

2024 Draft Budget Presentation

October 24-25, 2023

Executive Summary

The County of Frontenac is pleased to provide its 2024 Draft Budget to Council and its citizens. This document is the County's financial plan for 2024 and serves as a document that guides policy, strategic decision making and service levels. It includes a broad overview of the operations, current financial position and capital and operating budgets of the County.

Through Council, the County delivers a wide range of services including:

- Paramedic services (Frontenac Paramedics)
- Long-term care (Fairmount Home for the Aged)
- Marine services (Howe Islander III)
- Planning and Economic Development
- Corporate services to support County operations
- Emergency services

The County of Frontenac also collects the levy to pay for the following services performed in the County by other providers through shared service agreements:

- Social Services
- Social Housing
- Kingston Frontenac Public Library
- Kingston Frontenac Lennox & Addington Public Health

The 2024 budget is provided in the format require for the Ministry of Finance Financial Information Return (FIR) reporting and audit statements. It includes a comparison to the previous year's budget and provides estimates for budgets from 2025 to 2028. These estimated projections have been calculated using parameters which include historical and current data. There estimates may be adjusted as new information arises.

Budget Policy

The budget policy sets out the framework for budget decisions and direction. The County of Frontenac takes the management and stewardship of public funds seriously. The objectives of the budget policy are to:

- Enhance the quality of decisions by promoting consistency
- Establish a timeline for the budget process
- Ensure that Council has adequate information to exercise its due diligence in assessing the budget
- Integrates with other long-term planning, financial and management objectives of the County
- Ensure that the budget document and process meet legislative requirements

The guiding principles in the preparation of the annual budget may be summarized as follows:

- Maintain existing service levels
- Identify and incorporate efficiencies
- Recognize the challenges presented from previous budget decisions

- Provide for long-term sustainability of current infrastructure
- Keep tax rates reasonable

Budgets will be presented to Council showing:

1. **Status Quo Budget** - The cost of maintaining existing service levels at next year's costs. Any service level enhancements previously committed to by Council, or mandatory legislated service level changes, will be included in this figure. The budget policy states that the target for the increase of the status quo budget will be the CPI for August of the previous year. The 2024 status quo budget target would be the Ontario CPI for August 2023 which came in at 3.8%.
2. **Service Level Changes** – Any project proposals which would change the service level from the previous year will be presented to council for deliberation. It is recognized that service level changes, except where mandated by legislation, are the sole prerogative of County Council.
3. **Capital Levy** – To progress towards capital sustainability for future replacement costs of long-lived assets, the Budget Policy recommends that an additional 0.65% be added to the previous year's levy for capital replacement for 10 years. The County of Frontenac will be in the 10th year of the capital levy enhancement in 2024.

Strategic Direction (2023-2026)

The following priorities were identified by Council through its Strategic Planning exercise for the Council term spanning 2023-2026:

1. Develop a Regional Approach to Overcome Infrastructure Issues and Maximize Infrastructure Development Opportunities

- Support member municipalities in their efforts to maintain and improve roads and bridges.
- Develop strategies to improve regional transportation connectivity and accessibility.
- Enhance collaboration with the Township of Frontenac Islands and the Province of Ontario on ferry services.

2. Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County

- Work with Townships to improve and sustain the villages and hamlets across the region.
- Develop regional tools and policies to support long-term protection of lakes, rivers, and other important environmental features in Frontenac.
- Support different forms of housing such as small apartments, affordable houses, and seniors housing.
- Provide business support and resources to existing and prospective businesses.
- Attract new investments and businesses to Frontenac County.

- Support workforce development initiatives to create job opportunities and retain talent.

3. Strengthen Quality of Life through Enhanced Service Delivery

- Focus on Frontenac Paramedics
 - Improve response times and coverage throughout Frontenac County.
 - Increase the number of paramedics to meet the growing demand for services.
 - Provide additional facilities for Frontenac Paramedics that will effectively meet steadily growing demand for services and accommodate more paramedic training.
- Focus on Fairmount Home
 - Improve the quality of care and services provided to residents.
 - Expand the capacity to accommodate more residents.
 - Enhancing staff training and development opportunities.
- Focus on Social Services and Housing
 - Ensure equal and fair access to social services, childcare, and social housing for County residents.
 - Advocate for additional funding and resources from provincial and federal governments for social services and affordable housing.
 - Invest additional resources in the availability of affordable housing and related services.

4. Maximize Administrative Leadership within the County Administration

- Ensure efficient and responsible financial management of County resources.
- Ensure transparency and accountability of the governance of the County of Frontenac (Council and its Committees).
- Ensure community engagement remains a continued priority and to develop dynamic solutions to improve citizen awareness/involvement in County of Frontenac activities and to promote collaboration with member municipalities.

Operating Budget

Status Quo Target: 3.8% (Ontario CPI, August 2023)

Proposed Status Quo Increase: -0.54%

Per budget policy, the 2023 status quo budget target is the Ontario CPI for August 2022 which came in at 3.8%. As defined in the budget policy, the Status Quo budget represents last year's service level at next year's price, as well as the previous year's commitments. A decrease in the status quo levy which maintains service levels, absorbs the cost of inflation to maintain those service levels, and include other items previously committed to but not budgeted for is uncommon and warrants further discussion.

The main driver to the decrease in the status quo budget is the increase in interest rates which has caused our budgeted Investment Income to increase by \$440,000 in 2024. On

its own, this represents a 3.53% decrease in the levy in 2024. Staff caution that there is a significant risk that this increase in revenue is unsustainable and likely to decrease in future years which would cause upward pressure upon the levy to maintain service levels. It is staff's recommendation that an amount equalling 2% of the levy be transferred to the Stabilization Reserve in 2024 to mitigate the future impact of a decrease in investment income. The status quo budget would functionally be adjusted to an increase of 1.46%.

Status Quo Component	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increase - 2023 Service Level (Less Investments)	243,351	1.96%
Status Quo Increase – Investment Income	-440,000	-3.53%
Unfunded Commitment – Rural Transportation	32,000	0.26%
Unfunded Commitment – 0.65% Paramedic Levy	80,965	0.65%
Unfunded Commitment – Fairmount Feasibility Study	14,496	0.12%
Status Quo Increases	-68,687	-0.54%
Less: Proposed Contribution to Stabilization Reserve	249,124	2.00%
Adjusted Status Quo Increase	180,437	1.46%

A discussion on some of the variances affecting the entire organization with regards to the status quo budget can be found below:

- Provincial Revenue is expected to increase by \$2,029,476 in 2024. Fairmount Home will be benefitting from an additional \$537,102 to assist with bringing the home with the province-wide target of four hours of direct care. Frontenac Paramedics are anticipated to receive \$1,069,655 as the Ministry of Health funds 50% of the previous year's budgeted operating costs.

