

## 2021 Operating Budget

### Community Services

		\$	\$	\$	\$
		Budget	Actual	Budget	Actual
		2021	2020	2020	2019
<b>Recreation</b>					
Revenues					
	User Fees	324,411	272,684	398,404	571,506
	Grants	48,950	7,578	3,658	33,854
	Donations	8,000	20,310	500	1,275
	Recoveries	2,032	15,332	2,044	8,021
	<b>Total</b>	<b>383,393</b>	<b>315,904</b>	<b>404,606</b>	<b>614,656</b>
Expenditures					
	Labour and Related	1,189,069	1,081,776	1,165,607	1,196,712
	Contracted Services	39,032	34,790	28,009	31,841
	Materials and Supplies	194,602	126,819	187,475	164,401
	Utilities	503,154	422,955	502,059	503,269
	Administration and Other	210,785	164,344	168,427	157,975
	Interest and LTD Payments	899,357	899,169	899,356	1,055,113
	Rents and Financial	16,500	9,537	18,800	18,615
	<b>Total</b>	<b>3,052,499</b>	<b>2,739,390</b>	<b>2,969,733</b>	<b>3,127,926</b>
Net	Revenues (Expenditures)	(2,669,106)	(2,423,486)	(2,565,127)	(2,513,270)

### **Cemetery**

Revenues					
	User Fees	130,615	120,888	112,531	129,959
	Recoveries		2,210	5,000	5,670
	Penalties and Interest	440	1,083	250	347
	<b>Total</b>	<b>131,055</b>	<b>124,181</b>	<b>117,781</b>	<b>135,976</b>
Expenditures					
	Labour and Related	91,357	110,302	125,865	118,912
	Contracted Services	3,000	3,215	6,700	5,551
	Materials and Supplies	12,150	9,625	12,010	12,717
	Utilities	1,250	3,714	4,200	3,233
	Administration and Other	12,830	8,457	10,962	10,562
	Interest and LTD Payments		2,919	3,500	2,043
	Rents and Financial				
	<b>Total</b>	<b>120,587</b>	<b>138,232</b>	<b>163,237</b>	<b>153,018</b>
Net	Revenues (Expenditures)	10,468	(14,051)	(45,456)	(17,042)

## Museum

### Revenues

User Fees	6,150	14,278	9,350	34,887
Grants	61,873	63,489	54,337	38,334
Donations	2,200	3,537	5,325	12,843
Recoveries	250	164	200	259
Total	70,473	81,468	69,212	86,323

### Expenditures

Labour and Related	198,585	197,344	194,363	195,381
Contracted Services	25,150	10,688	27,050	11,662
Materials and Supplies	27,906	15,190	19,755	29,414
Utilities	14,800	12,695	14,750	14,434
Administration and Other	18,229	12,825	15,758	14,950
Interest and LTD Payments				
Rents and Financial	1,000	754	705	738
Total	285,670	249,496	272,381	266,579

### Net

Revenues (Expenditures)	(215,197)	(168,028)	(203,169)	(180,256)
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## Heritage North

### Revenues

User Fees	18,000	27,642	25,220	136,405
Recoveries	300	415	400	3,303
Total	18,300	28,057	25,620	139,708

### Expenditures

Labour and Related	84,605	98,517	136,725	181,074
Contracted Services	2,624	8,085	8,170	18,497
Materials and Supplies	9,200	15,357	24,730	52,373
Utilities	29,300	30,245	29,900	38,097
Administration and Other	27,380	23,001	27,651	22,783
Interest and LTD Payments				157,904
Rents and Financial	150		350	248
Total	153,259	175,205	227,526	470,976

### Net

Revenues (Expenditures)	(134,959)	(147,148)	(201,906)	(331,268)
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## Child Care

### Revenues

Rent	18,000	18,000	18,000	18,000
Recoveries		5,000	5,000	
Total	18,000	23,000	23,000	18,000

**Expenditures**

Labour and Related	2,928	3,064	4,770	4,092
Contracted Services		794		
Materials and Supplies	574	409	2,700	4,365
Administration and Other	2,910	14,664	6,527	3,841
Total	6,412	18,931	13,997	12,298

**Net**

Revenues (Expenditures)	11,588	4,069	9,003	5,702
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**Library****Revenues**

User Fees	4,650	3,812	7,500	6,623
Grants	34,422	45,350	43,875	36,022
Investment Income	9,154	8,702	9,154	9,788
Donations	2,650	14,121	4,100	13,556
Recoveries	169		335	269
Total	51,045	71,985	64,964	66,258

