	7,626	-	-	-	-	7,626	-	-	-	-	7,626	-	-
	Second Street/Churchill Drive Crosswalk	<u>B2020-0025</u>	60,000	-	-	-	-	60,000	-	-	-	-	60,000	-	-
	Towable 6 Cubic Foot Cement Mixer	<u>B2020-0034</u>	5,000	-	-	-	-	5,000	-	5,000	-	-	-	-	-
	Lakeshore Drive & McCamus Ave.	<u>B2020-0042</u>	180,878	-	-	-	-	180,878	-	-	-	180,878	-	-	-
Total - Recommended			\$ 871,918	\$ -	\$ -	\$ -	\$ -	\$ 871,918	\$ -	\$ 337,932	\$ -	\$ 191,105	\$ 342,881	\$ -	\$ -
Deferred / Withdrawn															
CF	Fire Hall & P.W. Garage Relocation	<u>B2020-0007</u>	\$ 109,287	\$ -	\$ -	\$ -	\$ -	\$ 109,287	\$ -	\$ -	\$ -	\$ -	\$ 109,287	\$ -	\$ -
CF	22 - 24 Government Road Parking Lot	<u>B2020-0043</u>	47,988	-	-	-	-	47,988	-	-	-	43,988	4,000	-	-
	Airport Upgrades / energy efficiencies	<u>B2020-0002</u>	30,528	-	-	-	-	30,528	-	30,528	-	-	-	-	-
	Government Road (highway 66) Resurfacing - Connecting Link	<u>B2020-0019</u>	1,005,554	-	-	-	-	1,005,554	904,999	-	-	100,555	-	-	-
	New 2020 1/2 ton Pickup Truck-Public Works	<u>B2020-0022</u>	50,000	-	-	-	-	50,000	-	50,000	-	-	-	-	-
	Trackless - Snow & Ice Breaker Attachment	<u>B2020-0036</u>	-	24,422	-	-	-	24,422	-	-	-	-	-	-	-
CF	Balsam Avenue Municipal Drain Reconstruction	<u>B2020-0003</u>	20,000	-	-	-	-	20,000	-	9,726	-	-	10,274	-	-
	P. W. Garage Shop Tools	<u>B2020-0017</u>	2,821	-	-	-	-	2,821	-	2,821	-	-	-	-	-
	Sander Truck box Vibrators - Health & Safety	<u>B2020-0024</u>	3,318	-	-	-	-	3,318	-	3,318	-	-	-	-	-
	Seasonal Tire Storage Container - 40'	<u>B2020-0026</u>	5,495	-	-	-	-	5,495	-	5,495	-	-	-	-	-
Total - Deferred / Withdrawn			\$ 1,274,992	\$ 24,422	\$ -	\$ -	\$ -	\$ 1,299,414	\$ 904,999	\$ 101,888	\$ -	\$ 144,544	\$ 123,561	\$ -	\$ -