- Salaries and benefits, which form most of our operating expenses, increased by 4.04%.
 - Increases to our budgeted benefit rate for health care benefits increased by 17.7%. This increase primarily relates to a 9.1% increase in benefit premiums, and increased participation in the benefit plan through positions added in 2023.
 - Canada Pension Plan contributions have increased by 9.20%. This increase primarily relates to a second tier of earnings introduced in 2024 for those earning over the Yearly Maximum Pensionable Earnings limit.
 - Two of our three bargaining units are with a Collective Agreement and have known increases for 2024. The County is still in negotiations with one bargaining unit and a market-appropriate salary increase has been projected for this group.
 - Cost of living increases for wages for non-union staff budgeted at a 2% increase for 2024.
- Insurance costs have increased across the organization by 19.6% in 2024. This continues a trend dating back to 2019 where the County started seeing increases in the vicinity of 20% per year. The County went out to market to renew its insurance in 2021 and was able to secure a 7% increase last year. The increases felt by the County are in line with what the municipal sector in Ontario has experienced in recent years.
- The proposed status quo increase includes previous commitments to phase-in funding for programs over a number of years. These costs were not incurred in 2024 and include:
 - \$32,000 to phase-in funding to support Rural Transportation. This is year 4 of 4 for \$32,000 increases with the fourth-year levy amount carried forward into years 5 and 6 to repay the Stabilization Reserve.
 - \$80,965 to support Paramedic requirements in response to growth and demographic shifts. This is year 3 of a 5-year commitment.
 - \$14,496 for the County's portion to conduct a feasibility study on the expansion of Fairmount Home to 160 beds.

Capital Budget

Most capital spending for the County of Frontenac in 2024 is accounted for by scheduled replacements for vehicles and equipment for the County of Frontenac, Fairmount Home and Frontenac Paramedics.

A full listing of the capital projects planned for 2024 can be found below:

Department	Project	Cost (\$)
Corporate Services	Plotter Printer	6,500
Planning	Planning Vehicles (2)	78,000

Fairmount	Bath Chair	12,036
Fairmount	Beds-frames, side rails, mattresses	3,500
Fairmount	Evacuation Sheets	9,000
Fairmount	Floor Machine	10,000
Fairmount	Lawn and snow equipment replacement	20,000
Fairmount	Lighting Upgrade LED	50,000
Fairmount	Parking lot General Repairs and Maintenance	27,000
Fairmount	Resident room Flooring x3 units	21,405
Fairmount	Shower room lift	8,010
Fairmount	Tub	27,897
Fairmount	Walkway repairs/replacement	25,000
Fairmount	Washer	20,000
Fairmount	Hand rail replacement	27,025
Fairmount	Lifts	60,000
Fairmount	Mattresses	600
Fairmount	1S resident flooring replacement	166,000
Fairmount	Domestic Booster Pump	100,000
Fairmount	Admin Hallway floor replacement	26,600
Fairmount	Kitchen floor repairs	10,995
Fairmount	Tablets 1North	16,236

Paramedics	Generator 03 station	23,277
Paramedics	Garage Door Replacement (2) - Palace + Parham	16,000
Paramedics	Defibs (5)	144,149
Paramedics	Stretchers (5)	129,120
Paramedics	Powerloads (3)	90,010
Paramedics	IT Equipment Replacement	90,876
Paramedics	Ambulance - 2024 New (1)	255,000
Paramedics	Ambulance - 2024 Remount (1)	185,000
Paramedics	Ford Expedition	124,000
K&P Trail	K&P Construction	650,000
Total		\$2,433,236.00

Service Level Changes

The proposed budget includes the following service level changes for consideration. Members from each of the following departments will present these project proposals in further detail during the budget meetings to elaborate on how they will impact service delivery.

2024 Project Proposals	Total	County Levy	% Increase
Economic Development – Community Development Officer	116,975	116,975	0.94%
Economic Development – Physician Recruitment	22,000	22,000	0.18%
Information Services – Office 365 Phase 2	23,378	5,992	0.05%
Information Services – Security Enhancements	10,000	5,030	0.04%
Frontenac Paramedics – ORH Study	75,000	15,409	0.12%
Fairmount Home – Recreationist Coverage	22,541	7,213	0.06%

Fairmount Home – Added Housekeeping Resource	26,303	8,417	0.07%
Fairmount Home – Added Maintenance Resource	44,539	14,252	0.11%
K&P Trail – Dust Suppression	12,500	12,500	0.10%
Frontenac Paramedics – New Crew as of October 1, 2024	176,396*	0	0.00%
Frontenac Paramedics – New Superintendent	205,595	0	0.00%
Economic Development – CIRA Internet	5,000	0	0.00%
Economic Development – Tourism Website Refresh	60,000	0	0.00%
Legislative Services – Electronic Document Management System Needs Analysis	15,000	0	0.00%
Total Project Proposals	904,943	207,295	1.67%

*Total Cost for 2024 is based upon cost from October 1, 2024 – December 31, 2024. Annualized cost for the project proposal is \$705,584.

Capital Levy

The budget policy recommends a 0.65% dedicated levy increase for Capital Replacement from 2015 to 2024. The dedicated levy was implemented to help provide funds for large purchases for asset replacement and to help keep annual levy increases predictable. As indicated above, continued growth in the asset base, as well as the cost of capital assets increasing at a rate above inflation, will likely result in a dedicated levy extending beyond 2024.

The 0.65% target was achieved by reducing the 1% target recommended by the consultant and assuming that 50% of building asset replacement would be funded through borrowing.

Risk: The projected amount required to progress towards capital sustainability was based on 2014 estimated costs and assets prorated out by an inflationary adjustment. Costs of capital assets increasing above the rate of inflation, as well as new assets added to the County's books, will mean that the County will be short of its target at the end of the 10-year cycle. Staff recommend that Council continues with the 0.65% levy through the end of the 10-year cycle for 2024, and for Council to reaffirm their commitment to continue with the dedicated capital levy later in their Council term. Updates to condition assessment and lifecycle projections occurring in 2023 and 2024 will inform the capital levy strategy moving forward. Preliminary data indicated that the capital levy required to meet the funding targets for replacement will need to increase from 0.65% moving forward. However, this commitment will not be required as part of the 2024 budget process and will be brought forward in 2025.

Assessment

The 2024 final assessment roll will be provided by the Municipal Property Assessment Corporation (MPAC) by the end of November. MPAC has continued to use the assessment as of January 1, 2016 for the 2024 property tax year. Growth through new assessment and property changes has typically been between 1.00% and 1.25% per year.

