

Personnel and Audit Committee Agenda

9:00 AM - Tuesday, December 10, 2024
Council Chambers

1. Call to Order

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

- a) Approval of Agenda

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated December 10, 2024, as circulated.

4. Disclosure of Pecuniary Interest and General Nature Thereof

5. Presentations

None.

6. Delegations

None.

7. Adoption of Minutes

- a) Minutes of the Meeting(s) to be adopted by Council 3 - 5

Be It Resolved That the Committee receives the Minutes of a Meeting of the Personnel and Audit Committee held October 3, 2024, as circulated and adopted by Council on October 25, 2024.

[Personnel and Audit Committee - 03 Oct 2024 - Minutes - Pdf](#)

8. Business Arising Out of Minutes

9. Communications

10. Administrative Reports

- a) Proposed 2025 Personnel and Audit Committee Meeting Dates 6

Be It Resolved That the Committee receives the Clerk/Planning Manager's Administrative Report entitled "Proposed 2025 Personnel and Audit Committee Meeting Dates";

And That the Committee will set the next meeting date at the end of

each meeting or at the Call of the Chair;
And That the Committee sets the first meeting of 2025 for _____ at 9:00 a.m.

[Proposed 2025 Personnel and Audit Committee Meeting Dates - Pdf](#)

- b) North Frontenac Township Staff Complement 7 - 13

Be it Resolved that the Personnel and Audit Committee receives for information the Chief Administrative Officers Administrative Report entitled "North Frontenac Staff Complement".

[North Frontenac Township Staff Complement - Pdf](#)

- c) Statement of Revenue & Expenditures - 2024 Variance Report as of December 4, 2024 14 - 58

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2024 Variance Report as of December 4, 2024“;

[Statement of Revenue & Expenditures - 2024 Variance Report as of December 4, 2024 - Pdf](#)

- d) North Frontenac Fire Department (NFFD) Roster Update 59 - 64

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated November 29, 2024.

[North Frontenac Fire Department \(NFFD\) Roster Update - Pdf](#)

11. Notice of Motion

12. Motion, Written Notice of Which has Been Given

None.

13. Public Forum

14. Closed Session

None.

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

None.

16. 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.



Personnel and Audit Committee Minutes

9:00 AM - Thursday, October 3, 2024
Council Chambers

Present: Deputy Mayor John Inglis (Chair) and Councillor Fred Fowler,
Absent with Regret: Councillor Vernon Hermer
Also Present: Corey Klatt, Chief Administrative Officer, Dipl. M.A.; and Kelly Watkins, Treasurer, Dipl. M.A., M.M.

1. Call to Order

The Chair called the meeting to order at 9:30 a.m.

2. Traditional Land Acknowledgement

We begin this gathering by acknowledging and celebrating these traditional lands as a gathering place of the first peoples and their ancestors who are entrusted to care for Mother Earth since time immemorial. We do so respecting both the land and the Indigenous People who continue to walk with us through this world. Today, the Township of North Frontenac is committed to working with Indigenous Peoples and all residents to pursue a united path of reconciliation.

3. Approval of Agenda

a) *Approval of Agenda for October 3, 2024*

19-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Committee approves the Agenda of the Personnel and Audit Committee dated October 3, 2024, as circulated.

Carried

4. Disclosure of Pecuniary Interest and General Nature Thereof

None declared.

5. Presentations

None.

6. Delegations

None.

7. Adoption of Minutes

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

20-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Committee receives the Minutes of a Meeting held July 3, 2024, as circulated and adopted by Council on July 25, 2024.

Carried

8. Business Arising Out of Minutes

None.

9. Communications

None.

10. Administrative Reports

Note: The Director of Emergency Services/Fire Chief (DESFC) arrived at the meeting at this time.

a) North Frontenac Fire Department (NFFD) Roster Update

21-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated September 24, 2024.

Carried

Note: The DESFC left the meeting at this time.

b) Employee/Volunteer Recognition Policy Amendment

22-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Employee/Volunteer Recognition Policy Amendment";

And That the Chief Administrative Officer (CAO) will update Schedule "N" of the Personnel and Employment Policies and Procedure Manual to update all wording to reflect the change to "Gift Cards" from "Gift of the corresponding value" for Employee/Volunteer Recognition.

Carried

c) Statement of Revenue & Expenditures - 2024 Variance Report as of September 25, 2024

23-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2024

Variance Report as of September 25, 2024“;
Carried

11. Notice of Motion

None.

12. Resolution, Written Notice of Which has Been Given

None.

13. Public Forum

None.

14. Closed Session

None.

15. Adjournment

a) *Adjournment of the Meeting*

24-24 Moved by Councillor Fred Fowler, Seconded by Deputy Mayor John Inglis

Be It Resolved That the Personnel and Audit Committee adjourns the meeting at 10:18 a.m until December 10, 2024 or at the call of the Chair.

Carried

Mayor

Clerk

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: 10 Dec 2024
Re: Proposed 2025 Personnel and Audit Committee Meeting Dates

Recommendation:

Be It Resolved That the Committee receives the Clerk/Planning Manager's Administrative Report entitled "Proposed 2025 Personnel and Audit Committee Meeting Dates";
And That the Committee will set the next meeting date at the end of each meeting or at the Call of the Chair;
And That the Committee sets the first meeting of 2025 for _____ at 9:00 a.m.

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 2024, the meetings were scheduled on Tuesday, March 19, 2024; Tuesday, May 21, 2024; Tuesday, September 17, 2024; and Tuesday, December 10, 2024 at 9:00 a.m. in the Council Chambers at 6648 Road 506.

The following meetings were rescheduled:

- May 21, 2024 to May 28, 2024; and
- September 17, 2024 to October 3, 2024

An additional meeting was scheduled for July 3, 2024 to receive the Auditor's Report and Financial Statements..

Researched By:

Tara Mieske, Clerk/Planning Manager

Comments:

It is recommended the Committee not set a schedule for 2025 but determine the date of the next meeting at the end of each meeting. It is difficult for everyone to determine their availability so far in advance. Also, one meeting is required to receive the Auditor's Report and Financial Statements and this meeting depends on the completion of the report and the availability of the Auditor.

Financial Impact:

None.

Strategic Implications:

None.

To: Personnel and Audit Committee
From: Corey Klatt, Chief Administrative Officer, Dipl. M.A.
Approved by: Kelly Watkins, CAO Back-up
Date of Meeting: 10 Dec 2024
Re: North Frontenac Township Staff Complement

Recommendation:

Be it Resolved that the Personnel and Audit Committee receives for information the Chief Administrative Officers Administrative Report entitled "North Frontenac Staff Complement".

Background:

Deputy Mayor Inglis (Chair of the Personnel and Audit Committee) requested an Administrative Report for the Personnel and Audit Committee for information purposes outlining a 10 year history of the total Full-Time Equivalent positions, including part-time and student positions.

Researched By:

Corey Klatt, CAO
Kelly Watkins, Treasurer/CAO Back Up
Katelyn Ronfeld, CAO Executive Assistant

Comments:

In 2014 the Township employed 27 Full-time Staff; 7 Part-time Staff and 10 Casual/Students/Seasonal Staff. Due to provincial service downloads; expectations of residents for services, an expanding Crown Land Stewardship Program and Council's ongoing desire to implement many new and innovative initiatives along with providing exceptional services, staffing levels have increased appropriately.

Throughout 2024 the Township employed 31 Full-time Staff which included 18 Administrative Staff (including CAO and 5 Managers); and 13 Full-time Public Works Staff (includes Mechanic, Waste/Recycle Hauler, Public Works Foreman, Public Works Administrative Assistant and Public Works Operators) (see spreadsheet entitled North Frontenac Employee Summary and Organization Chart).

In 2024 the Township also employed 1 Part-time Permanent Assistant Fire Chief; 5 Part-time Permanent Waste/Recycle employees and 14 Casual/Seasonal Staff (1 Shop Assistant, 2 Public Works Students and 6 Casual Seasonal call in Waste Site Attendants) who assisted with covering the insurge of seasonal residents during the busy spring, summer and fall seasons. This also included Crown Land Stewardship Program employees (3 Seasonal Staff and 2 Seasonal Students, paid 100% from the revenues of the Crown Land Stewardship Program, no taxation). Lastly the Township also employed one Seasonal Part-time Recreational Maintenance Assistant who assisted with recreational property maintenance (beaches, outhouses, boat launches) and cemeteries.

Moreover the Township employed 30 Volunteer Fire Fighters/Emergency First Responders in 2024 (see attached Fire Department Organization Chart).

Council previously approved a Technical Services Officer (included in the full-time numbers above) position to assist the Public Works Manager with delivering programs, assisting with tenders, the Asset Management Program, and potential succession planning for the Public Works Manager Position in the future (if able to attract an appropriate individual) etc.; however this position remained vacant throughout 2024 and will be re-advertised early in 2025.

Currently the Public Works Department is responsible for maintaining approximately 344 total km's of road, with 197 km's of hard surface and 147 km's of gravel. In conjunction with Treasury, they prepared/issued road tenders, capital purchases and administered several projects in-house, often without retaining consultant services (i.e. surface treatment, gravel, winter sand and equipment purchases). The Public Works Department also continues to issue and manage consultant design assignments for larger projects. The Townships structure inventory includes 16 bridges and 11 structural culverts. These are inspected during road patrol and then an OSIM inspection is completed every 2 years. We have a well-established annual capital program for both roads and bridges/culverts. Also, Public Works oversaw our four landfill waste sites and two transfer stations, addressing day to day operations and compliance with the Environmental Certificate of Approval. The upcoming transition to Producer Responsibility in 2025 has been and continues to be a major project. Public Works is also responsible for maintenance to many Township owned boat launches and a significant amount of work has been and will continue to be completed with our heavy equipment for other Departments on a charge back basis. Nine plow/sander combo units and other heavy equipment were operated throughout the past year. Our new tractor/mower, purchased in 2024 has been a welcome addition and will be very busy next season. The Public Works Mechanic serviced all our equipment and completed required safety inspections on all Township vehicles. The Mechanic is very busy and runs an efficient Shop. We seldomly had to send repairs to an outside shop. The Mechanic also serviced vehicles for other Departments (i.e. Fire, Building and Recreation). Winter maintenance was a challenge and continues to be challenging with climate change impacts and increased expectations regarding Levels of Service.

Our Crown Land Stewardship Program (CLSP) is very unique and staff monitor and maintain approximately 58 km's of Crown Roads, 170 Campsites on 11 lakes; and 19 Boat Launches (on Crown Land). The revenues from the Program pay 100% for the CLSP operations Seasonal Staff, as well as 20% of the Manager of Community Development, 50% of the Facilities/Recreation Supervisor; and 50% of the Clerical/CLSP Assistant positions.

Administrative staff in the office remained very busy:

Our Clerk/Planning Department continued to be involved in planning matters such as site plan control; severances; minor variances; official plan and zoning amendments; planning enquiries; and policy implementation and review and were busy preparing Council and Committee Agendas, Minutes, By-laws and correspondence resulting from the many meetings that took place throughout the year. Moreover, the Clerk's Department administered the Cemeteries, sale of Township land and various legislation (i.e.. MFIPPA, Municipal Election Act, Commissioning documents, etc.).

Our Finance Department kept busy with tax billing and collection; Asset Management Planning; ensuring municipal properties and functions are adequately insured; overseeing payroll process for all employees and Council; record keeping of bank accounts; accounts payable and receivable; development and implementation of tenders; annual budget; annual audit; reviewing and maintaining

property and equipment inventory; managing investments; co-ordinating Information Technology Services; and modernization projects; general telephone and in person enquiries.

The Fire Department has been busy with public education; enhanced training due to legislation advancements; providing core services; maintaining and purchasing needed equipment; enforcing the Open Air Burn By-law and other Provincial Legislation, while providing exceptional fire and emergency first responder services for our community. Our Fire Chief is also in charge of ensuring Health and Safety protocols are followed within our Organization; that our Emergency Management Plan and requirements are complied with, along with ensuring the Township meets Provincial Accessibility Compliance. Moreover in 2024 our previous Fire Chief retired. Our Assistant Fire Chief became our new Fire Chief, and a new Assistant Fire Chief and Admin Assistant to the Fire Chief were recruited (vacant positions, not new positions).

The Building Department continued to be busy and took on septic approvals and inspections in 2024 (hired a new full-time position to assist with septic); continued with Building inspections and enforcement of the Ontario Building Code and enforcement of the Township's Recreational Vehicle By-law along with administering the Recreational Vehicles Placement Applications. Furthermore, now software was purchased and staff trained to allow individual's to apply for Building and Septic Permits online if they choose.

In addition to the Crown Land Stewardship Program the Community Development Department has kept very busy writing grant applications for various projects; completing building maintenance at our five community halls, the municipal complex, on our streetlight system, recreational facilities, libraries and helipads; working with local businesses on our Community Improvement Program Funding; local organizations on our Community Grants Program; the Township's Branded Materials Program; supporting the Economic Development Task Force; maintaining municipal signage and administering the Township's Social Media pages. Moreover, in 2024 the Full-time contracted Economic Development Officer's contract expired and the position was not renewed.

The CAO's Department was busy throughout 2024 ensuring Council's decisions were implemented; that Personnel Policies and our Municipal Health and Safety Programs were up to date and effective; working with our contracted By-Law Enforcement Officer to enforce the Township's By-laws where applicable; providing supervision to our Managers and indirect supervision to all employees to ensure that everyone works in an effective and safe environment; assisted Managers with preparing proposals for Council for development and improvement of services; participated in the Municipal Services Corporation and the newly developed Frontenac O.P.P. Detachment Board; participated in development of the Township's 2024-2028 Strategic Plan; following through with Human Resources needs within the Organization; participated in all Frontenac CAO's Group meetings, etc...

Council's commitment to staffing has created a positive setting for staff recruitment and retention. Most of our staff have been here for several years and are committed to the community along with a successful career with the Township of North Frontenac. This makes for a pleasant workplace environment allowing staff to take pride in their many accomplishments.

Financial Impact:

In 2024 the Township budgeted \$3.54 million for payroll for all departments including Council, Staff, Volunteer Fire Fighters and Emergency First Responders. This includes wages, Workplace Safety Insurance Board (WSIB), Canada Pension Plan (CPP), Employment Insurance (EI), Employers Health Tax (EHT), OMERS Pension and Health and Life Benefits.

