

# Personnel and Audit Committee Agenda

9:00 AM - Tuesday, December 12, 2023  
Council Chambers

Page

## 1. Call to Order

## 2. Approval of Agenda

- a) December 12, 2023

**Be It Resolved That** the Committee approves the Agenda dated December 12, 2023, as circulated.

## 3. Disclosure of Pecuniary Interest and General Nature Thereof

## 4. Presentations

None.

## 5. Delegations

None.

## 6. Adoption of Minutes

- a) Minutes of the Meeting(s) to be adopted by Council

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**Be It Resolved That** the Committee receives the Minutes of a Meeting held September 12, 2023, as circulated and adopted by Council on September 22, 2023.

[September 12, 2023 - Minutes](#)

## 7. Business Arising Out of Minutes

None.

## 8. Communications

None.

## 9. Administrative Reports

- a) Proposed 2024 Personnel and Audit Committee Meeting Dates

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**Be It Resolved That** the Committee receives the Clerk/Planning Manager's Administrative Report entitled "Proposed 2024 Personnel and Audit Committee Meeting Dates";

**And That** the Committee sets the 2024 Committee Meeting dates for 9:00 a.m. as follows:

- Tuesday, March 19, 2024
- Tuesday, June 18, 2024
- Tuesday, September 17, 2024
- Tuesday, December 10, 2024

[Proposed 2024 Personnel and Audit Committee Meeting Dates - Pdf](#)

- b) Statement of Revenue & Expenditures - 2023 Variance Report as of November 30, 2023

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**Be It Resolved That** the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2023 Variance Report as of November 30, 2023“;

**And That** the Committee recommends to Council, that effective 2023 that all Shore Road Allowance Land Costs be automatically transferred to the Community Hall Reserve Fund;

**And That** the Committee recommends to Council that the overbudget of \$4,900 for Retrofit Seacans be transferred from the Recycling TCA Reserve Fund;

**And That** the Committee recommends to Council that the overbudget of \$2,990 for the removal of the underground fuel tanks at the Ward 1 Garage be transferred from the Roads TCA Reserve Fund.

[Statement of Revenue & Expenditures - 2023 Variance Report as of November 30, 2023 - Pdf](#)

**10. Notice of Motion**

**11. Resolution, Written Notice of Which has Been Given**

None.

**12. Public Forum**

**13. Closed Session**

None.

**14. Rise and Report (Overview of the Closed Session by the Chair)**

None.

**15. Adjournment**

- a) Adjournment of the Meeting

**Be It Resolved That** the Personnel and Audit Committee adjourns the meeting at \_\_\_\_ .m until \_\_\_\_\_ or at the call of the Chair.









**To:** Personnel and Audit Committee  
**From:** Tara Mieske, Clerk/Planning Manager, Dipl.M.A. Dipl.M.M.  
**Approved by:** Corey Klatt, Chief Administrative Officer  
**Date of Meeting:** 12 Dec 2023  
**Re:** Proposed 2024 Personnel and Audit Committee Meeting Dates

### Recommendation:

Be It Resolved That the Committee receives the Clerk/Planning Manager's Administrative Report entitled "Proposed 2024 Personnel and Audit Committee Meeting Dates";

And That the Committee sets the 2024 Committee Meeting dates for 9:00 a.m. as follows:

- Tuesday, March 19, 2024
- Tuesday, June 18, 2024
- Tuesday, September 17, 2024
- Tuesday, December 10, 2024

### Background:

It has been standard practice for the Personnel-Audit Committee to meet quarterly and at the call of the Committee Chair, as required. In 2023, the meetings were scheduled on Tuesday, March 21, 2023; Tuesday, June 13, 2023; Tuesday, September 12, 2023; and Tuesday, December 12, 2023 at 9:00 a.m. in the Council Chambers at 6648 Road 506.

The meeting scheduled for June 13, 2023 was rescheduled to July 11, 2023 to receive the Financial Statements from the Auditor.

### Researched By:

Tara Mieske, Clerk/Planning Manager  
Brooke Drechsler, Deputy Clerk/Assistant to the Planning Manager

### Comments:

The following dates and times are proposed subject to the availability of the Committee members:

- Tuesday, March 19, 2024 at 9:00 a.m.
- Tuesday, June 18, 2024 at 9:00 a.m.
- Tuesday, September 17, 2024 at 9:00 a.m.
- Tuesday, December 10, 2024 at 9:00 a.m.

### Financial Impact:

None.

**To:** Mayor and Members of Council  
**From:** Kelly Watkins, Treasurer, Dipl. M.A., M.M,  
**Approved by:** Corey Klatt, Chief Administrative Officer  
**Date of Meeting:** 12 Dec 2023  
**Re:** Statement of Revenue & Expenditures - 2023 Variance Report as of November 30, 2023

### Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2023 Variance Report as of November 30, 2023“;

And That the Committee recommends to Council, that effective 2023 that all Shore Road Allowance Land Costs be automatically transferred to the Community Hall Reserve Fund;

And That the Committee recommends to Council that the overbudget of \$4,900 for Retrofit Seacans be transferred from the Recycling TCA Reserve Fund;

And That the Committee recommends to Council that the overbudget of \$2,990 for the removal of the underground fuel tanks at the Ward 1 Garage be transferred from the Roads TCA Reserve Fund.

### Background:

The Variance Report provides a summary by Sub Category to the P&A Committee as to the Municipal Operations in relation to the annual Council approved budget. The Managers review their variances (approved budget vs. actual year-to-date amounts) throughout the fiscal year in order to have time to implement any necessary actions to mitigate potential shortfalls.

### Researched By:

Kelly Watkins, Dipl.M.A, M.M., Treasurer  
Corey Klatt, Dipl.M.A, CAO  
Darwyn Sproule, P. Eng., Public Works Manager  
Tara Mieske, Dipl.M.A, M.M., Clerk / Planning Manager  
Eric Korhonen, Director of Emergency Services / Fire Chief  
Brooke Ross, Dipl. M.A., Manager of Community Development

### Comments:

Items in Orange is new information since the September Variance Report

Revenue

## User Fees

- Building Department – Report as of August 31st reported; "At this time we are anticipating a decrease in Permit revenue in respect to building permits. Approximately \$16,000 less than funds collected compared to 2022, when reported in July. As of this report the revenue is \$59,000 less than 2022. Permits are still coming in and we are starting to see some revenue for Septic permits." **As of this report it is expected to meet our Revenue goal;**
- We held a Surplus Equipment sale in August and the revenue was \$17,627 higher than anticipated;
- We received \$15,214.33 for our participation in the Centennial Lake Fire.

## MISC Operating

- **Bank interest earned is overbudget \$15,865, due to higher interest rates;**
- **Per Resolution #150-23, Council approved a reallocation of the Special Parks Reserve Fund which allocated the Shore Road Allowance Land Costs to the Community Hall Reserve Fund. It is recommended that the 2023 and future Land Costs should also continue to go to the Community Hall Reserve Fund.**

"Miscellaneous Operating" on Budget to Actuals – YTD- Categorized – includes Tax Certificates/Zoning Letters; US Fund Exchange; Bank Interest; Map Sales; Helipad Maintenance; Microfit Proceeds; etc.

Not anticipating any other significant variances in the other revenue categories at this time.

## Expenses

### Repairs (Vehicles & Equipment)

Repairs as a category is not over budget at this time. However, there are a few line items over budget due to unanticipated repairs. **Since last reported repairs as a category is over budget \$59,000**

- Fire – 2013 Tanker (521) – Over budget ~~\$3,662~~ **\$8,884**- Required mandatory mechanical repairs to the air supply system in order to ensure the apparatus was able to respond to emergency calls;
- Roads – Cat Backhoe – Over budget \$6,727 – Repairs to differential and brakes;
- Roads – B12 Backhoe – Over budget \$4,090 – Repairs – repairs due to water in fuel sensor and solenoid;
- Roads – 2008 Sterling Tandem – Over budget \$4,444 – Emergency repairs required to finish the 2023 winter season. Sold for Surplus;
- **Roads - 2017 Freightliner Tandem - Over budget \$13,521 - work completed to sandblast, prime and paint vehicle to help extend the life of the truck;**
- **Roads - 2014 Grader - Over budget \$3,748 - replace glass door and bulk seals and trouble shoot EGR pressure warning;**
- **Roads - 2016 Super Duty - Over budget \$4,476 - ignition coils & spark plugs, replace cylinder and check air conditioning, power pack for dump insert and leaf springs;**
- **Roads - 2015 Freightliner Tandem - Over budget \$8,774 - replace pump, brakes, windshield, conveyor motor repair**
- **Roads - 2018 Freightliner Tandem - Over budget \$4,807 - suspension spring, tires more than budgeted, repair lights not working**
- Recycling – Truck Rec 99 – Over budget \$3,473 – Repairs due to engine crank failure.

### Fuel

**Fuel as a category is expected to be under budget.**

### Roads Maintenance

Roads Maintenance is over budget due to the continued clean up work as a result of the 2022 Derecho, most of the expense is covered using Grant money received from the Municipal Disaster Recovery Assistance and Ministry of Natural Resources and Forestry.

'Miscellaneous expenses" on Budget to Actuals – YTD- Categorized – includes Supplies; Postage; Dry Hydrant Program; Water Regulations; Emergency Plan/911/Helipad; Occupational Health & Safety; Signs; Bank Service Charges; Legal; Mileage; Dispatch/Communications; Memberships; Advertising; Protective Clothing; Fire/EFR Equipment; Committee Expense; Waste Site Cover Materials; Recreation; etc.

## CAPITAL PROJECT NOTES

The 2023 Council Approved Projects are moving forward. See attached for progress to date.

- Retrofit Seacans overbudget due to some work completed in 2022 and not invoiced until late 2023 when the remainder of the work was completed, it is recommended that the overbudget of \$4,900 for Retrofit Seacans to be transferred from the Recycling TCA Reserve Fund;
- Removal of Underground Fuel Tanks at Ward 1 Garage, due to soil testing, etc this project was overbudget, it is recommended that the overbudget of \$2,990 for the removal of the underground tanks be transferred from the Roads TCA Reserve Fund;

## Financial Impact:

2023 Budget vs Actual (by Sub Category) attached. The table included all Revenue and Expenses. The purpose of this table is to provide a summary by sub category rather than just by Department. These Sub Categories have been established by the Treasurer for high level comparison. If there are other Categories the Committee would like to see it can be looked into.

Also attached is the Statement of Revenue and Expenditures, this provides a line by line comparison of budget vs actual, rather than by Category.

## Attachments:

[Statement of Revenue and Expenditures as of November 30 2023](#)

[Budget to Actuals - YTD - Categorized as of November 30 2023](#)

[2023-12-12 Project Summary for P&A as of December 5, 2023](#)

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For Default (000)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-000-0-30110 CCBF (formerly Federal Grant - Ga	\$ 55,819.00	\$ 60,195.36	\$ 58,246.00	\$ 62,812.55	(7.84%)
01-000-0-30830 CCBF - County (formerly FGT)	133,810.00	133,754.73	135,500.00	0.00	100.00%
01-000-0-31000 Provincial Grants - OMPF / CRF	1,828,400.00	1,828,400.00	1,836,000.00	1,836,000.00	0.00%
01-000-0-49000 Prior Year's Surplus	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
<b>Total Default Revenues</b>	<b>\$ 2,168,029.00</b>	<b>\$ 2,172,350.09</b>	<b>\$ 2,179,746.00</b>	<b>\$ 2,048,812.55</b>	<b>6.01%</b>
<b>Expenditures</b>					
01-000-0-58500 Contributions to Reserves/Reserve	\$ 189,629.00	\$ 288,256.15	\$ 193,746.00	\$ 193,746.00	0.00%
01-000-0-58600 Contributions to TCA Reserve Fund	476,076.00	476,076.00	480,671.00	480,671.00	0.00%
<b>Total Default Expenditures</b>	<b>\$ 665,705.00</b>	<b>\$ 764,332.15</b>	<b>\$ 674,417.00</b>	<b>\$ 674,417.00</b>	<b>0.00%</b>
<b>Default Excess of Revenues Over Expenditures</b>	<b>\$ 1,502,324.00</b>	<b>\$ 1,408,017.94</b>	<b>\$ 1,505,329.00</b>	<b>\$ 1,374,395.55</b>	<b>8.70%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Council (100)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-100-0-45000 Contributions from Reserves/Reser	\$ 36,350.00	\$ 29,142.13	\$ 25,000.00	\$ 18,442.40	26.23%
<b>Total Council Revenues</b>	<b>\$ 36,350.00</b>	<b>\$ 29,142.13</b>	<b>\$ 25,000.00</b>	<b>\$ 18,442.40</b>	<b>26.23%</b>
<b>Expenditures</b>					
01-100-0-50103 Council Remuneration	\$ 144,000.00	\$ 136,039.44	\$ 147,410.00	\$ 130,400.80	11.54%
01-100-0-50120 Mileage	4,000.00	2,116.01	4,000.00	2,637.33	34.07%
01-100-0-50130 Benefits - E.H.T. (Ministry of Financ	2,850.00	2,652.53	2,875.00	2,543.11	11.54%
01-100-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	850.00	1,079.18	2,745.00	2,426.04	11.62%
01-100-0-50180 Conventions/Conferences	6,000.00	4,189.01	12,000.00	11,143.26	7.14%
01-100-0-50200 Office Supplies and Stationery	14,200.00	9,692.76	4,200.00	4,200.00	0.00%
01-100-0-50201 County Meeting Expense	150.00	150.00	150.00	0.00	100.00%
01-100-0-50205 Other Materials (Includes Shop Sup	1,000.00	380.56	2,000.00	2,094.65	(4.73%)
01-100-0-50260 Advertising	1,000.00	1,096.69	1,000.00	786.36	21.36%
01-100-0-50290 Legal Services	500.00	152.64	500.00	712.32	(42.46%)
01-100-0-50295 Consulting Services	7,500.00	926.02	27,500.00	19,483.61	29.15%
01-100-0-50300 Memberships	3,250.00	3,305.80	3,350.00	3,402.41	(1.56%)
01-100-0-50310 Publications/Subscriptions	300.00	300.19	300.00	127.14	57.62%
01-100-0-50320 Election Expense	26,350.00	23,676.16	0.00	384.00	0.00%
01-100-0-50330 Insurance	1,950.00	1,942.92	1,950.00	1,673.07	14.20%
01-100-0-50350 Training/Seminars	500.00	0.00	500.00	0.00	100.00%
01-100-0-58500 Contributions to Reserves/Reserve	5,000.00	11,573.98	5,000.00	5,000.00	0.00%
<b>Total Council Expenditures</b>	<b>\$ 219,400.00</b>	<b>\$ 199,273.89</b>	<b>\$ 215,480.00</b>	<b>\$ 187,014.10</b>	<b>13.21%</b>
<b>Council Excess of Revenues Over Expenditures</b>	<b>\$ (183,050.00)</b>	<b>\$ (170,131.76)</b>	<b>\$ (190,480.00)</b>	<b>\$ (168,571.70)</b>	<b>11.50%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