Shared services based on weighted assessment with the City of Kingston include the costs of Social Housing, Social Services and Land Ambulance. For those services allocated through weighted assessment with the City of Kingston, the County of Frontenac is attributed 20.243% of the total costs for 2023 based on the 2022 weighted assessment. These shared costs have shifted away from the County of Frontenac in 2023, as 20.426% of shared service costs were attributed to the County of Frontenac in 2022.

Future allocations can vary based on changes in the weighted assessment. While shifts within the same property class should increase at approximately the same rate, different property classes may increase at different rates. For example, the County of Frontenac is heavily weighted towards residential assessment compared to the City of Kingston. Should residential assessment increase at a higher rate than commercial and industrial assessment, the County would likely take on a higher percentage of the weighted assessment costs.

Reserves

Planned contributions to our reserves continue to be made, providing predictable increases to the budget and serving to ensure our reserve balances are sufficient for anticipated future requirements. The Strategic Regional reserves continue to fund key strategic projects approved by Council. Most of our reserve balances are meeting current requirements with the exception of the Capital Asset reserves, Stabilization Reserve, and the Canada Community Building Fund Reserve (formerly Federal Gas Tax). Further discussion on the reserve balances below target can be found below.

Capital Asset Reserves

The Capital Asset Reserves are currently underfunded based on the replacement costs of our capital assets as cost increases for buildings, construction and vehicles have continued to outpace inflation. The County is currently in year 10 of 10 of a 0.65% Capital Levy commitment.

Staff recommend that the 0.65% Capital Levy be continued for 2024. Asset Condition Assessments in 2023 and 2024 will inform the funding strategy required going forward in line with Council's expectations towards replacement, service levels, and debt tolerance, and will form the foundation of an amended funding strategy to be presented as part of the 2025 budget.

Stabilization Reserve

The target balance for the County's levy Stabilization Reserve is 15% of its total levy. The projected balance for the County's Stabilization Reserve as of the end of 2023 is \$977,582, or 7.9% of its total levy.

The Stabilization Reserve has been primarily used to fund operating deficits at year end, or to fund special one-off projects when necessary, so as not to have to increase funding received from the levy. To mitigate the impact on the levy of the new Paramedic Station at Battersea Road, staff had recommended drawing from the Stabilization Reserve, which was at 16.6% of the total levy in 2022, to temporarily bring this reserve below its target balance to fund the County's portion of the base construction. The subsequent

year-end deficit at the end of 2022 of \$251,677 was drawn from the Stabilization Reserve has decreased the reserve balance further.

At its current balance, staff caution that the reserve balance may not be sufficient to cover future deficits, which would further increase the risk if it were to be drawn upon for one-off projects. To build the balance back up to increase liquidity and allow for a margin of safety which would permit funding for future one-off projects, staff are recommending that a portion of the increase in income from investments in 2024, equal to 2% of the 2024 levy, be transferred to the Stabilization Reserve.

Canada Community Building Fund

Annual contributions through the Canada Community Building Fund from the Federal Government are flowed through the Association of Municipalities of Ontario to the County of Frontenac. The regular annual contributions, through Council resolution, has then historically been flowed through to the Townships by by-law on the basis of weighted assessment with the County.

The current balance within the County’s reserve has been committed to cover a portion of the Township Community Improvement Plan implementation, with an estimated \$88,612 remaining in eligible disbursements to the Townships, and \$813,000 allocated to K&P Trail development. The County may require additional funding in excess of what has been allocated to complete construction of the K&P Trail.

	2024 Proj. (\$)	2023 Proj. (\$)	2022 (\$)	Target Balance
Operating Reserves	7,040,965	6,464,134	5,937,320	Meets Current Requirements
Capital Asset Reserves	9,160,828	8,553,619	10,527,787	Underfunded
External Agency Reserves	664,772	626,772	592,772	Meets Current Requirements
Strategic Regional Reserves	1,518,088	1,618,088	1,618,588	Meets Current Requirements
FRC Stabilization Reserves	1,212,064	977,582	1,627,800	Target: 15%, Projected: 9.4%
Legally Restricted Reserves	241,815	241,057	240,299	Meets Current Requirements
Federal Gas Tax Reserve Fund	1,2641	1,229,749	1,254,834	Caution: May Meet Current Requirements
Total	21,095,174	19,711,001	21,799,400	

Long-Term Liabilities

The County of Frontenac's budgeted payment towards long-term liabilities will increase from \$131,989 in 2023 to \$282,241. This represents a 1.21% increase in the levy for 2024.

The 2023 budget anticipated that the County would have to borrow funds to complete its capital projects for the Admin Building Redesign during the second half of 2023. Construction delays have resulted in delays in the debenture issuance, with no debt payments to occur in 2023. The debenture to fund the construction project is scheduled to be issued at the start of 2024. It is estimated that the total amount to be borrowed will be \$3,000,000 to be repaid over 20 years at 5.0%.

External Requests

As part of budget deliberations, the County of Frontenac accepts requests from external agencies for funding. Requests in the form of commitments from previous years include \$96,000 per year to fund rural transportation initiatives in the County of Frontenac, and \$55,061 per year as part of a 10-year commitment to University Hospitals Kingston Foundations. Additional requests made as part of the 2024 budget cycle have been summarized in Council Report 2023-114 Office of the Chief Administrative Officer – Grants to Others – Public Meeting Budget Comments.

Any requests for funding that are from this year's budget cycle are not included in the draft budget levy increase below. Any requests for funding would have to be approved by Council, and then would be added to the draft levy increase. Long-term commitments from previous years have been included in the Status Quo budget.

Conclusion

The 2024 draft budget for Council consideration represents an 3.77% increase to the levy.

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increase - 2022 Service Level	-196,649	-1.57%
Rural Transportation (Year 4 of 6)	32,000	0.28%
0.65% Paramedic Levy	80,965	0.65%
Fairmount Feasibility Study	14,496	0.12%

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increases	-68,867	-0.54%
Economic Development – Community Development Officer	116,975	0.94%
Economic Development – Physician Recruitment	22,000	0.18%
Information Services – Office 365 Phase 2	5,992	0.05%
Information Services – Security Enhancements	5,030	0.04%
Frontenac Paramedics – ORH Study	75,000	0.12%
Fairmount Home – Recreationist Coverage	7,213	0.06%
Fairmount Home – Added Housekeeping Resource	8,417	0.07%
Fairmount Home – Added Maintenance Resource	14,252	0.11%
K&P Trail – Dust Suppression	12,500	0.10%
Frontenac Paramedics – New Crew as of October 1, 2024	0	0.00%
Frontenac Paramedics – New Superintendent	0	0.00%
Economic Development – CIRA Internet	0	0.00%

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Economic Development – Tourism Website Refresh	0	0.00%
Legislative Services – Electronic Document Management System Needs Analysis	0	0.00%
Proposed Service Level Increase	207,788	1.67%
0.65% Dedicated Capital Levy	74,321	0.65%
2.00% Investment Income Transfer to Stabilization Reserve	249,124	2.00%
Total Draft Budget Increase	469,190	3.77%

Further information on departmental budgets, business plans, and project proposals can be found here:

[2024 Business Plan and Project Proposals](#)

A WCAG complaint accessible version of the departmental budgets, business plans, and project proposals can be found here:

[Accessible 2024 Business Plans](#)

County of Frontenac
All Departments
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	53,000	61,000	8,000	(15.09%)	61,860	62,729	63,606	64,492
User Charges	3,665,215	3,981,235	316,020	(8.62%)	4,072,918	4,164,813	4,259,641	4,345,966
Payments in Lieu of Taxes	42,297	42,839	542	(1.28%)	43,267	43,700	44,137	44,578
Federal and Provincial	22,176,688	24,206,164	2,029,476	(9.15%)	23,828,570	24,619,006	25,101,203	25,571,637
Provincial Offences Net Revenue	81,298	81,298			82,111	82,932	83,761	84,599
Investment Income	160,000	600,000	440,000	(275.00%)	480,000	440,000	400,000	360,000
Other	981,620	1,064,190	82,570	(8.41%)	1,104,477	1,127,407	1,155,796	1,169,680
Transfers from Obligatory Reserve	902,851	892,851	(10,000)	1.11%	892,851	892,851	892,851	892,851
Transfers from Reserve	570,929	622,477	51,548	(9.03%)	781,132	797,245	580,074	580,074
Total Operating Revenue	28,633,898	31,552,054	2,918,156	(10.19%)	31,347,186	32,230,683	32,581,069	33,113,877
Operating Expense								
Salaries & Benefits	38,525,966	40,081,660	1,555,694	4.04%	41,610,303	43,754,827	44,339,958	43,951,705
Materials	5,217,203	5,317,920	100,717	1.93%	4,092,215	4,136,954	4,170,474	4,208,960
Contracted Services	8,471,810	9,022,780	550,970	6.50%	9,290,756	9,404,676	9,692,649	9,948,679
Rents & Financing	221,675	218,395	(3,280)	(1.48%)	221,667	221,736	221,807	221,879
External Transfers	249,299	151,861	(97,438)	(39.08%)	151,861	151,861	151,861	151,861
Depreciation	1,942,002	2,056,311	114,309	5.89%	2,056,311	2,056,311	2,056,311	2,056,311
Reserve Transfers	2,995,459	3,462,970	467,511	15.61%	3,504,231	3,635,826	3,740,171	3,754,808
Four Hours of Care		537,102	537,102	#DIV/0!	657,193	657,193	657,193	657,193
Unapproved Projects		812,150	812,150	#DIV/0!	1,370,679	1,428,042	2,193,739	3,009,879
Total Operating Expense	57,623,414	61,661,149	4,037,735	7.01%	62,955,216	65,447,426	67,224,163	67,961,275

County of Frontenac
All Departments
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Net Municipal Contribution	28,989,516	30,109,095	1,119,579	3.86%	31,608,030	33,216,743	34,643,094	34,847,398
LESS: Depreciation	(1,942,002)	(2,056,311)	(114,309)	(5.89%)	(2,056,311)	(2,056,311)	(2,056,311)	(2,056,311)
Net Municipal Contribution LESS Depreciation	27,047,514	28,052,784	1,005,270	3.72%	29,551,719	31,160,432	32,586,783	32,791,087
City of Kingston	(14,723,294)	(15,409,626)	(686,332)	4.66%	(16,262,467)	(17,299,262)	(17,910,183)	(18,119,005)
County Contribution - Operating	12,324,220	12,643,158	318,938	2.59%	13,289,252	13,861,170	14,676,600	14,672,082
Capital Revenue	7,892,704	2,433,236	(5,459,468)	69.17%	2,039,125	3,876,859	1,978,558	1,950,597
Capital Expense	10,474,880	2,433,236	(8,041,644)	(76.77%)	2,330,125	3,892,848	1,994,558	2,233,597
Net Capital Expense	2,582,176		(2,582,176)	(100.00%)	291,000	15,989	16,000	283,000
City of Kingston - Capital	(2,582,176)		2,582,176	(100.00%)		(218,625)		
County Contribution - Capital				#DIV/0!	291,000	(202,636)	16,000	283,000
County Contribution - Debenture	131,989	282,241	150,252	113.84%	282,241	282,239	282,241	282,241
Total Requisition	12,456,209	12,925,399	469,190	3.77%	13,862,493	13,940,773	14,974,841	15,237,323

2024 General Budget Variance Highlights

Levy Decrease: -\$118,702, Segment Budget Increase: -32.00%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none">• Increase \$440,000 – Investment Income• Decrease \$40,000 – Transfer from Reserve to offset Development Charge study	+\$448,842	+114.93%
Operating Expense	<ul style="list-style-type: none">• Increase \$80,965 – Dedicated 0.65% Capital Levy• Increase \$249,124 – Proposed 2% Contribution to Stabilization Reserve	+\$329,840	+43.33%

County of Frontenac
 General
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	53,000	61,000	8,000	(15.09%)	61,860	62,729	63,606	64,492
User Charges	53,664	53,664			53,664	53,664	53,664	53,664
Payments in Lieu of Taxes	42,297	42,839	542	(1.28%)	43,267	43,700	44,137	44,578
Provincial Offences Net Revenue	81,298	81,298			82,111	82,932	83,761	84,599
Investment Income	160,000	600,000	440,000	(275.00%)	480,000	440,000	400,000	360,000
Total Operating Revenue	390,259	838,801	448,542	(114.93%)	720,902	683,025	645,168	607,333
Operating Expense								
Contracted Services	1,501	1,501			1,501	1,501	1,501	1,501
Rents & Financing	250	1	(249)	(99.60%)	1	1	1	1
Reserve Transfers	759,508	1,089,597	330,089	43.46%	1,013,614	1,023,778	1,034,349	1,045,343
Total Operating Expense	761,259	1,091,099	329,840	43.33%	1,015,116	1,025,280	1,035,851	1,046,845
Net Municipal Contribution	371,000	252,298	(118,702)	(32.00%)	294,214	342,255	390,683	439,512
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	371,000	252,298	(118,702)	(32.00%)	294,214	342,255	390,683	439,512
City of Kingston				#DIV/0!				
County Contribution - Operating	371,000	252,298	(118,702)	(32.00%)	294,214	342,255	390,683	439,512
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	371,000	252,298	(118,702)	(32.00%)	294,214	342,255	390,683	439,512