Strategic Implications:

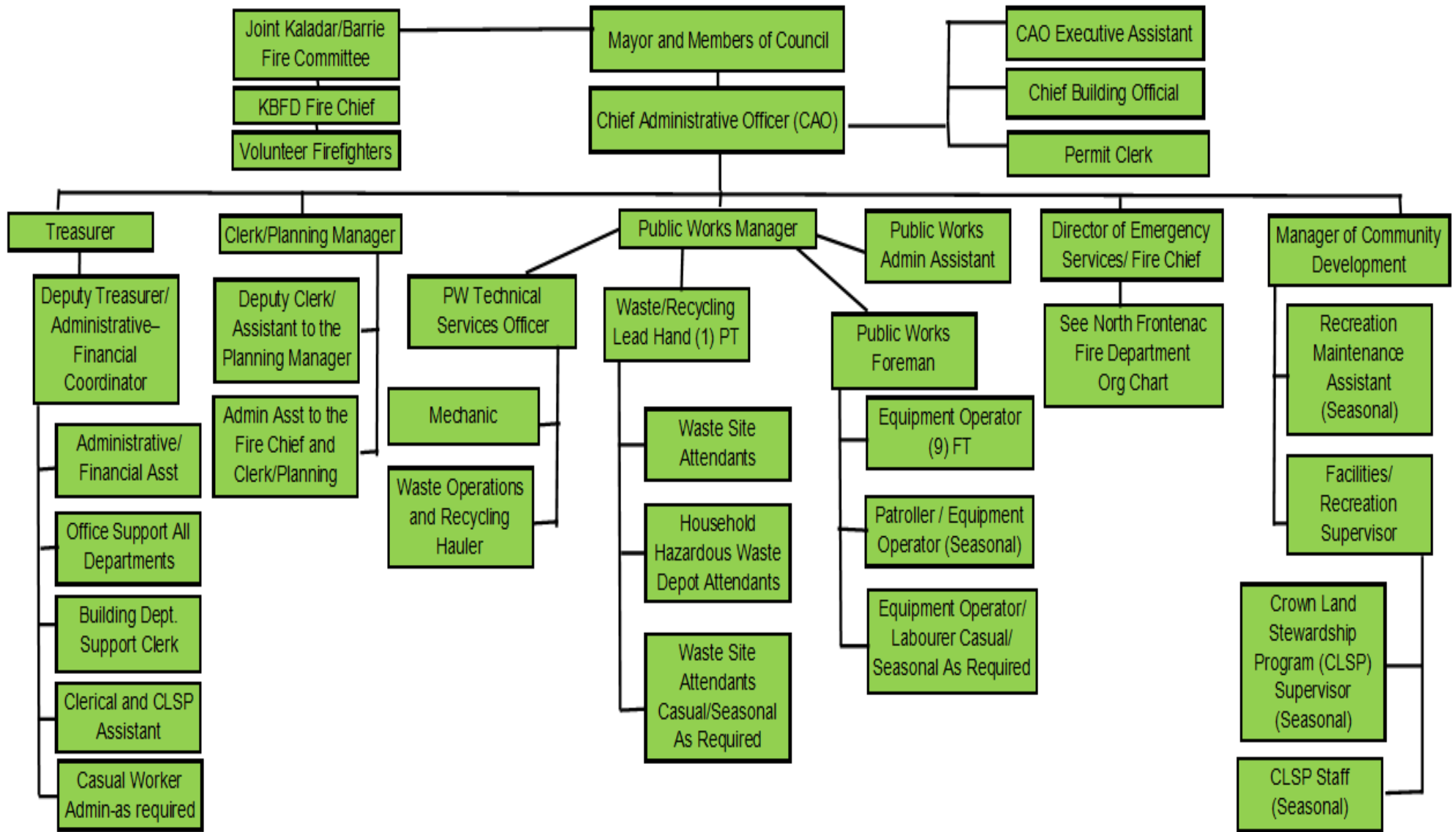
Establish the Township as an Employer of Choice.

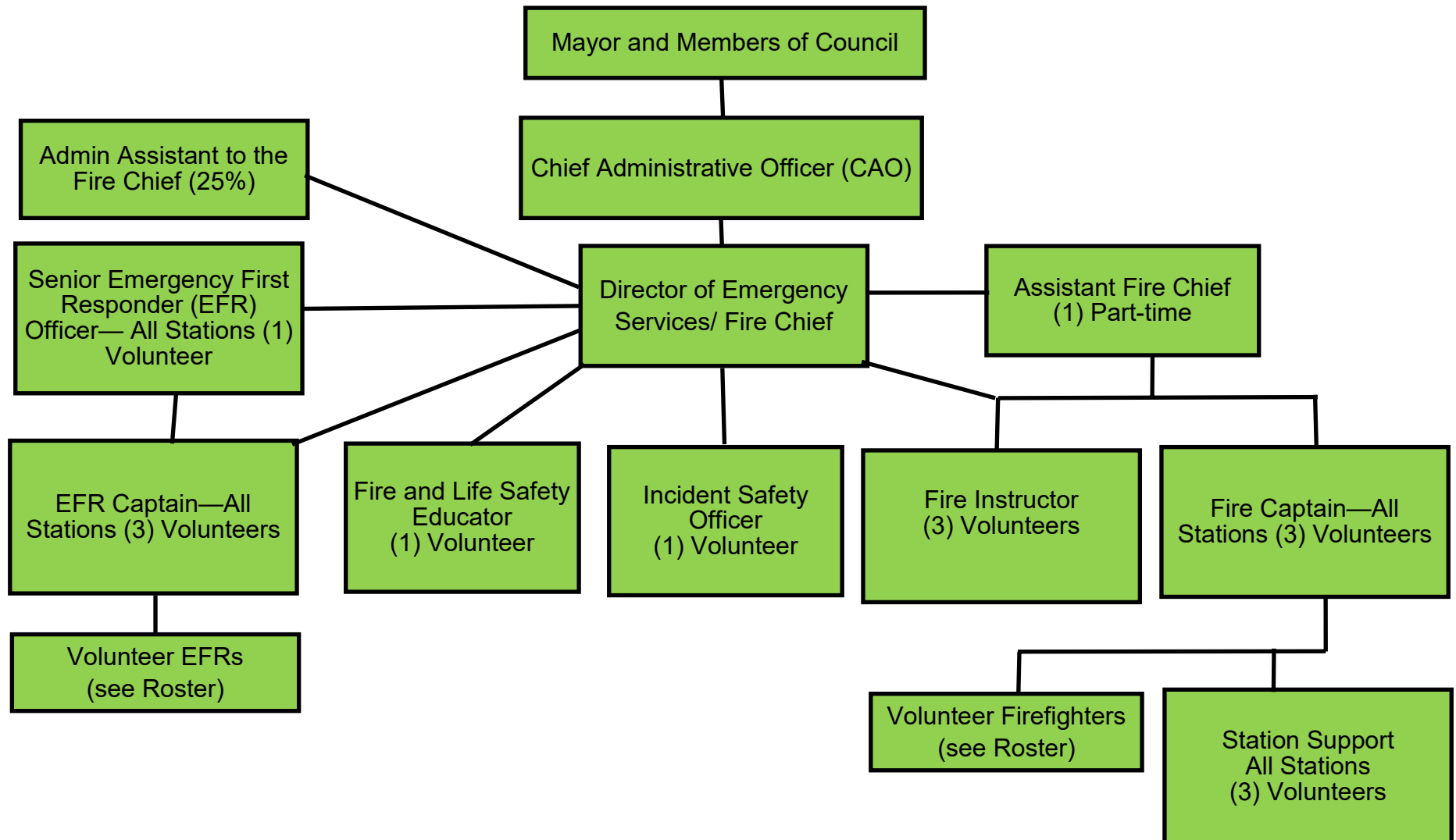
Attachments:

[North Frontenac Organization Chart](#)

[North Frontenac Fire Department Organization Chart](#)

[North Frontenac Employee Summary](#)





Township of North Frontenac Employee Summary

Year	Full Time			Part Time					Casual/Students/Seasonal				
	Admin	PW/Waste	TOTAL	Fire	Admin	PW/Waste	MNR/Recreation	TOTAL	Fire	Admin	PW/Waste	MNR/Recreation	TOTAL
2014	15	12	27	0	2	5	0	7	0	0	8	2	10
2015	15	12	27	0	2	5	0	7	0	0	7	2	9
2016	16	12	28	0	2	5	0	7	0	0	6	4	10
2017	16	12	28	1	2	5	0	8	0	0	7	4	11
2018	16	12	28	1	2	5	0	8	0	0	7	5	12
2019	16	12	28	1	2	5	0	8	0	0	7	5	12
2020	16	12	28	1	3	5	0	9	0	0	8	5	13
2021	17	13	30	1	2	5	0	8	0	1	8	5	14
2022	18	13	31	1	2	5	0	8	0	0	8	6	14
2023	18	13	31	1	2	5	0	8	0	0	8	6	14
2024	18	13	31	1	0	5	0	6	0	0	8	6	14

To: Personnel and Audit Committee
From: Kelly Watkins, Treasurer, Dipl. M.A., M.M,
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 10 Dec 2024
Re: Statement of Revenue & Expenditures - 2024 Variance Report as of December 4, 2024

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Treasurer's Administrative Report entitled "Statement of Revenue & Expenditures –2024 Variance Report as of December 4, 2024“;

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
Adam Robinson, Director of Emergency Services / Fire Chief
Brooke Ross, Dipl. M.A., Manager of Community Development

Comments:

- In review of the year to dates we are not seeing any significant concerns. We will continue to watch the repair accounts as the cost of replacement parts and labour (repairs that can't be completed by Township Mechanic) continue to rise.

A couple of line items to note are listed below.

Revenue

- Building Permit Fees - Has increased to 63% of budgeted revenue, whereas the May report we were only at 20% of budgeted revenue. We received the funds from South Frontenac for Surplus for the Septic Program from 2021-2023 for approximately \$43,842. These funds have been transferred directly into the Building Department Reserve Fund to be used for Building Department stabilization.

- Shore Road Allowance (land costs) - Over budget 51% - due to a change in fees and Policy in 2023. The fees increased from \$0.15 per square foot to \$0.55 per square foot as well property owners have been given 2 years to complete the process and therefore, older files were completed in 2024.
- Miscellaneous Operating - Over budget 59.9% - This is due to an increase in interest revenue. "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.

Expenses

Contracted Services

- 110-0-50280 - Auditing Services - will be over budget due to additional auditing required as a result of the new Public Sector Accounting Standard (PSAB) to account for Asset Retirement Obligation (ARO). Total over budget unknown until final invoices received.

Fuel & Lube

- Expect this to remain within budget or maybe a little underbudget at year end.

Payroll

- Will be underbudget for 2024 as we have had a few positions remain vacant, due to recruiting challenges. The positions include Roads - Technical Services Officer (TSO), Fire - Assistant Fire Chief and Administration - Assistant to the Clerk/Planning Manager and Director of Emergency Services. The TSO position is the only position that remains vacant at this time.

Repairs

- As a category will be overbudget for 2024. Below are the major overbudgets under repairs. Will review in further detail closer to the end of the year to determine if we need to look at funding some of this from the Reserve Funds.

Public Works

- 300-0-53209 - T17 Freightliner Tandem - Over budget \$4,103 due to brake work required.
- 300-0-53629 - T23-1 2023 Mack Tandem - Over budget \$1,988.31 is due to tow charges and other repairs related to an incident on the Mountain Road this past winter.
- 300-0-53316 - G14-1 2014 Grader CAT 140M 2 - Over budget \$22,689 for repairs (mirror and articulation system). Parts on the articulation system failed. Mechanic was able to repair it, keeping the costs down, Toromont repaired sensors, warning systems and rear drive chain.
- 300-0-53613 - L12-1 2012 JD 555 Loader - Over budget \$1,658.58 due to repairs on the articulation system on the loader (pins and bushings). Mechanic was able to complete the repairs and keep the cost down.
- 300-0-53615 - T16-1 Freightliner Tandem 114SD - Over budget \$6,045.10 due to unanticipated expenses involving the DEF system, water pump, antenna etc.
- 300-0-53616 - T18-1 Freightliner Tandem - Over budget \$7,453.90 due to replacing main hydraulic pressure line , conveyor drive and air tanks.
- 300-0-53618 - G18-1 Grader - Over budget \$2,933.37 due to replacement of glass door and unanticipated repairs.
- 300-0-53619 - BC08-1 Brush Cutter - Over budget \$2,324.40 due to repairs to outer cutters.
- 300-0-53629 - T23-1 Mack Tandem - Over Budget \$3,532.50 due to dump box repairs as a result of damage during the winter season.
- 300-0-53742 - WT88-1 - Over budget \$1,228.77 - Tires, brakes, air valve, seals - more than anticipated to safety (older unit but still works well).

- 300-0-53608 - F096-2 Float Trailer 30T - Over budget \$300.24 - torsion axle failed - required parts, rim and tires. additional charges pending.

Recycling

- 450-0-53809 - Rec 22-1 - Multi-lift Truck - Overbudget \$5,558 - due to Tire replacement and some repairs to fender.

Road Side Maintenance - Over budget \$36,300.99 due to the delay in receiving the Tractor purchased to bring roadside mowing in house.

- "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 2024 Council Approved Projects are moving forward. See attached for budget vs actual per project item as well as updates to project as required.

Financial Impact:

2024 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.

Strategic Implications:

None

Attachments:

[Budget to Actuals - YTD - Categorized as of December 4, 2024](#)

[Budget to Actuals - By Project as of December 4, 2024](#)

[Statement of Revenue and Expenditures as of December 4, 2024](#)

Budget to Actuals - YTD - Categorized

Township of North Frontenac

Run Date: 04/12/24 11:37 AM

	2024	2024		
	Approved Budget	Actuals	Variance	Variance
		YTD	(\$)	(%)
Revenues				
Taxation	10,965,887	10,951,986.60	13,900	(0.1%)
User Charges	859,508	814,415.05	45,093	(5.2%)
Contribution from Reserve/Reserve Funds	3,718,247	2,797,572.72	920,674	(24.8%)
OMPF Grant	1,822,300	1,822,300.00		
Federal Gas Tax	207,341	35,920.34	171,421	(82.7%)
Government Grants	1,020,383	930,612.59	89,770	(8.8%)
Grants/Donations	382,426	28,240.95	354,185	(92.6%)
Internal (between departments)	80,925	66,885.41	14,040	(17.3%)
Joint Services	34,500	43,842.51	(9,343)	27.1%
Sale of Land/Equipment	42,000	57,603.71	(15,604)	37.2%
Cemeteries	9,500	10,119.94	(620)	6.5%
Miscellaneous Operating	69,285	110,781.41	(41,496)	59.9%
Prior Year Surplus	150,000	150,000.00		
Total Revenues	19,362,302	17,820,281.23	1,542,021	(8.0%)
Expenses				
Building Maintenance	(82,650)	(90,132.49)	7,482	9.1%
Capital	(3,538,100)	(3,320,385.31)	(217,715)	(6.2%)
Cemetery trust	(3,500)	(541.12)	(2,959)	(84.5%)
Computers	(243,290)	(209,813.09)	(33,477)	(13.8%)
Conservation Authority	(36,131)	(36,131.00)		
Contracted Services	(1,553,712)	(1,116,007.33)	(437,705)	(28.2%)
Contribution to Reserve/Reserve Funds	(322,634)	(366,476.51)	43,843	13.6%
Contribution to TCA Reserve Funds	(2,854,226)	(2,844,622.01)	(9,604)	(0.3%)
Education	(3,508,289)	(2,636,577.13)	(871,712)	(24.8%)
Fuel & Lube	(305,172)	(224,781.80)	(80,390)	(26.3%)
Grants/Donations	(72,865)	(42,260.51)	(30,604)	(42.0%)
Infrastructure Loan Payment	(46,195)	(22,779.29)	(23,416)	(50.7%)
Insurance	(252,631)	(254,604.83)	1,974	0.8%
Internal (between departments)	(71,075)	(47,915.06)	(23,160)	(32.6%)
Joint Services	(332,698)	(332,697.50)	(1)	
Miscellaneous expenses	(679,090)	(370,173.16)	(308,917)	(45.5%)
Payroll	(3,544,815)	(2,843,004.97)	(701,810)	(19.8%)
Repairs (vehicle & equipment)	(191,235)	(219,786.96)	28,552	14.9%
Roads Maintenance	(348,000)	(394,389.04)	46,389	13.3%
Taxation	(46,500)	(8,314.14)	(38,186)	(82.1%)
Telephone	(19,452)	(12,101.90)	(7,350)	(37.8%)
Training/Conference	(109,850)	(76,555.18)	(33,295)	(30.3%)
Utilities (Heat & Hydro)	(146,087)	(112,974.16)	(33,113)	(22.7%)
Winter Maintenance	(1,054,105)	(828,711.37)	(225,394)	(21.4%)
Total Expenses	(19,362,302)	(16,411,735.86)	(2,950,566)	(15.2%)
Total Township of North Frontenac		1,408,545.37	(1,408,545)	#DIV/0!