12/7/2023 6:45am

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*Revised Budget*  
**For Administration (110)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-110-0-31038 Municipal Modernization Payment	\$ 52,738.00	\$ 69,843.70	\$ 0.00	\$ 0.00	0.00%
01-110-0-40150 Insurance Company - Reimbursed	0.00	9,569.48	0.00	0.00	0.00%
01-110-0-41050 Tax Certificates and Zoning Letters	3,500.00	3,050.00	3,500.00	2,820.00	19.43%
01-110-0-41055 MFIPPA Fees	0.00	55.80	5.00	129.60	(2492.00%)
01-110-0-41100 U.S. Exchange	1,500.00	1,056.63	1,500.00	1,615.01	(7.67%)
01-110-0-41210 Lottery Licences	100.00	0.00	100.00	9.15	90.85%
01-110-0-41400 Bank Interest Earned	15,000.00	22,193.54	20,000.00	35,863.02	(79.32%)
01-110-0-41450 Miscellaneous (Photocopies, Fax, N	1,000.00	3,077.48	2,000.00	2,776.07	(38.80%)
01-110-0-45000 Contributions from Reserves/Reser	169,402.00	186,445.07	106,100.00	35,386.33	66.65%
<b>Total Administration Revenues</b>	<b>\$ 243,240.00</b>	<b>\$ 295,291.70</b>	<b>\$ 133,205.00</b>	<b>\$ 78,599.18</b>	<b>40.99%</b>

**Expenditures**

01-110-0-50100 Salaries	\$ 597,000.00	\$ 582,503.58	\$ 611,225.00	\$ 570,731.38	6.62%
01-110-0-50105 Income Protection Year End Payout	7,500.00	3,380.95	4,000.00	0.00	100.00%
01-110-0-50109 Casual Labour	5,000.00	6,485.13	0.00	0.00	0.00%
01-110-0-50110 Benefits - Health/Dental/Life	51,500.00	47,967.82	39,200.00	48,260.71	(23.11%)
01-110-0-50120 Mileage	750.00	344.78	750.00	482.80	35.63%
01-110-0-50130 Benefits - E.H.T. (Ministry of Financ	15,100.00	14,560.84	12,170.00	11,392.04	6.39%
01-110-0-50140 Benefits - W.S.I.B.	22,100.00	21,804.20	18,410.00	17,907.32	2.73%
01-110-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	47,200.00	46,550.79	39,575.00	36,588.11	7.55%
01-110-0-50160 Benefits - OMERS	54,500.00	66,386.34	60,425.00	63,567.44	(5.20%)
01-110-0-50175 Contracted Services	2,715.00	1,858.84	3,715.00	3,276.84	11.79%
01-110-0-50180 Conventions/Conferences	10,000.00	4,036.01	10,000.00	9,484.75	5.15%
01-110-0-50200 Office Supplies and Stationery	16,000.00	10,853.72	13,000.00	7,716.91	40.64%
01-110-0-50201 County Meeting Expense	750.00	0.00	1,500.00	360.66	75.96%
01-110-0-50205 Other Materials (Includes Shop Sup	4,000.00	2,839.12	4,000.00	2,856.83	28.58%
01-110-0-50210 Heat	5,500.00	7,596.07	8,094.00	5,401.25	33.27%
01-110-0-50220 Utilities (Hydro)	5,250.00	4,739.56	5,048.00	5,632.20	(11.57%)
01-110-0-50230 Building Maintenance	3,700.00	2,935.89	11,500.00	11,701.11	(1.75%)
01-110-0-50250 Postage	15,000.00	15,245.36	15,000.00	14,995.38	0.03%
01-110-0-50260 Advertising	500.00	916.30	500.00	679.82	(35.96%)
01-110-0-50270 Telephone (Includes Fax)	5,000.00	5,786.21	5,132.00	4,477.24	12.76%
01-110-0-50280 Auditing Services	24,000.00	23,240.48	24,000.00	(665.60)	102.77%
01-110-0-50290 Legal Services	2,000.00	1,071.85	2,000.00	1,215.14	39.24%
01-110-0-50295 Consulting Services	33,000.00	27,560.00	1,000.00	0.00	100.00%
01-110-0-50300 Memberships	3,400.00	2,818.76	3,400.00	3,059.92	10.00%
01-110-0-50330 Insurance	26,195.00	19,156.60	17,410.00	17,189.32	1.27%
01-110-0-50340 Computers	187,290.00	173,008.41	136,635.00	125,787.91	7.94%
01-110-0-50350 Training/Seminars	15,000.00	10,842.85	15,000.00	9,033.66	39.78%
01-110-0-50360 Leases (Photocopier and Postage	8,220.00	6,442.74	8,220.00	5,836.26	29.00%
01-110-0-50380 Courier	200.00	0.00	200.00	0.00	100.00%
01-110-0-50500 Bank Service Charges and Interest	6,000.00	5,870.99	6,100.00	4,895.02	19.75%
01-110-0-50501 ADP Payroll Service Charges	11,000.00	11,686.93	11,700.00	10,157.37	13.18%
01-110-0-52360 Medicals/Drivers Abstract/CPIC	100.00	73.00	100.00	0.00	100.00%
01-110-0-54001 New Equipment for Health & Safety	200.00	113.54	200.00	213.71	(6.86%)
01-110-0-58050 Capital Fund Expenditures	30,000.00	16,790.40	34,000.00	19,393.24	42.96%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Administration (110)**  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-110-0-58500 Contributions to Reserves/Reserve	0.00	69,843.70	0.00	0.00	0.00%
01-110-0-58600 Contributions to TCA Reserve Fund	34,000.00	34,000.00	34,000.00	34,000.00	0.00%
<b>Total Administration Expenditures</b>	<b>\$ 1,249,670.00</b>	<b>\$ 1,249,311.76</b>	<b>\$ 1,157,209.00</b>	<b>\$ 1,045,628.74</b>	<b>9.64%</b>
<b>Administration Excess of Revenues Over Expenditures</b>	<b>\$ (1,006,430.00)</b>	<b>\$ (954,020.06)</b>	<b>\$ (1,024,004.00)</b>	<b>\$ (967,029.56)</b>	<b>5.56%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Economic Development (170)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-170-0-30830 Federal Gas Tax - County FGT	\$ 50,951.00	\$ 37,176.72	\$ 13,775.00	\$ 0.00	100.00%
01-170-0-41250 Sale of Promotional Items			10,000.00	8,820.08	11.80%
01-170-0-41251 Scenic Route Sponsorship Signs	0.00	0.00	0.00	360.00	0.00%
01-170-0-45000 Contributions from Reserves/Reser	78,144.00	46,821.63	87,189.00	6,392.34	92.67%
<b>Total Economic Development Revenues</b>	<b>\$ 129,095.00</b>	<b>\$ 83,998.35</b>	<b>\$ 110,964.00</b>	<b>\$ 15,572.42</b>	<b>85.97%</b>
<b>Expenditures</b>					
01-170-0-50100 Salaries	\$ 101,650.00	\$ 97,447.95	\$ 103,970.00	\$ 73,438.96	29.37%
01-170-0-50105 Income Protection Year End Payout	1,250.00	0.00	650.00	0.00	100.00%
01-170-0-50108 Mechanic/Shop Rate Charged Back	1,500.00	0.00	1,500.00	360.00	76.00%
01-170-0-50109 Casual Labour	12,000.00	15,563.46	16,190.00	10,405.09	35.73%
01-170-0-50110 Benefits - Health/Dental/Life	4,725.00	4,835.00	8,100.00	6,278.77	22.48%
01-170-0-50120 Mileage	4,000.00	1,203.79	3,000.00	966.96	67.77%
01-170-0-50130 Benefits - E.H.T. (Ministry of Financ	1,350.00	1,391.79	2,394.00	1,647.07	31.20%
01-170-0-50140 Benefits - W.S.I.B.	1,960.00	2,037.34	3,622.00	2,555.21	29.45%
01-170-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	4,700.00	4,664.90	8,208.00	5,330.67	35.06%
01-170-0-50160 Benefits - OMERS			11,380.00	7,600.65	33.21%
01-170-0-50175 Contracted Services	500.00	0.00	500.00	228.96	54.21%
01-170-0-50180 Conventions/Conferences	4,000.00	2,092.03	4,000.00	3,682.16	7.95%
01-170-0-50205 Other Materials (Includes Shop Sup	500.00	1,125.84	800.00	277.73	65.28%
01-170-0-50211 4 Seasons Scenic Route Enhance	500.00	0.00	1,700.00	530.28	68.81%
01-170-0-50220 Utilities (Hydro)	700.00	816.46	869.00	803.87	7.49%
01-170-0-50230 Building Maintenance	5,500.00	2,623.14	500.00	0.00	100.00%
01-170-0-50260 Advertising	4,000.00	1,135.70	3,800.00	1,119.36	70.54%
01-170-0-50265 Promotions (Special Events)	70,951.00	42,453.13	22,700.00	17,724.97	21.92%
01-170-0-50266 Business Promotions	27,193.00	8,496.17	19,414.00	1,357.10	93.01%
01-170-0-50267 Community Improvement Plan			50,775.00	36,291.75	28.52%
01-170-0-50270 Telephone (Includes Fax)	550.00	260.96	350.00	176.21	49.65%
01-170-0-50290 Legal Services	400.00	0.00	400.00	0.00	100.00%
01-170-0-50300 Memberships	275.00	197.57	942.00	602.17	36.08%
01-170-0-50330 Insurance	258.00	260.00	205.00	202.25	1.34%
01-170-0-50350 Training/Seminars	800.00	319.28	800.00	129.72	83.79%
01-170-0-55550 Safety Devices (Signs)	3,930.00	1,628.16	3,930.00	1,707.51	56.55%
01-170-0-58050 Capital Fund Expenditures	0.00	0.00	0.00	1,083.60	0.00%
01-170-0-58500 Contributions to Reserves/Reserve	50,951.00	37,176.72	23,775.00	23,775.00	0.00%
<b>Total Economic Development Expenditures</b>	<b>\$ 304,143.00</b>	<b>\$ 225,729.39</b>	<b>\$ 294,474.00</b>	<b>\$ 198,276.02</b>	<b>32.67%</b>
<b>Economic Development Excess of Revenues Over Expe</b>	<b>\$ (175,048.00)</b>	<b>\$ (141,731.04)</b>	<b>\$ (183,510.00)</b>	<b>\$ (182,703.60)</b>	<b>0.44%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For Sundry (190)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-190-0-41250 Sale of Promotional Items	\$ 200.00	\$ 1,540.70	\$ 0.00	\$ 0.00	0.00%
01-190-0-41900 Donations Received	4,500.00	0.00	4,500.00	0.00	100.00%
01-190-0-45000 Contributions from Reserves/Reser	0.00	3,409.40	5,000.00	5,000.00	0.00%
<b>Total Sundry Revenues</b>	<b>\$ 4,700.00</b>	<b>\$ 4,950.10</b>	<b>\$ 9,500.00</b>	<b>\$ 5,000.00</b>	<b>47.37%</b>
<b>Expenditures</b>					
01-190-0-50205 Other Materials (Includes Shop Sup	\$ 0.00	\$ 3,409.40	\$ 0.00	\$ 60.00	0.00%
01-190-0-50295 Consulting Services	2,400.00	2,231.47	2,400.00	1,095.85	54.34%
01-190-0-50330 Insurance	170.00	170.00	221.00	221.00	0.00%
01-190-0-50370 Grants/Donations	37,605.00	21,418.77	28,705.00	14,982.64	47.80%
01-190-0-50374 Seniors Stay at Home Initiatives			0.00	949.96	0.00%
01-190-0-50375 Doctor Recruitment	0.00	0.00	5,000.00	5,000.00	0.00%
01-190-0-55550 Safety Devices (Signs)	200.00	0.00	200.00	0.00	100.00%
01-190-0-58500 Contributions to Reserves/Reserve	200.00	1,740.70	0.00	0.00	0.00%
<b>Total Sundry Expenditures</b>	<b>\$ 40,575.00</b>	<b>\$ 28,970.34</b>	<b>\$ 36,526.00</b>	<b>\$ 22,309.45</b>	<b>38.92%</b>
<b>Sundry Excess of Revenues Over Expenditures</b>	<b>\$ (35,875.00)</b>	<b>\$ (24,020.24)</b>	<b>\$ (27,026.00)</b>	<b>\$ (17,309.45)</b>	<b>35.95%</b>

## Township of North Frontenac Statement of Revenue and Expenditures

*Revised Budget  
For Fire (200)  
For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-200-0-40000 User Fees	\$ 0.00	\$ 3,719.25	\$ 0.00	\$ 0.00	0.00%
01-200-0-40002 Reimbursed Expenses	1,000.00	22,288.05	1,000.00	0.00	100.00%
01-200-0-40200 Sale of Land/Equipment	1,500.00	0.00	4,500.00	21,800.00	(384.44%)
01-200-0-41050 Tax Certificates and Compliance Le	0.00	0.00	0.00	225.00	0.00%
01-200-0-41150 Fire - MNR Agreement	1,085.00	1,082.04	1,085.00	16,342.09	(1406.18%)
01-200-0-41900 Donations Received	0.00	2,115.00	1.00	5,192.64	(519164.00%)
01-200-0-44400 Mechanic/Shop Rate & PW Revenu	0.00	0.00	2,000.00	0.00	100.00%
01-200-0-45000 Contributions from Reserves/Reser	64,342.00	278,923.39	148,000.00	150,639.19	(1.78%)
<b>Total Fire Revenues</b>	<b>\$ 67,927.00</b>	<b>\$ 308,127.73</b>	<b>\$ 156,586.00</b>	<b>\$ 194,198.92</b>	<b>(24.02%)</b>