**Expenditures**

Labour and Related	284,585	274,920	303,257	265,749
Contracted Services	18,400	18,546	15,700	17,964
Materials and Supplies	30,454	28,677	33,204	38,176
Utilities	13,400	12,440	15,690	13,269
Administration and Other	18,040	13,817	16,975	15,430
Interest and LTD Payments		60		
Rents and Financial				102
Total	364,879	348,460	384,826	350,690

**Net**

Revenues (Expenditures)	(313,834)	(276,475)	(319,862)	(284,432)
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**Net Community Services**

(3,311,040)	(3,025,119)	(3,326,517)	(3,320,566)
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**Development Services****Planning****Revenues**

User Fees	37,000	37,368	36,000	41,817
Grants				11,998
Recoveries				455
Total	37,000	37,368	36,000	54,270

**Expenditures**

Labour and Related	128,981	145,143	123,822	120,697
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Contracted Services	46,000	39,525	28,600	4,075
Materials and Supplies	1,900	1,181	3,860	12,359
Utilities				
Administration and Other	12,625	13,409	43,843	11,839
Interest and LTD Payments				
Rents and Financial				
Total	189,506	199,258	200,125	148,970

Net	Revenues (Expenditures)	(152,506)	(161,890)	(164,125)	(94,700)
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## Building

### Revenues

User Fees	60,000	59,935	60,000	111,518
Recoveries	21,400	39,995	68,000	15,950
Total	81,400	99,930	128,000	127,468

### Expenditures

Labour and Related	119,039	153,220	199,746	142,938
Contracted Services	160,600	78,783	93,000	4,169
Materials and Supplies	5,800	2,551	9,110	12,026
Utilities				
Administration and Other	8,880	7,851	11,239	3,882
Interest and LTD Payments				
Rents and Financial				
Total	294,319	242,405	313,095	163,015

Net	Revenues (Expenditures)	(212,919)	(142,475)	(185,095)	(35,547)
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## Waste Management

### Revenues

User Fees	12,000	12,695	10,000	11,641
Grants				
Donations				
Recoveries	435,500	489,862	394,500	423,203
Total	447,500	502,557	404,500	434,844

### Expenditures

Labour and Related	129,308	194,552	200,767	188,594
Contracted Services	1,023,278	1,056,905	1,025,580	990,954
Materials and Supplies	82,112	47,198	50,242	25,951
Utilities				
Administration and Other	7,535	555	17,230	49,454
Interest and LTD Payments	53,655	52,556	52,610	52,558
Rents and Financial				
Total	1,295,888	1,351,766	1,346,429	1,307,511

Net	Revenues (Expenditures)	(848,388)	(849,209)	(941,929)	(872,667)
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## Economic Development

### Revenues

Contributions from Reserves	128,360	-	-	51,174
Grants	45,000	1,450	153,000	78,047
Rent	191,791	191,791	191,790	133,105
Donations				97,307
Recoveries	3,640	107,463	107,387	148,937
Total	368,791	300,704	452,177	508,570

### Expenditures

Labour and Related	150,990	129,378	145,470	180,962
Contracted Services	97,450	24,812	157,550	108,270
Materials and Supplies	200	464	1,250	141,522
Utilities				
Administration and Other	164,310	20,506	75,943	45,283
Interest and LTD Payments	137,222	68,641	137,222	76,509
Rents and Financial				37,979
Total	550,172	243,801	517,435	590,525

Net	Revenues (Expenditures)	(181,381)	56,903	(65,258)	(81,955)
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## Animal Control

### Revenues

User Fees		14,764	2,000	2,000
Grants		5,462		1,250
Donations			12,000	6,005
Recoveries	9,600	186	10,000	3,687
Total	9,600	20,412	24,000	12,942

### Expenditures

Labour and Related		31,885	22,483	35,169
Contracted Services	70,945	121,753	133,872	81,548
Materials and Supplies	800	1,603	11,500	1,574
Utilities	2,600	2,410	3,600	2,257
Administration and Other	725	1,155	562	972
Interest and LTD Payments				
Rents and Financial				
Total	75,070	158,806	172,017	121,520

Net	Revenues (Expenditures)	(65,470)	(138,394)	(148,017)	(108,578)
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## Residential Development

### Revenues

Miscellaneous	10,000	19,500	15,140	37,000
Total	10,000	19,500	15,140	37,000

### Expenditures

Labour and Related Contracted Services Materials and Supplies Utilities Administration and Other Interest and LTD Payments Rents and Financial	1,650	625	1,000	36,000
Total	1,650	625	1,000	36,000