2024 Summary of Project Activity			
Township of North Frontenac			
	Council Update	2024 Budget	2024 Actuals
0006 Bunker Gear			
01-200-0-58050 Capital Fund Expenditures			6,405
All Pooled Bunker Gear and Protective Clothing will be annually replaced/updated as necessary	Ordered as needed	9,000	
Total 01-200-0-58050 Capital Fund Expenditures		9,000	
0007 Fire - Misc Equipment			
01-200-0-58050 Capital Fund Expenditures		5,000	
All Pooled Fire Machinery/Misc. General Equipment (including storage equipment) will be replaced/updated as necessary	Ordered as needed	5,000	
Total 01-200-0-58050 Capital Fund Expenditures		5,000	
0008 Fire - Hoses and Nozzles			
01-200-0-58050 Capital Fund Expenditures			
All Pooled Fire Hoses and Nozzles will be annually replaced/updated as necessary	Ordered as needed	5,000	
Total 01-200-0-58050 Capital Fund Expenditures		5,000	
0009 FIRE SCBA			
01-200-0-58050 Capital Fund Expenditures		12,000	11,079
Fire SCBA	Ordered as needed	12,000	
Total 01-200-0-58050 Capital Fund Expenditures		12,000	
1024 Computers/Electronics (incl. Server Replacement)			
01-110-0-58050 Capital Fund Expenditures			1,535
Computers/Electronics (Incl. Phone System, Copier, etc.)	Computers replaced per replacement schedule, managed by through the FMIS Agreement with County IT. Awaiting delivery of 2024 replacements	34,000	
Total 01-110-0-58050 Capital Fund Expenditures		34,000	
1034 Covid 19 (Pandemic)			
01-110-0-50270 Telephone (Includes Fax)			755
01-110-0-50340 Computers		39,100	8,172
Webex/zoom Virtual		2,500	
Bell Conference		500	
Turbo Hubs		1,500	
Clerical Assistant/CLSP		25,000	
Bell Internet - Township Office		1,200	
Starlink Internet - Township Office		8,400	
Total 01-110-0-50340 Computers		39,100	
1052 C05-21 & C27-21 Complaints - By-Law			
01-250-0-50290 Legal Services			1,832
Legal Fees - Res # C27-21 and C05-21		5,000	
Total 01-250-0-50290 Legal Services		5,000	
1066 Roads - Small Equipment and Machinery			
01-300-0-58050 Capital Fund Expenditures		15,000	6,453
Misc. Small Machinery and Equipment		15,000	
Total 01-300-0-58050 Capital Fund Expenditures		15,000	
1072 Waste - Misc Equipment			
01-400-0-58050 Capital Fund Expenditures			
Misc. Equipment	Ordered as needed	5,000	
Total 01-400-0-58050 Capital Fund Expenditures		5,000	
1082 Waste - Closure Costs			
01-400-0-50295 Consulting Services		10,968	
Closure costs - Gull and Fernleigh		10,968	
Total 01-400-0-50295 Consulting Services		10,968	
1084 Economic Development Initiative			
01-170-0-50266 Business Promotions			263
Branded Materials Promotion		18,050	
Total 01-170-0-50266 Business Promotions		18,050	
01-170-0-58500 Contributions to Reserves/Reserve Funds			
Promotional Items Transferred to Reserve	To be completed at yearend	10,000	
Total 01-170-0-58500 Contributions to Reserves/Reserve Funds		10,000	
1095 Crotch Lake Parking Lot Expansion			
01-620-0-52800 Access Points - Materials		5,000	4,407
Expand Parking Crotch Lake	Completed	5,000	
Total 01-620-0-52800 Access Points - Materials		5,000	
1111 Tractor & Attachments			
01-300-0-58050 Capital Fund Expenditures			114,153
Tractor & Attachments balance	tractor and attachments have been received and training has been provided on the operation	120,000	
Total 01-300-0-58050 Capital Fund Expenditures		120,000	
1120 Helen Lane Parking Per Res # 59-22			
01-620-0-52800 Access Points - Materials		40,000	
Helen Lane Parking	waiting on approvals. Moved to	40,000	
Total 01-620-0-52800 Access Points - Materials		40,000	
1122 Recycling - Misc Equipment			
01-450-0-58050 Capital Fund Expenditures			
Misc. Equipment	Ordered as needed	5,000	
Total 01-450-0-58050 Capital Fund Expenditures		5,000	
1125 2022 Severe Wind Storm Damage			
01-300-0-55502 Roadside Maintenance (Includes Brushing)	Additional funding received from		5,902
1132 Kash Waste Site Per Res # 284-22			
01-400-0-50175 Contracted Services			20,763
Kashawakamak Compliance Work	Drilling, MNRF Permitting and administration of well drilling has been completed	30,000	
Total 01-400-0-50175 Contracted Services		30,000	
01-400-0-50295 Consulting Services			13,738

2024 Summary of Project Activity

Township of North Frontenac

	Council Update	2024 Budget	2024 Actuals
Kashawakamak Compliance Work		20,000	
Total 01-400-0-50295 Consulting Services		20,000	
1143 Summer Event (EDTF Initiative)			
01-170-0-50265 Promotions (Special Events)		6,000	6,801
Annual Summer Fest	Overbudget due to error of double booking of zoo vendors.	6,000	
Total 01-170-0-50265 Promotions (Special Events)		6,000	
1159 Boat Launch Repairs			
01-615-0-50212 Boat launches / beaches			
Marble Lake Boat Launch	Pending approval from MNRF	25,000	
Mackie Lake Boat Launch	Pending approval from MNRF	40,000	
Total 01-615-0-50212 Boat launches / beaches		65,000	
1160 CPPS - Community Planning Permit System			
01-700-0-50295 Consulting Services		25,000	8,228
CPPS - Planning Permit System	project started in 2024, balance carried forward to 2025 based on actual spent to date.	25,000	
Total 01-700-0-50295 Consulting Services		25,000	
1165 Gravel Roads			
01-300-0-58050 Capital Fund Expenditures			312,676
Brule Lake Rd	Completed	127,000	
Mountain Road		121,000	
Perry Rd		12,000	
South Rd		6,000	
Struthadam Road		15,000	
Quackenbush Road		25,000	
Total 01-300-0-58050 Capital Fund Expenditures		306,000	
1166 Surface Treatment			
01-300-0-58050 Capital Fund Expenditures		1,019,000	992,805
Buckshot Lake Road	Completed	447,000	
Harlowe Road		150,000	
Lookout Hill		19,000	
Sand Lake Road		253,000	
Snider Road		150,000	
Total 01-300-0-58050 Capital Fund Expenditures		1,019,000	
1174 North Frontenac Trails and Parklands Clean Up			
01-620-0-55502 Roadside Maintenance (Includes Brushing)	Additional funding received from		20,301
1175 Bridges and Culverts			
01-300-0-58050 Capital Fund Expenditures		580,000	288,950
Swamp Creek Culvert	Tender for Engineering awarded to Greer Galloway Group @ \$60,900 plus HST. Tender for construction issued May 16th with a closing date of June 14th. Tender awarded to Crains' Construction Limited in the amount of \$269,052.40	580,000	
Total 01-300-0-58050 Capital Fund Expenditures		580,000	
1176 Roads - Vehicles			
01-300-0-58050 Capital Fund Expenditures			562,195
SV08-1 (T208-03) 2008 Ford F550 CH CB 4x4 (Mechanics Vehicle) Replacement	Truck has been received. Ordered from Hinton Dodge for a 2024 Dodge 3500 @ \$65,842 plus tax. Over budget to be finalized once all expenses known (radio, putting on mechanics box, etc.). Over budget to come from Roads TCA Reserve Fund.	65,000	
P16-1 2016 Ford Super Duty F350 Replacement	Tender issued March 14, 2024 received July 24/24	100,000	
Tandem replacement	Tandem replacement for 2025 moved to 2025. Approved per Council #357-24	415,000	
Total 01-300-0-58050 Capital Fund Expenditures		580,000	
1177 Roads - Equipment			
01-300-0-58050 Capital Fund Expenditures		440,000	593,183

2024 Summary of Project Activity

Township of North Frontenac

	Council Update	2024 Budget	2024 Actuals
D996-1 Dozer - CAT D5H Replacement	Undercarriage work has been completed. Postpone replacement from 2027 to 2030	35,000	
E05-1 Excavator Caterpillar 315L Replacement	Purchased and received from Toromont Cat @ \$456,902.40	355,000	
EH05-1 Hammer for E05-1 H120 CAT Replacement		102,000	
F986-1 Float Trailer - Homemade 20T Replacement	Trailer received. RFP issued and awarded to Miska Trailers for a 2024 20 Ton Tandem non-tilt trailer @ 43,582 plus tax.	50,000	
Total 01-300-0-58050 Capital Fund Expenditures		542,000	
1179 Waste - Equipment			
01-400-0-58050 Capital Fund Expenditures			25,196
Waste Site Shelter Replacement	Completed	35,000	
Total 01-400-0-58050 Capital Fund Expenditures		35,000	
1181 Recycling - Equipment			
01-450-0-58050 Capital Fund Expenditures		14,800	
COM-1 Tri Pack Compactor 10 HP, 40 Yd. Roll Off - Replacement	Deferred to 2025	14,800	
Total 01-450-0-58050 Capital Fund Expenditures		14,800	
1182 Fire - Vehicle			
01-200-0-58050 Capital Fund Expenditures	Fire Chief Truck Cap/lights etc. Should have been billed in 2023, received in 2024		7,763
1184 Building - Vehicle			
01-250-0-58050 Capital Fund Expenditures		62,000	56,464
BD16-1 2016 Ford F150 Replacement	2023 Ford F150 purchased from Hunter Ford	62,000	
Total 01-250-0-58050 Capital Fund Expenditures		62,000	
1185 NF Parklands - Vehicle			
01-620-0-58050 Capital Fund Expenditures			54,957
P10-1 2010 Ford F150 Crew Cab Replacement	2022 Dodge Ram 1500 purchased from Vance Motors	60,000	
Total 01-620-0-58050 Capital Fund Expenditures		60,000	
1189 Clar-Mill Hall			
01-610-0-58050 Capital Fund Expenditures		18,000	17,743
Replacement of Exterior Stairs	Engineering Completed - fall project	11,500	
Parging of Basement Walls	Completed overbudget by \$3,158.40 but MNR Office repairs underbudget by \$4,027.52	6,500	
Total 01-610-0-58050 Capital Fund Expenditures		18,000	
1190 Harlowe Hall			
01-610-0-58050 Capital Fund Expenditures			22,376
Replacement of Cabinetry and Countertops	To be completed Fall	15,000	
Replace Heat Pump	Completed	9,500	
Total 01-610-0-58050 Capital Fund Expenditures		24,500	
01-615-0-58050 Capital Fund Expenditures			2,141
1193 MNR Administrative Office			
01-750-0-58050 Capital Fund Expenditures		22,000	17,905
Basement Wall - Allowance for Potential repairs and upgrading at 20 Yr. Intervals	Completed overbudget by \$4,027.52 but Clar-Mill Hall repairs underbudget by \$3,158.40	14,000	
Replacement of Oil-Fired Thermo Furnace	Completed	8,000	
Total 01-750-0-58050 Capital Fund Expenditures		22,000	
1194 Municipal Office and Roads Garage			
01-300-0-58050 Capital Fund Expenditures			7,622
Overhead doors on garage		6,205	
Condensing Units		6,700	
Total 01-300-0-58050 Capital Fund Expenditures		12,905	
1195 Barrie Fire Hall			
01-200-0-58050 Capital Fund Expenditures		2,760	
Waste Piping - major repairs/replacement are not anticipated within the term of this study		2,760	
Total 01-200-0-58050 Capital Fund Expenditures		2,760	
1199 Plevna Salt-Sand Shed			
01-300-0-58050 Capital Fund Expenditures			
Allowance for Potential Repairs to the Concrete Floor Slab at 10 Yr. Intervals		13,176	
Total 01-300-0-58050 Capital Fund Expenditures		13,176	
1200 Rink and Change House			
01-615-0-58050 Capital Fund Expenditures		14,000	2,391
rink Boards & Accessibility - not completed in 2023	Engineering completed for Accessibility upgrades, on hold until results of Grant application are received.	14,000	
Total 01-615-0-58050 Capital Fund Expenditures		14,000	
1204 Ward 3 - Public Works Garage			
01-300-0-58050 Capital Fund Expenditures			
Replacement of Cabinetry and Countertops		7,382	
Replace Caulking Materials		2,000	
Total 01-300-0-58050 Capital Fund Expenditures		9,382	
1208 Ward 1 - Public Works Garage			
01-300-0-50230 Building Maintenance			9,299
01-300-0-58050 Capital Fund Expenditures			17,170

