

**City of Kawartha Lakes
2023 Proposed Reserves Budget
Council Question and Answer**

	Member of Council	Page #	Question/Request	Answer
1	Richardson	237	In 2022 Council recommended closing and combining certain reserves under a reserve strategy does Staff feel there is now a better alignment with reserves moving forward?	The overall reserve strategy will be presented to Council later in 2023. The consolidation of reserves was an initial step. The overall strategy will be recommending optimal balances for each individual reserve category. In addition, Staff will be providing structure around the annual transfers to each reserve as well as guidelines around the use of each reserve.
2	Elmslie	238	I thought that we had set up a Winter Control Reserve and an Insurance (could be WSIB) Reserve, where are they shown?	These two reserves are commitments in the General Contingency Reserve of the City. The Winter Control portion of this reserve is \$2,131,473 and the WSIB portion is \$900,000.
3	Joyce	238	Why zero contribution to ambulance fleet reserve in 2023?	The Ministry of Health provides 50% grant funding for the Paramedic service. This grant provides funding for 50% of the amortization expense of all assets in the service. The overall amortization expense is approximately \$310,000. Staff use the 50% grant on this amortization (\$155,000) to fund ambulance capital projects. No other funding is provided for assets and a transfer to reserve expense in the Paramedic budget is not funded either. A reserve for the 50% not covered by the Ministry of Health will be considered as a corporate transfer in the Reserve Strategy.

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4	Elmslie	238	I don't see a line for OPP or Kawartha Lakes Police, rate stabilization reserve, where are they shown?	These two reserves were consolidated into the Area Rate Stabilization Reserve through Report CORP2022-009 Consolidation of Reserves. See page 238 of the Budget book. The current balance in these reserves, including use in the 2023 budget, is KLPS - \$397,349 and the OPP-\$581,086.
5	Ashmore	239	Parkland in Lieu Emily of \$113,719. That fund is to stay there and be used for park improvements in former Emily Township. Why is this money being taken out to general revenue without public consultation.	This reserve came into the City of Kawartha Lakes upon amalgamation from the former Township of Emily. Community Services has done numerous park upgrades in the Township of Emily over the years but has only minimally accessed these funds. In an effort to consolidate all the reserves this one was noted as a potential use for Birch Point Park in the former Township of Emily and applied.