### Net

Revenues (Expenditures)	8,350	18,875	14,140	1,000
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## Airport Operations

### Revenues

User Fees	111,940	108,509	129,940	137,313
Recoveries	3,500	1,781	3,500	2,908
Total	115,440	110,290	133,440	140,221

### Expenditures

Labour and Related Contracted Services Materials and Supplies Utilities Administration and Other Interest and LTD Payments Rents and Financial	58,676	160,098	159,814	129,907
	3,000	17,600	18,500	15,152
	58,750	46,816	80,135	75,625
	16,100	7,540	9,600	8,045
	28,088	22,614	23,940	20,981
	2,000	734	2,000	1,525
Total	166,614	255,402	293,989	251,235

### Net

Revenues (Expenditures)	(51,174)	(145,112)	(160,549)	(111,014)
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Revenues (Expenditures)	(1,503,488)	(1,361,302)	(1,650,833)	(1,303,461)
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## Administration

### General Administration

### Revenues

User Fees	30,000	29,416	34,600	39,057
Grants		107,041		

Donations				6,355
Recoveries		229,937		5
Total	30,000	366,394	34,600	45,417

#### Expenditures

Labour and Related	502,100	1,010,781	574,226	236,455
Contracted Services	57,000	244,981	135,500	192,710
Materials and Supplies	8,000	39,002	27,350	24,062
Utilities	24,800	18,599	25,000	20,610
Administration and Other	112,650	145,444	112,423	67,000
Interest and LTD Payments				
Rents and Financial	-			
Transfers			5,000	6,000
Total	704,550	1,458,807	879,499	546,837
Reserve Transfer	5,000		(217,000)	(150,308)
Net Revenues (Expenditures)	(679,550)	(1,092,413)	(627,899)	(351,112)

#### Treasury

Revenues	370,000	338,297	298,000	405,441
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#### Expenditures

Labour and Related	759,300	631,072	708,597	735,656
Contracted Services	35,910	31,520	45,000	31,247
Materials and Supplies	7,500	9,424	8,500	7,590
Utilities				
Administration and Other	163,300	469,937	249,721	501,516
Interest and LTD Payments				
Rents and Financial	4,000	2,345	4,000	3,415
Transfers	(149,000)	(146,230)	(146,229)	(143,362)
Total	821,010	998,068	869,589	1,136,062
Reserve Transfer			(15,000)	

Net Revenues (Expenditures)	(451,010)	(659,771)	(556,589)	(730,621)
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#### Human Resources

##### Revenues

##### Expenditures

Labour and Related	252,050	239,227	153,680	105,451
Contracted Services	9,600	251	2,483	
Materials and Supplies	13,300	14,155	2,800	2,275
Utilities				
Administration and Other	6,050	8,812	7,000	3,346
Interest and LTD Payments				

	Rents and Financial				
	Total	281,000	262,445	165,963	111,072
Net	Revenues (Expenditures)	(281,000)	(262,445)	(165,963)	(111,072)

## **MIS Systems**

Revenues

Expenditures

	Labour and Related	123,904	71,687	72,816	70,943
	Contracted Services	40,600	51,989	55,200	48,534
	Materials and Supplies	4,410	1,222	250	152
	Utilities				
	Administration and Other	41,424	62,150	50,237	51,120
	Interest and LTD Payments				
	Rents and Financial				
	Total	210,338	187,048	178,503	170,749
Net	Revenues (Expenditures)	(210,338)	(187,048)	(178,503)	(170,749)
	Revenues (Expenditures)	(1,621,898)	(2,201,677)	(1,528,954)	(1,363,554)

## **Governance**

### **Mayor and Council**

Revenues

Expenditures

	Labour and Related	153,180	152,578	157,748	152,076
	Contracted Services	20,000	26,423	40,000	5,096
	Materials and Supplies	300	471	7,650	403
	Utilities				
	Administration and Other	5,050	3,827	14,898	9,028
	Interest and LTD Payments				
	Rents and Financial				
	Total	178,530	183,299	220,296	166,603
	Reserve Transfer			(7,000)	
Net	Revenues (Expenditures)	(178,530)	(183,299)	(213,296)	(166,603)



## **Protective Services**

### **Fire**

#### Revenues

Grant	6,500			
User Fees	500	500	500	500
Recoveries	3,000	4,555	4,000	10,871
Total	10,000	5,055	4,500	11,371

#### Expenditures

Labour and Related	1,664,307	1,701,947	1,658,762	2,129,501
Contracted Services	42,519	30,901	38,453	34,978
Materials and Supplies	42,500	43,696	47,700	43,497
Utilities	12,377	12,019	12,800	11,979
Administration and Other	77,009	45,947	55,686	51,677
Interest and LTD Payments				
Rents and Financial				
Total	1,838,712	1,834,510	1,813,401	2,271,632

#### Net

Revenues (Expenditures)	(1,828,712)	(1,829,455)	(1,808,901)	(2,260,261)
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### **Police**

#### Revenues

Rental Income	76,750	76,750	76,750	76,750
Grants	73,000	78,948	75,000	81,120
User Fees	2,500		1,500	655
Recoveries	7,000	16,179	5,000	10,253
Total	159,250	171,877	158,250	168,778

#### Expenditures

Labour and Related	18,950	18,762	19,095	19,606
Contracted Services	2,570,426	2,498,138	2,428,228	2,488,417
Materials and Supplies	300		1,500	7,229
Utilities	21,500	20,601	21,800	22,745
Administration and Other	9,950	6,783	7,877	7,305
Interest and LTD Payments				
Rents and Financial				
Total	2,621,126	2,544,284	2,478,500	2,545,302

#### Net

Revenues (Expenditures)	(2,461,876)	(2,372,407)	(2,320,250)	(2,376,524)
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Revenues (Expenditures)	(4,290,588)	(4,201,862)	(4,129,151)	(4,636,785)
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## **Public Works**

### **Roads and Maintenance**

#### Revenues

User Fees				63,838
Recoveries	40,000	37,263	45,000	68,502
Total	40,000	37,263	45,000	132,340

#### Expenditures

Labour and Related	1,812,784	1,543,221	1,941,091	1,635,752
Contracted Services	251,318	192,905	480,090	389,138
Materials and Supplies	1,117,338	549,989	788,510	702,482
Utilities	73,050	56,774	67,500	65,598
Administration and Other	293,520	233,237	228,658	241,269
Interest and LTD Payments	59,984	196,819	181,064	178,722
Rents and Financial				
Transfer to Reserve	112,500			
Total	3,720,494	2,772,945	3,686,913	3,212,961

#### Net

Revenues (Expenditures)	(3,680,494)	(2,735,682)	(3,641,913)	(3,080,621)
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## **Streetlighting**

#### Revenues

#### Expenditures

Labour and Related	1,250	100	600	
Contracted Services	15,000	10,686	30,000	36,074
Materials and Supplies	10,000	5,762		
Utilities	52,000	50,929	52,000	50,024
Administration and Other		119,456		
Interest and LTD Payments	119,470		119,470	119,457
Rents and Financial				
Total	197,720	186,933	202,070	205,555

#### Net

Revenues (Expenditures)	(197,720)	(186,933)	(202,070)	(205,555)
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Revenues (Expenditures)	(3,878,214)	(2,922,615)	(3,843,983)	(3,286,176)
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## **Teck Pioneer Residence**

#### Revenues

Teck Pioneer	6,104,559	1,939,050	6,025,588	5,872,523
Grants	625,092	4,736,713	93,000	

Donations	30,000	36,224	30,000	13,202
Recoveries	53,644	59,361	60,334	73,650
Total	6,813,295	6,771,348	6,208,922	5,959,375

#### Expenditures

Labour and Related	5,333,570	5,333,570	5,126,131	4,854,404
Contracted Services	313,433	192,405	181,650	127,297
Materials and Supplies	868,500	868,531	825,028	770,569
Utilities	210,000	207,425	239,000	211,223
Administration and Other	60,000	58,742	61,691	48,141
Interest and LTD Payments	569,200	547,763	547,763	546,806
Rents and Financial	60		60	
Total	7,354,763	7,208,436	6,981,323	6,558,440

#### Net

Revenues (Expenditures)	(541,468)	(437,088)	(772,401)	(599,065)
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#### Outside Charges

Temiskaming Health Unit	367,698	350,188	350,188	322,523
Ambulance	770,913	729,299	729,299	669,128
Ontario Works	327,955	326,402	326,346	318,273
Social Housing	447,645	486,241	486,201	496,271
Child Care	53,337	54,448	54,456	53,026
MPAC	111,107	112,436	112,000	111,671

Revenues (Expenditures)	(2,078,655)	(2,059,014)	(2,058,490)	(1,970,892)
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#### Total Town Operating

Revenues (Expenditures)	(17,403,881)	(16,391,976)	(17,523,625)	(16,647,102)
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TOWN OF KIRKLAND LAKE  
RESERVES - PROJECTIONS  
For the year 2021  
**\*\* FOR BUDGET PURPOSES \*\***

	Opening Balance, 01-Jan-21	2021 Transfers To	2021 Transfers From	Ending Balance, 31-Dec-21
<b>RESERVES</b>	\$	\$	\$	\$
<b>Capital Contingency</b>	10,820			10,820
<b>Centennial Committee</b>	64,923			64,923
<b>Community Improvement Program (C.I.P.)</b>	105,687			
- budgeted to utilize for C.I.P disbursements for 2021			(48,500)	57,187
<b>Infrastructure Capital</b>	476,792			
- transfer a portion of 2020 operating surplus		36,000		
- budgeted transfer for 1/2 of cost of backhoe & truck		112,500		
- budgeted to utilize for 2021 capital projects			(500)	624,792
<b>Kirkland District Health Centre</b>	56,691			
- budgeted to utilize for 2021			(11,250)	45,441
<b>Organization Restructuring &amp; Efficiency</b>	284,541			
- budgeted to utilize for 2021 capital projects			(39,017)	245,524
<b>Other</b>				
- Accrued Vacation	35,050			35,050
- Archer Drive	45,425			45,425
- Election	16,000			
- budgeted transfer for 2021 for next election		5,000		21,000
- Library Programming	-			
- transfer a portion of 2020 operating surplus		3,820		3,820
<b>Tax Stabilization</b>	-			
- transfer a portion of 2020 operating surplus		1,161,000		1,161,000
<b>Winter Control Stabilization</b>	12,680			12,680
<b>Working Capital</b>	2,179,324			
- transfer a portion of 2020 operating surplus (Restart \$'s)		540,990		
- transfer remaining \$'s from 2020 operating surplus		1,315,490		
- budgeted to utilize for 2021 to offset NOHFC payments			(68,610)	
- budgeted to utilize for 2021 (reduce tax levy \$'s required)			(657,745)	3,309,449
<b>TOTALS</b>	<b>3,287,933</b>	<b>3,174,800</b>	<b>(825,622)</b>	<b>5,637,111</b>

TOWN OF KIRKLAND LAKE  
RESERVE FUNDS - PROJECTIONS  
For the year 2021  
**\*\* FOR BUDGET PURPOSES \*\***

	Opening Balance, 01-Jan-21	2021 Transfers To	2021 Transfers From	Ending Balance, 31-Dec-21
<b>RESERVE FUNDS</b>	\$	\$	\$	\$
<b>Archer Drive</b>	203,256			203,256
<b>Employees' Accumulated Sick Leave</b>	69,731			69,731
<b>Health Unit</b>	231,724			231,724
<b>Kinross Park Maintenance (Bill Enouy Memorial)</b>	7,745			7,745
<b>Library - capital</b>	-			
- transfer a portion of 2020 operating surplus		5,709		5,709
<b>Life Cycle Replacement</b>	153,093			153,093
<b>Parkland</b>	99,392			
- budgeted to utilize for 2021 capital projects			(7,193)	92,199
<b>Residential Development</b>	20,325			20,325
<b>Wastewater Capital Projects</b>	1,135,910			
- transfer of 2020 Wastewater surplus		141,912		
- transfer as per 2021 budget		108,891		
- to fund 'unfunded' 2020 capital projects			(8,490)	
- budgeted to utilize for 2021 capital projects			(890,286)	487,937
<b>Waterworks Capital Projects</b>	1,216,675			
- transfer of 2020 Waterworks surplus		262,827		
- transfer as per 2021 budget		586,415		
- to fund 'unfunded' 2020 capital projects			(11,300)	
- budgeted to utilize for 2021 capital projects			(640,908)	1,413,709
<b>TOTALS</b>	<b>3,137,851</b>	<b>1,105,754</b>	<b>(1,558,177)</b>	<b>2,685,428</b>

TOWN OF KIRKLAND LAKE  
 DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS - PROJECTIONS  
 For the year 2021  
**\*\* FOR BUDGET PURPOSES \*\***

	Opening Balance, 01-Jan-21	2021 Allocation	2021 Transfers From	Ending Balance, 31-Dec-21
<b>Deferred Revenue - Obligatory Reserve Funds</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Gas Tax</b>	1,423,964			
- 2021 allocation		506,237		
- 2021 top-up funding		486,660		
- budgeted to utilize for 2021 capital projects			(297,184)	<b>2,119,677</b>
<b>OCIF</b>	1,530,974			
- 2021 allocation		608,544		
- budgeted to utilize for 2021 capital projects			(2,100,000)	<b>39,518</b>
<b>TOTALS</b>	<b>2,954,938</b>	<b>1,601,441</b>	<b>(2,397,184)</b>	<b>2,159,195</b>