**Expenditures**

01-200-0-50100 Salaries	\$ 138,000.00	\$ 135,006.45	\$ 144,400.00	\$ 114,356.96	20.81%
01-200-0-50101 Salaries - Fire Suppression (Payroll	142,000.00	153,228.59	138,500.00	96,830.75	30.09%
01-200-0-50102 Salaries - Fire Suppression (Wild Fi	0.00	2,081.33	1.00	0.00	100.00%
01-200-0-50105 Income Protection Year End Payout	1,836.00	1,671.13	1,700.00	0.00	100.00%
01-200-0-50108 Mechanic/Shop Rate Charged Back	800.00	360.00	875.00	885.00	(1.14%)
01-200-0-50110 Benefits - Health/Dental/Life	5,820.00	4,791.01	4,820.00	4,440.10	7.88%
01-200-0-50115 Boot Allowance	3,000.00	1,172.22	2,000.00	1,080.64	45.97%
01-200-0-50120 Mileage	500.00	170.15	500.00	211.80	57.64%
01-200-0-50130 Benefits - E.H.T. (Ministry of Financ	3,672.00	4,824.20	5,000.00	3,361.96	32.76%
01-200-0-50140 Benefits - W.S.I.B.	18,360.00	18,814.12	23,000.00	20,191.67	12.21%
01-200-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,000.00	9,959.32	10,000.00	7,208.88	27.91%
01-200-0-50160 Benefits - OMERS	13,000.00	15,814.06	15,600.00	12,481.87	19.99%
01-200-0-50175 Contracted Services	14,000.00	13,904.12	14,000.00	5,986.55	57.24%
01-200-0-50180 Conventions/Conferences	2,000.00	1,964.51	2,000.00	2,077.05	(3.85%)
01-200-0-50200 Office Supplies and Stationery	750.00	750.00	750.00	1,053.85	(40.51%)
01-200-0-50205 Other Materials (Includes Shop Sup	1,000.00	1,179.00	1,000.00	1,577.99	(57.80%)
01-200-0-50207 Protective Clothing/Uniforms	8,000.00	2,572.15	8,000.00	9,534.70	(19.18%)
01-200-0-50210 Heat	14,500.00	22,329.79	20,770.00	12,744.21	38.64%
01-200-0-50220 Utilities (Hydro)	9,500.00	11,437.37	12,180.00	10,603.60	12.94%
01-200-0-50230 Building Maintenance	32,008.00	9,881.61	24,208.00	22,097.27	8.72%
01-200-0-50260 Advertising	500.00	411.36	500.00	520.38	(4.08%)
01-200-0-50270 Telephone (Includes Fax)	3,090.00	2,711.41	3,171.00	3,027.10	4.54%
01-200-0-50290 Legal Services	1,000.00	0.00	1,000.00	381.60	61.84%
01-200-0-50295 Consulting Services	6,400.00	5,925.48	0.00	7,203.28	0.00%
01-200-0-50300 Memberships	1,600.00	1,040.56	1,200.00	1,304.29	(8.69%)
01-200-0-50330 Insurance	44,894.00	38,098.00	60,321.00	60,321.52	0.00%
01-200-0-50335 Insurance - Fire Volunteers - 24 Ho	4,000.00	3,862.29	4,000.00	4,231.17	(5.78%)
01-200-0-50350 Training/Seminars	11,000.00	15,315.68	11,000.00	10,897.19	0.93%
01-200-0-50380 Courier	100.00	0.00	100.00	0.00	100.00%
01-200-0-50385 Radio Repairs	3,500.00	290.02	2,000.00	1,631.21	18.44%
01-200-0-50390 Dispatch/Communications	13,000.00	9,728.15	13,000.00	11,418.03	12.17%
01-200-0-52350 Fire Prevention and Education	3,000.00	3,139.63	3,500.00	3,986.91	(13.91%)
01-200-0-52355 Fire Reimbursed for Meals	1,000.00	567.29	1,000.00	1,188.19	(18.82%)
01-200-0-52360 Fire Medicals for DZ Licensing & Va	1,000.00	904.27	1,000.00	619.50	38.05%
01-200-0-52502 EFR - Training	8,000.00	4,967.39	6,000.00	3,307.20	44.88%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
*For Fire (200)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-200-0-52503 EFR - Equipment	5,000.00	3,220.24	5,000.00	2,048.15	59.04%
01-200-0-52504 EFR - Oxygen	3,000.00	3,109.50	3,000.00	2,966.26	1.12%
01-200-0-52505 EFR - Defib Maintenance	2,000.00	536.28	2,000.00	1,520.80	23.96%
01-200-0-53252 Fire - Joint Services @ 50%	257,545.00	257,545.00	296,245.00	296,245.00	0.00%
01-200-0-53725 Repairs - 1996 Ford Tanker - #72 (	500.00	1,091.66	0.00	1,641.53	0.00%
01-200-0-53745 Repairs - ATV521 - 4 Wheeler - 20	100.00	0.00	200.00	0.00	100.00%
01-200-0-53746 Repairs - Trailer 4 Wheeler - 2006 -	100.00	0.00	100.00	0.00	100.00%
01-200-0-53747 Repairs - ATV511 - 2009 4-wheeler	700.00	210.00	200.00	250.50	(25.25%)
01-200-0-53753 Repairs - Ford E350 Rescue - Year	0.00	245.00	0.00	350.00	0.00%
01-200-0-53755 Repairs - Gull Lake Boat (Fire Dept)	0.00	0.00	0.00	70.00	0.00%
01-200-0-53756 Repairs - Gull Lake Boat Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53757 Repairs - Ompah Boat (Purchased	100.00	0.00	100.00	105.00	(5.00%)
01-200-0-53758 Repairs - Pumper - 2007 Internation	1,400.00	1,516.75	1,400.00	493.84	64.73%
01-200-0-53760 Repairs - 1990 GMC - 4x4 Mini-Pu	0.00	452.61	0.00	260.31	0.00%
01-200-0-53761 Repairs - Pumper 2009 - #71	14,400.00	13,580.65	1,400.00	2,133.05	(52.36%)
01-200-0-53762 Repairs - 2004 SUV Ford Explorer -	0.00	280.00	0.00	496.92	0.00%
01-200-0-53763 Repairs - 2009 4x4 Supercab Ford	1,000.00	1,716.07	2,300.00	0.00	100.00%
01-200-0-53764 Repairs - ATV531 - 2011 Outlander	400.00	667.07	200.00	0.00	100.00%
01-200-0-53765 #T96 - 2009 Stirling 5x10 Trailer - R	100.00	0.00	100.00	0.00	100.00%
01-200-0-53766 Repairs - P511 - 2011 Mini Pumper	1,400.00	915.24	1,400.00	4,098.18	(192.73%)
01-200-0-53767 Repairs - 2013 Tanker	2,900.00	956.03	1,400.00	10,283.55	(634.54%)
01-200-0-53768 Repairs - Unit #T76 - Curtis Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53769 Repairs - Unit 73 - 1995 GMC Equi	0.00	280.53	0.00	468.89	0.00%
01-200-0-53770 Repairs 2015 Ford F150 4x4	1,650.00	807.18	500.00	251.30	49.74%
01-200-0-53771 Unit #SWL521 - Repairs - NEW 5 T	500.00	921.16	500.00	98.70	80.26%
01-200-0-53772 Repairs - SWL511 - 2019 Squad	500.00	0.00	1,300.00	1,300.55	(0.04%)
01-200-0-53773 Repairs - SWL531 - 2020 Squad	500.00	0.00	2,000.00	1,272.80	36.36%
01-200-0-53774 Repairs - UV521 - 2020 1/2 Ton	500.00	291.93	500.00	389.81	22.04%
01-200-0-53775 Repairs - UV511 - 2020 SUV	500.00	214.26	300.00	1,138.66	(279.55%)
01-200-0-53776 Repairs - UTLM531 - 2019 Marine	100.00	0.00	300.00	13.49	95.50%
01-200-0-53777 Repairs - 2022 Fire Tanker	0.00	0.00	0.00	979.10	0.00%
01-200-0-53779 FC - 2022 Dodge Ram	0.00	0.00	0.00	317.42	0.00%
01-200-0-54000 Equipment Replacement/Repairs	9,100.00	10,385.22	9,100.00	5,065.58	44.33%
01-200-0-54001 New Equipment for Health & Safety	3,000.00	3,610.48	3,500.00	3,119.15	10.88%
01-200-0-54005 Dry Hydrant Program	5,000.00	0.00	3,000.00	2,340.48	21.98%
01-200-0-54100 Equipment Rentals	100.00	0.00	100.00	0.00	100.00%
01-200-0-54200 Fuel and Lube (Oil)	14,500.00	24,725.99	25,960.00	12,843.62	50.53%
01-200-0-55550 Safety Devices (Signs)	500.00	582.17	700.00	876.69	(25.24%)
01-200-0-58050 Capital Fund Expenditures	41,442.00	244,663.64	136,000.00	140,236.29	(3.11%)
01-200-0-58500 Contributions to Reserves/Reserve	1,000.00	7,813.72	1,000.00	1,000.00	0.00%
01-200-0-58600 Contributions to TCA Reserve Fund	160,375.00	162,490.00	164,875.00	182,175.00	(10.49%)
<b>Total Fire Expenditures</b>	<b>\$ 1,048,942.00</b>	<b>\$ 1,241,701.04</b>	<b>\$ 1,201,976.00</b>	<b>\$ 1,113,613.04</b>	<b>7.35%</b>
<b>Fire Excess of Revenues Over Expenditures</b>	<b>\$ (981,015.00)</b>	<b>\$ (933,573.31)</b>	<b>\$ (1,045,390.00)</b>	<b>\$ (919,414.12)</b>	<b>12.05%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

*Revised Budget*  
*For Police (220)*  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-220-0-50104 Committee Expense	\$ 200.00	\$ 0.00	\$ 1,200.00	\$ 1,026.99	14.42%
01-220-0-50120 Mileage	200.00	0.00	200.00	0.00	100.00%
01-220-0-50175 Contracted Services	814,062.00	809,802.96	808,947.00	536,547.44	33.67%
<b>Total Police Expenditures</b>	<b>\$ 814,462.00</b>	<b>\$ 809,802.96</b>	<b>\$ 810,347.00</b>	<b>\$ 537,574.43</b>	<b>33.66%</b>
<b>Police Excess of Revenues Over Expenditures</b>	<b>\$ (814,462.00)</b>	<b>\$ (809,802.96)</b>	<b>\$ (810,347.00)</b>	<b>\$ (537,574.43)</b>	<b>33.66%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For Livestock Loss (230)*  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Expenditures</b>					
01-230-0-50106 Livestock Valuers	\$ 235.00	\$ 0.00	\$ 235.00	\$ 0.00	100.00%
01-230-0-50120 Mileage	130.00	0.00	130.00	0.00	100.00%
<b>Total Livestock Loss Expenditures</b>	<b>\$ 365.00</b>	<b>\$ 0.00</b>	<b>\$ 365.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Livestock Loss Excess of Revenues Over Expenditures</b>	<b>\$ (365.00)</b>	<b>\$ 0.00</b>	<b>\$ (365.00)</b>	<b>\$ 0.00</b>	<b>100.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Conservation Authorities (240)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-240-0-45000 Contributions from Reserves/Reser	\$ 7,650.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>Total Conservation Authorities Revenues</b>	<b>\$ 7,650.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>0.00%</b>
<b>Expenditures</b>					
01-240-0-50370 Grants/Donations	\$ 7,650.00	\$ (2,984.09)	\$ 0.00	\$ 0.00	0.00%
01-240-0-56003 Requisition - Conservation Authority	32,666.00	32,666.00	34,863.00	34,518.00	0.99%
01-240-0-58500 Contributions to Reserves/Reserve	0.00	2,984.09	0.00	0.00	0.00%
<b>Total Conservation Authorities Expenditures</b>	<b>\$ 40,316.00</b>	<b>\$ 32,666.00</b>	<b>\$ 34,863.00</b>	<b>\$ 34,518.00</b>	<b>0.99%</b>
<b>Conservation Authorities Excess of Revenues Over Exp</b>	<b>\$ (32,666.00)</b>	<b>\$ (32,666.00)</b>	<b>\$ (34,863.00)</b>	<b>\$ (34,518.00)</b>	<b>0.99%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Building Department (250)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
01-250-0-40100	Joint Services (Revenue From Othe	\$ 1,000.00	\$ 0.00	\$ 1,000.00	\$ 0.00	100.00%
01-250-0-41060	Building Permit Fees	153,760.00	183,922.80	182,428.00	167,911.00	7.96%
01-250-0-44401	Mileage-1/2 Ton-Charged Back to	100.00	0.00	100.00	0.00	100.00%
01-250-0-45000	Contributions from Reserves/Reser	21,000.00	8,771.12	26,000.00	0.00	100.00%
<b>Total Building Department Revenues</b>		<b>\$ 175,860.00</b>	<b>\$ 192,693.92</b>	<b>\$ 209,528.00</b>	<b>\$ 167,911.00</b>	<b>19.86%</b>
<b>Expenditures</b>						
01-250-0-50100	Salaries	\$ 108,000.00	\$ 104,993.43	\$ 123,480.00	\$ 120,210.78	2.65%
01-250-0-50105	Income Protection Year End Payout	1,900.00	1,525.05	1,900.00	0.00	100.00%
01-250-0-50108	Mechanic/Shop Rate Charged Back	200.00	0.00	200.00	0.00	100.00%
01-250-0-50110	Benefits - Health/Dental/Life	11,000.00	12,622.24	9,250.00	8,869.54	4.11%
01-250-0-50115	Boot Allowance	250.00	106.06	250.00	101.75	59.30%
01-250-0-50120	Mileage	1,000.00	124.15	500.00	163.88	67.22%
01-250-0-50130	Benefits - E.H.T. (Ministry of Financ	2,750.00	2,660.29	2,460.00	2,401.96	2.36%
01-250-0-50140	Benefits - W.S.I.B.	4,000.00	3,854.78	3,725.00	3,805.64	(2.16)%
01-250-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	8,600.00	10,016.24	8,160.00	7,466.38	8.50%
01-250-0-50160	Benefits - OMERS	13,650.00	12,972.58	12,370.00	13,075.86	(5.71)%
01-250-0-50175	Contracted Services	1,000.00	2,089.91	1,000.00	0.00	100.00%
01-250-0-50180	Conventions/Conferences	2,500.00	2,332.46	2,500.00	2,347.73	6.09%
01-250-0-50200	Office Supplies and Stationery	500.00	500.00	500.00	770.67	(54.13)%
01-250-0-50205	Other Materials	400.00	204.15	600.00	573.06	4.49%
01-250-0-50207	Protective Clothing	500.00	42.73	500.00	0.00	100.00%
01-250-0-50250	Postage	200.00	200.00	200.00	200.00	0.00%
01-250-0-50260	Advertising	1,000.00	854.43	1,000.00	0.00	100.00%
01-250-0-50270	Telephone (Includes Fax)	425.00	386.59	318.00	201.85	36.53%
01-250-0-50290	Legal Services	3,000.00	6,801.23	8,000.00	2,151.00	73.11%
01-250-0-50300	Memberships	550.00	375.81	550.00	499.22	9.23%
01-250-0-50310	Publications/Subscriptions	150.00	0.00	200.00	0.00	100.00%
01-250-0-50330	Insurance	1,365.00	1,365.00	2,345.00	2,169.00	7.51%
01-250-0-50340	Computers	0.00	5,088.00	7,000.00	4,748.81	32.16%
01-250-0-50350	Training/Seminars	2,000.00	475.95	2,500.00	984.13	60.63%
01-250-0-50385	Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-250-0-53401	Repairs - P16-1 2016 Ford F150	3,000.00	2,210.46	1,500.00	2,651.42	(76.76)%
01-250-0-54001	New Equipment for Health & Safety	200.00	453.35	200.00	83.68	58.16%
01-250-0-54200	Fuel and Lube (Oil)	2,000.00	8,003.24	12,600.00	7,275.75	42.26%
01-250-0-54300	Vehicle/Equipment Licenses	120.00	120.00	120.00	0.00	100.00%
01-250-0-58500	Contributions to Reserves/Reserve	0.00	6,815.79	0.00	0.00	0.00%
01-250-0-58600	Contributions to TCA Reserve Fund	5,500.00	5,500.00	5,500.00	5,500.00	0.00%
<b>Total Building Department Expenditures</b>		<b>\$ 175,860.00</b>	<b>\$ 192,693.92</b>	<b>\$ 209,528.00</b>	<b>\$ 186,252.11</b>	<b>11.11%</b>
<b>Building Department Excess of Revenues Over Expendi</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18,341.11)</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For By-law Enforcement (255)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-255-0-41480 Trailer Fees	\$ 25,000.00	\$ 32,205.00	\$ 30,000.00	\$ 30,575.00	(1.92%)
01-255-0-41485 Refreshment Vehicle	0.00	150.00	0.00	150.00	0.00%
01-255-0-45000 Contributions from Reserves/Reser	6,000.00	23,639.28	10,000.00	0.00	100.00%
<b>Total By-law Enforcement Revenues</b>	<b>\$ 31,000.00</b>	<b>\$ 55,994.28</b>	<b>\$ 40,000.00</b>	<b>\$ 30,725.00</b>	<b>23.19%</b>
<b>Expenditures</b>					
01-255-0-50100 Salaries	\$ 32,250.00	\$ 29,294.27	\$ 33,495.00	\$ 16,957.30	49.37%
01-255-0-50105 Income Protection Year End Payout			370.00	0.00	100.00%
01-255-0-50108 Mechanic/Shop Rate Charged Back	350.00	0.00	350.00	0.00	100.00%
01-255-0-50110 Benefits - Canada Life			2,000.00	1,020.50	48.98%
01-255-0-50120 Mileage	2,750.00	4,068.30	2,750.00	1,123.34	59.15%
01-255-0-50130 Benefits - E.H.T. (Ministry of Financ			668.00	330.67	50.50%
01-255-0-50140 Benefits - W.S.I.B.			1,010.00	500.24	50.47%
01-255-0-50150 Benefits-Rec Gen(CPP & EI)Emplo			2,250.00	1,397.28	37.90%
01-255-0-50160 Benefits - OMERS			3,325.00	1,526.15	54.10%
01-255-0-50175 Contracted Services	4,100.00	4,176.61	4,100.00	850.52	79.26%
01-255-0-50290 Legal Services	10,000.00	31,249.78	20,000.00	16,243.56	18.78%
01-255-0-50298 By-law Enforcement Expenses	0.00	2,491.94	0.00	32.60	0.00%
01-255-0-50340 Computers	6,000.00	0.00	4,000.00	5,270.31	(31.76%)
01-255-0-50396 Line Fences Act	200.00	0.00	200.00	0.00	100.00%
<b>Total By-law Enforcement Expenditures</b>	<b>\$ 55,650.00</b>	<b>\$ 71,280.90</b>	<b>\$ 74,518.00</b>	<b>\$ 45,252.47</b>	<b>39.27%</b>
<b>By-law Enforcement Excess of Revenues Over Expendit</b>	<b>\$ (24,650.00)</b>	<b>\$ (15,286.62)</b>	<b>\$ (34,518.00)</b>	<b>\$ (14,527.47)</b>	<b>57.91%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Protection & Emergency Services (260)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-260-0-40145 WSIB - Incentive Program Refunds	\$ 0.00	\$ 28,855.38	\$ 0.00	\$ 0.00	0.00%
01-260-0-41230 9-1-1 Signs	2,000.00	4,600.00	4,000.00	3,415.00	14.63%
01-260-0-44110 Helipad Mtce Agreement	7,000.00	7,000.00	7,000.00	0.00	100.00%
01-260-0-45000 Contributions from Reserves/Reser	210,700.00	32,042.79	262,429.00	162,266.79	38.17%
<b>Total Protection &amp; Emergency Services Revenues</b>	<b>\$ 219,700.00</b>	<b>\$ 72,498.17</b>	<b>\$ 273,429.00</b>	<b>\$ 165,681.79</b>	<b>39.41%</b>
<b>Expenditures</b>					
01-260-0-50108 Mechanic/Shop Rate Charged Back	\$ 300.00	\$ 0.00	\$ 300.00	\$ 0.00	100.00%
01-260-0-50120 Mileage	500.00	140.60	500.00	27.20	94.56%
01-260-0-50175 Contracted Services	550.00	605.47	550.00	300.19	45.42%
01-260-0-50180 Conventions/Conferences	2,000.00	1,053.32	2,000.00	1,079.15	46.04%
01-260-0-50220 Utilities (Hydro)	550.00	915.79	976.00	589.67	39.58%
01-260-0-50230 Building Maintenance	300.00	0.00	300.00	0.00	100.00%
01-260-0-50260 Advertising	300.00	0.00	300.00	0.00	100.00%
01-260-0-50270 Telephone (Includes Fax)	1,339.00	735.97	1,359.00	662.60	51.24%
01-260-0-50330 Insurance	400.00	400.00	2,630.00	2,628.66	0.05%
01-260-0-50340 Computers	6,250.00	6,842.90	6,250.00	6,952.56	(11.24%)
01-260-0-50350 Training/Seminars	2,500.00	0.00	2,500.00	1,679.04	32.84%
01-260-0-54000 Equipment Replacement/Repairs	1,500.00	0.00	1,500.00	7,618.90	(407.93%)
01-260-0-54101 Emergency Plan	22,750.00	2,622.31	2,750.00	1,644.74	40.19%
01-260-0-54105 9-1-1 Signs Purchased	2,000.00	2,279.23	2,500.00	4,808.78	(92.35%)
01-260-0-54108 9-1-1 Legal	1,150.00	1,120.06	1,150.00	1,120.06	2.60%
01-260-0-54110 Helipad	13,675.00	17,932.89	16,545.00	12,947.59	21.74%
01-260-0-55900 Occupational Health & Safety Progr	32,500.00	30,339.78	25,800.00	12,288.91	52.37%
01-260-0-55910 Accessibility Act and Regulations	4,000.00	752.81	2,500.00	3,187.91	(27.52%)
01-260-0-58050 Capital Fund Expenditures	183,900.00	22,591.08	262,429.00	162,266.79	38.17%
01-260-0-58500 Contributions to Reserves/Reserve	0.00	28,855.38	0.00	0.00	0.00%
01-260-0-58600 Contributions to TCA Reserve Fund	2,030.00	2,030.00	2,030.00	2,030.00	0.00%
<b>Total Protection &amp; Emergency Services Expenditures</b>	<b>\$ 278,494.00</b>	<b>\$ 119,217.59</b>	<b>\$ 334,869.00</b>	<b>\$ 221,832.75</b>	<b>33.76%</b>
<b>Protection &amp; Emergency Services Excess of Revenues</b>	<b>\$ (58,794.00)</b>	<b>\$ (46,719.42)</b>	<b>\$ (61,440.00)</b>	<b>\$ (56,150.96)</b>	<b>8.61%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Animal Control (270)**  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-270-0-41220 Dog Tags and Dog Fines	\$ 3,500.00	\$ 4,134.00	\$ 4,000.00	\$ 4,370.00	(9.25%)
<b>Total Animal Control Revenues</b>	<b>\$ 3,500.00</b>	<b>\$ 4,134.00</b>	<b>\$ 4,000.00</b>	<b>\$ 4,370.00</b>	<b>(9.25%)</b>
<b>Expenditures</b>					
01-270-0-50120 Mileage	\$ 2,000.00	\$ 2,726.89	\$ 2,800.00	\$ 1,329.98	52.50%
01-270-0-50175 Contracted Services	8,500.00	9,919.99	10,000.00	4,618.95	53.81%
01-270-0-50205 Other Materials (Includes Shop Sup	300.00	220.03	300.00	223.00	25.67%
01-270-0-50260 Advertising	100.00	0.00	100.00	0.00	100.00%
01-270-0-50290 Legal Services	0.00	486.68	0.00	0.00	0.00%
<b>Total Animal Control Expenditures</b>	<b>\$ 10,900.00</b>	<b>\$ 13,353.59</b>	<b>\$ 13,200.00</b>	<b>\$ 6,171.93</b>	<b>53.24%</b>
<b>Animal Control Excess of Revenues Over Expenditures</b>	<b>\$ (7,400.00)</b>	<b>\$ (9,219.59)</b>	<b>\$ (9,200.00)</b>	<b>\$ (1,801.93)</b>	<b>80.41%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Streetlights (280)**  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-280-0-40100 Joint Services (Revenue From Othe	\$ 500.00	\$ 1,206.89	\$ 500.00	\$ 0.00	100.00%
01-280-0-45000 Contributions from Reserves/Reser	0.00	1,394.46	0.00	0.00	0.00%
<b>Total Streetlights Revenues</b>	<b>\$ 500.00</b>	<b>\$ 2,601.35</b>	<b>\$ 500.00</b>	<b>\$ 0.00</b>	<b>100.00%</b>
<b>Expenditures</b>					
01-280-0-50175 Contracted Services	\$ 4,000.00	\$ 2,832.33	\$ 4,000.00	\$ 941.28	76.47%
01-280-0-50205 Other Materials (Includes Shop Sup	500.00	256.20	500.00	0.00	100.00%
01-280-0-50220 Utilities (Hydro)	5,000.00	4,978.56	5,474.00	4,827.90	11.80%
01-280-0-52700 Access Points - Lights	600.00	590.74	600.00	570.30	4.95%
01-280-0-58600 Contributions to TCA Reserve Fund	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
<b>Total Streetlights Expenditures</b>	<b>\$ 14,600.00</b>	<b>\$ 13,157.83</b>	<b>\$ 15,074.00</b>	<b>\$ 10,839.48</b>	<b>28.09%</b>
<b>Streetlights Excess of Revenues Over Expenditures</b>	<b>\$ (14,100.00)</b>	<b>\$ (10,556.48)</b>	<b>\$ (14,574.00)</b>	<b>\$ (10,839.48)</b>	<b>25.62%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
*For Roads (300)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
<b>Revenues</b>						
01-300-0-30900	Provincial Grant - OCIF - Formula B \$	650,690.00	\$ 650,690.00	\$ 748,294.00	\$ 748,294.00	0.00%
01-300-0-31035	Prov of Ont - Aggregate Resources	40,000.00	39,860.64	20,000.00	16,972.35	15.14%
01-300-0-31038	Municipal Modernization Payment	97,500.00	0.00	0.00	0.00	0.00%
01-300-0-40000	User Fees	300.00	0.00	300.00	0.00	100.00%
01-300-0-40150	Insurance Company - Reimbursed	0.00	455,790.26	0.00	0.00	0.00%
01-300-0-40200	Sale of Land/Equipment	10,000.00	0.00	34,000.00	40,352.00	(18.68%)
01-300-0-40300	Entrance Permits	1,000.00	1,190.00	1,000.00	700.00	30.00%
01-300-0-44400	Mechanic/Shop Rate & PW Charge	88,350.00	50,007.50	90,350.00	58,117.50	35.68%
01-300-0-44401	Mileage-1/2 Ton-Charged Back to	750.00	0.00	750.00	0.00	100.00%
01-300-0-45000	Contributions from Reserves/Reser	4,172,330.00	3,527,903.42	3,774,897.00	2,928,960.86	22.41%
<b>Total Roads Revenues</b>		<b>\$ 5,060,920.00</b>	<b>\$ 4,725,441.82</b>	<b>\$ 4,669,591.00</b>	<b>\$ 3,793,396.71</b>	<b>18.76%</b>

**Expenditures**

01-300-0-50100	Salaries	\$ 535,000.00	\$ 484,322.16	\$ 544,500.00	\$ 406,338.17	25.37%
01-300-0-50105	Income Protection Year End Payout	8,500.00	7,896.32	8,700.00	0.00	100.00%
01-300-0-50109	Casual Labour	32,000.00	36,313.91	32,000.00	40,437.49	(26.37%)
01-300-0-50110	Benefits - Health/Dental/Life	37,800.00	32,572.33	34,100.00	29,568.40	13.29%
01-300-0-50115	Boot Allowance	3,000.00	2,228.65	3,000.00	1,390.47	53.65%
01-300-0-50120	Mileage	200.00	277.55	200.00	295.80	(47.90%)
01-300-0-50130	Benefits - E.H.T. (Ministry of Financ	11,650.00	10,917.80	11,500.00	8,997.24	21.76%
01-300-0-50140	Benefits - W.S.I.B.	17,100.00	15,668.77	17,100.00	15,260.31	10.76%
01-300-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	35,535.00	38,389.45	42,200.00	33,797.37	19.91%
01-300-0-50160	Benefits - OMERS	46,100.00	45,462.26	51,000.00	45,655.26	10.48%
01-300-0-50175	Contracted Services	23,000.00	8,942.90	22,000.00	6,700.78	69.54%
01-300-0-50180	Conventions/Conferences	1,000.00	712.32	4,000.00	5,100.26	(27.51%)
01-300-0-50200	Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-300-0-50205	Other Materials (Includes Shop Sup	5,000.00	8,319.38	8,500.00	6,848.10	19.43%
01-300-0-50207	Protective Clothing	8,000.00	6,786.90	5,000.00	4,682.17	6.36%
01-300-0-50209	Stock items (Hydraulic Supplies, Nu	20,000.00	38,953.41	30,000.00	27,439.82	8.53%
01-300-0-50210	Heat	27,000.00	36,733.03	29,400.00	24,651.19	16.15%
01-300-0-50220	Utilities (Hydro)	12,500.00	12,392.88	13,681.00	14,915.79	(9.03%)
01-300-0-50230	Building Maintenance	74,000.00	133,397.05	27,500.00	6,237.40	77.32%
01-300-0-50260	Advertising	1,500.00	220.72	1,000.00	213.74	78.63%
01-300-0-50270	Telephone (Includes Fax)	2,652.00	3,655.72	4,038.00	2,609.98	35.36%
01-300-0-50290	Legal Services	14,000.00	2,816.95	17,000.00	2,980.64	82.47%
01-300-0-50295	Consulting Services	108,000.00	28,852.14	42,000.00	14,077.35	66.48%
01-300-0-50300	Memberships	1,900.00	1,783.41	1,900.00	1,260.10	33.68%
01-300-0-50330	Insurance	65,775.00	58,199.32	90,361.00	90,875.11	(0.57%)
01-300-0-50340	Computers	9,050.00	6,685.64	29,150.00	34,935.67	(19.85%)
01-300-0-50350	Training/Seminars	15,000.00	263.56	15,000.00	10,963.42	26.91%
01-300-0-50380	Courier	150.00	0.00	150.00	0.00	100.00%
01-300-0-50385	Radio Repairs	2,500.00	0.00	1,000.00	0.00	100.00%
01-300-0-50390	Dispatch/Communications	8,665.00	6,906.24	8,665.00	7,245.48	16.38%
01-300-0-52360	Medicals/Drivers Abstract/CPIC	500.00	708.31	700.00	492.71	29.61%
01-300-0-53003	Repairs - Compressors - C020	200.00	0.00	200.00	0.00	100.00%
01-300-0-53004	Repairs - Chipper (Brush Bandit) -	1,500.00	0.00	0.00	0.00	0.00%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
*For Roads (300)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-53005	Repairs - Generators (2 - 10,000 W	300.00	0.00	300.00	0.00	100.00%
01-300-0-53010	P15-1 - Ford F350 - Foreman's Tru	2,000.00	5,349.52	0.00	0.00	0.00%
01-300-0-53012	CS16-1 Power Sweper - Repairs	3,000.00	0.00	3,000.00	0.00	100.00%
01-300-0-53107	B16-1 - Repairs - 2016 Backhoe/Lo	2,500.00	9,468.38	1,500.00	3,792.65	(152.84%)
01-300-0-53200	Repairs - 2008 Ford 2 Ton Truck	1,000.00	3,547.90	1,000.00	785.38	21.46%
01-300-0-53205	Repairs - Grader - Cat. Articulated -	7,500.00	937.98	5,000.00	82.74	98.35%
01-300-0-53206	Repairs - Backhoe - Cat. 420D IT -	3,000.00	2,077.16	1,000.00	7,867.33	(686.73%)
01-300-0-53209	Repairs - 2017 Freightliner Tandem	5,000.00	7,388.27	16,000.00	29,520.79	(84.50%)
01-300-0-53210	P17-1 Super Duty - Repairs	1,000.00	5,906.52	2,000.00	2,082.82	(4.14%)
01-300-0-53306	Repairs - Float Trailer - 12T - F843	500.00	1,065.33	0.00	113.96	0.00%
01-300-0-53309	Repairs - Sterling Tandem - T061	2,000.00	620.33	0.00	0.00	0.00%
01-300-0-53310	Repairs - Excavator - 315CL 2005	5,000.00	7,547.31	5,000.00	1,187.72	76.25%
01-300-0-53316	G14-1 - 2014 - Grader Cat 140M 2 -	5,000.00	19,560.70	2,500.00	6,248.20	(149.93%)
01-300-0-53318	Repairs - 2015 Steam Jenny SJ15-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53319	P16-1 - Repairs - 2016 Ford Super	2,000.00	1,766.97	2,000.00	6,475.75	(223.79%)
01-300-0-53320	Repairs - 2016 Steam Jenny SJ16-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53321	Repairs - 2014 Steam Jenny SJ14-	200.00	0.00	200.00	0.00	100.00%
01-300-0-53322	EH05-1 - Repairs - Excavator Ham	3,000.00	3,553.10	2,500.00	0.00	100.00%
01-300-0-53604	Repairs - Float Trailer - Homemade	1,000.00	2,292.12	1,000.00	0.00	100.00%
01-300-0-53605	D996-1 - 1999 Dozer - Repairs	5,000.00	841.57	1,000.00	0.00	100.00%
01-300-0-53606	Repairs - Sterling Tandem - T086-1	5,000.00	2,016.44	7,000.00	8,428.86	(20.41%)
01-300-0-53608	F096-2Float Trailer - 30T - Repairs	1,000.00	1,284.49	1,000.00	101.75	89.83%
01-300-0-53610	T126-1 - 2012 Int. Tandem - Repair	5,000.00	20,021.19	5,000.00	2,816.91	43.66%
01-300-0-53612	Repairs - T146-1 2014 Tandem (Ro	7,500.00	15,805.80	0.00	0.00	0.00%
01-300-0-53613	Repairs - L12-1 - 2012 Nortrax Loa	3,000.00	3,610.29	3,000.00	3,060.69	(2.02%)
01-300-0-53614	T15-1 2015 Freightliner Tandem	3,500.00	10,332.45	3,500.00	12,273.59	(250.67%)
01-300-0-53615	T16-1 Freightliner Tandem 114SD	3,500.00	8,918.58	7,500.00	9,013.95	(20.19%)
01-300-0-53616	T18-1 Freightliner Tandem - Repair	3,500.00	1,302.10	4,500.00	9,306.91	(106.82%)
01-300-0-53617	P18-1 - Repairs - One Ton	1,000.00	3,997.92	1,000.00	673.95	32.61%
01-300-0-53618	G18-1 - Repairs - Grader	2,000.00	346.26	2,000.00	56.45	97.18%
01-300-0-53619	BC08-1 - Repairs - Brush Cutter for	2,500.00	6,052.87	2,500.00	2,968.14	(18.73%)
01-300-0-53620	Repairs - 2019 - 3/4 ton PWF	1,000.00	3,404.33	1,000.00	582.02	41.80%
01-300-0-53621	SUV19-1 Ford Escape	1,700.00	0.00	1,700.00	736.32	56.69%
01-300-0-53622	Repairs - 2020 - T20-1 Freightliner	1,000.00	5,191.87	3,000.00	3,682.46	(22.75%)
01-300-0-53623	Repairs - 2021 - T21-1 Freightliner	1,000.00	4,358.85	1,000.00	(961.55)	196.16%
01-300-0-53624	CS21-1 - Repairs - Power Sweeper	3,000.00	0.00	3,000.00	0.00	100.00%
01-300-0-53625	B21-1 - Repairs - Backhoe	1,000.00	4,637.40	1,000.00	5,089.68	(408.97%)
01-300-0-53627	Repairs - T22-1 2022 Freightliner	0.00	473.37	1,000.00	1,006.44	(0.64%)
01-300-0-53628	Repairs - P23-1 Foreman Chev Pic	0.00	157.71	3,000.00	2,229.60	25.68%
01-300-0-53629	Repairs - T23-1 2023 Mack Tande			0.00	220.29	0.00%
01-300-0-53630	B23-1 CAT Backhoe Loader Asset			0.00	86.70	0.00%
01-300-0-53631	T23-2 - Repairs International Tande			0.00	82.43	0.00%
01-300-0-53703	Repairs - 2021 Ford F150 (Roads/	0.00	59.37	0.00	0.00	0.00%
01-300-0-53742	WT88-1 Repairs - 1988 Ford Wate	2,500.00	1,994.78	1,000.00	264.91	73.51%
01-300-0-53808	P21-1 Repairs shared Roads/CLSP	900.00	1,047.76	300.00	1,110.17	(270.06%)
01-300-0-54000	Equipment Replacement/Repairs	15,000.00	9,845.07	7,500.00	7,511.61	(0.15%)
01-300-0-54001	New Equipment for Health & Safety	2,000.00	1,734.26	2,000.00	611.71	69.41%
01-300-0-54200	Fuel and Lube (Oil)	155,000.00	217,120.00	231,000.00	188,533.64	18.38%
01-300-0-54300	Vehicle/Equipment Licenses	27,000.00	24,761.75	27,000.00	49,465.50	(83.21%)