2024 Council Budget Variance Highlights

Levy Increase: \$22,916 , Segment Budget Increase: 7.53%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none">Decrease \$22,500 – Removed transfer from Strategic Project Reserve for Strategic Plan	-\$22,500	-100.00%
Contracted Services	<ul style="list-style-type: none">Decrease \$22,500 – Remove Strategic Plan for Council Term 2023-2026Increase \$9,900 – EOWC Levy	-\$11,296	+41.07%
Reserve Transfers	<ul style="list-style-type: none">Increase \$10,000 – Transfer to Operations Reserve for Strategic Plan	+\$10,000	

County of Frontenac
Governance
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	22,500		(22,500)	100.00%			25,000	25,000
Total Operating Revenue	22,500		(22,500)	100.00%			25,000	25,000
Operating Expense								
Salaries & Benefits	180,330	184,160	3,830	2.12%	187,540	190,988	194,503	198,090
Materials	63,998	61,880	(2,118)	(3.31%)	61,964	62,751	61,838	61,927
Contracted Services	67,402	56,106	(11,296)	(16.76%)	58,405	62,368	91,357	92,374
Reserve Transfers	15,000	25,000	10,000	66.67%	25,000	25,000	25,000	25,000
Unapproved Projects				#DIV/0!				
Total Operating Expense	326,730	327,146	416	0.13%	332,909	341,107	372,698	377,391
Net Municipal Contribution	304,230	327,146	22,916	7.53%	332,909	341,107	347,698	352,391
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	304,230	327,146	22,916	7.53%	332,909	341,107	347,698	352,391
City of Kingston				#DIV/0!				
County Contribution - Operating	304,230	327,146	22,916	7.53%	332,909	341,107	347,698	352,391
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	304,230	327,146	22,916	7.53%	332,909	341,107	347,698	352,391

2024 Corporate Budget Variance Highlights

Levy Increase: \$52,406, Segment Budget Increase: 2.24%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none"> • Increase \$132,689 – User Charges: Projected rent income from Cataraqui Conservation • Increase \$12,667 – Other: Increased recoveries based on increased salaries for cost sharing agreements for shared services • Increase \$15,000 – Transfer from Reserve: Stabilization Reserve to offset project proposal 	+160,821	+26.34%
Salaries & Benefits	<ul style="list-style-type: none"> • Increase \$8,673 – Medical Benefits • Cost of Living Increase 	+\$55,195	+3.30%
Materials	<ul style="list-style-type: none"> • Increase \$13,035 – Computer Software 	+\$14,626	+6.80%
Contracted Services	<ul style="list-style-type: none"> • Decrease \$25,292 – Corporate share of facility insurance 	-\$17,766	-1.88%
Debenture	<ul style="list-style-type: none"> • Increase \$150,252 – Estimated repayment of debenture required for County Administration Building Redevelopment 	+\$150,252	+166.07%
Project Proposals	<ul style="list-style-type: none"> • Increase \$15,000 – Current State analysis for document management • Increase \$2,200 – Share of IT Security Enhancement 	+\$17,200	

County of Frontenac
 Corporate
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges		132,689	132,689	#DIV/0!	132,689	132,689	132,689	132,689
Other	605,561	618,693	13,132	(2.17%)	648,165	659,969	676,915	679,197
Transfers from Reserve	5,000	20,000	15,000	(300.00%)	5,000	11,000	5,000	5,000
Total Operating Revenue	610,561	771,382	160,821	(26.34%)	785,854	803,658	814,604	816,886
Operating Expense								
Salaries & Benefits	1,670,900	1,726,095	55,195	3.30%	1,804,221	1,874,149	1,942,182	1,910,012
Materials	215,235	229,861	14,626	6.80%	201,594	209,248	206,844	208,423
Contracted Services	945,863	928,097	(17,766)	(1.88%)	940,361	946,715	956,613	968,316
Rents & Financing	7,000	720	(6,280)	(89.71%)	720	720	720	720
Depreciation	416,484	510,484	94,000	22.57%	510,484	510,484	510,484	510,484
Reserve Transfers	17,500	17,500			17,500	17,500	17,500	17,500
Unapproved Projects		17,200	17,200	#DIV/0!				
Total Operating Expense	3,272,982	3,429,957	156,975	4.80%	3,474,880	3,558,816	3,634,343	3,615,455
Net Municipal Contribution	2,662,421	2,658,575	(3,846)	(0.14%)	2,689,026	2,755,158	2,819,739	2,798,569
LESS: Depreciation	(416,484)	(510,484)	(94,000)	(22.57%)	(510,484)	(510,484)	(510,484)	(510,484)
Net Municipal Contribution LESS Depreciation	2,245,937	2,148,091	(97,846)	(4.36%)	2,178,542	2,244,674	2,309,255	2,288,085
City of Kingston				#DIV/0!				
County Contribution - Operating	2,245,937	2,148,091	(97,846)	(4.36%)	2,178,542	2,244,674	2,309,255	2,288,085
Capital Revenue	4,825,730	6,500	(4,819,230)	99.87%				
Capital Expense	4,825,730	6,500	(4,819,230)	(99.87%)				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture	90,476	240,728	150,252	166.07%	240,728	240,727	240,728	240,728
Total Requisition	2,336,413	2,388,819	52,406	2.24%	2,419,270	2,485,401	2,549,983	2,528,813

2024 Marine Services Budget Variance Highlights

Levy Increase: \$0 , Segment Budget Increase: 0.00%

Segment	Main Drivers	\$ Variance	% Variance
User Charges	<ul style="list-style-type: none"> • Decrease \$30,042 – Pass Sales • Decrease \$5,432 – Ticket Sales • Decrease \$35,000 – Transfer from Frontenac County to Township Howe Islander for pass sales 	-\$474	-0.17%
Federal and Provincial	<ul style="list-style-type: none"> • Increase \$105,756 – Ministry of Transportation subsidy based on cost sharing agreement 	+\$33,488	+3.05%
Salaries & Benefits	<ul style="list-style-type: none"> • Increase \$18,563 – Medical Benefits • Cost of Living Adjustments 	+\$48,378	+3.88%
Materials	<ul style="list-style-type: none"> • Increase \$2,000 - Computer Hardware • Increase \$1,750 – Additional required Training 	+\$4,013	+8.33%
Contracted Services	<ul style="list-style-type: none"> • Decrease \$25,000 – Special Projects: Building Design & Survey 	-\$20,679	-24.17%

County of Frontenac
Marine Services
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	283,080	282,606	(474)	0.17%	293,656	303,064	313,508	313,508
Federal and Provincial	1,097,059	1,130,547	33,488	(3.05%)	1,157,554	1,186,493	1,216,155	1,246,559
Total Operating Revenue	1,380,139	1,413,153	33,014	(2.39%)	1,451,210	1,489,557	1,529,663	1,560,067
Operating Expense								
Salaries & Benefits	1,246,433	1,294,811	48,378	3.88%	1,461,056	1,508,163	1,560,371	1,516,316
Materials	48,152	52,165	4,013	8.33%	48,785	48,785	48,785	48,785
Contracted Services	85,554	64,875	(20,679)	(24.17%)	68,379	70,651	72,890	75,305
Depreciation	4,770	4,770			4,770	4,770	4,770	4,770
Unapproved Projects		1,302	1,302	#DIV/0!				
Total Operating Expense	1,384,909	1,417,923	33,014	2.38%	1,582,990	1,632,369	1,686,816	1,645,176
Net Municipal Contribution	4,770	4,770			131,780	142,812	157,153	85,109
LESS: Depreciation	(4,770)	(4,770)			(4,770)	(4,770)	(4,770)	(4,770)
Net Municipal Contribution LESS Depreciation				#DIV/0!	127,010	138,042	152,383	80,339
City of Kingston				#DIV/0!				
County Contribution - Operating				#DIV/0!	127,010	138,042	152,383	80,339
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition				#DIV/0!	127,010	138,042	152,383	80,339

2024 Social Housing Budget Variance Highlights

Levy Increase: \$32,346 , Segment Budget Increase: 3.95%

Segment	Main Drivers	\$ Variance	% Variance
Contracted Services	<ul style="list-style-type: none">• Increase \$32,346 – City of Kingston requisition for Social Housing<ul style="list-style-type: none">○ Total Costs are approximately split between Program Costs (71%) and Administration Costs (29%)○ Program Costs are attributed based on where service is located○ Administration Costs are split by weighted assessment	+\$32,346	+3.95%

County of Frontenac
Social Housing
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve				#DIV/0!				
Total Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667
Reserve Transfers				#DIV/0!				
Unapproved Projects				#DIV/0!				
Total Operating Expense	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667
Net Municipal Contribution	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667
City of Kingston				#DIV/0!				
County Contribution - Operating	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	818,041	850,387	32,346	3.95%	871,646	893,437	915,773	938,667

2024 Social Services Budget Variance Highlights

Levy Increase: \$44,284 , Segment Budget Increase: 3.81%

Segment	Main Drivers	\$ Variance	% Variance
Contracted Services	<ul style="list-style-type: none">• Increase \$44,284 – City of Kingston requisition for Social Services<ul style="list-style-type: none">○ Total Costs are approximately split between Caseload Support (15%) and Administration Costs (85%)○ Caseload Support is attributed based on location of client○ Administration Costs are split by weighted assessment	+\$44,284	+3.81%

County of Frontenac
 Social Services
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139
Total Operating Expense	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139
Net Municipal Contribution	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139
City of Kingston				#DIV/0!				
County Contribution - Operating	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	1,161,556	1,205,840	44,284	3.81%	1,238,881	1,269,853	1,301,599	1,334,139

2024 Fairmount Home Budget Variance Highlights

Levy Increase: \$61,247 , Segment Budget Increase: 4.04%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none"> • Increase \$537,102 – “Four Hours of Care” funding • Increase \$243,107 – Nursing and Direct Care ministry funding • Increase \$183,805 – User Charges • Increase \$138,285 – PSW \$3/hour premium funding • Ministry envelopes increase for Direct Care: 1.5% 	+\$1,122,369	+8.91%
Salaries and Benefits	<ul style="list-style-type: none"> • Increase \$142,927 – Medical Benefits • Cost of Living Increase 	+\$403,728	+2.83%
Materials	<ul style="list-style-type: none"> • Increase \$53,654 – Food Purchases • Increase \$28,022 – Computer Software • Increase \$17,003 – Medical Supplies 	+\$123,930	+9.39%
Contracted Services	<ul style="list-style-type: none"> • Increase \$45,301 – Fairmount Home Redevelopment Study • Increase \$37,005 – Insurance expense • Increase \$16,800 – Gas expense 	+\$134,299	+9.24%
Four Hours of Care	<ul style="list-style-type: none"> • Increase \$537,102 – Labour resources added to match provincial funding received 	+\$537,102	
Project Proposals	<ul style="list-style-type: none"> • Increase \$22,541 – Programming Absence Coverage • Increase \$26,303 – Housekeeping, +15 hours/week • Increase \$44,539 – Maintenance, Increase +22.5 hours/week • Increase \$15,007 – Share of IT projects 	+\$108,390	

County of Frontenac
 Fairmount Home
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	3,322,971	3,506,776	183,805	(5.53%)	3,587,409	3,669,896	3,754,280	3,840,605
Federal and Provincial	8,873,306	9,810,670	937,364	(10.56%)	9,972,164	10,031,228	10,093,690	10,156,777
Other	105,367	118,567	13,200	(12.53%)	119,883	121,225	122,591	123,813
Transfers from Reserve	288,471	276,471	(12,000)	4.16%	276,471	288,471	25,000	25,000
Total Operating Revenue	12,590,115	13,712,484	1,122,369	(8.91%)	13,955,927	14,110,820	13,995,561	14,146,195
Operating Expense								
Salaries & Benefits	14,247,375	14,651,103	403,728	2.83%	15,194,108	15,668,344	16,194,164	16,030,553
Materials	1,319,662	1,443,592	123,930	9.39%	1,417,097	1,435,801	1,454,446	1,473,436
Contracted Services	1,452,803	1,587,102	134,299	9.24%	1,602,718	1,643,529	1,683,921	1,784,654
Rents & Financing	3,334	3,401	67	2.01%	3,469	3,538	3,609	3,681
Depreciation	615,436	627,745	12,309	2.00%	627,745	627,745	627,745	627,745
Reserve Transfers	834,681	834,681			834,681	834,681	834,681	834,681
Four Hours of Care		537,102	537,102	#DIV/0!	657,193	657,193	657,193	657,193
Unapproved Projects		108,390	108,390	#DIV/0!	93,947	94,525	95,117	95,724
Total Operating Expense	18,473,291	19,793,116	1,319,825	7.14%	20,430,958	20,965,356	21,550,876	21,507,667
Net Municipal Contribution	5,883,176	6,080,632	197,456	3.36%	6,475,031	6,854,536	7,555,315	7,361,472
LESS: Depreciation	(615,436)	(627,745)	(12,309)	(2.00%)	(627,745)	(627,745)	(627,745)	(627,745)
Net Municipal Contribution LESS Depreciation	5,267,740	5,452,887	185,147	3.51%	5,847,286	6,226,791	6,927,570	6,733,727
City of Kingston	(3,753,063)	(3,876,963)	(123,900)	3.30%	(4,147,155)	(4,405,218)	(4,710,748)	(4,578,934)
County Contribution - Operating	1,514,677	1,575,924	61,247	4.04%	1,700,131	1,821,573	2,216,822	2,154,793
Capital Revenue	353,084	641,304	288,220	(81.63%)	521,620	423,875	426,628	398,667
Capital Expense	353,084	641,304	288,220	81.63%	521,620	423,875	426,628	398,667
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	1,514,677	1,575,924	61,247	4.04%	1,700,131	1,821,573	2,216,822	2,154,793