Town of Kirkland Lake
2020 Capital Projects Requested

Recreation & Cultural Services		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
			2020	2021											
CF Recreation - Sump Pumps		B2020-0058	\$ 4,481	\$ -	\$ -	\$ -	\$ -	\$ 4,481	\$ -	\$ -	\$ -	\$ -	\$ 4,481	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Previously Approved			\$ 4,481	\$ -	\$ -	\$ -	\$ -	\$ 4,481	\$ -	\$ -	\$ -	\$ -	\$ 4,481	\$ -	\$ -
Recommended															
Walking Trail Repair (Kinross Park)		B2020-0030	\$ 7,194	\$ -	\$ -	\$ -	\$ -	\$ 7,194	\$ -	\$ -	\$ -	\$ -	\$ 7,194	\$ -	\$ -
Washroom Facilities at Kinross		B2020-0039	5,088	-	-	-	-	5,088	-	-	-	-	5,088	-	-
Parking Lot Lighting		B2020-0046	6,153	-	-	-	-	6,153	6,153	-	-	-	-	-	-
Camera System Upgrade - Community Complex		B2020-0047	14,957	-	-	-	-	14,957	14,957	-	-	-	-	-	-
John Deere Zero Turn Lawn Mower		B2020-0048	11,880	-	-	-	-	11,880	-	-	-	-	11,880	-	-
Elevator Modernization		B2020-0056	-	148,047	-	-	-	148,047	-	-	-	-	-	-	-
Roof Replacement/Repair (Museum)		B2020-0057	-	468,814	-	-	-	468,814	-	-	-	-	-	-	-
Total - Recommended			\$ 45,272	\$ 616,861	\$ -	\$ -	\$ -	\$ 662,133	\$ 21,110	\$ -	\$ -	\$ -	\$ 24,162	\$ -	\$ -
Deferred / Withdrawn															
Arena Refrigeration Equipment Replacement		B2020-0029	\$ 265,085	\$ -	\$ -	\$ -	\$ -	\$ 265,085	\$ 203,214	\$ 61,871	\$ -	\$ -	\$ -	\$ -	\$ -
Accessible parking upgrade at Community Complex		B2020-0044	69,276	-	-	-	-	69,276	69,276	-	-	-	-	-	-
Truck - Parks & Rec		B2020-0041	44,774	-	-	-	-	44,774	-	44,774	-	-	-	-	-
Total - Deferred / Withdrawn			\$ 379,135	\$ -	\$ -	\$ -	\$ -	\$ 379,135	\$ 272,490	\$ 106,645	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Kirkland Lake
2020 Capital Projects Requested

Social & Family Services		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
CF Steam Boiler		B2020-0015	\$ 18,422	\$ -	\$ -	\$ -	\$ -	\$ 18,422	\$ -	\$ 11,044	\$ -	\$ -	\$ 7,378	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Previously Approved			\$ 18,422	\$ -	\$ -	\$ -	\$ -	\$ 18,422	\$ -	\$ 11,044	\$ -	\$ -	\$ 7,378	\$ -	\$ -
Recommended															
Refrigerator Replacement		B2020-0014	\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ 9,440	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Recommended			\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ 9,440	\$ -	\$ -	\$ -	\$ -	\$ 9,440	\$ -	\$ -
Deferred / Withdrawn															
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Deferred / Withdrawn			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Kirkland Lake
2020 Capital Projects Requested

Protective Services		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
CF Rescue Truck - Fire	B2020-0053	\$ 46,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,318	\$ -	\$ -	\$ -	\$ -	\$ 46,318	\$ -	\$ -
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Previously Approved		\$ 46,318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,318	\$ -	\$ -	\$ -	\$ -	\$ 46,318	\$ -	\$ -
Recommended															
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Recommended		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred / Withdrawn															
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Deferred / Withdrawn		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town of Kirkland Lake
2020 Capital Projects Requested

General Government		Reference	2020	2021	2022	2023	2024	Project Total	Gov't Funding/Grant	Tax Levy	OCIF	Gas Tax	Reserves	Debt Instrument	Other
Previously Approved															
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Previously Approved			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recommended															
Laptop Computer w GIS Mapping	<u>B2020-0008</u>	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	
Computer Replacement & Related Equipment	<u>B2020-0050</u>	40,052	-	-	-	-	40,052	-	21,633	-	-	-	-	-	18,419
Generator Replacement (OPP Building)	<u>B2020-0051</u>	6,000	-	-	-	-	6,000	-	-	-	-	6,000	-	-	-
Questica & Openbook Software Integration	<u>B2020-0055</u>	11,804	-	-	-	-	11,804	-	-	-	-	11,804	-	-	-
Capital Contingency Fund**		50,000	-	-	-	-	50,000	-	50,000	-	-	-	-	-	-
Total - Recommended		\$ 117,856	\$ -	\$ -	\$ -	\$ -	\$ 117,856	\$ -	\$ 71,633	\$ -	\$ -	\$ 27,804	\$ -	\$ -	\$ 18,419
Deferred / Withdrawn															
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Deferred / Withdrawn		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -