



AGENDA

Special Council Meeting

Thursday, May 5, 2022

4:40 PM

Council Chambers/Zoom

Council Chambers is not currently open to the public for attending Council Meetings. Please visit the [TKL YouTube Channel](#) for the live-stream of the meeting.

We acknowledge that the Town of Kirkland Lake is located on the traditional territories of the Anishinabewaki ᐱᐩᐩᐩᐩᐩᐩᐩ, Cree, and Omàmiwininiwag (Algonquin) peoples and other Indigenous peoples whose presence continues to enrich our vibrant community today. We recognize and offer our gratitude for their care and teachings about the earth and culture, we honour those teachings through our interactions today and every day hereafter. We thank them for sharing this land with us. We commit to ongoing learnings about how cultural identity is celebrated, represented and honoured as well as the inclusion of indigenous perspectives through action. Miigwetch – Thank you.

1. CALL TO ORDER AND MOMENT OF SILENCE

2. APPROVAL OF THE AGENDA

RECOMMENDATION:

BE IT RESOLVED THAT the Agenda for the Special Meeting of Council held on May 5, 2022 beginning at 4:40 PM be approved as circulated;

AND FINALLY THAT Sections 32 and 45 of the Town of Kirkland Lake's Procedural By-Law No. 15-075, as amended be suspended to permit debate and motions from the floor regarding the 2022 Capital and Operating Budget.

3. DECLARATION OF PECUNIARY INTEREST

4. PETITIONS AND DELEGATIONS

5. ACCEPTANCE OF MINUTES AND RECOMMENDATIONS

6. REPORTS OF MUNICIPAL OFFICERS AND COMMUNICATIONS

- 6.1. 2022 Capital and Operating Budget Deliberations - Day 1
Lloyd Crocker, Treasurer
[2022-FIN-006 2022 Operating & Capital Budget](#)

7. CONSIDERATIONS OF NOTICES OF MOTIONS

8. INTRODUCTION, READING AND CONSIDERATION OF BY-LAWS

9. QUESTIONS FROM COUNCIL TO STAFF

10. NOTICE(S) OF MOTION

11. COUNCILLOR'S REPORTS

12. ADDITIONAL INFORMATION

13. CLOSED SESSION

14. MATTERS FROM CLOSED SESSION

15. CONFIRMATION BY-LAW

16. ADJOURNMENT

RECOMMENDATION:

BE IT RESOLVED THAT this Special Meeting of Council do now adjourn at ____
p.m.

MEMORANDUM TO COUNCIL

Meeting Date: 03/05/2022

Memorandum Number: 2022-FIN-006

Presented by: Lloyd Crocker

Treasurer

MEMORANDUM TITLE

2022 Operating and Capital Budget

RECOMMENDATION(S)

BE IT RESOLVED THAT Memorandum Number 2022-FIN-006 entitled “**2022 Operating and Capital Budget**” be received;

AND THAT deliberations regarding the 2022 Operating and Capital Budget commence on Thursday, May 5, 2022;

AND FINALLY THAT Councillor Ivanov be appointed chairperson for the 2022 Capital and Operating Budget deliberation meetings.

BACKGROUND

The 2022 Budget preparation followed a process whereby Department Managers were asked to provide both Operating and Capital budgets for their departments. Each budget was then examined by Treasury and returned to the Department Managers for revisions and reductions. The amount of tax levy needed to cover all Capital and Operating Budgets was then determined by combining each of these departmental budgets. Funds from both reserve and reserve funds are being used to keep the anticipated tax levy increase to 2% (which includes all Capital and Operating activities). For purposes of the 2022 budget deliberations, the Council should be aware that the Municipality had a \$1.6 million surplus in 2021. Reserves, reserve funds and obligatory reserves are attached as Appendix 4. This budget assumes Council will use some of the funds that were transferred to reserves in 2021 in order to decrease the Municipal Tax Levy for 2022. The first step in Budget deliberations on May 5th will be to allow Council the opportunity to question staff regarding Capital projects and then decide which projects should be approved for the 2022 Capital Budget or deferred to future years.

Mayor and Council directed staff to provide a Committee of the Whole meeting to allow individuals to address Council with questions and comments for the 2022 budget. Unfortunately, the Town did not receive any input at this meeting. Staff posted a budget survey on the Town website for the week preceding the meeting. The budget survey results are attached as Appendix 3. Thirty-three people completed the survey with the largest demographic being a homeowner between the ages of 31 and 50. The top three service priority areas were Road Maintenance, Snow Removal and Tax Management. The three least priority areas were Arts and Culture, Recreation Facilities and Programming and Park Maintenance and Development. Respondents preferred an introduction of service fees vs. an increase of property taxes to fund Town services. The sample size of respondents is very small compared to the overall population in the Town of Kirkland Lake but the Town will still consider the results when making decisions during future budget deliberations.

Capital Budget

Appendix 2 is the draft Capital budget for all departments. Treasury has already met with all departments and made several cuts to the Capital budget list in order to limit the tax levy increase to 2%. For Council's information, we have also included a list of projects that did not make the draft Capital budget (for possible inclusion if Council decides to move forward with any of those projects in 2022). 2021 projects that were approved (and funded) but not completed were also included in the appendix. Council will also find enclosed a document with brief descriptions of the Capital projects.

Members of Council had indicated at a Regular Meeting of Council in April that Infrastructure including Water and Sewer projects are a top priority for the Town. Two large infrastructure projects have been carried forward for completion to the current year. Unfortunately, the Municipality was not able to obtain any funding for Water and Wastewater Infrastructure projects in 2022 so there are no new major infrastructure projects in the Capital budget. However the Municipality has included \$80,000 in the Public Works Operating budget for the engineering of several Water and Wastewater projects in order to have them available for projects in the near future (subject to available funding and future Council's priorities). The Capital budget does include an asphalt project for Young Avenue & Dixon/Spruce. The Public Works budget also includes several increases in areas such as sidewalk replacement, culvert maintenance and roads patching and surfacing. The intent is to include a Water/Sewer/Paving project in the 2023 Capital budget.

Operating Budgets

Development Services encompasses Planning, Building, Economic Development, Airport, Animal Control and Waste Management. Development Services is proposing a 13% decrease in their operating budget for 2022. The reasons for the decrease is mainly due to a drop in contracted building services given we now have a Chief Building Official

in place, elimination of the loan payments related to recycling and the one time sale of land. There is \$30,000 included in the 2022 budget that will be used to create an economic development and tourism plan for an economic development corporation, if council decides that such an organization should be created to deliver economic development services for the Town of Kirkland Lake. It is expected that another \$30,000 will be included in the 2023 budget related to this analysis.

Corporate Services includes the governing body of the Town (Mayor and Council), as well as the administration team and resources required to ensure Council meets their priorities, goals, and objectives. It also includes Treasury, Human Resources, Management Information systems, Health and Safety, Police Services, and Procurement. Corporate Services has a proposed 7% increase in their operating budget for 2022. Much of the increase is due to some key positions being filled that had been vacant for most of 2021. Municipal election expenses and an increase to policing costs (5.9%) explain the balance of the increase.

Fire Services includes both full-time and volunteer fire fighters that are responsible for all aspects of fire safety including education, fire prevention, fire suppression and response and emergency preparedness. Fire Services has a proposed increase of 11% in their operating budget for 2022. The increase is primarily driven by increased salaries from firefighters progressing through their class changes. Some of the increase is attributable to an increase for volunteer supplies, travel and training.

Public Works is responsible for the maintenance of roads, sidewalks, traffic lights, streetlights, and signage as well as the maintenance and repairs to the Town's equipment. They are also responsible for the Water and Wastewater Departments. Public Works is looking at a 5.3% decrease in their operating budget. Water and Wastewater is expecting a 4% decrease from 2021. The decrease is primarily a result of the difficulty of obtaining materials and contracted services under COVID. The budget proposes an approximate \$265,000 surplus in Wastewater for 2022 and a \$460,000 surplus in water for 2022. The surplus will be used for future Water and Wastewater Infrastructure projects.

Community Services offers numerous community amenities and is responsible for recreation, cultural facilities, parks, recreation, and cemetery services. Community Services is looking at a 1% decrease. The decrease is primarily related to Covid operating pressures and expected increases in revenue related to the opening of facilities.

Teck Pioneer Residence is the municipally owned and operated long-term care home, which has operated since 1965. Presently, they are proposing no significant change in their budget. The funding they receive through grants are conditional on the funds being used fully in the operations of the home. Any funds not expended in the current year are due back to the funding agencies. As a result staff expects a deficit in most years equal in size to the loan payments related to the construction of the facility.

Other Charges include Ontario Works, the Timiskaming Health Unit, Ambulance, Social Housing, Child Care and MPAC expenditures. Those costs are charged to us based on a population size allocation. Costs increased by 2%.

Summary It is clear at this point in the year that COVID is still affecting the economy. The last 2 years with COVID-19 have made budgeting very difficult but we are hoping that the economy stays open for the remainder of 2022 and that our staff can offer full services and complete all proposed projects and maintenance.

As indicated in the attached budget the total recommended levy is \$11 million which represents an approximate 2% increase over the 2021 levy (\$10.8 million). The budget currently includes a transfer of \$935,926 from the working capital reserve.

ATTACHMENTS

Attachment – 2022 Operating Budget

Appendix 1 – 2022 Water and Wastewater Budget

Appendix 2 – Capital Budget

Appendix 3 – 2022 Budget Survey Results

Appendix 4 – Reserve Funds

2022 Operating Budget

Community Services

Cemetery

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Revenue				
User Fees	\$	137,831	\$ 130,615	\$ 168,543
Grants		5,988	-	5,987
Recoveries		-	-	5,780
Other Revenue		440	440	1,241
Total		144,259	131,055	181,551
Expenses				
Labour & Related		116,212	91,357	113,040
Contracted Services		4,300	3,000	8,712
Materials & Supplies		17,460	12,150	16,012
Utilities		3,650	1,250	3,863
Admin & Other		10,635	12,830	10,793
Interest & LTD Payments		3,400	-	4,962
Total		155,657	120,587	157,382
Surplus (Deficit)		(11,398)	10,468	24,169

Child Care

Revenue				
Other Revenue		20,100	18,000	18,000
Total		20,100	18,000	18,000
Expenses				
Labour & Related		3,353	2,928	2,941
Materials & Supplies		550	574	518
Admin & Other		3,283	2,910	2,910
Total		7,186	6,412	6,369
Surplus (Deficit)		12,914	11,588	11,631

Library

Revenue				
User Fees		4,850	4,650	5,031
Grants		34,422	34,422	35,403
Donations		9,520	2,650	30,830
Recoveries		106	169	106
Other Revenue		9,154	9,154	9,024
Total		58,052	51,045	80,394
Expenses				
Labour & Related		292,202	284,585	265,074
Contracted Services		19,800	18,400	18,595
Materials & Supplies		40,024	30,454	34,044
Utilities		12,633	13,400	11,958
Admin & Other		15,297	18,040	13,636
Interest & LTD Payments		90	-	60
Transfers		-	-	14,364
Total		380,046	364,879	357,731
Surplus (Deficit)	\$	(321,994)	\$ (313,834)	\$ (277,337)

Community Services (cont'd)

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Museum				
	Revenue			
	User Fees	\$ 22,750	\$ 6,150	\$ 19,183
	Grants	84,482	61,873	43,412
	Donations	6,400	2,200	2,059
	Recoveries	350	250	141
	Total	113,982	70,473	64,795
	Expenses			
	Labour & Related	211,253	198,585	203,249
	Contracted Services	24,940	25,150	7,873
	Materials & Supplies	56,580	27,906	11,490
	Utilities	14,800	14,800	13,431
	Admin & Other	38,459	18,229	15,161
	Interest & LTD Payments	1,300	1,000	1,679
	Total	347,332	285,670	252,883
	Surplus (Deficit)	(233,350)	(215,197)	(188,088)
Parks & Recreation				
	Revenue			
	User Fees	499,275	324,411	265,851
	Grants	6,787	48,950	19,531
	Donations	4,000	8,000	3,287
	Recoveries	3,550	2,032	6,495
	Other Revenue	2,917	-	2,581
	Total	516,529	383,393	297,745
	Expenses			
	Labour & Related	1,262,819	1,189,069	1,087,631
	Contracted Services	44,554	39,032	41,246
	Materials & Supplies	195,147	194,602	151,855
	Utilities	493,637	503,154	395,273
	Admin & Other	198,174	210,785	176,271
	Interest & LTD Payments	916,356	899,357	907,191
	Transfers	-	16,500	39,708
	Total	3,110,687	3,052,499	2,799,175
	Surplus (Deficit)	(2,594,158)	(2,669,106)	(2,501,430)
Community Services	Total Deficit	\$ (3,147,986)	\$ (3,176,081)	\$ (2,931,055)

Corporate Services

Treasury

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Revenue				
User Fees	\$	20,000	\$ 15,000	\$ 24,921
Grants		-	-	1,000
Recoveries		-	-	332
Other Revenue		410,000	355,000	411,279
Total		430,000	370,000	437,532
Expenses				
Labour & Related		788,521	759,300	736,024
Contracted Services		35,000	35,910	24,577
Materials & Supplies		14,500	7,500	11,926
Admin & Other		145,210	163,300	(324,215)
Interest & LTD Payments		4,000	4,000	2,536
Transfers		(149,000)	(149,000)	11,697
Total		838,231	821,010	462,545
Surplus (Deficit)		(408,231)	(451,010)	(25,013)

Administration

Revenue				
User Fees		26,500	30,000	24,053
Grants		-	-	86,828
Recoveries		-	-	6,953
Other Revenue		70,912	-	6,206
Total		97,412	30,000	124,040
Expenses				
Labour & Related		501,813	502,100	349,304
Contracted Services		72,436	57,000	83,901
Materials & Supplies		123,662	8,000	59,151
Utilities		25,500	24,800	21,064
Admin & Other		114,407	117,650	102,470
Total		837,818	709,550	615,890
Surplus (Deficit)		(740,406)	(679,550)	(491,850)

Management Information Systems

Revenue				
Grants		61,750	-	12,195
Total		61,750	0	12,195
Expenses				
Labour & Related		152,363	123,904	78,991
Contracted Services		67,950	40,600	34,348
Materials & Supplies		73,000	41,424	15,372
Admin & Other		33,425	4,410	17,727
Total		326,738	210,338	146,438
Surplus (Deficit)	\$	(264,988)	\$ (210,338)	\$ (134,243)

Corporate Services (cont'd)

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Health & Safety				
Revenue				
	Total	0	0	0
Expenses				
	Labour & Related	\$ 84,571	\$ 84,571	\$ 79,689
	Contracted Services	-	-	174
	Materials & Supplies	4,800	-	5,716
	Admin & Other	1,800	-	404
	Total	91,171	84,571	85,983
	Surplus (Deficit)	(91,171)	(84,571)	(85,983)
Human Resources				
Revenue				
	Recoveries	-	-	1,000
	Total	0	0	1,000
Expenses				
	Labour & Related	168,695	252,050	160,788
	Contracted Services	65,000	9,600	15,773
	Materials & Supplies	20,000	13,300	12,120
	Admin & Other	11,050	6,050	3,934
	Total	264,745	281,000	192,615
	Surplus (Deficit)	(264,745)	(281,000)	(191,615)
Police				
Revenue				
	User Fees	2,500	2,500	-
	Grants	81,000	73,000	51,264
	Recoveries	8,698	7,000	15,969
	Other Revenue	76,750	76,750	76,750
	Total	168,948	159,250	143,983
Expenses				
	Labour & Related	19,050	18,950	17,691
	Contracted Services	2,726,325	2,570,426	2,554,941
	Materials & Supplies	1,650	1,500	1,606
	Utilities	22,220	21,500	20,910
	Admin & Other	8,750	8,750	7,718
	Total	2,777,995	2,621,126	2,602,866
	Surplus (Deficit)	\$ (2,609,047)	\$ (2,461,876)	\$ (2,458,883)

Corporate Services (cont'd)

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Mayor & Council	Revenue			
	Total	0	0	0
	Expenses			
	Labour & Related	\$ 158,767	\$ 153,180	\$ 155,725
	Materials & Supplies	11,100	21,100	4,815
	Admin & Other	9,885	4,250	4,401
	Total	179,752	178,530	164,941
	Surplus (Deficit)	(179,752)	(178,530)	(164,941)
Procurement & Risk Management	Revenue			
	Total	0	0	0
	Expenses			
	Labour & Related	97,917	-	37,278
	Materials & Supplies	1,170	-	249
	Admin & Other	2,000	-	1,001
	Total	101,087	0	38,528
	Surplus (Deficit)	(101,087)	0	(38,528)
Corporate Services	Total Deficit	\$ (4,659,427)	\$ (4,346,875)	\$ (3,591,056)

Development Services

Airport

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Revenue				
	User Fees	\$ 80,000	\$ 105,000	\$ 84,747
	Recoveries	6,500	3,500	456
	Other Revenue	7,500	6,940	6,608
	Total	94,000	115,440	91,811
Expenses				
	Labour & Related	98,438	58,676	74,330
	Contracted Services	7,043	3,000	4,087
	Materials & Supplies	62,170	67,050	39,434
	Utilities	8,300	8,600	8,277
	Admin & Other	28,564	27,288	24,669
	Interest & LTD Payments	1,000	2,000	661
	Total	205,515	166,614	151,458
Surplus (Deficit)		(111,515)	(51,174)	(59,647)

Animal Control

Revenue				
	User Fees	9,600	9,600	4,195
	Recoveries	-	-	25
	Total	9,600	9,600	4,220
Expenses				
	Contracted Services	72,085	70,945	65,512
	Materials & Supplies	1,500	800	804
	Utilities	2,850	2,600	2,447
	Admin & Other	750	725	689
	Total	77,185	75,070	69,452
Surplus (Deficit)		(67,585)	(65,470)	(65,232)

Building & Property Standards

Revenue				
	User Fees	155,000	60,000	111,865
	Grants	-	7,100	2,947
	Recoveries	7,000	14,300	10,539
	Total	162,000	81,400	125,351
Expenses				
	Labour & Related	189,466	119,039	127,232
	Contracted Services	57,943	160,600	97,968
	Materials & Supplies	30,481	5,800	5,559
	Admin & Other	26,408	8,880	19,869
	Transfers	-	-	94,827
	Total	304,298	294,319	345,455
Surplus (Deficit)		\$ (142,298)	\$ (212,919)	\$ (220,104)

Development Services (cont'd)

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Economic Development				
Revenue				
	Grants	\$ 74,267	\$ 45,000	\$ 1,674
	Recoveries	4,075	3,640	2,054
	Other Revenue	196,972	320,151	213,180
	Total	275,314	368,791	216,908
Expenses				
	Labour & Related	173,159	150,990	139,822
	Contracted Services	116,250	97,450	23,088
	Materials & Supplies	84,410	143,410	11,044
	Admin & Other	19,780	21,099	17,376
	Interest & LTD Payments	137,222	137,223	136,489
	Total	530,821	550,172	327,819
	Surplus (Deficit)	(255,507)	(181,381)	(110,911)
Planning & Zoning				
Revenue				
	User Fees	39,000	37,000	76,362
	Recoveries	-	-	209
	Total	39,000	37,000	76,571
Expenses				
	Labour & Related	217,052	128,981	124,545
	Contracted Services	48,000	46,000	22,087
	Materials & Supplies	2,905	1,900	5,108
	Admin & Other	7,745	12,625	5,408
	Total	275,702	189,506	157,148
	Surplus (Deficit)	(236,702)	(152,506)	(80,577)
Residential Development				
Revenue				
	Other Revenue	200,000	10,000	63,552
	Total	200,000	10,000	63,552
Expenses				
	Materials & Supplies	150	150	-
	Admin & Other	1,500	1,500	(130)
	Total	1,650	1,650	(130)
	Surplus (Deficit)	\$ 198,350	\$ 8,350	\$ 63,682

Development Services (cont'd)

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Waste Management				
	Revenue			
	User Fees	\$ 12,000	\$ 12,000	\$ 10,881
	Recoveries	479,764	435,500	551,214
	Total	491,764	447,500	562,095
	Expenses			
	Labour & Related	152,238	129,308	173,358
	Contracted Services	1,036,255	1,023,278	1,036,592
	Materials & Supplies	15,975	82,112	30,419
	Admin & Other	7,937	7,535	2,749
	Interest & LTD Payments	-	53,655	52,556
	Transfers	-	-	28,496
	Total	1,212,405	1,295,888	1,324,170
	Surplus (Deficit)	(720,641)	(848,388)	(762,075)
Development Services	Total Deficit	\$ (1,335,897)	\$ (1,503,488)	\$ (1,234,864)

Fire Services

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Fire Services				
	Revenue			
	User Fees	\$ 500	\$ 500	\$ 500
	Grants	-	6,500	6,500
	Recoveries	3,000	3,000	2,570
	Total	3,500	10,000	9,570
	Expenses			
	Labour & Related	1,827,831	1,664,307	1,653,423
	Contracted Services	44,347	42,519	40,078
	Materials & Supplies	90,750	68,650	41,668
	Utilities	12,432	12,377	12,147
	Admin & Other	92,661	50,859	54,086
	Total	2,068,021	1,838,712	1,801,402
	Surplus (Deficit)	(2,064,521)	(1,828,712)	(1,791,832)
Fire Services	Total Deficit	\$ (2,064,521)	\$ (1,828,712)	\$ (1,791,832)

Teck Pioneer Residence

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Teck Pioneer Residence				
	Revenue			
	Grants	\$ 4,542,250	\$ 625,092	\$ 3,540,796
	Donations	30,000	30,000	6,669
	Recoveries	63,535	53,644	108,293
	Other Revenue	3,507,136	6,104,559	3,503,068
	Total	8,142,921	6,813,295	7,158,826
	Expenses			
	Labour & Related	6,744,809	5,333,570	5,917,133
	Contracted Services	232,768	313,433	231,701
	Materials & Supplies	883,958	868,500	892,811
	Utilities	210,000	210,000	175,094
	Admin & Other	66,134	60,060	56,480
	Interest & LTD Payments	554,260	569,200	547,025
	Transfers	-	-	10,444
	Total	8,691,929	7,354,763	7,830,688
	Surplus (Deficit)	(549,008)	(541,468)	(671,862)
Teck Pioneer Residence	Total Deficit	\$ (549,008)	\$ (541,468)	\$ (671,862)

Public Works

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Roads & Maintenance				
Revenue				
	Grants	\$ 9,000	\$ 2,737	-
	Recoveries	20,758	37,263	12,071
	Transfers	100,000	-	-
	Total	129,758	40,000	12,071
Expenses				
	Labour & Related	1,829,322	1,812,784	1,657,963
	Contracted Services	448,200	251,318	217,048
	Materials & Supplies	1,026,155	1,117,338	637,040
	Utilities	72,500	73,050	61,660
	Admin & Other	288,335	293,520	239,930
	Interest & LTD Payments	59,984	59,984	59,767
	Transfers	-	112,500	613,916
	Total	3,724,496	3,720,494	3,487,324
	Surplus (Deficit)	(3,594,738)	(3,680,494)	(3,475,253)
Street Lights				
Revenue				
	Total	0	0	0
Expenses				
	Labour & Related	1,250	1,250	-
	Contracted Services	15,000	15,000	9,952
	Materials & Supplies	10,000	10,000	6,049
	Utilities	52,000	52,000	51,910
	Interest & LTD Payments	59,860	119,470	119,456
	Total	138,110	197,720	187,367
	Surplus (Deficit)	(138,110)	(197,720)	(187,367)
Public Works	Total Deficit	\$ (3,732,848)	\$ (3,878,214)	\$ (3,662,620)

	2022 Budget Total	2021 Budget Total	2021 Actual Total
Outside Charges			
Temiskaming Health Unit	\$ (375,052)	\$ (367,698)	\$ (367,698)
Ambulance	(844,268)	(770,913)	(770,913)
Social Housing	(496,465)	(447,645)	(447,645)
Ontario Works	(236,715)	(327,955)	(327,955)
Child Care	(56,197)	(53,337)	(53,337)
MPAC	(111,107)	(111,107)	(111,107)
Surplus (Deficit)	(2,119,804)	(2,078,655)	(2,078,655)
Total Town Operating	Deficit (17,609,491)	(17,353,493)	(15,961,944)
Other Taxation	253,525		
Ontario Municipal Partnership Fund	6,226,600		
Other	50,000		
Deficit	(11,079,366)		
Unfunded Capital	(935,926)		
Deficit	(12,015,292)		
Transfers from Reserves	935,926		
Tax Levy	\$ (11,079,366)		

2022 Water and Wastewater Budget

APPENDIX 1

Water

		2022 Budget Total	2021 Budget Total	2021 Actual Total
Revenue				
	User Fees	\$ 2,544,067	\$ 2,732,051	\$ 2,494,183
	Recoveries	57,678	31,100	50,898
	Other Revenue	23,489	10,000	23,028
	Total	2,625,233	2,773,151	2,568,109
Expenses				
	Labour & Related	521,178	576,828	602,349
	Contracted Services	581,664	743,408	630,274
	Materials & Supplies	219,460	196,025	116,455
	Utilities	390,605	438,500	335,309
	Admin & Other	423,459	203,173	144,584
	Interest & LTD Payments	28,820	28,802	28,773
	Transfers	-	586,415	970,155
	Total	2,165,185	2,773,151	2,827,899
	Surplus (Deficit)	460,048	0	(259,790)

Wastewater

Revenue				
	User Fees	1,817,697	1,932,402	1,782,056
	Recoveries	4,841	19,953	2,697
	Other Revenue	19,367	12,478	18,987
	Total	1,841,905	1,964,833	1,803,740
Expenses				
	Labour & Related	324,015	588,566	261,655
	Contracted Services	498,009	612,992	513,531
	Materials & Supplies	73,900	78,000	3,192
	Utilities	412,428	388,000	363,830
	Admin & Other	196,135	188,384	224,549
	Interest & LTD Payments	71,631	-	
	Transfers	-	108,891	578,894
	Total	1,576,119	1,964,833	1,945,651
	Surplus (Deficit)	265,786	0	(141,911)

Water and Wastewater

Total Surplus	\$ 725,834	0 \$	(401,701)
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CAPITAL PROJECTS

APPENDIX 2

PROJECT NAME	SERVICE AREA		2022 EXPENDITURE	GOVERNMENT FUNDING	GAS TAX	OCIF	TAX LEVY	RESERVES	RESERVE FUNDS	OTHER	Level	Notes
PREVIOUSLY APPROVED												
KL Water Treatment Plant SCADA	Waste Water	B2021-0003	\$ 26,855	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,855	\$ -	3	
Municipal Services Expansion - West End	Water/Wastewater	B2021-0004	2,217,137	1,515,448	-	-	-	-	201,689	500,000	3	
Street Scan - Road and Sidewalk Assessment	Public Works	B2021-0006	6,106	-	-	-	-	-	6,106	-	3	
Swastika WPCP Decommissioning + Sewer Connection to KL WWTP	Waste Water	B2021-0007	5,436,172	3,738,869	-	797,303	-	-	-	900,000	3	
Two New Laptop Computers	Public Works	B2021-0008	4,070	-	-	-	-	4,070	-	-	3	
Wilson Ave. - Water & Wastewater Forcemain	Water/Wastewater	B2021-0009	91,584	-	61,056	-	-	-	30,528	-	3	
Comfort Street Treatment Plant/Pump Station (OCWA)	Waste Water	B2021-0011	17,904	-	-	-	-	-	17,904	-	3	
KL Wastewater System (OCWA)	Waste Water	B2021-0012	117,024	-	-	-	-	-	117,024	-	3	
Tactile Plates	Public Works	B2021-0014	20,352	-	20,352	-	-	-	-	-	3	
TKL Water Treatment Plant - High Lift & Post Treatment (OCWA)	Waste Water	B2021-0015	36,729	-	-	-	-	-	36,729	-	3	
TKL Water Treatment Plant - Raw Water Pre-Treating (OCWA)	Waste Water	B2021-0016	157,670	-	-	-	-	-	157,670	-	3	
Wastewater Pump Station (OCWA)	Waste Water	B2021-0018	70,281	-	-	-	-	-	70,281	-	3	
Waterworks Enclosed Cargo Trailer	Water	B2021-0019	22,006	-	-	-	-	-	22,006	-	3	
Chiller and Header Replacement	Complex	B2021-0021	103,059	103,059	-	-	-	-	-	-	3	
House Local Hockey Artifacts	Complex	B2021-0022	21,370	-	-	-	-	10,685	-	10,685	3	
JMCC Signage	Complex	B2021-0023	1,889	-	-	-	-	1,889	-	-	3	
Bunker Gear	Fire	B2021-0028	22,000	-	-	-	-	22,000	-	-	3	
Equipment	Fire	B2021-0029	9,951	-	-	-	-	9,951	-	-	3	
Wireless Infrastructure	Mmgt. Info. Systems	B2021-0031	5,687	-	-	-	-	5,687	-	-	3	
Workstation Upgrades	Mmgt. Info. Systems	B2021-0032	2,677	-	-	-	-	2,677	-	-	3	
HVAC System	TPR	B2021-0038	69,499	69,499	-	-	-	-	-	-	3	
Wheelchair Accessibility	TPR	B2021-0039	4,500	4,500	-	-	-	-	-	-	3	
TOTALS APPROVED			\$ 8,464,522	\$ 5,431,375	\$ 81,408	\$ 797,303	\$ -	\$ 56,959	\$ 686,792	\$ 1,410,685		
RECOMMENDED												
Elevator	Admin	B2022-001	\$ 119,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 59,000	\$ -	3	(1)
Airport Upgrades	Airport	B2022-002	1,000,000	900,000	-	-	100,000	-	-	-	3	
Dump trailer	Cemetery	B2022-003	7,153	-	-	-	7,153	-	-	-	3	
Community Safety and Well Being	Community Services	B2022-004	7,463	-	-	-	7,463	-	-	-	4	
Lighting of Side Parking Lot	Complex	B2022-005	80,000	-	-	-	80,000	-	-	-	4	
Allen Avenue Renewal	Complex	B2022-006	51,977	51,977	-	-	-	-	-	-	4	
Boiler Maintenance	Complex	B2022-007	14,000	-	-	-	-	-	14,000	-	3	(1)
Elliptical	Complex	B2022-008	7,520	-	-	-	-	-	7,520	-	3	(1)
Arena Upgrades	Complex	B2022-009	465,000	465,000	-	-	-	-	-	-	3	
Waste/Recycling Cart storage	Development Services	B2022-010	11,314	-	-	-	11,314	-	-	-	3	
Random Demolition	Development Services	B2022-011	49,818	-	-	-	-	-	49,818	-	3	
CHAR Tech. Infrastructure Development	Development Services	B2022-012	400,000	360,000	-	-	-	-	40,000	-	2	
Self Contained Breathing Apparatus	Fire	B2022-013	220,000	-	-	-	220,000	-	-	-	4	
Hose replacement	Fire	B2022-014	20,352	-	-	-	20,352	-	20,352	-	4	(1)
Photocopier - Fire	Fire	B2022-015	5,088	-	-	-	5,088	-	-	-	3	
Aerial Truck	Fire	B2022-016	1,230,000	-	-	-	-	-	-	1,230,000	3	(6)
Landfill Well Rehab and Upgrades	Landfill	B2022-017	172,992	-	-	-	172,992	-	-	-	4	
Network Hardware	Mmgt. Info. Systems	B2022-018	50,497	-	-	-	-	50,497	-	-	4	
Kinross Paving	Parks	B2022-019	20,855	-	-	-	20,855	-	-	-	4	
Civic Project	Parks	B2022-020	380,074	285,000	-	-	95,074	-	-	-	3	
Queen Elizabeth Park Top Soil, Grass	Parks	B2022-021	7,800	-	-	-	-	-	7,800	-	3	(2)
Chaput Hughes Playground	Parks	B2022-022	35,616	-	-	-	-	-	35,616	-	1	(2)
Purchase of Two New Backhoes	Public Works	B2022-023	310,389	-	-	-	155,389	-	155,000	-	3	(3)
Traffic Control - New Cabinet & Controller - Government Rd / Kirkland St	Public Works	B2022-024	17,299	-	-	-	-	-	-	17,299	3	(4)
Pedestrian Crossover - Queen St. & Woods St.	Public Works	B2022-025	27,984	25,000	-	-	2,984	-	-	-	3	
Asphalt - Young Ave & Dixon/Spruce	Public Works	B2022-026	178,080	-	-	-	-	-	-	178,080	3	(4)
Snow Blower repair	Public Works	B2022-027	51,000	-	-	-	51,000	-	-	-	3	
Asset Management Software	Public Works	B2022-028	32,500	32,500	-	-	-	-	-	-	3	
Mechanical Lift replacement	TPR	B2022-029	28,060	28,060	-	-	-	-	-	-	4	
Gazebo replacement	TPR	B2022-030	10,114	-	-	-	-	-	10,114	-	3	(1)
Coffee machines	TPR	B2022-031	7,450	-	-	-	-	-	7,450	-	3	(1)
Ice machine	TPR	B2022-032	3,553	-	-	-	-	-	3,553	-	3	(1)
Window replacement	TPR	B2022-033	35,364	35,364	-	-	-	-	-	-	3	
Terrace accessibility door opener	TPR	B2022-034	6,614	-	-	-	6,614	-	-	-	2	
Comfort Station Enhanced Bar Screen	Waste Water	B2022-035	91,584	-	-	-	-	-	91,584	-	3	(5)
Replacement Generator for Kirkland Lake Water Treatment Plant	Water	B2022-036	254,400	254,400	-	-	-	-	-	-	2	
TOTALS RECOMMENDED			\$ 5,410,910	\$ 2,497,301	\$ -	\$ -	\$ 935,926	\$ 50,497	\$ 501,807	\$ 1,425,379		
TOTALS			\$ 13,875,432	\$ 7,928,676	\$ 81,408	\$ 797,303	\$ 935,926	\$ 107,456	\$ 1,188,599	\$ 2,836,064		

Notes:

- (1) Lifecycle Replacement reserve fund
 (2) Parkland reserve
 (3) \$112,500 from Infrastructure reserve and \$42,500 from Life Cycle Replacement reserve fund
 (4) Gas tax deferred revenue (obligatory reserves)
 (5) Waste Water Capital Projects reserve fund
 (6) Debt or lease financing once a ladder truck has been sourced

DEFERRED/WITHDRAWN										
Goldthorpe Rd - Rehabilitation	Public Works		\$	28,993			\$	28,993		2
Audible System Station Rd - AODA	Public Works			11,702				11,702		2
Culver Park Lift Station	Waste Water			1,111,728				1,111,728		2
Burnside Court Watermain Loop	Water			88,000				88,000		2
Sand/Salt Storage Facility	Public Works			50,432				50,432		1
New Sidewalk - Memorial Park to Microtel	Public Works			38,058				38,058		1
Culvert Cleaning Tool	Public Works			6,597				6,597		1
TOTAL DEFERRED/WITHDRAWN			\$	1,335,510			\$	1,335,510		

CAPITAL - 2022		SERVICE AREA	Brief Description
PROJECT NAME			
RECOMMENDED			
Elevator	B2022-001	Admin	Full upgrade to Elevator, currently is out of operation often, receive complaints from users
Airport Upgrades	B2022-002	Airport	Terminal and garage upgrades, new snow blower, trackless, and used loader
Dump trailer	B2022-003	Cemetery	5 yard dump trailer (current trailer very small with manual dump), more efficient and safer
Community Safety and Well Being	B2022-004	Community	Every Municipality is required to approve and adopt a CSWB plan
Lighting of Side Parking Lot	B2022-005	Complex	Priority project for past 3 years, Health and Safety Concern
Allen Avenue Renewal	B2022-006	Complex	Pavement, signs, access aisles, wheel stops required for accessible parking area, standardized level
Boiler Maintenance	B2022-007	Complex	2 boilers are 10 years old, require major service.
Elliptical	B2022-008	Complex	Replace unit that was taken out of service in 2020, highly utilized.
Arena Upgrades	B2022-009	Complex	Mechanical and architectural upgrades to extend life by 43 years, recommendations from report
Waste/Recycling Cart storage	B2022-010	Development	Outside secure and accessible storage
Random Demolition	B2022-011	Development	Building demolitions as required
CHAR Tech. Infrastructure Development	B2022-012	Development	New service corridor (sewer and water) along Archer Drive
Self Contained Breathing Apparatus	B2022-013	Fire	This is legislated and needs to be completed this year
Hose replacement	B2022-014	Fire	This is legislated and needs to be purchased this year to replace out of service hose
Photocopier - Fire	B2022-015	Fire	Repair costs high. Out of service often. It is third hand from the daycare and complex.
Aerial Truck	B2022-016	Fire	Required and already approved by Council. Loan to purchase, pymts included in Operating Budget.
Landfill Well Rehab and Upgrades	B2022-017	Landfill	Required to satisfy MECP requirements for landfill monitoring
Software upgrade (Barracuda)	B2022-018	MIS	Software upgrade, has been approved by Council, ordered and received
Kinross Paving	B2022-019	Parks	Paved walking trail in poor condition, heaving & cracked. H & S concerns.
Civic Project	B2022-020	Parks	New lighting, pave walkway, enhance playground, build fitness course, pickle ball, storage.
Queen Elizabeth Park Top Soil, Grass	B2022-021	Parks	Continues to wash out, annual costs to update. Add topsoil and grass to complete the park
Chaput Hughes Playground	B2022-022	Parks	Councillor Shaba Notice of Motion, small park in Chaput Hughes
Purchase of Two New Backhoes	B2022-023	Public Works	Replace aging, expensive to maintain units, both have over 14,000 hours, structural failure imminent
Traffic Control - New Cabinet & Controller	B2022-024	Public Works	Corner of Kirkland St. and Gov't Road, replace old obsolete, troublesome unit
Pedestrian Crossover - Queen St. & Woods St.	B2022-025	Public Works	Crosswalk to eliminate need for crossing guard, improve pedestrian safety
Asphalt - Young Ave & Dixon/Spruce	B2022-026	Public Works	Required to pave large, unpaved road sections leftover from previous years
Snow Blower repair	B2022-027	Public Works	Engine failure / replacement, repair snow blower, Approved by Council
Asset Management Software	B2022-028	Public Works	Next step in asset management plan, will be used to identify future Capital projects/replacement
Mechanical Lift replacement	B2022-029	TPR	All lifts are at end of life and require replacement (transfer residents)
Gazebo replacement	B2022-030	TPR	Insurance claim - fell in due to snow load
Coffee machines	B2022-031	TPR	Replacement of end of life equipment

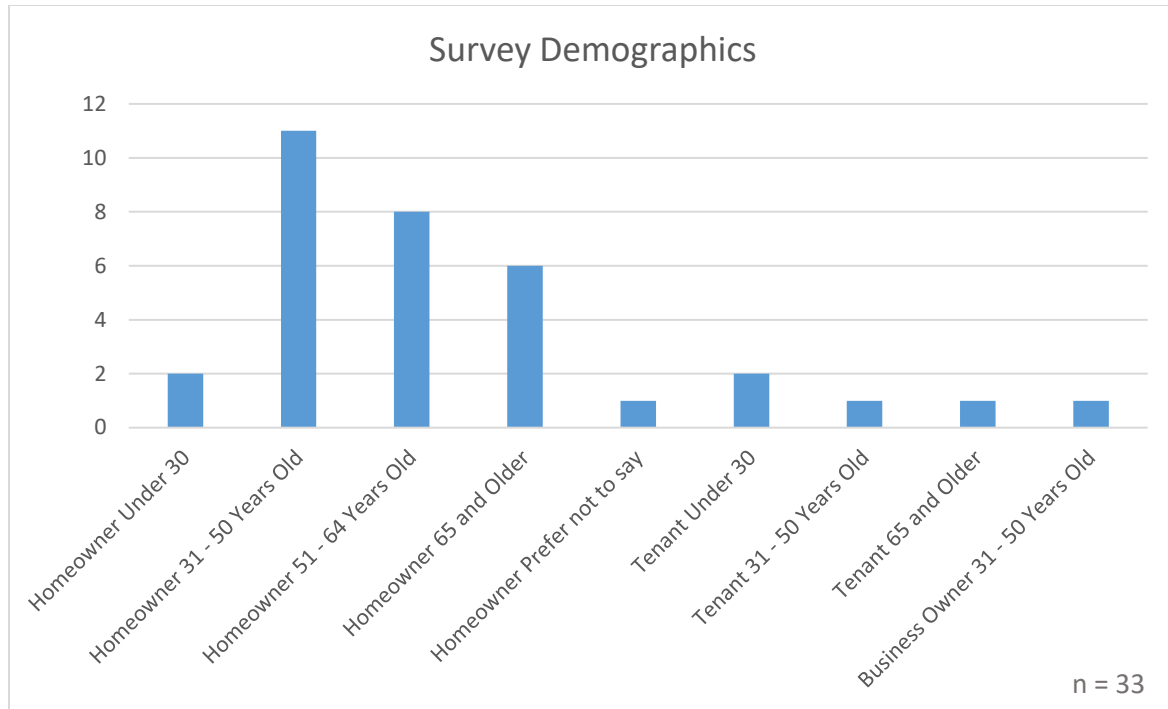
Ice machine	B2022-032	TPR	Replacement of non-functional equipment
Window replacement	B2022-033	TPR	Original window replacement - 17 years old on sun side of building
Terrace accessibility door opener	B2022-034	TPR	Accessibility addition for terrace entrance/exit
Comfort Station Enhanced Bar Screen	B2022-035	Waste Water	Primary screening to eliminate maintenance problem at Comfort Street Station
Replace Generator for KL Water Treatment Plant	B2022-036	Water	Replace aging, troublesome backup generator at water treatment plant

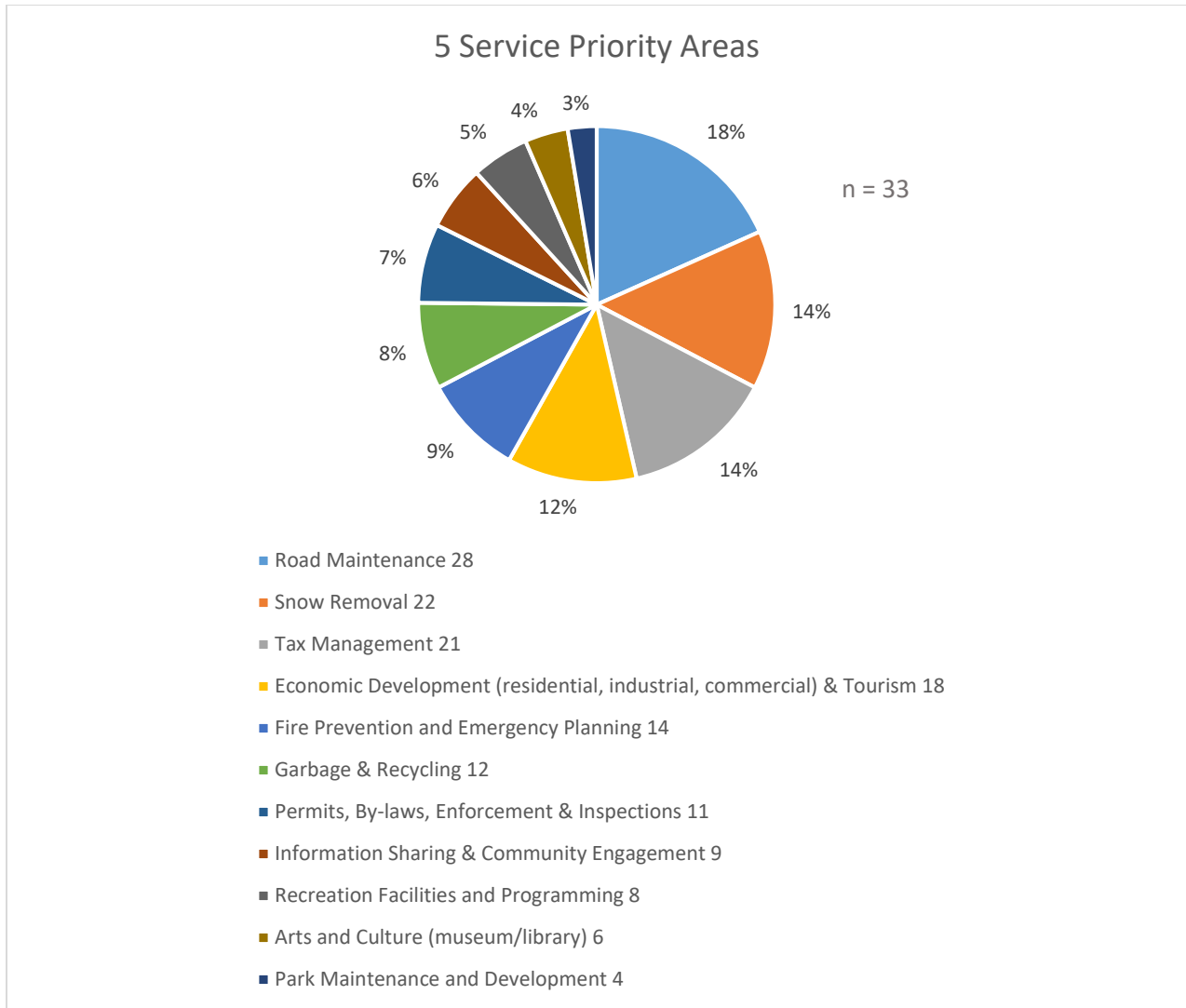
DEFERRED/WITHDRAWN

Goldthorpe Rd - Rehabilitation		Public Works	Surface repair to Goldthorpe between Government Road and KL Gold entrance, maintenance is difficult
Audible System Station Rd - AODA		Public Works	Audible pedestrian crossing Government Road at Station Road ... need by 2025
Culver Park Lift Station		Waste Water	Decommission Swastika Sewage Plant and replace with smaller lift station
Burnside Court Water main Loop		Water	Larger water main required on Burnside Court to provide functioning hydrant
Sand/Salt Storage Facility		Public Works	Preliminary design and site work for sand/salt storage facility, salt and sand currently stored outside
New Sidewalk - Memorial Park to Microtel		Public Works	Sidewalk for pedestrians, required if a new pedestrian crossover is installed corner of Burnside
Culvert Cleaning Tool		Public Works	Tool required to facilitate cleaning out culverts, will improve speed and efficiency

2022 Budget Survey Results

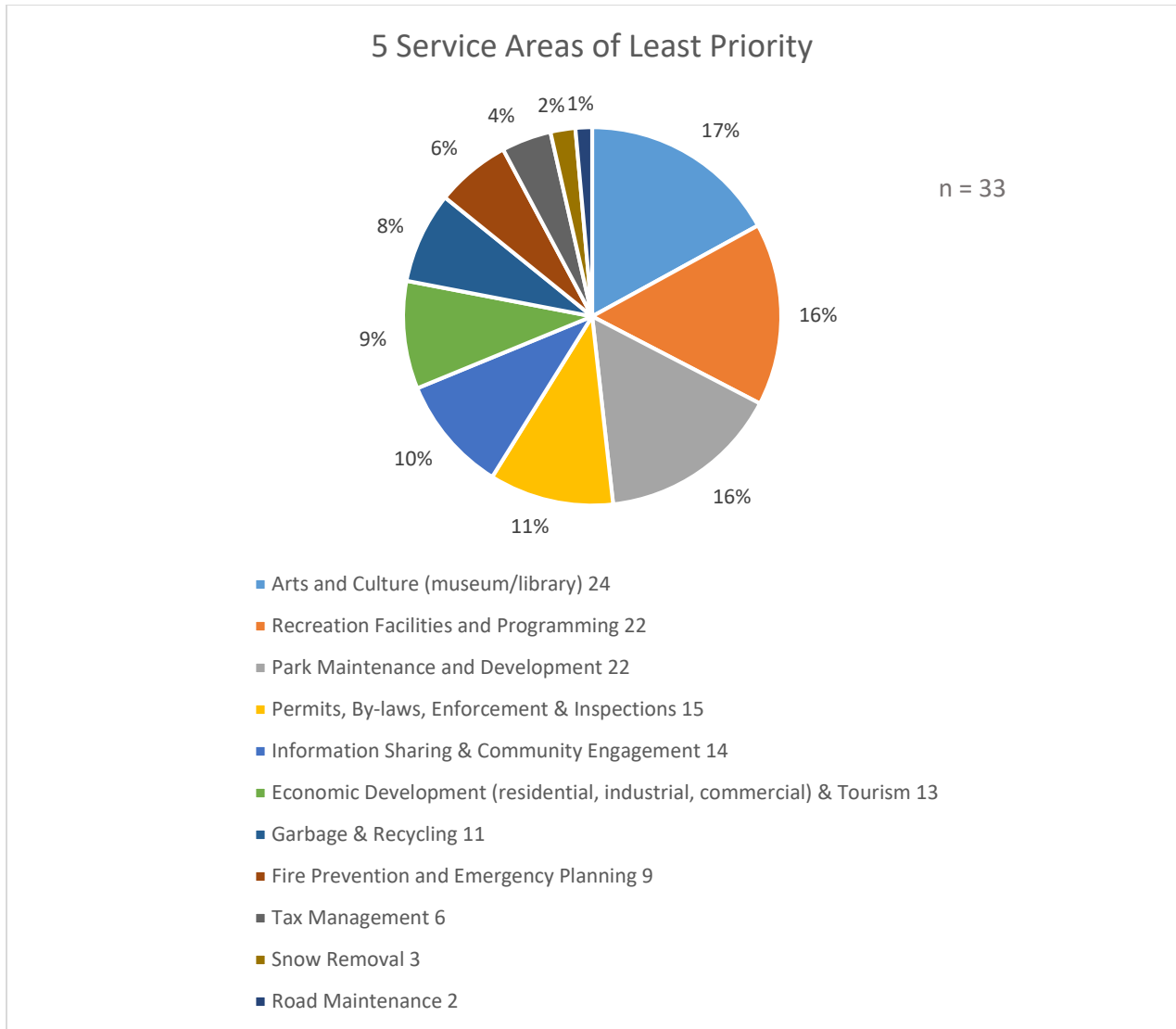
APPENDIX 3





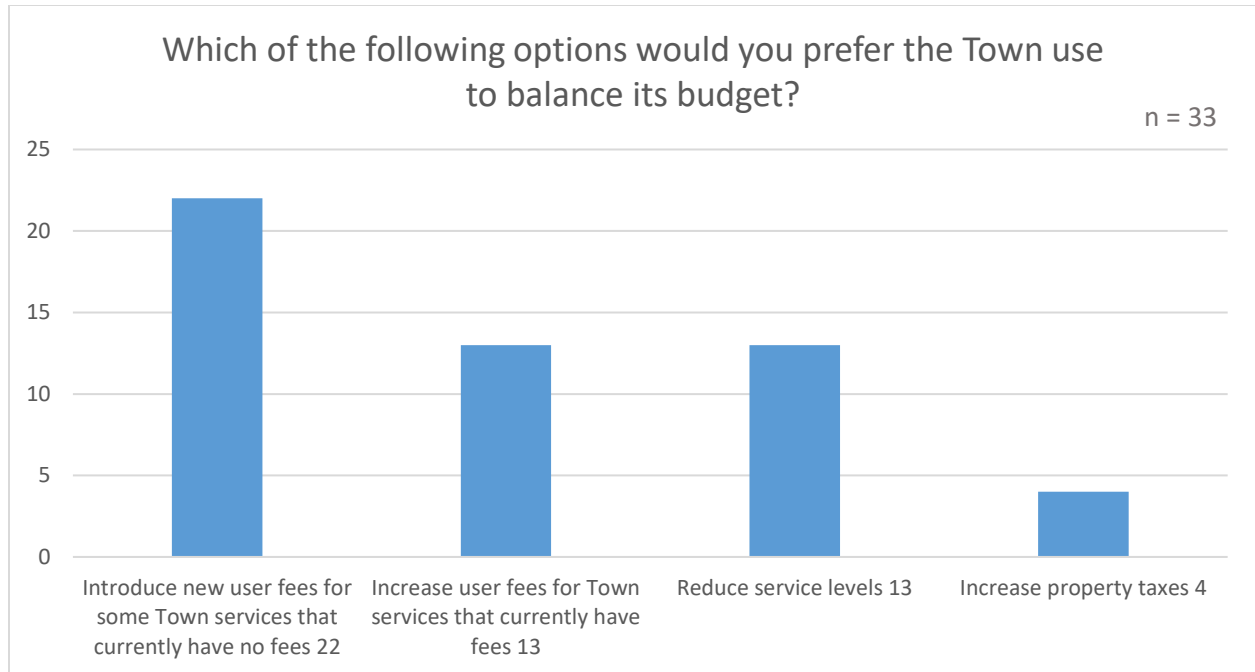
2022 Budget Survey Results

APPENDIX 3



2022 Budget Survey Results

APPENDIX 3



2022 Budget Survey Results

APPENDIX 3

Recycling for businesses on Government Rd.	Homeowner	31 - 50 Years Old
Road maintenance! Pave the roads, the conditions on the older side town of is seriously ridiculous. The dips are damaging to cars. Recycling should go every week. Or have a drop off ability.	Homeowner	31 - 50 Years Old
Snow removal needs improvement. More removal from area streets sooner so when we are overwhelmed like this year there is somewhere for the homeowners to put it. The money homeowners have to spend on top of taxes to have snow removed from in front of their homes is not appropriate. Work with MNRF ago tackle our bear problem so residents feel safe going outside. Public transit needs attention, even if minimal days -have something options available for people to get around.	Homeowner	51 - 64 Years Old
Recycling for businesses; maintenance and expansion of playground structures and parks; recreation for kids; increase user fees for non-residents (Kenogami, Sese kinika, etc.)	Homeowner	31 - 50 Years Old
Seeing upgrades in our fire department our town is growing and the need will be there as the town develops and grows. Sad how old our department and equipment is a little bit embarrassing for such a hard working department.	Homeowner	31 - 50 Years Old
Seeing upgrades in our fire department our town is growing and the need will be there as the town develops and grows. Sad how old our department and equipment is a little bit embarrassing for such a hard working department.	Homeowner	31 - 50 Years Old

2022 Budget Survey Results

APPENDIX 3

Seeing upgrades in our fire department our town is growing and the need will be there as the town develops and grows. Sad how old our department and equipment is a little bit embarrassing for such a hard working department.	Homeowner	31 - 50 Years Old
Bylaw enforcement needs to be enhanced and enforced . Take a drive around . The garbage, lack of grass cutting , and vehicles sitting in yards. Anyone thinking of moving here would certainly not get a good impression.	Homeowner	51 - 64 Years Old
	Homeowner	51 - 64 Years Old
	Homeowner	Under 30
I would like KL to be brought back to life. You can tell, as soon as you enter town, that there is no genuine love for the town. There's no landscaping, no beauty, nothing about it that makes people say "wow I can't wait to bring people/come back to this town". There needs to be more attention placed on the appeal of this town to have people actually want to stay and continue raising families here. The only thing that brought me here is the cost of living compared to Southern Ontario. We live in a small town, it could be quaint and charming but it's blatantly obvious that nobody cares. If it weren't for the cost of real estate, I would have turned around the second I saw this town.	Homeowner	Under 30
The roads need to be improved	Homeowner	51 - 64 Years Old

2022 Budget Survey Results

APPENDIX 3

Works department equipment so snow removal will improve. Engage staff and try their suggestions to work efficiently with equipment they have. Start to think of replacement of fire trucks. Money put away to modernize the fleet. Transparency.	Homeowner	65 and Older
I would like to see localized economic and resource based programs put in place to add community security and resilience to our community during hard financial times sourcing local will be more affordable and will strengthen local business. for example increase local farming and food production that we source, implement local lumber and metal production. we need to take all the things that have become incredibly expensive during inflation and make it and distribute it ourselves.	Tenant	Under 30
Please bring back hazardous waste disposal day a few times per year would be best and make it well known. The last advertised event was Sept 5, 2020.	Homeowner	31 - 50 Years Old
Just do tje basics & do them well. Bring back curb side clean up week at least once every 3 yrs.	Homeowner	51 - 64 Years Old
Road maintenance/infrastructure	Homeowner	51 - 64 Years Old
Playground beside the post office in Chaput Hughes	Homeowner	31 - 50 Years Old

2022 Budget Survey Results

APPENDIX 3

<ul style="list-style-type: none"> -Roads and infrastructure need improved. -The fire department is in dire need of new equipment and apparatus. Also improvements to the existing hall. Follow the master fire plan. -more bylaw enforcement. Far too many messy properties. -Don't dip into the reserves and then cut taxes. At the very least, keep tax rates where they are and build reserves. -Collect unpaid taxes. 	Homeowner	31 - 50 Years Old
	Homeowner	65 and Older
<p>There's a few hideous buildings that look dilapidated and hopefully will be torn down. Hiring a local artist to paint a nice "graffiti" art on a wall would be interesting to have more art, decorations and color to the town. Painting the middle line on the roads all over town including less busy areas.</p>	Homeowner	31 - 50 Years Old
	Homeowner	65 and Older
<p>Improved recycling program Consideration of privatization of snow removal Revitalization of downtown core Construction of new housing, specifically subdivision development</p>	Business Owner	31 - 50 Years Old
	Tenant	Under 30

2022 Budget Survey Results

APPENDIX 3

<p>Let me add Infrastructure to the top of this list. And it probably accounts for the first 6 or 7 items! Roads obviously accompany infrastructure and a drive around town is all the evidence needed. Tax management seems to simply be the usual business of both Council and the municipal departments, so yeah, but... As to snow removal, the loss of the blower resulted in some serious visibility problems at intersections illustrating the importance of snow removal due to our snowload. I am very concerned about the lifespan of the garbage dump and the lack of useful recycling, but believe this should be dealt with at the provincial level...so what to do? I dunno. The museum building is dear to my heart but I'm aware that the cost of repairs could beggar the budget for years. Once again, I don't know what to do...maybe it's time for the mine management to step up? Some kind of sponsorship? As to bylaws, it is pointless to have them without enforcement. I would add the fire department to budget priorities, despite the expense, and I don't understand the item for Prevention and Emerg Planning in its absence.</p> <p>I think it's time to re-evaluate the need for EconDev. Seems an expensive 'nice-to-have' at this time. And, unlike parks and rec, it has no buildings/infrastructure to support. My inclination is a committee at this time. As to info-sharing and community Engagement, this survey is a good start and I hope it is continued, but I suggest a short public Info Session to help folks understand the items. This will also help improve the survey and the resulting analysis.</p> <p>Lastly, there is little room to raise taxes with the residential tax base and reducing service levels is a difficult balancing act, so I've opted for user fee increases.</p>	Homeowner	Prefer not to say
<p>Property tax collection needs to be improved. That news article about KL having 40-50% of taxable property being 2-3 years in arrears suddenly made a lot of dilapidation of municipal property make sense in the saddest way.</p>	Homeowner	31 - 50 Years Old

2022 Budget Survey Results

APPENDIX 3

replace works department aging snow plows up grade to one man tandem plows and save on overtime with no wing man. enforcement and upgrade of snow removal bylaws, will cut down on works department snow budget. replace aging firetrucks as soon as possible	Homeowner	65 and Older
	Homeowner	51 - 64 Years Old
	Tenant	65 and Older
See if Timmins would let Kirkland Lake borrow their new machine ~ the python ~ for repairing roads.	Homeowner	65 and Older
I believe the outstanding taxes must be collected either by putting a lien on the property or setting up where they pay a certain amount each week, two weeks or a month. These have to be collected as it makes others, that are paying, feel why should they pay if so much in back taxes are not collected. Another way is list their names at Town Office so others can see who is not paying. And this should not have gotten out of hand in the first place millions in taxes owing. Does not matter if they are a business employing people from here, taxes have to be paid!!	Homeowner	65 and Older
	Tenant	31 - 50 Years Old

2022 Budget Survey Results

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<p>Roads are terrible. My small dead end road was supposed to be fixed for the last couple of years but keeps getting pushed back and just little patchwork done. Now there are several areas that are a concern and the entire road needs to be done. My street is not the only one like this either. Taxes for a community this size is ridiculous and that is why people are moving to unorganized townships and communitung to work. We need lower taxes snd to get rid of derilect buildings in town. We need to find a way to attract new business to town. Eg clothing stores so people will spend money in town. We say we are a senior friendly community but are we. We need more handicapped parking and you try to manouver a walker or walk with a cane on our sidewalks when bricks are missing and great trip hazard not to mention poor snow removal from the sidewalks in the winter or sanding. I know this council is trying to pick up the pieces from past councils but things have to get better. Also it's not good when you have a counselor that was running a bar during Covid when he should not have been. Leaves less trust in our counselors. It's nice to see kl gold giving town money but what happens when they leave? Plans should be looked at for that as well. Mayor says he is disappointed in public turnout to meetings maybe that's because the pylbic no longer feel they have a voice so why try!</p>	<p>Homeowner</p>	<p>51 - 64 Years Old</p>
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Town of Kirkland Lake
Reserve Fund Projections
for the Year 2021

Reserves		Opening	Transfers TO	Transfers FROM	Projected Balance
Capital Contingency	\$	10,820		\$ (10,820)	0
Centennial Committee		64,923	170	(65,093)	0
Community Improvement Program		105,687	128,645	(10,139)	224,193
Infrastructure Capital		476,792	321,011	(28,397)	769,406
Kirkland District Health Centre		56,691		(11,250)	45,441
Org. Restructure and Efficiency		284,541		(54,823)	229,718
Other		96,475	94,673	(45,425)	145,723
Tax Stabilization			1,161,000		1,161,000
Winter Control Stabilization		12,680	441,061		453,741
Working Capital		2,179,324	3,457,979	(726,355)	4,910,948
Total		3,287,933	5,604,539	(952,302)	7,940,170

Reserve Funds		Opening	Transfers TO	Transfers FROM	Projected Balance
Archer Drive		203,256	46,656		249,912
Employees' Acc. Sick Leave		69,731	417	(1,670)	68,478
Health Unit		231,724	1,393		233,117
Kinross Park Maintenance		7,745	47		7,792
Library			8,721		8,721
Life Cycle Replacement		153,093	800,807		953,900
Parkland		99,392	597		99,989
Residential Development		20,325	122		20,447
Wastewater Capital Projects		1,135,910	586,392	(251,840)	1,470,462
Waterworks Capital Projects		1,216,675	979,577	(104,498)	2,091,754
Total		3,137,851	2,424,729	(358,008)	5,204,572

Obligatory Reserve Funds		Opening	Transfers TO	Transfers FROM	Projected Balance
Gas Tax		1,423,964	1,004,320	(164,712)	2,263,572
OCIF		1,530,974	619,172	(933,031)	1,217,115
Total	\$	2,954,938	\$ 1,623,492	\$ (1,097,743)	\$ 3,480,687