2024 Frontenac Paramedics Budget Variance Highlights

Levy Increase: \$149,252 , Segment Budget Increase: 5.25%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none">• Increase \$1,069,055 – Land Ambulance Service Grant• Increase \$42,836 – County Transfer from dedicated operations levy to offset added resources	+\$1,101,460	+8.93%
Salaries and Benefits	<ul style="list-style-type: none">• Increase \$372,578 – Medical Benefits• Increase \$224,981 – WSIB Expense• Increase \$211,311 – OMERS Expense• Increase \$70,000 – Vacation Payout• Cost of Living Increase	+\$997,447	+4.92%
Contracted Services	<ul style="list-style-type: none">• Increase \$150,000 – Cross Border• Increase \$61,045 – Vehicle & Liability Insurance• Increase \$46,801 – Facility Costs, new base	+\$270,612	+14.68%

2024 Frontenac Paramedics Budget Variance Highlights

Levy Increase: \$149,252 , Segment Budget Increase: 5.25%

Segment	Main Drivers	\$ Variance	% Variance
Reserve Transfers	<ul style="list-style-type: none"> • Increase \$80,958 – Year 3 of 5, 0.65% Dedicated Operations Levy • Increase \$30,123 – Contribution to Joint Capital Vehicle Reserve 	+\$111,081	+9.38%
Project Proposals	<ul style="list-style-type: none"> • Increase \$205,595 – New Superintendent, Operations • Increase \$176,396 – New 12-Hour Crew (October 1) • Increase \$75,000 – ORH Paramedic Resource Study • Increase \$11,792 – Share of IT Proposals 	+\$468,782	
Capital	<ul style="list-style-type: none"> • Various replacement items • Fully funded through Joint Capital Reserve 		

County of Frontenac
Frontenac Paramedics
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges				#DIV/0!				
Federal and Provincial	12,206,323	13,264,947	1,058,624	(8.67%)	12,698,852	13,401,285	13,791,358	14,168,301
Transfers from Reserve	121,520	164,356	42,836	(35.25%)	299,761	420,074	420,074	420,074
Total Operating Revenue	12,327,843	13,429,303	1,101,460	(8.93%)	12,998,613	13,821,359	14,211,432	14,588,375
Operating Expense								
Salaries & Benefits	20,282,858	21,280,305	997,447	4.92%	21,963,391	23,476,780	23,371,929	23,254,656
Materials	2,617,556	2,579,595	(37,961)	(1.45%)	1,413,197	1,432,991	1,451,183	1,469,011
Contracted Services	1,843,130	2,113,742	270,612	14.68%	2,157,173	2,234,444	2,305,368	2,357,405
Rents & Financing	211,091	214,273	3,182	1.51%	217,477	217,477	217,477	217,477
Depreciation	905,312	913,312	8,000	0.88%	913,312	913,312	913,312	913,312
Reserve Transfers	1,183,690	1,294,771	111,081	9.38%	1,406,330	1,522,042	1,642,062	1,645,705
Unapproved Projects		468,783	468,783	#DIV/0!	1,111,333	1,161,121	1,921,154	2,731,438
Total Operating Expense	27,043,637	28,864,781	1,821,144	6.73%	29,182,213	30,958,167	31,822,485	32,589,004
Net Municipal Contribution	14,715,794	15,435,478	719,684	4.89%	16,183,600	17,136,808	17,611,053	18,000,629
LESS: Depreciation	(905,312)	(913,312)	(8,000)	(0.88%)	(913,312)	(913,312)	(913,312)	(913,312)
Net Municipal Contribution LESS Depreciation	13,810,482	14,522,166	711,684	5.15%	15,270,288	16,223,496	16,697,741	17,087,317
City of Kingston	(10,970,231)	(11,532,663)	(562,432)	5.13%	(12,115,312)	(12,894,044)	(13,199,435)	(13,540,071)
County Contribution - Operating	2,840,251	2,989,503	149,252	5.25%	3,154,976	3,329,452	3,498,306	3,547,246
Capital Revenue	1,766,890	1,057,432	(709,458)	40.15%	867,505	3,452,984	1,551,930	1,551,930
Capital Expense	4,349,066	1,057,432	(3,291,634)	(75.69%)	1,158,505	3,468,973	1,567,930	1,834,930
Net Capital Expense	2,582,176		(2,582,176)	(100.00%)	291,000	15,989	16,000	283,000
City of Kingston - Capital	(2,582,176)		2,582,176	(100.00%)		(218,625)		
County Contribution - Capital				#DIV/0!	291,000	(202,636)	16,000	283,000
County Contribution - Debenture				#DIV/0!				
Total Requisition	2,840,251	2,989,503	149,252	5.25%	3,445,976	3,126,816	3,514,306	3,830,246

2024 Health Unit Budget Variance Highlights

Levy Increase: \$20,852 , Segment Budget Increase: 2.50%

Segment	Main Drivers	\$ Variance	% Variance
Contracted Services	<ul style="list-style-type: none">Increase \$20,852 – Cost increase from Health Unit	+\$20,852	+2.50%

County of Frontenac
 Health Unit
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Total Operating Expense	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Net Municipal Contribution	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
City of Kingston				#DIV/0!				
County Contribution - Operating	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891

2024 Library Budget Variance Highlights

Levy Increase: \$35,227 , Segment Budget Increase: 3.59%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none">• Increase \$33,150 – Contribution from Library Reserve	+\$33,150	
Contracted Services	<ul style="list-style-type: none">• Increase \$31,227 – Contribution to operations from Library board• Increase \$33,150 – Forecasted capital expense, 2024	+\$64,377	+6.98%
Reserve Transfers	<ul style="list-style-type: none">• Increase \$4,000 – Transfer to Library Reserve	+\$4,000	+11.76%

County of Frontenac
 Library
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve		33,150	33,150	#DIV/0!	153,400	31,200	58,500	58,500
Total Operating Revenue		33,150	33,150	#DIV/0!	153,400	31,200	58,500	58,500
Operating Expense								
Contracted Services	946,275	1,010,652	64,377	6.80%	1,160,227	1,068,232	1,126,643	1,158,687
Reserve Transfers	34,000	38,000	4,000	11.76%	42,000	46,000	50,000	50,000
Total Operating Expense	980,275	1,048,652	68,377	6.98%	1,202,227	1,114,232	1,176,643	1,208,687
Net Municipal Contribution	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
City of Kingston				#DIV/0!				
County Contribution - Operating	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187

2024 Planning/Economic Development Budget Variance Highlights

Levy Increase: \$141,683, Segment Budget Increase: 13.09%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none"> • Decrease \$12,000 – User Fees: Bring Planning Fees in line with historical figures • Increase \$65,000 – Transfer from Reserve: Offset to Tourism Website, CIRA Internet project proposals • Increase \$56,238 – Other: Adjusted Township recovery based on Shared Services for Planning 	+\$118,738	+35.78%
Salaries & Benefits	<ul style="list-style-type: none"> • Increase \$8,107 – Medical Benefits • Cost of living increase 	+\$8,107	+5.32%
Contracted Services	<ul style="list-style-type: none"> • Increase \$22,000 – K&P Trail Operating Expense • Decrease \$10,000 – Projected CIP Township expense 	+\$15,160	+4.92%
Project Proposals	<ul style="list-style-type: none"> • Increase \$116,975 – New Community Development Officer • Increase \$12,500 – Supplemental K&P Dust Suppression • Increase \$60,000 – Tourism Website Development • Increase \$5,000 – CIRA Internet Project 	+\$194,475	

County of Frontenac
 Planning & Development
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	5,500	5,500			5,500	5,500	5,500	5,500
Federal and Provincial				#DIV/0!				
Other	270,392	326,630	56,238	(20.80%)	336,129	345,913	355,990	366,370
Transfers from Obligatory Reserve	20,000	10,000	(10,000)	50.00%	10,000	10,000	10,000	10,000
Transfers from Reserve	36,000	108,500	72,500	(201.39%)	46,500	46,500	46,500	46,500
Total Operating Revenue	331,892	450,630	118,738	(35.78%)	398,129	407,913	417,990	428,370
Operating Expense								
Salaries & Benefits	881,080	927,930	46,850	5.32%	981,749	1,018,090	1,058,317	1,023,710
Materials	54,127	55,722	1,595	2.95%	52,246	52,246	52,246	52,246
Contracted Services	308,185	323,345	15,160	4.92%	308,378	308,603	308,803	308,803
Reserve Transfers	129,080	131,421	2,341	1.81%	133,106	134,825	136,579	136,579
Unapproved Projects		194,475	194,475	#DIV/0!	143,399	150,396	155,468	160,717
Total Operating Expense	1,372,472	1,632,893	260,421	18.97%	1,618,878	1,664,160	1,711,413	1,682,055
Net Municipal Contribution	1,040,580	1,182,263	141,683	13.62%	1,220,749	1,256,247	1,293,423	1,253,685
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	1,040,580	1,182,263	141,683	13.62%	1,220,749	1,256,247	1,293,423	1,253,685
City of Kingston				#DIV/0!				
County Contribution - Operating	1,040,580	1,182,263	141,683	13.62%	1,220,749	1,256,247	1,293,423	1,253,685
Capital Revenue	947,000	728,000	(219,000)	23.13%	650,000			
Capital Expense	947,000	728,000	(219,000)	(23.13%)	650,000			
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture	41,513	41,513			41,513	41,512	41,513	41,513
Total Requisition	1,082,093	1,223,776	141,683	13.09%	1,262,262	1,297,759	1,334,936	1,295,198

2024 Continuous Improvement/GIS Budget Variance Highlights

Levy Decrease: -\$2,069 , Segment Budget Decrease: -6.37%

Segment	Main Drivers	\$ Variance	% Variance
Operating Revenue	<ul style="list-style-type: none">Increase \$20,000 – Transfer from Reserve for Drape Imaging	+\$20,000	
Materials	<ul style="list-style-type: none">Decrease \$3,200 – Computer Hardware	-\$3,368	-24.72%
Contracted Services	<ul style="list-style-type: none">Increase \$20,000 – County Contribution for LIDAR imagingIncrease \$1,033 – Liability Insurance	+\$21,033	+1,124.76%

County of Frontenac
Continuous Improvement & GIS
Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve		20,000	20,000	#DIV/0!				
Total Operating Revenue		20,000	20,000	#DIV/0!				
Operating Expense								
Salaries & Benefits	16,990	17,256	266	1.57%	18,238	18,313	18,492	18,368
Materials	13,622	10,254	(3,368)	(24.72%)	12,481	10,281	10,281	10,281
Contracted Services	1,870	22,903	21,033	1,124.76%	3,484	3,832	4,215	4,637
Unapproved Projects				#DIV/0!				
Total Operating Expense	32,482	50,413	17,931	55.20%	34,203	32,426	32,988	33,286
Net Municipal Contribution	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
City of Kingston				#DIV/0!				
County Contribution - Operating	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286

2024 Other Budget Variance Highlights

Levy Increase: \$32,000 , Segment Budget Increase: 18.44%

Segment	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Decrease \$97,438 – Reserve transfer to offset Eastern Ontario Regional Network payment 	-\$97,438	-100.00%
External Transfers	<ul style="list-style-type: none"> Decrease \$97,438 – Reduce expense to Eastern Ontario Regional Network. Other payments with no change for 2024 include include: <ul style="list-style-type: none"> \$55,061 to University Hospitals Kingston Foundation \$300 to Kingston Agricultural Fair \$96,000 for Rural Transportation Initiatives 	-\$97,438	-39.08%
Reserve Transfer	<ul style="list-style-type: none"> Increase \$32,000 – Transfer to Stabilization Reserve to offset Rural Transportation (Year 4 of 6) Decrease \$22,000 – Transfer to Strategic Projects for Physician Recruitment 	\$10,000	+45.45%
Project Proposals	<ul style="list-style-type: none"> Increase \$22,000 – Transfer to Strategic Projects for Physician Recruitment 	\$22,000	

County of Frontenac
 Other
 Segmented 5-Year Budget (2024-2028)

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Other	300	300			300	300	300	300
Transfers from Obligatory Reserve	882,851	882,851			882,851	882,851	882,851	882,851
Transfers from Reserve	97,438		(97,438)	100.00%				
Total Operating Revenue	980,589	883,151	(97,438)	9.94%	883,151	883,151	883,151	883,151
Operating Expense								
Materials	882,851	882,851			882,851	882,851	882,851	882,851
External Transfers	249,299	151,861	(97,438)	(39.08%)	151,861	151,861	151,861	151,861
Reserve Transfers	22,000	32,000	10,000	45.45%	32,000	32,000		
Unapproved Projects		22,000	22,000	#DIV/0!	22,000	22,000	22,000	22,000
Total Operating Expense	1,154,150	1,088,712	(65,438)	(5.67%)	1,088,712	1,088,712	1,056,712	1,056,712
Net Municipal Contribution	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
City of Kingston				#DIV/0!				
County Contribution - Operating	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561