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For Roads (300)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-55501 Bridges and Culverts	30,000.00	33,580.80	15,000.00	6,304.04	57.97%
01-300-0-55502 Roadside Maintenance (Includes Br	75,000.00	301,057.33	75,000.00	133,486.95	(77.98%)
01-300-0-55503 Hardtop Maintenance	90,000.00	95,110.01	100,000.00	125,478.50	(25.48%)
01-300-0-55504 Loosetop Maintenance	100,000.00	100,838.49	100,000.00	76,907.51	23.09%
01-300-0-55505 Winter Control - Maintenance	500,000.00	549,661.92	500,000.00	471,826.61	5.63%
01-300-0-55506 Winter Control - Salaries	385,000.00	371,758.67	418,100.00	352,579.57	15.67%
01-300-0-55507 Winter Control - Benefits	27,350.00	23,586.87	24,700.00	23,041.43	6.71%
01-300-0-55508 Winter Control - EHT	8,500.00	7,720.30	8,200.00	6,922.33	15.58%
01-300-0-55509 Winter Control - W.S.I.B.	12,350.00	10,334.28	12,500.00	10,170.81	18.63%
01-300-0-55510 Winter Control-Rec Gen (CPP & EI)	26,000.00	26,958.80	30,500.00	26,194.17	14.12%
01-300-0-55512 Winter Control - OMERS	33,500.00	33,377.81	36,900.00	30,238.55	18.05%
01-300-0-55550 Safety Devices (Signs)	13,000.00	3,179.06	17,500.00	12,179.58	30.40%
01-300-0-58050 Capital Fund Expenditures	4,034,330.00	3,164,222.09	3,684,897.00	2,935,504.80	20.34%
01-300-0-58600 Contributions to TCA Reserve Fund	1,890,715.00	2,198,206.82	1,876,789.00	1,883,141.00	(0.34%)
<b>Total Roads Expenditures</b>	<b>\$ 8,653,022.00</b>	<b>\$ 8,370,870.40</b>	<b>\$ 8,361,031.00</b>	<b>\$ 7,305,556.54</b>	<b>12.62%</b>
<b>Roads Excess of Revenues Over Expenditures</b>	<b>\$ (3,592,102.00)</b>	<b>\$ (3,645,428.58)</b>	<b>\$ (3,691,440.00)</b>	<b>\$ (3,512,159.83)</b>	<b>4.86%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**

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*Revised Budget*  
**For Waste Disposal (400)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-400-0-40000 User Fees	\$ 45,000.00	\$ 51,864.00	\$ 50,000.00	\$ 47,516.00	4.97%
01-400-0-40040 Bag Tags Sold	1,000.00	1,232.00	1,000.00	934.00	6.60%
01-400-0-40100 Joint Services (Revenue From Othe	25,000.00	31,590.72	25,000.00	0.00	100.00%
01-400-0-40200 Sale of Land/Equipment	0.00	0.00	0.00	1,975.00	0.00%
01-400-0-45000 Contributions from Reserves/Reser	68,715.00	21,984.24	56,000.00	49,414.73	11.76%
<b>Total Waste Disposal Revenues</b>	<b>\$ 139,715.00</b>	<b>\$ 106,670.96</b>	<b>\$ 132,000.00</b>	<b>\$ 99,839.73</b>	<b>24.36%</b>

<b>Expenditures</b>					
01-400-0-50100 Salaries	\$ 133,500.00	\$ 135,381.54	\$ 143,500.00	\$ 155,134.27	(8.11%)
01-400-0-50105 Income Protection Year End Payout	485.00	378.45	500.00	0.00	100.00%
01-400-0-50108 Mechanic/Shop Rate Charged Back	35,000.00	26,635.00	25,000.00	13,045.00	47.82%
01-400-0-50109 Casual Labour	40,000.00	63,296.38	65,000.00	91,529.17	(40.81%)
01-400-0-50110 Benefits - Health/Dental/Life	1,650.00	1,569.96	4,200.00	2,633.91	37.29%
01-400-0-50115 Boot Allowance	800.00	229.45	800.00	247.01	69.12%
01-400-0-50120 Mileage	2,500.00	1,717.87	2,500.00	1,811.56	27.54%
01-400-0-50130 Benefits - E.H.T. (Ministry of Financ	2,700.00	3,577.47	4,090.00	4,890.22	(19.57%)
01-400-0-50140 Benefits - W.S.I.B.	4,000.00	4,905.38	6,200.00	5,957.80	3.91%
01-400-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	9,750.00	9,827.84	12,000.00	13,935.60	(16.13%)
01-400-0-50160 Benefits - OMERS	5,350.00	3,929.21	13,390.00	10,211.02	23.74%
01-400-0-50175 Contracted Services	70,900.00	79,671.89	65,900.00	75,595.44	(14.71%)
01-400-0-50200 Office Supplies and Stationery	500.00	673.80	500.00	500.00	0.00%
01-400-0-50204 Covering Material	3,500.00	2,512.51	3,500.00	549.96	84.29%
01-400-0-50205 Other Materials (Includes Shop Sup	1,500.00	1,296.25	1,500.00	1,418.22	5.45%
01-400-0-50207 Protective Clothing	900.00	1,660.52	900.00	1,096.47	(21.83%)
01-400-0-50210 Heat	3,100.00	2,457.42	3,353.00	1,874.46	44.10%
01-400-0-50230 Building Maintenance	47,000.00	2,335.80	7,000.00	526.77	92.47%
01-400-0-50250 Postage	100.00	100.00	100.00	100.00	0.00%
01-400-0-50260 Advertising	500.00	0.00	500.00	0.00	100.00%
01-400-0-50270 Telephone (Includes Fax)	361.00	315.87	380.00	340.15	10.49%
01-400-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-400-0-50295 Consulting Services	83,850.00	99,351.40	92,500.00	72,822.51	21.27%
01-400-0-50296 Septic Reinspection Program	6,000.00	3,855.00	5,000.00	0.00	100.00%
01-400-0-50330 Insurance	1,931.00	1,931.00	2,539.00	2,539.40	(0.02%)
01-400-0-50350 Training/Seminars	2,500.00	2,482.26	2,500.00	2,026.45	18.94%
01-400-0-50381 Permit/License Fees to MOE for Co	2,800.00	1,916.00	800.00	0.00	100.00%
01-400-0-50385 Radio Repairs	500.00	0.00	500.00	0.00	100.00%
01-400-0-50390 Dispatch/Communications	2,340.00	1,969.44	2,340.00	1,805.32	22.85%
01-400-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	41.00	59.00%
01-400-0-52645 Consignment Paid to Permit Sellers	100.00	0.00	100.00	70.00	30.00%
01-400-0-53750 2007 - 1/2 Ton GMC - Repairs	750.00	2,959.14	750.00	90.47	87.94%
01-400-0-53778 2023 Dodge Ram 1/2 ton shared W			0.00	541.47	0.00%
01-400-0-53805 Repairs - Compactor (Waste) LC99	1,000.00	0.00	1,000.00	2,719.09	(171.91%)
01-400-0-53807 L04-1 Repairs 2004 Cat Crawler Lo	1,500.00	13.21	1,500.00	2,342.04	(56.14%)
01-400-0-54000 Equipment Replacement/Repairs	500.00	0.00	1,000.00	0.00	100.00%
01-400-0-54001 New Equipment for Health & Safety	500.00	609.20	500.00	114.21	77.16%
01-400-0-54200 Fuel and Lube (Oil)	6,200.00	3,412.43	3,532.00	142.49	95.97%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Waste Disposal (400)**  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-400-0-54300 Vehicle/Equipment Licenses	135.00	132.63	265.00	132.62	49.95%
01-400-0-55550 Safety Devices (Signs)	500.00	0.00	500.00	345.17	30.97%
01-400-0-58050 Capital Fund Expenditures	17,000.00	0.00	60,000.00	58,241.60	2.93%
01-400-0-58500 Contributions to Reserves/Reserve	43,260.00	43,260.00	36,293.00	36,293.00	0.00%
01-400-0-58600 Contributions to TCA Reserve Fund	10,500.00	10,500.00	10,500.00	12,475.00	(18.81%)
<b>Total Waste Disposal Expenditures</b>	<b>\$ 546,562.00</b>	<b>\$ 514,864.32</b>	<b>\$ 583,532.00</b>	<b>\$ 574,138.87</b>	<b>1.61%</b>
<b>Waste Disposal Excess of Revenues Over Expenditures \$</b>	<b>(406,847.00)</b>	<b>\$ (408,193.36)</b>	<b>(451,532.00)</b>	<b>(474,299.14)</b>	<b>(5.04%)</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Recycling (450)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-450-0-31640 WDO Recycling Grant	\$ 70,000.00	\$ 122,707.58	\$ 130,000.00	\$ 103,746.72	20.19%
01-450-0-40000 User Fees	20,000.00	25,431.09	25,000.00	11,481.44	54.07%
01-450-0-40100 Joint Services (Revenue From Othe	8,000.00	0.00	8,000.00	0.00	100.00%
01-450-0-40200 Sale of Land/Equipment	0.00	0.00	0.00	3,225.00	0.00%
01-450-0-45000 Contributions from Reserves/Reser	297,000.00	310,370.80	85,000.00	80,552.38	5.23%
<b>Total Recycling Revenues</b>	<b>\$ 395,000.00</b>	<b>\$ 458,509.47</b>	<b>\$ 248,000.00</b>	<b>\$ 199,005.54</b>	<b>19.76%</b>
<b>Expenditures</b>					
01-450-0-50100 Salaries	\$ 139,740.00	\$ 151,977.90	\$ 130,500.00	\$ 75,866.05	41.87%
01-450-0-50105 Income Protection Year End Payout	1,020.00	0.00	1,000.00	0.00	100.00%
01-450-0-50108 Mechanic/Shop Rate Charged Back	2,000.00	175.00	2,000.00	0.00	100.00%
01-450-0-50109 Casual Labour	21,500.00	34,082.67	35,000.00	14,246.54	59.30%
01-450-0-50110 Benefits - Health/Dental/Life	5,356.00	5,469.88	8,600.00	6,755.77	21.44%
01-450-0-50115 Boot Allowance	250.00	210.63	250.00	225.13	9.95%
01-450-0-50130 Benefits - E.H.T. (Ministry of Financ	2,652.00	3,040.14	3,275.00	2,113.28	35.47%
01-450-0-50140 Benefits - W.S.I.B.	3,825.00	4,423.04	4,950.00	4,980.03	(0.61%)
01-450-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	9,486.00	9,240.09	11,650.00	7,667.25	34.19%
01-450-0-50160 Benefits - OMERS	7,344.00	7,054.92	13,700.00	10,877.44	20.60%
01-450-0-50175 Contracted Services	25,800.00	15,092.94	22,400.00	17,252.08	22.98%
01-450-0-50200 Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-450-0-50205 Other Materials (Includes Shop Sup	700.00	0.00	200.00	173.20	13.40%
01-450-0-50207 Protective Clothing	200.00	314.99	300.00	248.85	17.05%
01-450-0-50230 Building Maintenance	6,300.00	0.00	2,500.00	1,849.30	26.03%
01-450-0-50260 Advertising	500.00	0.00	500.00	162.82	67.44%
01-450-0-50270 Telephone (Includes Fax)	295.00	226.77	301.00	175.73	41.62%
01-450-0-50300 Memberships	102.00	111.94	120.00	0.00	100.00%
01-450-0-50330 Insurance	3,811.00	3,811.00	7,242.00	7,242.21	0.00%
01-450-0-50350 Training/Seminars	2,000.00	310.26	2,000.00	890.15	55.49%
01-450-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	0.00	100.00%
01-450-0-53612 Repairs - T146- 1 2014 Tandem (R	1,875.00	6,952.15	0.00	0.00	0.00%
01-450-0-53803 Repairs - Compactor - COM-1	500.00	0.00	500.00	70.00	86.00%
01-450-0-53806 Repairs - Recycling Truck - REC 99	1,000.00	9,478.75	1,000.00	4,472.49	(347.25%)
01-450-0-53809 REC 22-1 - Repairs - Mack Multilift	0.00	1,256.92	1,000.00	1,301.34	(30.13%)
01-450-0-54000 Equipment Replacement/Repairs	500.00	0.00	500.00	0.00	100.00%
01-450-0-54001 New Equipment for Health & Safety	150.00	0.00	150.00	0.00	100.00%
01-450-0-54200 Fuel and Lube (Oil)	5,000.00	21,381.39	22,451.00	15,757.79	29.81%
01-450-0-54300 Vehicle/Equipment Licenses	1,654.00	1,407.75	1,737.00	2,762.00	(59.01%)
01-450-0-55550 Safety Devices (Signs)	500.00	224.31	500.00	345.17	30.97%
01-450-0-58050 Capital Fund Expenditures	297,000.00	293,989.41	85,000.00	80,552.38	5.23%
01-450-0-58600 Contributions to TCA Reserve Fund	20,200.00	20,200.00	20,200.00	23,425.00	(15.97%)
<b>Total Recycling Expenditures</b>	<b>\$ 561,560.00</b>	<b>\$ 590,632.85</b>	<b>\$ 379,826.00</b>	<b>\$ 279,612.00</b>	<b>26.38%</b>
<b>Recycling Excess of Revenues Over Expenditures</b>	<b>\$ (166,560.00)</b>	<b>\$ (132,123.38)</b>	<b>\$ (131,826.00)</b>	<b>\$ (80,606.46)</b>	<b>38.85%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Cemeteries (500)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-500-0-40020 Plot Sales and Care & Maintenance \$	1,000.00	\$ 4,485.78	\$ 2,000.00	\$ 1,246.96	37.65%
01-500-0-40021 Care & Mtce (Perpetual) to Cemete	1,500.00	3,710.00	3,500.00	3,060.00	12.57%
01-500-0-40022 Interment Sales	4,000.00	3,750.00	4,000.00	12,590.00	(214.75%)
01-500-0-41900 Donations Received	0.00	400.00	0.00	500.00	0.00%
01-500-0-45000 Contributions from Reserves/Reser	3,600.00	203.52	3,600.00	0.00	100.00%
<b>Total Cemeteries Revenues</b>	<b>\$ 10,100.00</b>	<b>\$ 12,549.30</b>	<b>\$ 13,100.00</b>	<b>\$ 17,396.96</b>	<b>(32.80%)</b>
<b>Expenditures</b>					
01-500-0-50108 Mechanic/Shop Rate Charged Back \$	600.00	\$ 120.00	\$ 600.00	\$ 150.00	75.00%
01-500-0-50120 Mileage	500.00	146.06	500.00	144.20	71.16%
01-500-0-50175 Contracted Services	1,500.00	1,298.84	1,500.00	1,570.49	(4.70%)
01-500-0-50205 Other Materials (Includes Shop Sup	1,000.00	0.00	1,000.00	86.23	91.38%
01-500-0-50522 Internment Expenses	4,000.00	3,816.00	4,000.00	14,170.08	(254.25%)
01-500-0-58500 Contributions to Reserves/Reserve	1,000.00	5,308.40	2,000.00	2,000.00	0.00%
01-500-0-58521 Contribution to Cemetery Trust	1,500.00	1,860.00	3,500.00	0.00	100.00%
<b>Total Cemeteries Expenditures</b>	<b>\$ 10,100.00</b>	<b>\$ 12,549.30</b>	<b>\$ 13,100.00</b>	<b>\$ 18,121.00</b>	<b>(38.33%)</b>
<b>Cemeteries Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>(724.04)</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Community Halls (610)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-610-0-41070 Community Hall Rental	\$ 12,000.00	\$ 16,674.41	\$ 20,000.00	\$ 16,788.23	16.06%
01-610-0-41900 Donations Received	0.00	0.00	0.00	400.00	0.00%
01-610-0-45000 Contributions from Reserves/Reser	62,487.00	57,541.85	43,450.00	30,112.28	30.70%
<b>Total Community Halls Revenues</b>	<b>\$ 74,487.00</b>	<b>\$ 74,216.26</b>	<b>\$ 63,450.00</b>	<b>\$ 47,300.51</b>	<b>25.45%</b>
<b>Expenditures</b>					
01-610-0-50108 Labour Charged Back to Other Dep	\$ 5,500.00	\$ 6,035.26	\$ 1,750.00	\$ 500.00	71.43%
01-610-0-50120 Mileage	4,000.00	3,681.96	4,000.00	2,934.20	26.65%
01-610-0-50140 Benefits - W.S.I.B.	1,000.00	1,541.75	1,000.00	985.94	1.41%
01-610-0-50175 Contracted Services	2,700.00	2,877.19	50.00	1,137.94	(2175.88%)
01-610-0-50205 Other Materials (Includes Shop Sup	3,200.00	2,078.58	3,200.00	1,718.50	46.30%
01-610-0-50210 Heat	19,000.00	19,592.73	20,274.00	12,824.72	36.74%
01-610-0-50220 Utilities (Hydro)	18,000.00	18,328.50	19,191.00	21,227.87	(10.61%)
01-610-0-50230 Building Maintenance	67,900.00	55,624.72	25,850.00	8,491.04	67.15%
01-610-0-50260 Advertising	100.00	0.00	100.00	247.09	(147.09%)
01-610-0-50270 Telephone (Includes Fax)	2,150.00	2,082.84	2,212.00	1,908.56	13.72%
01-610-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-610-0-50330 Insurance	19,500.00	22,200.00	18,307.00	15,306.84	16.39%
01-610-0-50340 Computers	1,225.00	3,460.91	5,725.00	4,587.59	19.87%
01-610-0-54001 New Equipment for Health & Safety	650.00	239.53	650.00	342.75	47.27%
01-610-0-55550 Safety Devices (Signs)	150.00	149.59	700.00	167.62	76.05%
01-610-0-58050 Capital Fund Expenditures	11,487.00	11,487.00	29,500.00	30,873.44	(4.66%)
01-610-0-58600 Contributions to TCA Reserve Fund	45,730.00	45,730.00	45,730.00	45,730.00	0.00%
<b>Total Community Halls Expenditures</b>	<b>\$ 202,792.00</b>	<b>\$ 195,110.56</b>	<b>\$ 178,739.00</b>	<b>\$ 148,984.10</b>	<b>16.65%</b>
<b>Community Halls Excess of Revenues Over Expenditure</b>	<b>\$ (128,305.00)</b>	<b>\$ (120,894.30)</b>	<b>\$ (115,289.00)</b>	<b>\$ (101,683.59)</b>	<b>11.80%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Recreation (615)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-615-0-31190 Community Building Fund	\$ 122,200.00	\$ 103,000.00	\$ 0.00	\$ 0.00	0.00%
01-615-0-40200 Sale of Land/Equipment	0.00	0.00	0.00	1,975.00	0.00%
01-615-0-41900 Donations Received	0.00	100.00	0.00	0.00	0.00%
01-615-0-44400 Charge back to other departments	675.00	0.00	675.00	0.00	100.00%
01-615-0-45000 Contributions from Reserves/Reser	5,400.00	15,361.19	154,600.00	75,106.42	51.42%
<b>Total Recreation Revenues</b>	<b>\$ 128,275.00</b>	<b>\$ 118,461.19</b>	<b>\$ 155,275.00</b>	<b>\$ 77,081.42</b>	<b>50.36%</b>