2024 Summary of Project Activity

Township of North Frontenac

	Council Update	2024 Budget	2024 Actuals
Installation of Water Treatment System	Completed	10,000	
Replacement of Sectional Overhead Doors	Completed	16,251	
Replace Caulking Materials		12,000	
Replace Exterior Man Door	Completed	5,000	
Total 01-300-0-58050 Capital Fund Expenditures		43,251	
1213 Recreation - Outdoor Facilities			
01-615-0-50230 Building Maintenance			3,969
Sand Lake Beach Outhouse Replacement		5,000	
Total 01-615-0-50230 Building Maintenance		5,000	
1216 Winterfest - Res #320-22			
01-170-0-50265 Promotions (Special Events)		3,000	2,638
Winter Festival	Completed	3,000	
Total 01-170-0-50265 Promotions (Special Events)		3,000	
1223 Hills Lake - Buckshot Lake Creek Culvert Res # C45-23			
01-300-0-50295 Consulting Services			24,915
Consulting	Awarded to Jewell Engineering, work in progress. Additional funds approved by Council.	15,000	
Total 01-300-0-50295 Consulting Services		15,000	
01-300-0-55501 Bridges and Culverts			4,596
01-300-0-58050 Capital Fund Expenditures			1,380
1224 Parking By-Law Signage for Boat Launches			
01-615-0-55550 Safety Devices (Signs)		3,737	3,737
New Parking By-law Signage for Boat Launches		5,000	
Total 01-615-0-55550 Safety Devices (Signs)		5,000	
1230 Electric Vehicle Chargeon Program			
01-170-0-58000 Capital Expenditures			36
Electric Vehicle Chargeon Program		28,000	
Total 01-170-0-58000 Capital Expenditures		28,000	
1231 Community Halls - Operating from Reserves			
01-610-0-50230 Building Maintenance		2,500	1,598
Repairs/Replacement of Outdoor Lights		2,500	
Total 01-610-0-50230 Building Maintenance		2,500	
01-610-0-50340 Computers		3,585	3,585
Community Hall Booking System		5,000	
Total 01-610-0-50340 Computers		5,000	
1233 Fencing - Communications Tower			
01-260-0-50390 Dispatch/Communications			9,057
Fencing - Communication Tower		10,000	
Total 01-260-0-50390 Dispatch/Communications		10,000	
1236 Seniors Home Support Program			
01-190-0-50374 Seniors Stay at Home Initiatives		20,000	3,774
Seniors Home Support Program		20,000	
Total 01-190-0-50374 Seniors Stay at Home Initiatives		20,000	
1237 Housing Enabling Water Systems - Buckshot Lake Rd.			
01-300-0-58050 Capital Fund Expenditures			13,254
1238 Branded Material Program			
01-170-0-50265 Promotions (Special Events)		10,000	8,080
Branded Material		10,000	
Total 01-170-0-50265 Promotions (Special Events)		10,000	
1239 Municipal Services Corporation			
01-000-0-56998 Municipal Services Corporation Contribution			17,545
Municipal Services Corporation		19,500	
Total 01-000-0-56998 Municipal Services Corporation Contribution		19,500	
1241 By-law - Confidential Complaints			
01-255-0-50290 Legal Services		10,000	
Confidential Complaints		10,000	
Total 01-255-0-50290 Legal Services		10,000	
1242 Community Improvement Plan (CIP)			
01-170-0-50267 Community Improvement Plan			
CIP - 2023 Contributions		9,955	
Total 01-170-0-50267 Community Improvement Plan		9,955	
1243 Doctor Recruitment			
01-190-0-50375 Doctor Recruitment		35,000	15,000
Dr. Incentive		15,000	
Dr. Recruitment		20,000	
Total 01-190-0-50375 Doctor Recruitment		35,000	
1244 Planning - Update/Reviews/LPAT Appeals etc.			
01-700-0-58500 Contributions to Reserves/Reserve Funds			
OP and ZBL Updates / Review, etc.		7,500	
Shore Road Allowance - Land Costs		45,000	
Total 01-700-0-58500 Contributions to Reserves/Reserve Funds		52,500	
1245 Insurance Claims			
01-615-0-58050 Capital Fund Expenditures	Incident at Plevna playground		32,454
1247 Ward 1 - Roads - Res # C25-20			
01-300-0-50175 Contracted Services			
Ward 1 Res #C25-20/C06-21 to be funded from Contingency Reserve Fund		20,000	
Total 01-300-0-50175 Contracted Services		20,000	
01-300-0-50290 Legal Services			
Ward 1 Res #C25-20/C06-21 to be funded from Contingency Reserve Fund		9,000	
Total 01-300-0-50290 Legal Services		9,000	
01-300-0-50295 Consulting Services			
Ward 1 Res #C25-20/C06-21 to be funded from Contingency Reserve Fund		22,000	
Total 01-300-0-50295 Consulting Services		22,000	
1248 Schooner Rd - Gravel, Grading & Ditching			
01-620-0-55504 Loosetop Maintenance		58,000	30,040

2024 Summary of Project Activity

Township of North Frontenac

	Council Update	2024 Budget	2024 Actuals
Schooner Rd. Gravel, Grading & Ditching		56,000	
Total 01-620-0-55504 Loosetop Maintenance		56,000	
1250 Emergency Culvert Replacements - Road 506 & 509			
01-300-0-55503 Hardtop Maintenance			13,774
01-300-0-58050 Capital Fund Expenditures			65,000
Emergency Culvert Replacement		65,000	
Total 01-300-0-58050 Capital Fund Expenditures		65,000	
1253 Community Sport & Recreation Fund			
01-615-0-58050 Capital Fund Expenditures	Pending Grant application		2,035

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Default (000)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-000-0-30110 CCBF (formerly Federal Grant - Ga	\$ 58,246.00	\$ 62,812.55	\$ 71,841.00	\$ 35,920.34	50.00%
01-000-0-30830 CCBF - County (formerly FGT)	135,500.00	138,931.59	135,500.00	0.00	100.00%
01-000-0-31000 Provincial Grants - OMPF / CRF	1,836,000.00	1,836,000.00	1,822,300.00	1,822,300.00	0.00%
01-000-0-45000 Contributions from Reserves/Reser	0.00	0.00	19,500.00	17,545.00	10.03%
01-000-0-49000 Prior Year's Surplus	150,000.00	150,000.00	150,000.00	150,000.00	0.00%
Total Default Revenues	\$ 2,179,746.00	\$ 2,187,744.14	\$ 2,199,141.00	\$ 2,025,765.34	7.88%
Expenditures					
01-000-0-56998 Municipal Services Corporation Con	0.00	0.00	19,500.00	17,545.00	10.03%
01-000-0-58500 Contributions to Reserves/Reserve	193,746.00	266,446.20	207,341.00	207,341.00	0.00%
01-000-0-58600 Contributions to TCA Reserve Fund	480,671.00	480,671.00	521,494.00	521,494.00	0.00%
Total Default Expenditures	\$ 674,417.00	\$ 747,117.20	\$ 748,335.00	\$ 746,380.00	0.26%
Default Excess of Revenues Over Expenditures	\$ 1,505,329.00	\$ 1,440,626.94	\$ 1,450,806.00	\$ 1,279,385.34	11.82%

Township of North Frontenac
Statement of Revenue and Expenditures
 Revised Budget
 For Council (100)
 For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-100-0-45000 Contributions from Reserves/Reser	\$ 25,000.00	\$ 27,064.77	\$ 0.00	\$ 0.00	0.00%
Total Council Revenues	\$ 25,000.00	\$ 27,064.77	\$ 0.00	\$ 0.00	0.00%
Expenditures					
01-100-0-50103 Council Remuneration	\$ 147,410.00	\$ 147,409.60	\$ 152,569.00	\$ 134,964.46	11.54%
01-100-0-50120 Mileage	4,000.00	3,686.91	4,000.00	3,131.03	21.72%
01-100-0-50130 Benefits - E.H.T. (Ministry of Financ	2,875.00	2,874.82	2,975.00	2,631.43	11.55%
01-100-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	2,745.00	2,742.48	2,860.00	2,200.20	23.07%
01-100-0-50180 Conventions/Conferences	12,000.00	11,411.84	5,000.00	5,633.13	(12.66%)
01-100-0-50200 Office Supplies and Stationery	4,200.00	4,200.00	4,200.00	4,200.00	0.00%
01-100-0-50201 County Meeting Expense	150.00	0.00	150.00	0.00	100.00%
01-100-0-50205 Other Materials (Includes Shop Sup	2,000.00	2,122.41	2,000.00	614.66	69.27%
01-100-0-50260 Advertising	1,000.00	996.70	1,000.00	485.89	51.41%
01-100-0-50290 Legal Services	500.00	712.32	500.00	0.00	100.00%
01-100-0-50295 Consulting Services	27,500.00	27,592.54	2,500.00	279.84	88.81%
01-100-0-50300 Memberships	3,350.00	3,402.41	3,410.00	3,514.41	(3.06%)
01-100-0-50310 Publications/Subscriptions	300.00	127.14	300.00	127.15	57.62%
01-100-0-50320 Election Expense	0.00	384.00	0.00	0.00	0.00%
01-100-0-50330 Insurance	1,950.00	1,673.07	1,950.00	1,950.00	0.00%
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	6,588.23	5,000.00	5,000.00	0.00%
Total Council Expenditures	\$ 215,480.00	\$ 215,924.47	\$ 188,914.00	\$ 164,732.20	12.80%
Council Excess of Revenues Over Expenditures	\$ (190,480.00)	\$ (188,859.70)	\$ (188,914.00)	\$ (164,732.20)	12.80%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Administration (110)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-110-0-31038 Municipal Modernization Payment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 11,419.01	0.00%
01-110-0-40150 Insurance Company - Reimbursed	0.00	0.00	0.00	263.97	0.00%
01-110-0-41050 Tax Certificates and Zoning Letters	3,500.00	3,020.00	3,500.00	3,800.00	(8.57%)
01-110-0-41055 MFIPPA Fees	5.00	251.00	100.00	1,910.00	(1810.00%)
01-110-0-41100 U.S. Exchange	1,500.00	1,776.25	1,500.00	6,695.09	(346.34%)
01-110-0-41210 Lottery Licences	100.00	9.15	100.00	22.05	77.95%
01-110-0-41400 Bank Interest Earned	20,000.00	44,116.23	30,000.00	76,311.69	(154.37%)
01-110-0-41450 Miscellaneous (Photocopies, Fax, N	2,000.00	2,808.87	2,500.00	673.08	73.08%
01-110-0-45000 Contributions from Reserves/Reser	106,100.00	62,861.91	73,100.00	10,024.87	86.29%
Total Administration Revenues	\$ 133,205.00	\$ 114,843.41	\$ 110,800.00	\$ 111,119.76	(0.29%)

Expenditures

01-110-0-50100 Salaries	\$ 611,225.00	\$ 582,739.53	\$ 646,925.00	\$ 582,848.67	9.90%
01-110-0-50105 Income Protection Year End Payout	4,000.00	2,317.24	4,000.00	21.82	99.45%
01-110-0-50110 Benefits - Health/Dental/Life	39,200.00	47,603.72	45,450.00	51,431.36	(13.16%)
01-110-0-50120 Mileage	750.00	1,238.28	1,250.00	2,361.10	(88.89%)
01-110-0-50130 Benefits - E.H.T. (Ministry of Financ	12,170.00	11,550.92	12,820.00	11,673.97	8.94%
01-110-0-50140 Benefits - W.S.I.B.	18,410.00	16,942.43	18,560.00	16,593.91	10.59%
01-110-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	39,575.00	34,106.16	40,325.00	35,370.11	12.29%
01-110-0-50160 Benefits - OMERS	60,425.00	63,230.12	64,540.00	61,821.07	4.21%
01-110-0-50175 Contracted Services	3,715.00	3,511.51	2,715.00	3,246.71	(19.58%)
01-110-0-50180 Conventions/Conferences	10,000.00	8,838.57	10,000.00	8,572.79	14.27%
01-110-0-50200 Office Supplies and Stationery	13,000.00	8,669.85	10,000.00	7,794.22	22.06%
01-110-0-50201 County Meeting Expense	1,500.00	360.66	1,000.00	326.34	67.37%
01-110-0-50205 Other Materials (Includes Shop Sup	4,000.00	3,044.25	4,000.00	3,453.62	13.66%
01-110-0-50210 Heat	8,094.00	6,482.38	8,094.00	5,682.57	29.79%
01-110-0-50220 Utilities (Hydro)	5,048.00	6,271.81	5,048.00	4,802.26	4.87%
01-110-0-50230 Building Maintenance	11,500.00	12,490.02	4,000.00	7,883.34	(97.08%)
01-110-0-50250 Postage	15,000.00	14,995.38	18,000.00	17,830.88	0.94%
01-110-0-50260 Advertising	500.00	679.82	750.00	640.23	14.64%
01-110-0-50270 Telephone (Includes Fax)	5,132.00	4,918.66	5,132.00	3,766.82	26.60%
01-110-0-50280 Auditing Services	24,000.00	24,000.00	27,000.00	23,136.16	14.31%
01-110-0-50290 Legal Services	2,000.00	1,215.14	2,000.00	5,447.22	(172.36%)
01-110-0-50295 Consulting Services	1,000.00	0.00	1,000.00	0.00	100.00%
01-110-0-50300 Memberships	3,400.00	3,064.32	3,400.00	3,273.80	3.71%
01-110-0-50330 Insurance	17,410.00	17,189.32	19,150.00	14,541.60	24.06%
01-110-0-50340 Computers	136,635.00	145,360.68	156,095.00	127,129.71	18.56%
01-110-0-50350 Training/Seminars	15,000.00	9,824.24	17,000.00	10,721.34	36.93%
01-110-0-50360 Leases (Photocopier and Postage	8,220.00	6,421.76	7,220.00	5,844.13	19.06%
01-110-0-50370 Grants/Donations	0.00	0.00	4,000.00	198.24	95.04%
01-110-0-50380 Courier	200.00	0.00	200.00	0.00	100.00%
01-110-0-50500 Bank Service Charges and Interest	6,100.00	5,960.37	6,100.00	5,070.29	16.88%
01-110-0-50501 ADP Payroll Service Charges	11,700.00	11,656.54	12,050.00	10,116.02	16.05%
01-110-0-52360 Medicals/Drivers Abstract/CPIC	100.00	0.00	100.00	53.00	47.00%
01-110-0-54001 New Equipment for Health & Safety	200.00	213.71	250.00	140.56	43.78%
01-110-0-58050 Capital Fund Expenditures	34,000.00	19,393.24	34,000.00	1,534.93	95.49%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Administration (110)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-110-0-58600 Contributions to TCA Reserve Fund	34,000.00	34,000.00	34,000.00	45,419.01	(33.59%)
Total Administration Expenditures	\$ 1,157,209.00	\$ 1,108,290.63	\$ 1,226,174.00	\$ 1,078,747.80	12.02%
Administration Excess of Revenues Over Expenditures	\$ (1,024,004.00)	\$ (993,447.22)	\$ (1,115,374.00)	\$ (967,628.04)	13.25%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Economic Development (170)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-170-0-30830 Federal Gas Tax - County FGT	\$ 13,775.00	\$ 13,774.34	\$ 0.00	\$ 0.00	0.00%
01-170-0-31115 Electic Vehicle Charging Station Gr	0.00	0.00	356,326.00	0.00	100.00%
01-170-0-41250 Sale of Promotional Items	10,000.00	9,368.48	10,000.00	9,689.30	3.11%
01-170-0-41251 Scenic Route Sponsorship Signs	0.00	360.00	500.00	480.00	4.00%
01-170-0-45000 Contributions from Reserves/Reser	87,189.00	68,025.30	72,005.00	6,801.14	90.55%
Total Economic Development Revenues	\$ 110,964.00	\$ 91,528.12	\$ 438,831.00	\$ 16,970.44	96.13%
Expenditures					
01-170-0-50100 Salaries	\$ 103,970.00	\$ 102,436.54	\$ 70,000.00	\$ 40,369.11	42.33%
01-170-0-50105 Income Protection Year End Payout	650.00	0.00	650.00	0.00	100.00%
01-170-0-50108 Mechanic/Shop Rate Charged Back	1,500.00	360.00	1,500.00	550.00	63.33%
01-170-0-50109 Casual Labour	16,190.00	10,405.09	0.00	0.00	0.00%
01-170-0-50110 Benefits - Health/Dental/Life	8,100.00	8,163.44	9,100.00	3,738.67	58.92%
01-170-0-50120 Mileage	3,000.00	1,198.84	2,000.00	1,240.27	37.99%
01-170-0-50130 Benefits - E.H.T. (Ministry of Financ	2,394.00	2,214.07	1,744.00	791.07	54.64%
01-170-0-50140 Benefits - W.S.I.B.	3,622.00	3,344.75	2,422.00	1,256.40	48.13%
01-170-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,208.00	6,687.67	6,208.00	3,807.50	38.67%
01-170-0-50160 Benefits - OMERS	11,380.00	10,009.29	7,205.00	3,763.11	47.77%
01-170-0-50175 Contracted Services	500.00	228.96	0.00	0.00	0.00%
01-170-0-50180 Conventions/Conferences	4,000.00	3,682.16	2,250.00	50.88	97.74%
01-170-0-50205 Other Materials (Includes Shop Sup	800.00	277.73	650.00	0.00	100.00%
01-170-0-50211 4 Seasons Scenic Route Enhance	1,700.00	610.53	500.00	848.15	(69.63%)
01-170-0-50220 Utilities (Hydro)	869.00	880.19	869.00	671.23	22.76%
01-170-0-50230 Building Maintenance	500.00	0.00	500.00	0.00	100.00%
01-170-0-50260 Advertising	3,800.00	1,119.36	3,500.00	1,577.99	54.91%
01-170-0-50265 Promotions (Special Events)	22,700.00	19,129.36	26,500.00	22,727.78	14.23%
01-170-0-50266 Business Promotions	19,414.00	1,432.10	18,050.00	1,345.49	92.55%
01-170-0-50267 Community Improvement Plan	50,775.00	51,164.31	23,335.00	2,563.72	89.01%
01-170-0-50270 Telephone (Includes Fax)	350.00	238.11	350.00	67.74	80.65%
01-170-0-50290 Legal Services	400.00	0.00	400.00	1,068.88	(167.22%)
01-170-0-50300 Memberships	942.00	602.17	825.00	782.34	5.17%
01-170-0-50330 Insurance	205.00	202.25	230.00	230.00	0.00%
01-170-0-50350 Training/Seminars	800.00	129.72	600.00	43.93	92.68%
01-170-0-55550 Safety Devices (Signs)	3,930.00	1,707.51	3,930.00	1,679.42	57.27%
01-170-0-58000 Capital Expenditures	0.00	0.00	384,326.00	36.11	99.99%
01-170-0-58050 Capital Fund Expenditures	0.00	0.00	0.00	74,258.16	0.00%
01-170-0-58500 Contributions to Reserves/Reserve	23,775.00	33,728.99	18,500.00	18,500.00	0.00%
Total Economic Development Expenditures	\$ 294,474.00	\$ 259,953.14	\$ 586,144.00	\$ 181,967.95	68.96%
Economic Development Excess of Revenues Over Expe	\$ (183,510.00)	\$ (168,425.02)	\$ (147,313.00)	\$ (164,997.51)	(12.00%)

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Sundry (190)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-190-0-41900 Donations Received	\$ 4,500.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
01-190-0-45000 Contributions from Reserves/Reser	5,000.00	5,000.00	50,000.00	10,000.00	80.00%
Total Sundry Revenues	\$ 9,500.00	\$ 5,000.00	\$ 50,000.00	\$ 10,000.00	80.00%
Expenditures					
01-190-0-50205 Other Materials (Includes Shop Sup	0.00	92.44	100.00	0.00	100.00%
01-190-0-50295 Consulting Services	2,400.00	2,226.18	1,400.00	0.00	100.00%
01-190-0-50330 Insurance	221.00	221.00	246.00	246.00	0.00%
01-190-0-50370 Grants/Donations	28,705.00	20,432.39	36,930.00	35,585.80	3.64%
01-190-0-50374 Seniors Stay at Home Initiatives	0.00	1,123.96	20,000.00	3,912.75	80.44%
01-190-0-50375 Doctor Recruitment	5,000.00	5,000.00	35,000.00	15,000.00	57.14%
01-190-0-55550 Safety Devices (Signs)	200.00	0.00	200.00	0.00	100.00%
Total Sundry Expenditures	\$ 36,526.00	\$ 29,095.97	\$ 93,876.00	\$ 54,744.55	41.68%
Sundry Excess of Revenues Over Expenditures	\$ (27,026.00)	\$ (24,095.97)	\$ (43,876.00)	\$ (44,744.55)	(1.98%)

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Fire (200)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-200-0-31025	\$ 0.00	\$ 0.00	\$ 1,245.00	\$ 0.00	100.00%
01-200-0-31503	0.00	0.00	13,900.00	0.00	100.00%
01-200-0-40002	1,000.00	0.00	3,000.00	0.00	100.00%
01-200-0-40200	4,500.00	21,800.00	1,000.00	0.00	100.00%
01-200-0-41050	0.00	325.00	250.00	100.00	60.00%
01-200-0-41150	1,085.00	16,342.09	1,085.00	0.00	100.00%
01-200-0-41900	1.00	5,192.64	100.00	189.95	(89.95%)
01-200-0-44400	2,000.00	0.00	2,000.00	415.30	79.24%
01-200-0-45000	148,000.00	170,771.82	33,760.00	25,247.43	25.21%
Total Fire Revenues	\$ 156,586.00	\$ 214,431.55	\$ 56,340.00	\$ 25,952.68	53.94%

Expenditures

01-200-0-50100	\$ 144,400.00	\$ 140,064.76	\$ 160,831.00	\$ 108,575.66	32.49%
01-200-0-50101	138,500.00	120,124.15	143,350.00	103,477.94	27.81%
01-200-0-50102	1.00	0.00	1.00	0.00	100.00%
01-200-0-50105	1,700.00	1,916.81	1,198.00	467.87	60.95%
01-200-0-50108	875.00	885.00	875.00	534.76	38.88%
01-200-0-50110	4,820.00	5,432.80	5,543.00	7,020.69	(26.66%)
01-200-0-50115	2,000.00	1,485.88	2,000.00	1,328.92	33.55%
01-200-0-50120	500.00	211.80	300.00	504.70	(68.23%)
01-200-0-50130	5,000.00	4,190.19	3,160.00	3,572.37	(13.05%)
01-200-0-50140	23,000.00	18,757.16	24,000.00	19,032.47	20.70%
01-200-0-50150	10,000.00	7,971.59	9,389.00	9,259.61	1.38%
01-200-0-50160	15,600.00	13,783.41	16,200.00	17,350.14	(7.10%)
01-200-0-50175	14,000.00	15,085.37	16,900.00	9,452.00	44.07%
01-200-0-50180	2,000.00	2,277.11	2,250.00	2,492.90	(10.80%)
01-200-0-50200	750.00	1,053.85	750.00	750.00	0.00%
01-200-0-50205	1,000.00	3,461.06	1,000.00	1,821.88	(82.19%)
01-200-0-50207	8,000.00	9,905.29	8,000.00	9,953.94	(24.42%)
01-200-0-50210	20,770.00	15,241.11	17,320.00	10,250.70	40.82%
01-200-0-50220	12,180.00	11,215.68	12,180.00	10,722.85	11.96%
01-200-0-50230	24,208.00	22,086.92	20,900.00	28,164.00	(34.76%)
01-200-0-50260	500.00	520.38	700.00	1,423.44	(103.35%)
01-200-0-50270	3,171.00	3,269.10	3,171.00	2,342.96	26.11%
01-200-0-50290	1,000.00	381.60	1,000.00	886.84	11.32%
01-200-0-50295	0.00	7,203.28	1,000.00	0.00	100.00%
01-200-0-50300	1,200.00	1,304.29	1,400.00	725.29	48.19%
01-200-0-50330	60,321.00	60,321.52	66,350.00	66,350.00	0.00%
01-200-0-50335	4,000.00	4,231.17	4,000.00	6,529.68	(63.24%)
01-200-0-50340	0.00	0.00	1,120.00	0.00	100.00%
01-200-0-50350	11,000.00	17,368.10	15,000.00	14,320.37	4.53%
01-200-0-50370	0.00	0.00	2,500.00	0.00	100.00%
01-200-0-50380	100.00	0.00	100.00	0.00	100.00%
01-200-0-50385	2,000.00	1,631.21	3,000.00	2,011.55	32.95%
01-200-0-50390	13,000.00	11,418.03	12,000.00	14,228.24	(18.57%)
01-200-0-52350	3,500.00	3,986.91	4,000.00	2,607.53	34.81%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Fire (200)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
01-200-0-52355	Fire Reimbursed for Meals	1,000.00	1,188.19	1,000.00	567.25	43.28%
01-200-0-52360	Fire Medicals for DZ Licensing & Va	1,000.00	833.25	1,000.00	951.00	4.90%
01-200-0-52502	EFR - Training	6,000.00	3,307.20	5,000.00	3,688.80	26.22%
01-200-0-52503	EFR - Equipment	5,000.00	3,142.24	4,000.00	2,150.44	46.24%
01-200-0-52504	EFR - Oxygen	3,000.00	2,966.26	4,000.00	5,227.94	(30.70%)
01-200-0-52505	EFR - Defib Maintenance	2,000.00	1,520.80	2,000.00	742.53	62.87%
01-200-0-53252	Fire - Joint Services @ 50%	296,245.00	296,245.00	332,698.00	332,697.50	0.00%
01-200-0-53725	Repairs - 1996 Ford Tanker - #72 (	0.00	1,641.53	0.00	0.00	0.00%
01-200-0-53745	Repairs - ATV521 - 4 Wheeler - 20	200.00	0.00	200.00	0.00	100.00%
01-200-0-53746	Repairs - Trailer 4 Wheeler - 2006 -	100.00	0.00	100.00	10.62	89.38%
01-200-0-53747	Repairs - ATV511 - 2009 4-wheeler	200.00	250.50	300.00	192.55	35.82%
01-200-0-53753	Repairs - Ford E350 Rescue - Year	0.00	350.00	0.00	0.00	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	105.00	100.00	70.00	30.00%
01-200-0-53758	Repairs - Pumper - 2007 Internation	1,400.00	493.84	3,450.00	4,325.75	(25.38%)
01-200-0-53760	Repairs - 1990 GMC - 4x4 Mini-Pu	0.00	70.00	0.00	0.00	0.00%
01-200-0-53761	Repairs - Pumper 2009 - #71	1,400.00	2,133.05	2,000.00	4,835.21	(141.76%)
01-200-0-53762	Repairs - 2004 SUV Ford Explorer -	0.00	70.00	0.00	0.00	0.00%
01-200-0-53763	Repairs - 2009 4x4 Supercab Ford	2,300.00	260.31	650.00	2,007.12	(208.79%)
01-200-0-53764	Repairs - ATV531 - 2011 Outlander	200.00	0.00	200.00	262.27	(31.14%)
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	4,098.18	2,000.00	2,342.38	(17.12%)
01-200-0-53767	Repairs - 2013 Tanker	1,400.00	10,283.55	1,400.00	1,615.03	(15.36%)
01-200-0-53768	Repairs - Unit #T76 - Curtis Trailer	100.00	0.00	100.00	0.00	100.00%
01-200-0-53770	Repairs 2015 Ford F150 4x4	500.00	251.30	0.00	374.48	0.00%
01-200-0-53771	Unit #SWL511 - Repairs - NEW 5 T	500.00	98.70	500.00	1,598.34	(219.67%)
01-200-0-53772	Repairs - SWL521 - 2019 Squad	1,300.00	1,727.47	500.00	667.44	(33.49%)
01-200-0-53773	Repairs - SWL531 - 2020 Squad	2,000.00	1,741.69	500.00	2,458.43	(391.69%)
01-200-0-53774	Repairs - UV521 - 2020 1/2 Ton	500.00	389.81	650.00	70.00	89.23%
01-200-0-53775	Repairs - UV511 - 2020 SUV	300.00	1,138.66	450.00	761.29	(69.18%)
01-200-0-53776	Repairs - UTLM531 - 2019 Marine	300.00	83.49	100.00	0.00	100.00%
01-200-0-53777	Repairs - 2022 Fire Tanker	0.00	979.10	1,000.00	0.00	100.00%
01-200-0-53779	FC - 2022 Dodge Ram	0.00	387.42	500.00	2,072.21	(314.44%)
01-200-0-54000	Equipment Replacement/Repairs	9,100.00	7,324.64	23,500.00	6,735.12	71.34%
01-200-0-54001	New Equipment for Health & Safety	3,500.00	3,119.15	3,500.00	1,668.81	52.32%
01-200-0-54005	Dry Hydrant Program	3,000.00	2,340.48	3,000.00	0.00	100.00%
01-200-0-54100	Equipment Rentals	100.00	0.00	100.00	0.00	100.00%
01-200-0-54200	Fuel and Lube (Oil)	25,960.00	17,420.19	20,000.00	14,920.23	25.40%
01-200-0-55550	Safety Devices (Signs)	700.00	876.69	1,000.00	0.00	100.00%
01-200-0-58050	Capital Fund Expenditures	136,000.00	150,639.19	33,760.00	25,247.43	25.21%
01-200-0-58500	Contributions to Reserves/Reserve	1,000.00	19,375.85	1,000.00	1,000.00	0.00%
01-200-0-58600	Contributions to TCA Reserve Fund	164,875.00	187,367.64	161,475.00	160,375.00	0.68%
Total Fire Expenditures		\$ 1,201,976.00	\$ 1,231,005.90	\$ 1,173,421.00	\$ 1,035,794.47	11.73%
Fire Excess of Revenues Over Expenditures		\$ (1,045,390.00)	\$ (1,016,574.35)	\$ (1,117,081.00)	\$ (1,009,841.79)	9.60%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Police (220)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
01-220-0-50104 Committee Expense	\$ 1,200.00	\$ 1,026.99	\$ 1,200.00	\$ 187.03	84.41%
01-220-0-50120 Mileage	200.00	0.00	200.00	0.00	100.00%
01-220-0-50175 Contracted Services	808,947.00	806,801.40	832,084.00	621,636.44	25.29%
Total Police Expenditures	\$ 810,347.00	\$ 807,828.39	\$ 833,484.00	\$ 621,823.47	25.39%
Police Excess of Revenues Over Expenditures	\$ (810,347.00)	\$ (807,828.39)	\$ (833,484.00)	\$ (621,823.47)	25.39%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Livestock Loss (230)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Expenditures					
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%
Total Livestock Loss Expenditures	\$ 365.00	\$ 0.00	\$ 365.00	\$ 0.00	100.00%
Livestock Loss Excess of Revenues Over Expenditures	\$ (365.00)	\$ 0.00	\$ (365.00)	\$ 0.00	100.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Conservation Authorities (240)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-240-0-45000 Contributions from Reserves/Reser	\$ 0.00	\$ 6,620.95	\$ 0.00	\$ 0.00	0.00%
Total Conservation Authorities Revenues	\$ 0.00	\$ 6,620.95	\$ 0.00	\$ 0.00	0.00%
Expenditures					
01-240-0-50370 Grants/Donations	\$ 0.00	\$ 6,620.95	\$ 0.00	\$ 0.00	0.00%
01-240-0-56003 Requisition - Conservation Authority	34,863.00	34,518.00	36,131.00	36,131.00	0.00%
Total Conservation Authorities Expenditures	\$ 34,863.00	\$ 41,138.95	\$ 36,131.00	\$ 36,131.00	0.00%
Conservation Authorities Excess of Revenues Over Exp	\$ (34,863.00)	\$ (34,518.00)	\$ (36,131.00)	\$ (36,131.00)	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
 Revised Budget
 For Building Department (250)
 For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-250-0-40100 Joint Services (Revenue From Othe \$	1,000.00	0.00	1,000.00	43,842.51	(4284.25%)
01-250-0-40200 Sale of Land/Equipment	0.00	0.00	0.00	8,077.00	0.00%
01-250-0-41060 Building Permit Fees	182,428.00	185,129.00	255,553.00	207,614.63	18.76%
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	26,000.00	10,610.52	93,000.00	56,463.56	39.29%
Total Building Department Revenues	\$ 209,528.00	\$ 195,739.52	\$ 349,653.00	\$ 315,997.70	9.63%

Expenditures					
01-250-0-50100 Salaries	\$ 123,480.00	\$ 126,301.60	\$ 173,700.00	\$ 127,030.35	26.87%
01-250-0-50105 Income Protection Year End Payout	1,900.00	1,797.12	2,777.00	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	9,250.00	8,660.72	12,259.00	9,915.84	19.11%
01-250-0-50115 Boot Allowance	250.00	101.75	250.00	326.88	(30.75%)
01-250-0-50120 Mileage	500.00	163.88	500.00	0.00	100.00%
01-250-0-50130 Benefits - E.H.T. (Ministry of Financ	2,460.00	2,486.59	3,441.00	2,567.91	25.37%
01-250-0-50140 Benefits - W.S.I.B.	3,725.00	3,757.43	5,171.00	3,671.17	29.00%
01-250-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,160.00	6,977.82	11,791.00	8,513.58	27.80%
01-250-0-50160 Benefits - OMERS	12,370.00	12,854.36	16,951.00	13,514.24	20.27%
01-250-0-50175 Contracted Services	1,000.00	0.00	1,000.00	616.44	38.36%
01-250-0-50180 Conventions/Conferences	2,500.00	2,347.73	2,500.00	2,382.28	4.71%
01-250-0-50200 Office Supplies and Stationery	500.00	770.67	500.00	712.76	(42.55%)
01-250-0-50205 Other Materials	600.00	573.06	1,000.00	259.88	74.01%
01-250-0-50207 Protective Clothing	500.00	0.00	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	0.00	500.00	179.43	64.11%
01-250-0-50270 Telephone (Includes Fax)	318.00	267.19	1,018.00	182.18	82.10%
01-250-0-50290 Legal Services	8,000.00	2,151.00	8,000.00	636.00	92.05%
01-250-0-50300 Memberships	550.00	499.22	950.00	556.20	41.45%
01-250-0-50310 Publications/Subscriptions	200.00	0.00	200.00	0.00	100.00%
01-250-0-50330 Insurance	2,345.00	2,169.00	2,345.00	5,345.63	(127.96%)
01-250-0-50340 Computers	7,000.00	4,748.81	7,000.00	7,123.18	(1.76%)
01-250-0-50350 Training/Seminars	2,500.00	984.13	5,000.00	0.00	100.00%
01-250-0-50385 Radio Repairs	100.00	0.00	100.00	0.00	100.00%
01-250-0-52360 Medicals/Drivers Abstract/CPIC	0.00	0.00	0.00	53.00	0.00%
01-250-0-53401 Repairs - P16-1 2016 Ford F150	1,500.00	2,813.80	1,500.00	445.62	70.29%
01-250-0-53402 Repairs - BD23-1 2023 Ford F150			0.00	221.46	0.00%
01-250-0-54001 New Equipment for Health & Safety	200.00	83.68	200.00	83.68	58.16%
01-250-0-54200 Fuel and Lube (Oil)	12,600.00	9,529.96	12,600.00	6,636.81	47.33%
01-250-0-54300 Vehicle/Equipment Licenses	120.00	0.00	0.00	0.00	0.00%
01-250-0-58050 Capital Fund Expenditures	0.00	0.00	62,000.00	56,463.56	8.93%
01-250-0-58500 Contributions to Reserves/Reserve	0.00	0.00	0.00	43,842.51	0.00%
01-250-0-58600 Contributions to TCA Reserve Fund	5,500.00	5,500.00	15,500.00	23,577.00	(52.11%)
Total Building Department Expenditures	\$ 209,528.00	\$ 195,739.52	\$ 349,653.00	\$ 315,057.59	9.89%

Building Department Excess of Revenues Over Expendi \$ 0.00 \$ 0.00 \$ 0.00 \$ 940.11 0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For By-law Enforcement (255)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-255-0-40002 Reimbursed Expenses	\$ 0.00	\$ 0.00	\$ 0.00	\$ 9,301.68	0.00%
01-255-0-41480 Trailer Fees	30,000.00	30,575.00	30,000.00	26,005.00	13.32%
01-255-0-41485 Refreshment Vehcile	0.00	150.00	0.00	150.00	0.00%
01-255-0-45000 Contributions from Reserves/Reser	10,000.00	3,389.98	10,000.00	13,321.27	(33.21%)
Total By-law Enforcement Revenues	\$ 40,000.00	\$ 34,114.98	\$ 40,000.00	\$ 48,777.95	(21.94%)
Expenditures					
01-255-0-50100 Salaries	\$ 33,495.00	\$ 34,141.68	\$ 35,127.00	\$ 17,290.35	50.78%
01-255-0-50105 Income Protection Year End Payout	370.00	449.28	620.00	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	2,041.00	1,702.00	1,160.43	31.82%
01-255-0-50120 Mileage	2,750.00	3,913.35	3,250.00	119.70	96.32%
01-255-0-50130 Benefits - E.H.T. (Ministry of Financ	668.00	665.77	697.00	337.16	51.63%
01-255-0-50140 Benefits - W.S.I.B.	1,010.00	1,007.18	1,047.00	506.61	51.61%
01-255-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	2,250.00	2,813.27	2,289.00	544.92	76.19%
01-255-0-50160 Benefits - OMERS	3,325.00	3,072.75	3,488.00	1,556.13	55.39%
01-255-0-50175 Contracted Services	4,100.00	2,961.61	7,100.00	0.00	100.00%
01-255-0-50200 Office Supplies and Stationery	0.00	0.00	400.00	0.00	100.00%
01-255-0-50290 Legal Services	20,000.00	21,016.41	21,500.00	14,545.53	32.35%
01-255-0-50298 By-law Enforcement Expenses	0.00	32.60	0.00	9,301.68	0.00%
01-255-0-50340 Computers	4,000.00	5,270.31	4,600.00	3,455.61	24.88%
01-255-0-50396 Line Fences Act	200.00	0.00	200.00	0.00	100.00%
Total By-law Enforcement Expenditures	\$ 74,518.00	\$ 77,385.21	\$ 82,370.00	\$ 48,818.12	40.73%
By-law Enforcement Excess of Revenues Over Expendit	\$ (34,518.00)	\$ (43,270.23)	\$ (42,370.00)	\$ (40.17)	99.91%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Protection & Emergency Services (260)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-260-0-41230 9-1-1 Signs	\$ 4,000.00	\$ 3,615.00	\$ 4,000.00	\$ 3,555.00	11.13%
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	262,429.00	304,334.70	10,000.00	9,056.65	9.43%
Total Protection & Emergency Services Revenues	\$ 273,429.00	\$ 314,949.70	\$ 21,000.00	\$ 12,611.65	39.94%
Expenditures					
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	159.80	500.00	0.00	100.00%
01-260-0-50175 Contracted Services	550.00	518.97	950.00	961.63	(1.22%)
01-260-0-50180 Conventions/Conferences	2,000.00	1,931.80	2,000.00	368.71	81.56%
01-260-0-50220 Utilities (Hydro)	976.00	631.67	976.00	1,325.64	(35.82%)
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)	1,359.00	762.82	1,000.00	560.84	43.92%
01-260-0-50330 Insurance	2,630.00	2,628.66	2,700.00	2,700.00	0.00%
01-260-0-50340 Computers	6,250.00	6,952.56	7,000.00	7,296.52	(4.24%)
01-260-0-50350 Training/Seminars	2,500.00	1,679.04	0.00	0.00	0.00%
01-260-0-50390 Dispatch/Communications	0.00	3,092.49	24,820.00	16,361.35	34.08%
01-260-0-54000 Equipment Replacement/Repairs	1,500.00	4,526.41	1,000.00	0.00	100.00%
01-260-0-54101 Emergency Plan	2,750.00	2,125.65	2,750.00	284.02	89.67%
01-260-0-54105 9-1-1 Signs Purchased	2,500.00	4,808.78	5,000.00	2,910.95	41.78%
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	16,545.00	12,947.59	16,545.00	7,362.78	55.50%
01-260-0-54200 Fuel and Lube (Oil)	0.00	720.65	1,000.00	0.00	100.00%
01-260-0-55900 Occupational Health & Safety Progr	25,800.00	16,497.68	26,300.00	12,454.43	52.64%
01-260-0-55910 Accessibility Act and Regulations	2,500.00	3,187.91	3,500.00	3,213.06	8.20%
01-260-0-58050 Capital Fund Expenditures	262,429.00	304,334.70	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%
Total Protection & Emergency Services Expenditures	\$ 334,869.00	\$ 370,657.24	\$ 100,121.00	\$ 58,949.99	41.12%
Protection & Emergency Services Excess of Revenues	\$ (61,440.00)	\$ (55,707.54)	\$ (79,121.00)	\$ (46,338.34)	41.43%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Animal Control (270)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-270-0-41220 Dog Tags and Dog Fines	\$ 4,000.00	\$ 4,355.00	\$ 4,000.00	\$ 3,449.50	13.76%
Total Animal Control Revenues	\$ 4,000.00	\$ 4,355.00	\$ 4,000.00	\$ 3,449.50	13.76%
Expenditures					
01-270-0-50120 Mileage	\$ 2,800.00	\$ 3,736.65	\$ 3,000.00	\$ 0.00	100.00%
01-270-0-50175 Contracted Services	10,000.00	9,967.37	11,700.00	1,405.90	87.98%
01-270-0-50205 Other Materials (Includes Shop Sup	300.00	223.00	300.00	232.82	22.39%
01-270-0-50260 Advertising	100.00	0.00	100.00	0.00	100.00%
Total Animal Control Expenditures	\$ 13,200.00	\$ 13,927.02	\$ 15,100.00	\$ 1,638.72	89.15%
Animal Control Excess of Revenues Over Expenditures	\$ (9,200.00)	\$ (9,572.02)	\$ (11,100.00)	\$ 1,810.78	116.31%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Streetlights (280)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-280-0-40100 Joint Services (Revenue From Othe	\$ 500.00	\$ 793.46	\$ 500.00	\$ 0.00	100.00%
Total Streetlights Revenues	\$ 500.00	\$ 793.46	\$ 500.00	\$ 0.00	100.00%
Expenditures					
01-280-0-50175 Contracted Services	\$ 4,000.00	\$ 941.28	\$ 4,000.00	\$ 4,393.99	(9.85%)
01-280-0-50205 Other Materials (Includes Shop Sup	500.00	0.00	500.00	225.40	54.92%
01-280-0-50220 Utilities (Hydro)	5,474.00	5,267.33	5,474.00	4,165.90	23.90%
01-280-0-52700 Access Points - Lights	600.00	621.08	600.00	500.16	16.64%
01-280-0-58600 Contributions to TCA Reserve Fund	4,500.00	4,500.00	4,500.00	4,500.00	0.00%
Total Streetlights Expenditures	\$ 15,074.00	\$ 11,329.69	\$ 15,074.00	\$ 13,785.45	8.55%
Streetlights Excess of Revenues Over Expenditures	\$ (14,574.00)	\$ (10,536.23)	\$ (14,574.00)	\$ (13,785.45)	5.41%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Roads (300)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-300-0-30900	Provincial Grant - OCIF - Formula B \$	748,294.00	\$ 748,294.00	\$ 860,538.00	\$ 717,115.00	16.67%
01-300-0-31035	Prov of Ont - Aggregate Resources	20,000.00	31,256.72	25,000.00	31,206.75	(24.83%)
01-300-0-31080	Provincial Grants - Miscellaneous (	0.00	0.00	0.00	5,902.08	0.00%
01-300-0-40000	User Fees	300.00	0.00	300.00	0.00	100.00%
01-300-0-40200	Sale of Land/Equipment	34,000.00	40,352.00	36,000.00	32,205.70	10.54%
01-300-0-40300	Entrance Permits	1,000.00	770.00	1,000.00	1,050.00	(5.00%)
01-300-0-44400	Mechanic/Shop Rate & PW Charge	90,350.00	70,405.00	65,400.00	54,642.50	16.45%
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	3,774,897.00	3,223,509.31	2,891,714.00	2,429,345.68	15.99%
Total Roads Revenues		\$ 4,669,591.00	\$ 4,114,587.03	\$ 3,880,702.00	\$ 3,271,467.71	15.70%

Expenditures

01-300-0-50100	Salaries	\$ 544,500.00	\$ 479,230.24	\$ 569,500.00	\$ 453,565.87	20.36%
01-300-0-50105	Income Protection Year End Payout	8,700.00	7,515.29	8,810.00	0.00	100.00%
01-300-0-50109	Casual Labour	32,000.00	40,651.17	32,000.00	47,073.90	(47.11%)
01-300-0-50110	Benefits - Health/Dental/Life	34,100.00	30,128.31	38,620.00	36,009.76	6.76%
01-300-0-50115	Boot Allowance	3,000.00	1,785.70	3,000.00	958.96	68.03%
01-300-0-50120	Mileage	200.00	366.52	200.00	326.55	(63.28%)
01-300-0-50130	Benefits - E.H.T. (Ministry of Financ	11,500.00	10,284.33	12,050.00	10,155.00	15.73%
01-300-0-50140	Benefits - W.S.I.B.	17,100.00	15,833.83	18,100.00	12,616.68	30.29%
01-300-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	42,200.00	36,177.71	44,300.00	35,953.12	18.84%
01-300-0-50160	Benefits - OMERS	51,000.00	50,284.56	56,000.00	47,240.32	15.64%
01-300-0-50175	Contracted Services	22,000.00	6,700.78	22,000.00	4,753.65	78.39%
01-300-0-50180	Conventions/Conferences	4,000.00	5,100.26	5,000.00	4,826.43	3.47%
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	8,500.00	7,541.53	8,500.00	9,594.12	(12.87%)
01-300-0-50207	Protective Clothing	5,000.00	4,754.17	10,000.00	4,548.90	54.51%
01-300-0-50209	Stock items (Hydraulic Supplies, Nu	30,000.00	29,081.71	30,000.00	21,394.63	28.68%
01-300-0-50210	Heat	29,400.00	30,569.97	29,400.00	24,136.95	17.90%
01-300-0-50220	Utilities (Hydro)	13,681.00	16,214.29	13,681.00	12,828.71	6.23%
01-300-0-50230	Building Maintenance	27,500.00	18,623.39	22,500.00	27,615.80	(22.74%)
01-300-0-50260	Advertising	1,000.00	333.47	1,000.00	349.66	65.03%
01-300-0-50270	Telephone (Includes Fax)	4,038.00	3,105.18	3,938.00	1,808.46	54.08%
01-300-0-50290	Legal Services	17,000.00	2,980.64	14,000.00	2,630.59	81.21%
01-300-0-50295	Consulting Services	42,000.00	18,417.41	72,000.00	26,441.72	63.28%
01-300-0-50300	Memberships	1,900.00	1,148.16	1,900.00	2,255.05	(18.69%)
01-300-0-50330	Insurance	90,361.00	90,875.11	99,400.00	100,451.92	(1.06%)
01-300-0-50340	Computers	29,150.00	37,024.79	40,750.00	39,673.44	2.64%
01-300-0-50350	Training/Seminars	15,000.00	12,005.73	15,000.00	13,385.32	10.76%
01-300-0-50380	Courier	150.00	0.00	150.00	144.82	3.45%
01-300-0-50385	Radio Repairs	1,000.00	0.00	4,000.00	4,555.18	(13.88%)
01-300-0-50390	Dispatch/Communications	8,665.00	7,731.00	8,665.00	5,340.72	38.36%
01-300-0-52360	Medicals/Drivers Abstract/CPIC	700.00	542.71	700.00	413.75	40.89%
01-300-0-53003	Repairs - Compressors - C020	200.00	0.00	200.00	0.00	100.00%
01-300-0-53005	Repairs - Generators (2 - 10,000 W	300.00	0.00	300.00	0.00	100.00%
01-300-0-53012	CS16-1 Power Sweeper - Repairs	3,000.00	0.00	1,500.00	2,494.99	(66.33%)

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Roads (300)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number		Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-53107	B16-1 - Repairs - 2016 Backhoe/Lo	1,500.00	3,792.65	1,500.00	493.62	67.09%
01-300-0-53200	Repairs - 2008 Ford 2 Ton Truck	1,000.00	912.58	1,000.00	1,000.29	(0.03%)
01-300-0-53205	Repairs - Grader - Cat. Articulated -	5,000.00	1,862.01	3,000.00	0.00	100.00%
01-300-0-53206	Repairs - Backhoe - Cat. 420D IT -	1,000.00	7,867.33	0.00	185.46	0.00%
01-300-0-53209	Repairs - 2017 Freightliner Tandem	16,000.00	31,568.16	3,000.00	7,103.26	(136.78%)
01-300-0-53210	P17-1 Super Duty - Repairs	2,000.00	2,082.82	2,000.00	616.27	69.19%
01-300-0-53306	Repairs - Float Trailer - 12T - F843	0.00	113.96	0.00	254.39	0.00%
01-300-0-53310	Repairs - Excavator - 315CL 2005	5,000.00	1,187.72	5,000.00	1,196.22	76.08%
01-300-0-53316	G14-1 - 2014 - Grader Cat 140M 2 -	2,500.00	6,741.74	2,500.00	25,188.69	(907.55%)
01-300-0-53318	Repairs - 2015 Steam Jenny SJ15-	200.00	0.00	0.00	0.00	0.00%
01-300-0-53319	P16-1 - Repairs - 2016 Ford Super	2,000.00	6,475.75	2,000.00	406.43	79.68%
01-300-0-53320	Repairs - 2016 Steam Jenny SJ16-	200.00	0.00	0.00	0.00	0.00%
01-300-0-53321	Repairs - 2014 Steam Jenny SJ14-	200.00	0.00	0.00	0.00	0.00%
01-300-0-53322	EH05-1 - Repairs - Excavator Ham	2,500.00	0.00	2,500.00	0.00	100.00%
01-300-0-53604	Repairs - Float Trailer - Homemade	1,000.00	0.00	1,000.00	130.25	86.98%
01-300-0-53605	D996-1 - 1999 Dozer - Repairs	1,000.00	0.00	1,000.00	651.99	34.80%
01-300-0-53606	Repairs - Sterling Tandem - T086-1	7,000.00	8,428.86	0.00	0.00	0.00%
01-300-0-53608	F096-2Float Trailer - 30T - Repairs	1,000.00	101.75	1,000.00	1,896.39	(89.64%)
01-300-0-53610	T126-1 - 2012 Int. Tandem - Repair	5,000.00	5,323.81	7,000.00	194.35	97.22%
01-300-0-53613	Repairs - L12-1 - 2012 Nortrax Loa	3,000.00	3,060.69	3,000.00	4,786.04	(59.53%)
01-300-0-53614	T15-1 2015 Freightliner Tandem	3,500.00	16,808.96	3,500.00	2,496.08	28.68%
01-300-0-53615	T16-1 Freightliner Tandem 114SD	7,500.00	11,230.74	2,500.00	8,545.10	(241.80%)
01-300-0-53616	T18-1 Freightliner Tandem - Repair	4,500.00	9,306.91	2,000.00	9,520.34	(376.02%)
01-300-0-53617	P18-1 - Repairs - One Ton	1,000.00	673.95	1,000.00	4,001.78	(300.18%)
01-300-0-53618	G18-1 - Repairs - Grader	2,000.00	56.45	2,000.00	5,214.71	(160.74%)
01-300-0-53619	BC08-1 - Repairs - Brush Cutter for	2,500.00	2,968.14	2,500.00	5,762.35	(130.49%)
01-300-0-53620	Repairs - 2019 - 3/4 ton PWF	1,000.00	762.58	0.00	0.00	0.00%
01-300-0-53621	SUV19-1 Ford Escape	1,700.00	2,105.81	1,700.00	1,189.78	30.01%
01-300-0-53622	Repairs - 2020 - T20-1 Freightliner	3,000.00	3,682.46	3,000.00	1,171.21	60.96%
01-300-0-53623	Repairs - 2021 - T21-1 Freightliner	1,000.00	(961.55)	1,000.00	3,681.49	(268.15%)
01-300-0-53624	CS21-1 - Repairs - Power Sweeper	3,000.00	0.00	1,500.00	0.00	100.00%
01-300-0-53625	B21-1 - Repairs - Backhoe	1,000.00	5,089.68	1,000.00	545.07	45.49%
01-300-0-53626	TR22-1 - Repairs - Tractor and Atta	0.00	0.00	3,000.00	488.82	83.71%
01-300-0-53627	Repairs - T22-1 2022 Freightliner	1,000.00	3,329.31	1,000.00	823.19	17.68%
01-300-0-53628	Repairs - P23-1 Foreman Chev Pic	3,000.00	2,606.11	3,000.00	3,451.72	(15.06%)
01-300-0-53629	Repairs - T23-1 2023 Mack Tande	0.00	220.29	8,000.00	14,289.66	(78.62%)
01-300-0-53630	B23-1 CAT Backhoe Loader Asset	0.00	86.70	1,000.00	1,103.98	(10.40%)
01-300-0-53631	T23-2 - Repairs International Tande	0.00	82.43	1,000.00	685.20	31.48%
01-300-0-53633	Repairs - SV24-1 - 2024 Dodge Ra			0.00	73.79	0.00%
01-300-0-53742	WT88-1 Repairs - 1988 Ford Wate	1,000.00	392.11	1,000.00	2,287.05	(128.71%)
01-300-0-53808	P21-1 Repairs shared Roads/CLSP	300.00	1,110.17	300.00	1,130.13	(276.71%)
01-300-0-54000	Equipment Replacement/Repairs	7,500.00	7,567.57	7,500.00	11,738.17	(56.51%)
01-300-0-54001	New Equipment for Health & Safety	2,000.00	611.71	2,000.00	2,072.50	(3.63%)
01-300-0-54200	Fuel and Lube (Oil)	231,000.00	203,849.03	220,000.00	171,530.42	22.03%
01-300-0-54300	Vehicle/Equipment Licenses	27,000.00	23,833.00	27,000.00	26,132.25	3.21%
01-300-0-55501	Bridges and Culverts	15,000.00	6,304.04	15,000.00	24,045.66	(60.30%)
01-300-0-55502	Roadside Maintenance (Includes Br	75,000.00	133,486.95	65,000.00	101,300.99	(55.85%)
01-300-0-55503	Hardtop Maintenance	100,000.00	125,478.50	100,000.00	120,070.54	(20.07%)
01-300-0-55504	Loosetop Maintenance	100,000.00	78,375.35	100,000.00	87,142.43	12.86%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Roads (300)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-300-0-55505 Winter Control - Maintenance	500,000.00	569,185.16	500,000.00	383,937.74	23.21%
01-300-0-55506 Winter Control - Salaries	418,100.00	391,647.93	433,100.00	345,807.91	20.16%
01-300-0-55507 Winter Control - Benefits	24,700.00	25,076.68	28,460.00	23,835.30	16.25%
01-300-0-55508 Winter Control - EHT	8,200.00	7,687.82	8,650.00	6,800.21	21.38%
01-300-0-55509 Winter Control - W.S.I.B.	12,500.00	11,038.29	13,125.00	12,071.48	8.03%
01-300-0-55510 Winter Control-Rec Gen (CPP & EI)	30,500.00	27,285.36	32,025.00	25,040.35	21.81%
01-300-0-55512 Winter Control - OMERS	36,900.00	30,238.55	38,745.00	31,218.38	19.43%
01-300-0-55550 Safety Devices (Signs)	17,500.00	13,735.13	17,500.00	5,236.40	70.08%
01-300-0-58050 Capital Fund Expenditures	3,684,897.00	3,150,409.60	2,825,714.00	2,987,787.84	(5.74%)
01-300-0-58600 Contributions to TCA Reserve Fund	1,876,789.00	1,883,141.00	1,992,033.00	1,955,033.00	1.86%
Total Roads Expenditures	\$ 8,361,031.00	\$ 7,793,530.71	\$ 7,689,016.00	\$ 7,385,411.64	3.95%
Roads Excess of Revenues Over Expenditures	\$ (3,691,440.00)	\$ (3,678,943.68)	\$ (3,808,314.00)	\$ (4,113,943.93)	(8.03%)

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-400-0-31092 MNRF Grant	\$ 0.00	\$ 39,671.00	\$ 0.00	\$ 0.00	0.00%
01-400-0-40000 User Fees	50,000.00	50,659.00	50,000.00	46,109.50	7.78%
01-400-0-40040 Bag Tags Sold	1,000.00	934.00	1,000.00	168.00	83.20%
01-400-0-40100 Joint Services (Revenue From Othe	25,000.00	38,685.52	25,000.00	0.00	100.00%
01-400-0-40200 Sale of Land/Equipment	0.00	1,975.00	0.00	0.00	0.00%
01-400-0-45000 Contributions from Reserves/Reser	56,000.00	66,577.17	100,968.00	59,697.14	40.88%
Total Waste Disposal Revenues	\$ 132,000.00	\$ 198,501.69	\$ 176,968.00	\$ 105,974.64	40.12%