<b>Expenditures</b>					
01-615-0-50108 Mechanic/Shop Rate Charged Back	\$ 10,800.00	\$ 1,167.50	\$ 17,050.00	\$ 4,053.00	76.23%
01-615-0-50109 Casual Labour	19,150.00	18,763.90	19,725.00	19,928.28	(1.03%)
01-615-0-50115 Boot Allowance	150.00	0.00	150.00	135.08	9.95%
01-615-0-50120 Mileage	1,500.00	3,123.20	1,500.00	1,149.88	23.34%
01-615-0-50130 Benefits - E.H.T. (Ministry of Financ	380.00	365.88	372.00	388.59	(4.46%)
01-615-0-50140 Benefits - W.S.I.B.	550.00	536.65	562.00	587.90	(4.61%)
01-615-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	1,200.00	415.07	423.00	454.73	(7.50%)
01-615-0-50175 Contracted Services	3,000.00	0.00	3,000.00	761.30	74.62%
01-615-0-50205 Other Materials (Includes Shop Sup	1,200.00	1,846.38	1,200.00	1,316.43	(9.70%)
01-615-0-50212 Boat launches / beaches	5,000.00	4,483.35	118,000.00	29,205.95	75.25%
01-615-0-50220 Utilities (Hydro)	500.00	441.42	544.00	576.04	(5.89%)
01-615-0-50230 Building Maintenance	7,400.00	8,674.09	7,600.00	13,343.73	(75.58%)
01-615-0-50260 Advertising	200.00	0.00	200.00	0.00	100.00%
01-615-0-50265 Promotions (Special Events)	7,700.00	5,400.00	8,300.00	109,603.00	(1220.52%)
01-615-0-50290 Legal Services	200.00	0.00	200.00	0.00	100.00%
01-615-0-50330 Insurance	4,893.00	4,893.00	7,207.00	7,206.87	0.00%
01-615-0-50390 Dispatch/Communications	25.00	0.00	25.00	0.00	100.00%
01-615-0-52600 Rink Repairs & Mtce (Plevna)	11,100.00	12,410.07	21,400.00	10,170.62	52.47%
01-615-0-52620 Playground Maintenance (Plevna/H	900.00	432.48	2,400.00	2,163.01	9.87%
01-615-0-52623 Tennis Courts - Cloyne	124,700.00	105,184.77	4,500.00	4,246.43	5.63%
01-615-0-52625 Swim Programs	3,000.00	1,500.00	3,000.00	3,000.00	0.00%
01-615-0-52626 Docks (Municipal owned)	1,100.00	0.00	1,100.00	0.00	100.00%
01-615-0-52628 Recreation Trails	500.00	0.00	500.00	83.44	83.31%
01-615-0-53011 Repairs - 2015 Multi-Purpose Equip	1,000.00	1,237.38	1,000.00	260.56	73.94%
01-615-0-53702 Repairs - 2019 Dump Trailer	250.00	56.23	250.00	122.50	51.00%
01-615-0-53750 2007 - 1/2 Ton GMC - Repairs	750.00	2,959.14	750.00	90.47	87.94%
01-615-0-53778 2023 Dodge Ram 1/2 ton shared W			0.00	576.47	0.00%
01-615-0-54000 Equipment Replacement/Repairs	400.00	183.16	400.00	0.00	100.00%
01-615-0-54001 New Equipment for Health & Safety	200.00	95.22	200.00	83.68	58.16%
01-615-0-54200 Fuel and Lube (Oil)	2,500.00	5,461.35	5,736.00	2,883.11	49.74%
01-615-0-54300 Vehicle/Equipment Licenses	135.00	132.62	135.00	132.63	1.76%
01-615-0-55550 Safety Devices (Signs)	400.00	0.00	8,200.00	2,255.00	72.50%
01-615-0-58050 Capital Fund Expenditures	0.00	0.00	14,800.00	42,825.68	(189.36%)
01-615-0-58600 Contributions to TCA Reserve Fund	18,324.00	18,324.00	18,324.00	20,299.00	(10.78%)
<b>Total Recreation Expenditures</b>	<b>\$ 229,107.00</b>	<b>\$ 198,086.86</b>	<b>\$ 268,753.00</b>	<b>\$ 277,903.38</b>	<b>(3.40%)</b>

**Recreation Excess of Revenues Over Expenditures**      \$    (100,832.00)    \$    (79,625.67)    \$    (113,478.00)    \$    (200,821.96)      (76.97%)

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For MNR Parks (620)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>						
01-620-0-31620	Grant - E. Ont Trails Alliance	\$ 20,000.00	\$ 0.00	\$ 25,000.00	\$ 0.00	100.00%
01-620-0-31621	OVATV Club	0.00	20,000.00	0.00	20,000.00	0.00%
01-620-0-31622	BMA Association Contribution	0.00	0.00	0.00	6,500.00	0.00%
01-620-0-40000	User Fees	10,000.00	13,158.84	10,000.00	9,199.05	8.01%
01-620-0-40005	CLSP-OnRes MNR Permits Pd Onli	239,695.00	279,463.27	284,409.00	278,207.68	2.18%
01-620-0-40006	CLSP-OnRes Transaction Fees Col	20,000.00	24,963.00	20,000.00	26,163.00	(30.82%)
01-620-0-40200	Sale of Land/Equipment	0.00	0.00	0.00	3,250.00	0.00%
01-620-0-44400	Labour Charged to another Dept (i.	2,000.00	0.00	3,300.00	500.00	84.85%
01-620-0-44401	Mileage-1/2 Ton-Charged Back to	3,500.00	7,077.22	3,500.00	6,368.88	(81.97%)
01-620-0-45000	Contributions from Reserves/Reser	133,500.00	92,688.80	105,000.00	36,620.99	65.12%
<b>Total MNR Parks Revenues</b>		<b>\$ 428,695.00</b>	<b>\$ 437,351.13</b>	<b>\$ 451,209.00</b>	<b>\$ 386,809.60</b>	<b>14.27%</b>

<b>Expenditures</b>						
01-620-0-50100	Salaries	\$ 150,000.00	\$ 141,943.93	\$ 146,450.00	\$ 118,260.70	19.25%
01-620-0-50105	Income Protection Year End Payout	0.00	0.00	1,285.00	0.00	100.00%
01-620-0-50108	Mechanic/Shop Rate Charged Back			15,000.00	11,925.00	20.50%
01-620-0-50110	Benefits - Health/Dental/Life	0.00	0.00	4,511.00	2,054.53	54.46%
01-620-0-50115	Boot Allowance	1,000.00	720.43	1,000.00	302.97	69.70%
01-620-0-50120	Mileage	100.00	268.40	100.00	478.04	(378.04%)
01-620-0-50130	Benefits - E.H.T. (Ministry of Financ	1,450.00	1,393.37	2,880.00	2,306.04	19.93%
01-620-0-50140	Benefits - W.S.I.B.	2,150.00	2,046.65	3,440.00	3,488.68	(1.42%)
01-620-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	4,650.00	4,656.40	10,105.00	9,718.22	3.83%
01-620-0-50160	Benefits - OMERS	2,850.00	2,358.55	13,500.00	7,611.68	43.62%
01-620-0-50175	Contracted Services	0.00	0.00	0.00	248.04	0.00%
01-620-0-50200	Office Supplies and Stationery	2,150.00	1,909.73	3,100.00	2,684.13	13.42%
01-620-0-50205	Other Materials (Includes Shop Sup	1,000.00	693.74	1,000.00	847.78	15.22%
01-620-0-50207	Protective Clothing	900.00	725.96	900.00	856.03	4.89%
01-620-0-50230	Building Maintenance	3,550.00	1,863.44	4,050.00	4,699.65	(16.04%)
01-620-0-50260	Advertising	575.00	145.92	500.00	187.85	62.43%
01-620-0-50265	Promotions (Special Events)	0.00	0.00	0.00	129.44	0.00%
01-620-0-50270	Telephone (Includes Fax)	750.00	974.14	675.00	1,070.29	(58.56%)
01-620-0-50290	Legal Services	200.00	0.00	200.00	0.00	100.00%
01-620-0-50299	Other Services/Miscellaneous	4,500.00	0.00	4,500.00	0.00	100.00%
01-620-0-50330	Insurance	5,820.00	5,820.00	11,660.00	11,590.34	0.60%
01-620-0-50340	Computers	18,500.00	16,830.16	15,000.00	15,023.24	(0.15%)
01-620-0-50350	Training/Seminars	1,300.00	0.00	4,000.00	4,602.80	(15.07%)
01-620-0-50390	Dispatch/Communications	900.00	1,186.11	1,550.00	791.00	48.97%
01-620-0-50500	Bank Service Charges and Interest	15,000.00	19,454.46	20,000.00	13,389.16	33.05%
01-620-0-52360	Medicals/Drivers Abstract/CPIC	50.00	53.00	60.00	0.00	100.00%
01-620-0-52640	MNR Parks - Land Use Permits	900.00	391.83	900.00	397.47	55.84%
01-620-0-52641	MNR Aggregate Permit Fee	370.00	370.00	400.00	0.00	100.00%
01-620-0-52645	Consignment Paid to Permit Sellers	400.00	326.00	400.00	0.00	100.00%
01-620-0-52800	Access Points - Materials	83,000.00	4,080.58	83,000.00	36,620.99	55.88%
01-620-0-53009	P10-1 - 2010 Ford F150 - PWM - R	3,400.00	2,292.82	1,900.00	395.46	79.19%
01-620-0-53702	Repairs - 2019 Dump Trailer	250.00	56.23	250.00	122.50	51.00%
01-620-0-53808	P21-1 Repairs shared Roads/CLSP	900.00	1,142.13	1,300.00	1,162.66	10.56%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For MNR Parks (620)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-620-0-53908 Repairs - 2011 Jon Boat	500.00	0.00	500.00	0.00	100.00%
01-620-0-53909 Repairs - 2011 Boat Trailer (Jon Bo	400.00	244.48	400.00	0.00	100.00%
01-620-0-53912 Repairs - 2019 - 1/2 ton Truck	1,300.00	1,704.95	1,000.00	644.70	35.53%
01-620-0-53914 Repairs - 2019 - Boat	200.00	0.00	500.00	345.98	30.80%
01-620-0-53915 Repairs - 2019 - Boat Trailer	400.00	244.48	400.00	65.60	83.60%
01-620-0-53916 Repairs - 2018 - 15 HP Evinrude M	400.00	163.73	400.00	0.00	100.00%
01-620-0-53918 Repairs 25 HP Evinrude - 2019	400.00	1,907.36	400.00	533.23	(33.31%)
01-620-0-53919 MB21 - Repairs 16' Lund Jon Boat	200.00	702.14	500.00	302.74	39.45%
01-620-0-53920 MBT21 - Repairs Ezload trailer for 5	400.00	244.48	400.00	424.72	(6.18%)
01-620-0-53921 M21 - Repairs 25 HP Mercury Moto	600.00	294.34	400.00	562.77	(40.69%)
01-620-0-53922 M21-2 - Repairs 15 HP Mercury Mo	100.00	0.00	100.00	0.00	100.00%
01-620-0-53925 M22 - Repairs 25HP Mercury Motor	0.00	302.43	400.00	868.87	(117.22%)
01-620-0-54000 Equipment Replacement/Repairs	2,700.00	2,400.00	1,400.00	1,730.37	(23.60%)
01-620-0-54001 New Equipment for Health & Safety	600.00	616.07	600.00	656.33	(9.39%)
01-620-0-54100 Equipment Rentals	400.00	0.00	400.00	0.00	100.00%
01-620-0-54200 Fuel and Lube (Oil)	9,500.00	16,828.96	18,513.00	12,797.58	30.87%
01-620-0-54300 Vehicle/Equipment Licenses	700.00	695.25	700.00	530.50	24.21%
01-620-0-55501 Bridges and Culverts	500.00	0.00	500.00	0.00	100.00%
01-620-0-55502 Roadside Maintenance (Includes Br	10,600.00	56,082.62	600.00	0.00	100.00%
01-620-0-55504 Loosetop Maintenance	60,000.00	26,166.45	50,000.00	45,353.87	9.29%
01-620-0-55550 Safety Devices (Signs)	2,200.00	1,528.56	3,000.00	0.00	100.00%
01-620-0-58050 Capital Fund Expenditures	13,500.00	14,195.52	0.00	0.00	0.00%
01-620-0-58500 Contributions to Reserves/Reserve	0.00	84,845.33	0.00	0.00	0.00%
01-620-0-58600 Contributions to TCA Reserve Fund	16,480.00	16,480.00	16,480.00	19,730.00	(19.72%)
<b>Total MNR Parks Expenditures</b>	<b>\$ 428,695.00</b>	<b>\$ 437,351.13</b>	<b>\$ 451,209.00</b>	<b>\$ 335,511.95</b>	<b>25.64%</b>
<b>MNR Parks Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 51,297.65</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For Libraries (660)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-660-0-45000 Contributions from Reserves/Reser	\$	\$	\$ 7,200.00	\$ 6,543.17	9.12%
<b>Total Libraries Revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$ 7,200.00</b>	<b>\$ 6,543.17</b>	<b>9.12%</b>
<b>Expenditures</b>					
01-660-0-50205 Other Materials (Includes Shop Sup	\$ 200.00	\$ 128.04	\$ 200.00	\$ 75.08	62.46%
01-660-0-50210 Heat	900.00	1,225.85	1,233.00	842.72	31.65%
01-660-0-50230 Building Maintenance	550.00	38.32	550.00	309.75	43.68%
01-660-0-50330 Insurance	1,600.00	1,600.00	2,260.00	2,257.84	0.10%
01-660-0-54001 New Equipment for Health & Safety	150.00	118.57	150.00	86.73	42.18%
01-660-0-58050 Capital Fund Expenditures	0.00	0.00	7,200.00	6,543.17	9.12%
<b>Total Libraries Expenditures</b>	<b>\$ 3,400.00</b>	<b>\$ 3,110.78</b>	<b>\$ 11,593.00</b>	<b>\$ 10,115.29</b>	<b>12.75%</b>
<b>Libraries Excess of Revenues Over Expenditures</b>	<b>\$ (3,400.00)</b>	<b>\$ (3,110.78)</b>	<b>\$ (4,393.00)</b>	<b>\$ (3,572.12)</b>	<b>18.69%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Planning (700)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-700-0-40002 Reimbursed Expenses	\$ 0.00	\$ 5,533.70	\$ 0.00	\$ 0.00	0.00%
01-700-0-41050 Compliance Letters	2,000.00	2,355.00	2,300.00	3,760.00	(63.48%)
01-700-0-41200 Planning Application Fees	45,000.00	44,930.00	50,000.00	25,392.64	49.21%
01-700-0-41202 Road Allowance - Admin. Fees	15,000.00	11,000.00	10,000.00	33,736.61	(237.37%)
01-700-0-41203 Licence Agreements	0.00	1,022.00	1,000.00	1,085.00	(8.50%)
01-700-0-41204 Shore Road Allowance - Land Cost			0.00	36,010.36	0.00%
01-700-0-45000 Contributions from Reserves/Reser	500.00	354.20	25,000.00	0.00	100.00%
<b>Total Planning Revenues</b>	<b>\$ 62,500.00</b>	<b>\$ 65,194.90</b>	<b>\$ 88,300.00</b>	<b>\$ 99,984.61</b>	<b>(13.23%)</b>
<b>Expenditures</b>					
01-700-0-50100 Salaries	\$ 121,500.00	\$ 117,818.43	\$ 127,365.00	\$ 61,426.89	51.77%
01-700-0-50104 Committee Expense	8,000.00	6,365.19	8,000.00	3,120.80	60.99%
01-700-0-50105 Income Protection Year End Payout			1,500.00	0.00	100.00%
01-700-0-50108 Labour Charged Back to Other Dep	200.00	0.00	200.00	0.00	100.00%
01-700-0-50110 Benefits - Canada Life			9,850.00	4,951.49	49.73%
01-700-0-50120 Mileage	3,000.00	3,136.17	3,500.00	1,660.42	52.56%
01-700-0-50130 Benefits - E.H.T. (Ministry of Financ			2,540.00	1,197.83	52.84%
01-700-0-50140 Benefits - W.S.I.B.			3,845.00	1,812.09	52.87%
01-700-0-50150 Benefits-Rec Gen(CPP & EI)Emplo			8,760.00	5,061.57	42.22%
01-700-0-50160 Benefits - OMERS			12,235.00	4,692.28	61.65%
01-700-0-50180 Conventions/Conferences	6,000.00	2,355.74	5,000.00	7,215.74	(44.31%)
01-700-0-50200 Office Supplies and Stationery	1,500.00	1,213.41	1,000.00	850.00	15.00%
01-700-0-50250 Postage	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-700-0-50260 Advertising	200.00	390.08	400.00	0.00	100.00%
01-700-0-50290 Legal Services	20,000.00	7,245.30	15,000.00	2,106.17	85.96%
01-700-0-50292 Sale of Road Allowance Expense	10,000.00	10,133.42	10,000.00	7,654.23	23.46%
01-700-0-50295 Consulting Services	80,000.00	80,907.63	128,000.00	73,525.65	42.56%
01-700-0-50300 Memberships	900.00	900.00	899.00	900.00	(0.11%)
01-700-0-50350 Training/Seminars	2,000.00	1,758.78	3,000.00	741.83	75.27%
01-700-0-50390 Dispatch/Communications	300.00	187.21	0.00	199.52	0.00%
01-700-0-58500 Contributions to Reserves/Reserve	5,000.00	5,000.00	7,500.00	7,500.00	0.00%
<b>Total Planning Expenditures</b>	<b>\$ 259,600.00</b>	<b>\$ 238,411.36</b>	<b>\$ 349,594.00</b>	<b>\$ 185,616.51</b>	<b>46.91%</b>
<b>Planning Excess of Revenues Over Expenditures</b>	<b>\$ (197,100.00)</b>	<b>\$ (173,216.46)</b>	<b>\$ (261,294.00)</b>	<b>\$ (85,631.90)</b>	<b>67.23%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
 Revised Budget  
 For Property/Bldg Mtce (Grass/Cleaning/Snow Removal) (750)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-750-0-30832 County - Grant	\$ 337,500.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
01-750-0-40050 Microfit Proceeds	5,000.00	4,937.30	5,000.00	4,308.66	13.83%
01-750-0-40200 Sale of Land/Equipment	0.00	3,052.80	0.00	0.00	0.00%
01-750-0-44401 Mileage-1/2 Ton-Charged Back to	5,000.00	5,003.22	5,500.00	5,707.92	(3.78%)
01-750-0-45000 Contributions from Reserves/Reser	247,740.00	104,486.63	29,495.00	3,078.24	89.56%
<b>Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo</b>	<b>\$ 595,240.00</b>	<b>\$ 117,479.95</b>	<b>\$ 39,995.00</b>	<b>\$ 13,094.82</b>	<b>67.26%</b>

<b>Expenditures</b>					
01-750-0-50100 Salaries	\$ 66,200.00	\$ 69,104.81	\$ 72,877.00	\$ 98,319.10	(34.91%)
01-750-0-50105 Income Protection Year End Payout	2,350.00	1,223.62	1,625.00	0.00	100.00%
01-750-0-50109 Casual Labour	1,000.00	1,471.11	1,000.00	1,285.53	(28.55%)
01-750-0-50110 Benefits - Health/Dental/Life	11,950.00	11,378.69	5,582.00	7,566.32	(35.55%)
01-750-0-50120 Mileage	600.00	0.00	600.00	102.00	83.00%
01-750-0-50130 Benefits - E.H.T. (Ministry of Financ	3,350.00	3,315.78	1,453.00	2,103.81	(44.79%)
01-750-0-50140 Benefits - W.S.I.B.	6,060.00	5,023.80	2,198.00	3,370.18	(53.33%)
01-750-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	10,150.00	10,363.03	4,700.00	5,753.95	(22.42%)
01-750-0-50160 Benefits - OMERS	17,550.00	16,561.15	6,933.00	11,709.61	(68.90%)
01-750-0-50175 Contracted Services	91,500.00	91,393.27	106,430.00	82,098.37	22.86%
01-750-0-50200 Office Supplies and Stationery	200.00	200.00	200.00	200.00	0.00%
01-750-0-50205 Other Materials (Includes Shop Sup	1,100.00	963.14	1,100.00	105.76	90.39%
01-750-0-50207 Protective Clothing	400.00	199.07	400.00	210.74	47.32%
01-750-0-50210 Heat	3,200.00	5,291.29	5,244.00	3,558.81	32.14%
01-750-0-50220 Utilities (Hydro)	1,900.00	2,042.79	2,090.00	3,198.76	(53.05%)
01-750-0-50230 Building Maintenance	32,715.00	28,659.60	16,700.00	13,978.36	16.30%
01-750-0-50231 Water Regulations (Analysis, etc.)	15,000.00	9,972.49	15,000.00	12,632.62	15.78%
01-750-0-50260 Advertising	200.00	0.00	200.00	182.03	8.99%
01-750-0-50270 Telephone (Includes Fax)	1,000.00	1,062.99	1,026.00	661.01	35.57%
01-750-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-750-0-50295 Consulting Services	24,425.00	24,422.40	0.00	0.00	0.00%
01-750-0-50310 Publications/Subscriptions	280.00	279.84	300.00	295.10	1.63%
01-750-0-50330 Insurance	3,837.00	3,837.00	2,169.00	2,169.00	0.00%
01-750-0-50350 Training/Seminars	2,000.00	279.84	2,000.00	0.00	100.00%
01-750-0-50376 Senior housing	497,500.00	3,126.07	0.00	1,343.22	0.00%
01-750-0-50385 Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-750-0-50390 Dispatch/Communications	200.00	136.77	200.00	273.54	(36.77%)
01-750-0-53907 Repairs - C12-1 - 2012 Chev Cruz	500.00	106.47	0.00	0.00	0.00%
01-750-0-53923 Repairs - 2022 Ford Escape	0.00	105.00	500.00	306.09	38.78%
01-750-0-54000 Equipment Replacement/Repairs	100.00	0.00	100.00	0.00	100.00%
01-750-0-54001 New Equipment for Health & Safety	250.00	110.48	250.00	202.95	18.82%
01-750-0-54200 Fuel and Lube (Oil)	1,000.00	1,304.56	2,365.00	1,311.12	44.56%
01-750-0-54300 Vehicle/Equipment Licenses	120.00	120.00	120.00	0.00	100.00%
01-750-0-56999 Infrastructure Loan Payment	47,108.00	47,107.67	46,195.00	23,186.88	49.81%
01-750-0-58050 Capital Fund Expenditures	40,000.00	39,161.92	15,895.00	3,078.24	80.63%
01-750-0-58600 Contributions to TCA Reserve Fund	6,960.00	6,960.00	6,960.00	6,960.00	0.00%
<b>Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo</b>	<b>\$ 891,305.00</b>	<b>\$ 385,284.65</b>	<b>\$ 323,012.00</b>	<b>\$ 286,163.10</b>	<b>11.41%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
 For Property/Bldg Mtce (Grass/Cleaning/Snow Removal) (750)  
 For the Fiscal Period 2023-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Property/Bldg Mtce (Grass/Cleaning/Snow Removal) Ex	\$ (296,065.00)	\$ (267,804.70)	\$ (283,017.00)	\$ (273,068.28)	3.52%

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Municipal - Taxes (810)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-810-0-32000 Taxation - Residential/Farm/Manag	\$ 6,487,758.00	\$ 6,487,738.42	\$ 6,785,257.00	\$ 6,738,334.83	0.69%
01-810-0-32050 Taxation - Commercial/Industrial	45,784.00	47,382.98	0.00	47,411.33	0.00%
01-810-0-32100 Taxation Supplemental - Residentia	45,000.00	44,092.13	45,000.00	35,417.83	21.29%
01-810-0-32150 Taxation Supplemental - Commerci	100.00	2,085.20	1,100.00	610.81	44.47%
01-810-0-32160 PIL Education - retained			0.00	1,025.00	0.00%
01-810-0-33000 Payments-in-lieu (PIL)	70,000.00	49,893.58	60,000.00	70,519.43	(17.53%)
<b>Total Municipal - Taxes Revenues</b>	<b>\$ 6,648,642.00</b>	<b>\$ 6,631,192.31</b>	<b>\$ 6,891,357.00</b>	<b>\$ 6,893,319.23</b>	<b>(0.03%)</b>
<b>Expenditures</b>					
01-810-0-50480 Property Taxes Written Off - Reside	\$ 25,000.00	\$ 11,264.99	\$ 10,000.00	\$ 16,829.01	(68.29%)
01-810-0-50485 Property Taxes Written Off - Comm	3,000.00	589.87	1,500.00	1,427.16	4.86%
01-810-0-50499 Property Taxes - Allowance for Bad	34,000.00	35,025.79	35,000.00	34,822.62	0.51%
<b>Total Municipal - Taxes Expenditures</b>	<b>\$ 62,000.00</b>	<b>\$ 46,880.65</b>	<b>\$ 46,500.00</b>	<b>\$ 53,078.79</b>	<b>(14.15%)</b>
<b>Municipal - Taxes Excess of Revenues Over Expenditur</b>	<b>\$ 6,586,642.00</b>	<b>\$ 6,584,311.66</b>	<b>\$ 6,844,857.00</b>	<b>\$ 6,840,240.44</b>	<b>0.07%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
*For County (830)*  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-830-0-32000 Taxation - Residential/Farm/Manag	\$ 1,794,882.00	\$ 1,794,878.05	\$ 1,946,502.00	\$ 1,946,501.89	0.00%
01-830-0-32050 Taxation - Commercial/Industrial	12,826.00	12,825.29	13,525.00	13,525.12	0.00%
01-830-0-32100 Taxation Supplemental - Residentia	0.00	12,197.73	0.00	10,168.56	0.00%
01-830-0-32150 Taxation Supplemental - Commerci	0.00	576.79	0.00	176.45	0.00%
01-830-0-33000 Payments-in-lieu (PIL)	0.00	12,453.27	0.00	170.62	0.00%
<b>Total County Revenues</b>	<b>\$ 1,807,708.00</b>	<b>\$ 1,832,931.13</b>	<b>\$ 1,960,027.00</b>	<b>\$ 1,970,542.64</b>	<b>(0.54%)</b>
<b>Expenditures</b>					
01-830-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 3,116.15	\$ 0.00	\$ 4,796.23	0.00%
01-830-0-50485 Property Taxes Written Off - Comm	0.00	163.19	0.00	407.36	0.00%
01-830-0-56000 Requisitions	0.00	0.00	1,960,027.00	1,470,062.60	25.00%
01-830-0-56004 Requisition - County	1,807,708.00	1,829,651.79	0.00	0.00	0.00%
<b>Total County Expenditures</b>	<b>\$ 1,807,708.00</b>	<b>\$ 1,832,931.13</b>	<b>\$ 1,960,027.00</b>	<b>\$ 1,475,266.19</b>	<b>24.73%</b>
<b>County Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 495,276.45</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Education (850)**  
**For the Fiscal Period 2023-13 Auditor Adjustments**

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-850-0-32000 Taxation - Residential/Farm/Manag	\$ 1,419,169.00	\$ 1,419,171.20	\$ 1,431,299.00	\$ 1,431,300.99	0.00%
01-850-0-32050 Taxation - Commercial/Industrial	57,992.00	57,991.31	57,589.00	57,589.10	0.00%
01-850-0-32100 Taxation Supplemental - Residentia	0.00	9,687.34	0.00	7,564.98	0.00%
01-850-0-32150 Taxation Supplemental - Commerci	0.00	3,087.41	0.00	746.24	0.00%
01-850-0-33000 Payments-in-lieu (PIL)	0.00	5,144.03	0.00	0.00	0.00%
<b>Total Education Revenues</b>	<b>\$ 1,477,161.00</b>	<b>\$ 1,495,081.29</b>	<b>\$ 1,488,888.00</b>	<b>\$ 1,497,201.31</b>	<b>(0.56%)</b>
<b>Expenditures</b>					
01-850-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 2,480.80	\$ 0.00	\$ 3,608.59	0.00%
01-850-0-50485 Property Taxes Written Off - Comm	0.00	874.65	0.00	1,758.24	0.00%
01-850-0-56000 Requisitions - Education	1,477,161.00	1,491,725.84	1,488,888.00	1,120,660.32	24.73%
<b>Total Education Expenditures</b>	<b>\$ 1,477,161.00</b>	<b>\$ 1,495,081.29</b>	<b>\$ 1,488,888.00</b>	<b>\$ 1,126,027.15</b>	<b>24.37%</b>
<b>Education Excess of Revenues Over Expenditures</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 371,174.16</b>	<b>0.00%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*  
**For Property Taxation (890)**  
*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
<b>Revenues</b>					
01-890-0-41300 Penalty on Taxes - All Years	\$ 140,000.00	\$ 144,804.22	\$ 145,000.00	\$ 149,356.49	(3.00%)
01-890-0-41360 Property Tax Sale - Costs Recovere	15,000.00	16,157.88	15,000.00	7,677.79	48.81%
<b>Total Property Taxation Revenues</b>	<b>\$ 155,000.00</b>	<b>\$ 160,962.10</b>	<b>\$ 160,000.00</b>	<b>\$ 157,034.28</b>	<b>1.85%</b>
<b>Expenditures</b>					
01-890-0-50400 Property Taxes Cancellation Expen	\$ 3,900.00	\$ 7,158.21	\$ 7,200.00	\$ 14,689.37	(104.02%)
01-890-0-50450 Property Tax Sale Costs	15,000.00	18,008.78	15,000.00	8,224.96	45.17%
<b>Total Property Taxation Expenditures</b>	<b>\$ 18,900.00</b>	<b>\$ 25,166.99</b>	<b>\$ 22,200.00</b>	<b>\$ 22,914.33</b>	<b>(3.22%)</b>
<b>Property Taxation Excess of Revenues Over Expenditur</b>	<b>\$ 136,100.00</b>	<b>\$ 135,795.11</b>	<b>\$ 137,800.00</b>	<b>\$ 134,119.95</b>	<b>2.67%</b>

**Township of North Frontenac**  
**Statement of Revenue and Expenditures**  
*Revised Budget*

*For the Fiscal Period 2023-13 Auditor Adjustments*

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 20,070,994.00	\$ 19,457,823.63	\$ 19,510,850.00	\$ 17,987,863.79	7.81%
Total Expenditures	\$ 20,070,994.00	\$ 19,307,823.63	\$ 19,510,850.00	\$ 16,382,708.72	16.03%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ 1,605,155.07	0.00%

**Budget to Actuals - YTD - Categorized**  
**Township of North Frontenac**

Run Date: 07/12/23 6:51 AM

	2023	2023		
	Approved Budget	Actuals	Variance	Variance
		YTD	(\$)	(%)
<b>Revenues</b>				
Taxation	10,500,272	10,518,097	(17,825)	0.2%
User Charges	694,937	697,385	(2,448)	0.4%
Contribution from Reserve/Reserve Funds	4,953,960	3,588,514	1,365,446	(27.6%)
OMPF Grant	1,836,000	1,836,000		
Federal Gas Tax	207,521	62,813	144,708	(69.7%)
Government Grants	898,294	869,013	29,281	(3.3%)
Grants/Donations	29,501	32,593	(3,092)	10.5%
Internal (between departments)	106,175	70,695	35,480	(33.4%)
Joint Services	34,500		34,500	(100.0%)
Sale of Land/Equipment	38,500	72,577	(34,077)	88.5%
Cemeteries	9,500	16,897	(7,397)	77.9%
Miscellaneous Operating	51,690	73,279	(21,589)	41.8%
Prior Year Surplus	150,000	150,000		
<b>Total Revenues</b>	<b>19,510,850</b>	<b>17,987,863</b>	<b>1,522,987</b>	<b>(7.8%)</b>
<b>Expenses</b>				
Building Maintenance	(128,258)	(83,234)	(45,024)	(35.1%)
Capital	(4,329,721)	(3,480,599)	(849,122)	(19.6%)
Cemetery trust	(3,500)		(3,500)	(100.0%)
Computers	(203,760)	(197,307)	(6,453)	(3.2%)
Conservation Authority	(34,863)	(34,518)	(345)	(1.0%)
Contracted Services	(1,451,292)	(951,481)	(499,811)	(34.4%)
Contribution to Reserve/Reserve Funds	(269,314)	(269,314)		
Contribution to TCA Reserve Funds	(2,686,559)	(2,720,636)	34,077	1.3%
Education	(3,448,915)	(2,590,723)	(858,192)	(24.9%)
Fuel & Lube	(322,157)	(241,546)	(80,611)	(25.0%)
Grants/Donations	(82,480)	(55,225)	(27,255)	(33.0%)
Infrastructure Loan Payment	(46,195)	(23,187)	(23,008)	(49.8%)
Insurance	(230,827)	(227,823)	(3,004)	(1.3%)
Internal (between departments)	(64,825)	(30,918)	(33,907)	(52.3%)
Joint Services	(296,245)	(296,245)		
Miscellaneous expenses	(716,965)	(541,841)	(175,124)	(24.4%)
Payroll	(3,314,914)	(2,794,034)	(520,880)	(15.7%)
Repairs (vehicle & equipment)	(185,877)	(244,959)	59,082	31.8%
Roads Maintenance	(341,100)	(387,532)	46,432	13.6%
Taxation	(46,500)	(63,649)	17,149	36.9%
Telephone	(18,962)	(15,311)	(3,651)	(19.3%)
Training/Conference	(108,300)	(87,385)	(20,915)	(19.3%)
Utilities (Heat & Hydro)	(148,421)	(124,274)	(24,147)	(16.3%)
Winter Maintenance	(1,030,900)	(920,974)	(109,926)	(10.7%)
<b>Total Expenses</b>	<b>(19,510,850)</b>	<b>(16,382,715)</b>	<b>(3,128,135)</b>	<b>(16.0%)</b>
<b>Total Township of North Frontenac</b>		<b>1,605,148</b>	<b>(1,605,148)</b>	<b>#DIV/0!</b>

# 2023 Projects/Capital Replacements Overview

## As of November 30, 2023

Project	Budget Description	Manager Responsible	Department	Progress	Budget	Actuals for Completed Projects	Notes
2023 International Tandem	ordered in 2022, delivered in 2023	Public Works Manager	Roads	100%	\$380,000	\$385,803.00	Ordered in 2022, received 2023.
2023 Mack Truck Tandem	ordered in 2022, delivered in 2023	Public Works Manager	Roads	100%	\$380,000	\$422,712.00	Ordered in 2022 received in 2023. Additional funds approved by Resolution #344-22.
Replacement Backhoe Caterpillar	Per the 10 Year Capital Plan	Public Works Manager	Roads	100%	\$180,000	\$204,683.00	RFT issued and awarded to Toromont Cat @ \$200,020. Over budget approved by Council Resolution #240-23.
Retrofit Seacans	Retrofit Seacans for Waste Sites	Public Works Manager	Waste	100%	\$15,000	\$19,900.00	Retrofit sea container with bottom rails and tower/hook assembly and bin latch modifications to bins. Overbudget due to work completed in 2022 and not invoiced until 2023 with remainder of project.
Replace 4 Bear Wise Bins - 2 with stairs	4 new bins, 2 with stairs	Public Works Manager	Recycling	100%	\$80,000	\$80,552.00	RFT issued and awarded to Southway Bins Inc @ \$79,112 plus HST.
Gravel Road Resurfacing	Per the 10 Year Capital Plan	Public Works Manager	Roads	100%	\$296,000	\$241,950.00	Tender awarded to Gemmill Sand & Gravel in the amount of \$225,310 plus HST to be completed by August 4, 2023.
Removal of underground tanks Ward 1	Tanks no longer in use, required to be removed.	Public Works Manager	Roads	100%	\$25,000	\$27,990.00	Tender awarded to The Cannington Group Inc. Estimate is \$27,175 plus HST.
Road Surface Treatment	Per the 10 Year Capital Plan	Public Works Manager	Roads	100%	\$662,000	\$639,145.00	Tender awarded to Gemmill Sand and Gravel in the amount of \$554,648.84 plus HST. To be completed by August 18, 2023.
Guiderail Program	Per the 10 Year Capital Plan	Public Works Manager	Roads	100%	\$80,000	\$138,941.00	RFT issues and awarded to 535276 Ontario Inc./Hughson Group - 2 year contract in the amount of \$93,000 for 2023 and \$43,430 for 2024. Overbudget for 2023 approved per Resolution #275-23
Coxvale Bridge	Rehabilitation of Coxvale Bridge	Public Works Manager	Roads	95%	\$466,325	\$453,244.00	Engineering awarded to D.M. Wills in 2022. RFT for construction awarded to Dalcon Constructors Ltd. @ \$467,191 plus HST. Pending final invoice.
Ardoch Road Bridge	Per the 10 Year Capital Plan	Public Works Manager	Roads	95%	\$426,000	\$389,243.00	Engineering awarded to D.M. Wills in 2022. RFT for construction work awarded to Dalcon Constructors Ltd. @ \$364,809 plus HST. Pending Final Invoice
Fuel Tank and Spreader for Public Works Foreman Truck	Per the 10 Year Capital Plan	Public Works Manager	Roads	40%	\$15,000	\$1,888.00	Fuel Tank has been installed, Spreader ordered.
Replacement of Waste Shelter	Replace 506 Waste Site Shelter	Public Works Manager	Waste	25%	\$35,000	\$8,827.00	Building under construction.
Arcol Road Bridge	Per the 10 Year Capital Plan	Public Works Manager	Roads	10%	\$350,000	\$0.00	Engineering awarded to D.M. Wills. Construction work to be tendered later this year for 2024 Construction season.
Tractor and Attachments	Per the 10 Year Capital Plan	Public Works Manager	Roads	10%	\$240,000	\$0.00	Tractor and Attachments ordered with proposed delivery of May 2024. Quoted price of \$230,750 plus tax

Generator - Ward 3 Garage	Per the 10 Year Capital Plan	Public Works Manager	Roads	10%	\$20,000	\$0.00	Obtaining Quotes. Installation by the end of October.
Wood Chipper	Per the 10 Year Capital Plan	Public Works Manager	Roads	0%	\$75,000	\$0.00	Move to 2024.
12 Ton Float Trailer	Per the 10 Year Capital Plan	Public Works Manager	Roads	0%	\$25,000	\$0.00	Quotes obtained, over budget to be reconsidered for 2024.
Ompah Sand Shed	Repairs to be completed per BCA	Public Works Manager	Roads	0%	\$43,500	\$0.00	Tender for engineering in 2023, tender for actual work to happen in 2024.