Expenditures

01-400-0-50100 Salaries	\$ 143,500.00	\$ 157,687.82	\$ 168,940.00	\$ 141,351.99	16.33%
01-400-0-50105 Income Protection Year End Payout	500.00	799.80	948.00	0.00	100.00%
01-400-0-50108 Mechanic/Shop Rate Charged Back	25,000.00	23,510.00	26,000.00	17,382.50	33.14%
01-400-0-50109 Casual Labour	65,000.00	74,718.80	80,000.00	88,230.37	(10.29%)
01-400-0-50110 Benefits - Health/Dental/Life	4,200.00	3,896.23	3,800.00	3,054.87	19.61%
01-400-0-50115 Boot Allowance	800.00	318.21	800.00	257.18	67.85%
01-400-0-50120 Mileage	2,500.00	1,853.20	2,500.00	1,241.17	50.35%
01-400-0-50130 Benefits - E.H.T. (Ministry of Financ	4,090.00	5,221.18	5,300.00	5,365.47	(1.24%)
01-400-0-50140 Benefits - W.S.I.B.	6,200.00	9,492.28	7,200.00	5,419.58	24.73%
01-400-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	12,000.00	11,516.38	15,000.00	15,665.74	(4.44%)
01-400-0-50160 Benefits - OMERS	13,390.00	12,023.57	15,390.00	13,739.22	10.73%
01-400-0-50175 Contracted Services	65,900.00	89,702.87	98,900.00	69,334.79	29.89%
01-400-0-50180 Conventions/Conferences	0.00	0.00	2,250.00	1,452.43	35.45%
01-400-0-50200 Office Supplies and Stationery	500.00	500.00	500.00	500.00	0.00%
01-400-0-50204 Covering Material	3,500.00	549.96	2,500.00	0.00	100.00%
01-400-0-50205 Other Materials (Includes Shop Sup	1,500.00	1,421.26	1,500.00	1,548.26	(3.22%)
01-400-0-50207 Protective Clothing	900.00	1,096.47	1,650.00	1,235.86	25.10%
01-400-0-50210 Heat	3,353.00	1,958.38	3,353.00	2,383.29	28.92%
01-400-0-50230 Building Maintenance	7,000.00	614.31	5,000.00	2,284.78	54.30%
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)	380.00	464.89	630.00	366.34	41.85%
01-400-0-50290 Legal Services	500.00	0.00	5,500.00	0.00	100.00%
01-400-0-50295 Consulting Services	92,500.00	72,822.51	101,178.00	92,773.60	8.31%
01-400-0-50296 Septic Reinspection Program	5,000.00	5,175.00	5,000.00	0.00	100.00%
01-400-0-50330 Insurance	2,539.00	2,539.40	2,800.00	2,800.00	0.00%
01-400-0-50350 Training/Seminars	2,500.00	2,026.45	2,500.00	2,491.59	0.34%
01-400-0-50381 Permit/License Fees to MOE for Co	800.00	0.00	800.00	0.00	100.00%
01-400-0-50385 Radio Repairs	500.00	0.00	1,500.00	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	41.00	100.00	0.00	100.00%
01-400-0-52645 Consignment Paid to Permit Sellers	100.00	70.00	100.00	0.00	100.00%
01-400-0-53750 2007 - 1/2 Ton GMC - Repairs	750.00	90.47	0.00	0.00	0.00%
01-400-0-53778 2023 Dodge Ram 1/2 ton shared W	0.00	541.47	500.00	927.61	(85.52%)
01-400-0-53805 Repairs - Compactor (Waste) LC99	1,000.00	3,104.09	2,000.00	1,100.03	45.00%
01-400-0-53807 L04-1 Repairs 2004 Cat Crawler Lo	1,500.00	2,482.04	1,500.00	188.67	87.42%
01-400-0-54000 Equipment Replacement/Repairs	1,000.00	0.00	1,000.00	557.59	44.24%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Waste Disposal (400)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-400-0-54001 New Equipment for Health & Safety	500.00	114.21	500.00	315.18	36.96%
01-400-0-54200 Fuel and Lube (Oil)	3,532.00	142.49	3,532.00	80.84	97.71%
01-400-0-54300 Vehicle/Equipment Licenses	265.00	132.62	165.00	0.00	100.00%
01-400-0-55550 Safety Devices (Signs)	500.00	345.17	500.00	0.00	100.00%
01-400-0-58050 Capital Fund Expenditures	60,000.00	60,485.41	40,000.00	25,196.28	37.01%
01-400-0-58500 Contributions to Reserves/Reserve	36,293.00	36,293.00	36,293.00	36,293.00	0.00%
01-400-0-58600 Contributions to TCA Reserve Fund	10,500.00	12,475.00	10,500.00	10,500.00	0.00%
Total Waste Disposal Expenditures	\$ 583,532.00	\$ 598,295.38	\$ 661,069.00	\$ 545,943.55	17.42%
Waste Disposal Excess of Revenues Over Expenditures \$	(451,532.00)	\$ (399,793.69)	(484,101.00)	(439,968.91)	9.12%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Recycling (450)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-450-0-31640 WDO Recycling Grant	\$ 130,000.00	\$ 137,751.79	\$ 130,000.00	\$ 125,520.63	3.45%
01-450-0-40000 User Fees	25,000.00	12,194.24	25,000.00	18,639.06	25.44%
01-450-0-40100 Joint Services (Revenue From Othe	8,000.00	9,604.02	8,000.00	0.00	100.00%
01-450-0-40200 Sale of Land/Equipment	0.00	3,225.00	5,000.00	14,000.00	(180.00%)
01-450-0-45000 Contributions from Reserves/Reser	85,000.00	80,552.38	19,800.00	0.00	100.00%
Total Recycling Revenues	\$ 248,000.00	\$ 243,327.43	\$ 187,800.00	\$ 158,159.69	15.78%
Expenditures					
01-450-0-50100 Salaries	\$ 130,500.00	\$ 131,056.23	\$ 150,500.00	\$ 97,651.14	35.12%
01-450-0-50105 Income Protection Year End Payout	1,000.00	290.43	762.00	0.00	100.00%
01-450-0-50108 Mechanic/Shop Rate Charged Back	2,000.00	0.00	2,000.00	1,200.00	40.00%
01-450-0-50109 Casual Labour	35,000.00	40,233.21	40,000.00	12,075.02	69.81%
01-450-0-50110 Benefits - Health/Dental/Life	8,600.00	8,393.13	9,860.00	7,882.10	20.06%
01-450-0-50115 Boot Allowance	250.00	225.13	250.00	223.86	10.46%
01-450-0-50130 Benefits - E.H.T. (Ministry of Financ	3,275.00	3,042.12	3,650.00	1,577.04	56.79%
01-450-0-50140 Benefits - W.S.I.B.	4,950.00	2,583.42	5,950.00	4,621.18	22.33%
01-450-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	11,650.00	14,489.78	13,755.00	6,334.56	53.95%
01-450-0-50160 Benefits - OMERS	13,700.00	12,902.46	13,700.00	6,173.50	54.94%
01-450-0-50175 Contracted Services	22,400.00	24,578.14	22,400.00	22,395.20	0.02%
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	200.00	173.20	200.00	0.00	100.00%
01-450-0-50207 Protective Clothing	300.00	248.85	300.00	100.55	66.48%
01-450-0-50230 Building Maintenance	2,500.00	1,849.30	500.00	0.00	100.00%
01-450-0-50260 Advertising	500.00	162.82	500.00	0.00	100.00%
01-450-0-50270 Telephone (Includes Fax)	301.00	237.61	300.00	180.64	39.79%
01-450-0-50300 Memberships	120.00	111.94	120.00	111.94	6.72%
01-450-0-50330 Insurance	7,242.00	7,242.21	7,965.00	7,965.00	0.00%
01-450-0-50350 Training/Seminars	2,000.00	890.15	2,000.00	0.00	100.00%
01-450-0-52360 Medicals/Drivers Abstract/PVSC	100.00	0.00	100.00	0.00	100.00%
01-450-0-53803 Repairs - Compactor - COM-1	500.00	70.00	500.00	0.00	100.00%
01-450-0-53806 Repairs - Recycling Truck - REC 99	1,000.00	4,472.49	0.00	70.00	0.00%
01-450-0-53809 REC 22-1 - Repairs - Mack Multilift	1,000.00	1,301.34	1,500.00	7,057.60	(370.51%)
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)	22,451.00	20,521.86	22,451.00	14,991.82	33.22%
01-450-0-54300 Vehicle/Equipment Licenses	1,737.00	921.00	1,000.00	1,841.00	(84.10%)
01-450-0-55550 Safety Devices (Signs)	500.00	345.17	500.00	0.00	100.00%
01-450-0-58050 Capital Fund Expenditures	85,000.00	80,552.38	19,800.00	0.00	100.00%
01-450-0-58600 Contributions to TCA Reserve Fund	20,200.00	23,425.00	25,200.00	34,200.00	(35.71%)
Total Recycling Expenditures	\$ 379,826.00	\$ 380,519.37	\$ 346,613.00	\$ 226,852.15	34.55%
Recycling Excess of Revenues Over Expenditures	\$ (131,826.00)	\$ (137,191.94)	\$ (158,813.00)	\$ (68,692.46)	56.75%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Cemeteries (500)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-500-0-40020 Plot Sales and Care & Maintenance \$	2,000.00	\$ 6,615.70	\$ 2,000.00	\$ (1,681.18)	184.06%
01-500-0-40021 Care & Mtce (Perpetual) to Cemete	3,500.00	3,060.00	3,500.00	3,501.12	(0.03%)
01-500-0-40022 Interment Sales	4,000.00	12,490.00	4,000.00	8,300.00	(107.50%)
01-500-0-41900 Donations Received	0.00	500.00	0.00	500.00	0.00%
01-500-0-45000 Contributions from Reserves/Reser	3,600.00	0.00	3,400.00	0.00	100.00%
Total Cemeteries Revenues	\$ 13,100.00	\$ 22,665.70	\$ 12,900.00	\$ 10,619.94	17.67%
Expenditures					
01-500-0-50108 Mechanic/Shop Rate Charged Back \$	600.00	\$ 150.00	\$ 600.00	\$ 450.00	25.00%
01-500-0-50120 Mileage	500.00	154.40	500.00	336.70	32.66%
01-500-0-50175 Contracted Services	1,500.00	1,570.49	1,300.00	1,887.10	(45.16%)
01-500-0-50205 Other Materials (Includes Shop Sup	1,000.00	86.23	1,000.00	77.27	92.27%
01-500-0-50522 Internment Expenses	4,000.00	14,170.08	4,000.00	6,739.31	(68.48%)
01-500-0-58500 Contributions to Reserves/Reserve	2,000.00	3,474.50	2,000.00	2,000.00	0.00%
01-500-0-58521 Contribution to Cemetery Trust	3,500.00	3,060.00	3,500.00	541.12	84.54%
Total Cemeteries Expenditures	\$ 13,100.00	\$ 22,665.70	\$ 12,900.00	\$ 12,031.50	6.73%
Cemeteries Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	(1,411.56)	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Community Halls (610)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-610-0-31034 Provincial Grant - Community Halls	\$ 0.00	\$ 0.00	\$ 0.00	\$ 15,548.00	0.00%
01-610-0-41070 Community Hall Rental	20,000.00	19,298.54	20,000.00	19,978.09	0.11%
01-610-0-41900 Donations Received	0.00	400.00	0.00	1,051.00	0.00%
01-610-0-45000 Contributions from Reserves/Reser	43,450.00	40,981.73	50,000.00	42,581.06	14.84%
Total Community Halls Revenues	\$ 63,450.00	\$ 60,680.27	\$ 70,000.00	\$ 79,158.15	(13.08%)
Expenditures					
01-610-0-50108 Labour Charged Back to Other Dep	\$ 1,750.00	\$ 840.00	\$ 2,000.00	\$ 0.00	100.00%
01-610-0-50120 Mileage	4,000.00	3,899.80	4,000.00	3,137.40	21.57%
01-610-0-50140 Benefits - W.S.I.B.	1,000.00	1,285.52	1,100.00	876.32	20.33%
01-610-0-50175 Contracted Services	50.00	1,137.94	2,450.00	2,498.66	(1.99%)
01-610-0-50205 Other Materials (Includes Shop Sup	3,200.00	1,718.50	4,700.00	4,366.70	7.09%
01-610-0-50210 Heat	20,274.00	15,320.43	18,000.00	12,760.35	29.11%
01-610-0-50220 Utilities (Hydro)	19,191.00	22,596.04	22,500.00	15,492.32	31.15%
01-610-0-50230 Building Maintenance	25,850.00	17,569.25	12,150.00	8,428.32	30.63%
01-610-0-50260 Advertising	100.00	247.09	300.00	0.00	100.00%
01-610-0-50270 Telephone (Includes Fax)	2,212.00	2,082.01	2,212.00	1,738.96	21.39%
01-610-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-610-0-50330 Insurance	18,307.00	15,306.84	19,825.00	19,825.00	0.00%
01-610-0-50340 Computers	5,725.00	4,927.41	10,725.00	8,699.66	18.88%
01-610-0-54001 New Equipment for Health & Safety	650.00	491.97	650.00	310.26	52.27%
01-610-0-55550 Safety Devices (Signs)	700.00	167.62	200.00	0.00	100.00%
01-610-0-58050 Capital Fund Expenditures	29,500.00	30,873.44	42,500.00	37,978.22	10.64%
01-610-0-58600 Contributions to TCA Reserve Fund	45,730.00	45,730.00	45,730.00	45,730.00	0.00%
Total Community Halls Expenditures	\$ 178,739.00	\$ 164,193.86	\$ 189,542.00	\$ 161,842.17	14.61%
Community Halls Excess of Revenues Over Expenditure	\$ (115,289.00)	\$ (103,513.59)	\$ (119,542.00)	\$ (82,684.02)	30.83%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Recreation (615)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-615-0-31092 MNRF Grant	\$ 0.00	\$ 102,003.00	\$ 0.00	\$ 0.00	0.00%
01-615-0-40200 Sale of Land/Equipment	0.00	1,975.00	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	154,600.00	90,561.23	89,000.00	6,360.58	92.85%
Total Recreation Revenues	\$ 155,275.00	\$ 194,539.23	\$ 89,675.00	\$ 6,360.58	92.91%

Expenditures					
01-615-0-50108 Mechanic/Shop Rate Charged Back	\$ 17,050.00	\$ 4,053.00	\$ 15,050.00	\$ 7,245.30	51.86%
01-615-0-50109 Casual Labour	19,725.00	19,928.28	22,425.00	21,750.34	3.01%
01-615-0-50115 Boot Allowance	150.00	135.08	150.00	0.00	100.00%
01-615-0-50120 Mileage	1,500.00	1,205.64	1,500.00	1,124.90	25.01%
01-615-0-50130 Benefits - E.H.T. (Ministry of Financ	372.00	388.59	536.00	424.13	20.87%
01-615-0-50140 Benefits - W.S.I.B.	562.00	587.90	805.00	587.41	27.03%
01-615-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	423.00	454.73	638.00	505.39	20.79%
01-615-0-50160 Benefits - OMERS	0.00	0.00	1,800.00	0.00	100.00%
01-615-0-50175 Contracted Services	3,000.00	761.30	3,000.00	915.84	69.47%
01-615-0-50205 Other Materials (Includes Shop Sup	1,200.00	1,316.43	1,500.00	2,070.47	(38.03%)
01-615-0-50212 Boat launches / beaches	118,000.00	29,205.95	69,000.00	623.91	99.10%
01-615-0-50220 Utilities (Hydro)	544.00	621.38	625.00	400.45	35.93%
01-615-0-50230 Building Maintenance	7,600.00	5,711.73	6,000.00	3,857.77	35.70%
01-615-0-50260 Advertising	200.00	0.00	200.00	0.00	100.00%
01-615-0-50265 Promotions (Special Events)	8,300.00	109,603.00	2,675.00	1,627.41	39.16%
01-615-0-50270 Telephone (Includes Fax)	0.00	0.00	0.00	114.43	0.00%
01-615-0-50290 Legal Services	200.00	0.00	200.00	0.00	100.00%
01-615-0-50330 Insurance	7,207.00	7,206.87	7,925.00	7,925.00	0.00%
01-615-0-50350 Training/Seminars	0.00	0.00	0.00	380.00	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)	21,400.00	10,250.98	4,800.00	775.83	83.84%
01-615-0-52620 Playground Maintenance (Plevna/H	2,400.00	2,163.01	1,000.00	264.98	73.50%
01-615-0-52623 Tennis Courts - Cloyne	4,500.00	4,246.43	3,000.00	3,052.80	(1.76%)
01-615-0-52625 Swim Programs	3,000.00	3,000.00	0.00	0.00	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	83.44	500.00	0.00	100.00%
01-615-0-53011 Repairs - 2015 Multi-Purpose Equip	1,000.00	260.56	1,000.00	2,001.30	(100.13%)
01-615-0-53702 Repairs - 2019 Dump Trailer	250.00	122.50	250.00	70.00	72.00%
01-615-0-53750 2007 - 1/2 Ton GMC - Repairs	750.00	90.47	0.00	0.00	0.00%
01-615-0-53778 2023 Dodge Ram 1/2 ton shared W	0.00	576.47	500.00	927.61	(85.52%)
01-615-0-53780 Repairs - 2023 Utility Trailer (recrea	0.00	0.00	0.00	226.86	0.00%
01-615-0-54000 Equipment Replacement/Repairs	400.00	0.00	400.00	645.73	(61.43%)
01-615-0-54001 New Equipment for Health & Safety	200.00	83.68	200.00	148.41	25.80%
01-615-0-54200 Fuel and Lube (Oil)	5,736.00	3,214.39	4,711.00	2,059.25	56.29%
01-615-0-54300 Vehicle/Equipment Licenses	135.00	132.63	70.00	0.00	100.00%
01-615-0-55550 Safety Devices (Signs)	8,200.00	7,822.81	5,400.00	4,325.48	19.90%
01-615-0-58050 Capital Fund Expenditures	14,800.00	42,825.68	14,000.00	39,021.55	(178.73%)
01-615-0-58600 Contributions to TCA Reserve Fund	18,324.00	20,299.00	18,324.00	18,324.00	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Recreation (615)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Recreation Expenditures	\$ 268,753.00	\$ 276,351.93	\$ 189,309.00	\$ 121,396.55	35.87%
Recreation Excess of Revenues Over Expenditures	\$ (113,478.00)	\$ (81,812.70)	\$ (99,634.00)	\$ (115,035.97)	(15.46%)

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For NF Parklands (620)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %	
Revenues						
01-620-0-31035	Aggregrate Revenue for Licence #1 \$	0.00	\$ 736.00	\$ 3,600.00	\$ 3,600.00	0.00%
01-620-0-31080	Provincial Grants - Miscellaneous (	0.00	0.00	0.00	20,301.12	0.00%
01-620-0-31620	Grant - E. Ont Trails Alliance	25,000.00	0.00	0.00	0.00	0.00%
01-620-0-31621	OVATV Club	0.00	20,000.00	20,000.00	20,000.00	0.00%
01-620-0-31622	BMA Association Contribution	0.00	6,500.00	6,000.00	6,500.00	(8.33%)
01-620-0-40000	User Fees	10,000.00	10,372.92	10,000.00	8,228.38	17.72%
01-620-0-40005	CLSP-OnRes MNR Permits Pd Onli	284,409.00	278,128.04	332,405.00	292,180.21	12.10%
01-620-0-40006	CLSP-OnRes Transaction Fees Col	20,000.00	26,229.00	20,000.00	38,157.19	(90.79%)
01-620-0-40200	Sale of Land/Equipment	0.00	3,250.00	0.00	3,321.01	0.00%
01-620-0-44400	Labour Charged to another Dept (i.	3,300.00	500.00	3,000.00	0.00	100.00%
01-620-0-44401	Mileage-1/2 Ton-Charged Back to	3,500.00	8,704.68	3,500.00	5,735.10	(63.86%)
01-620-0-45000	Contributions from Reserves/Reser	105,000.00	79,299.52	155,000.00	84,996.16	45.16%
Total NF Parklands Revenues		\$ 451,209.00	\$ 433,720.16	\$ 553,505.00	\$ 483,019.17	12.73%

Expenditures

01-620-0-50100	Salaries	\$ 146,450.00	\$ 161,947.18	\$ 177,865.00	\$ 125,730.58	29.31%
01-620-0-50105	Income Protection Year End Payout	1,285.00	0.00	1,330.00	0.00	100.00%
01-620-0-50108	Mechanic/Shop Rate Charged Back	15,000.00	11,925.00	22,000.00	20,552.50	6.58%
01-620-0-50110	Benefits - Health/Dental/Life	4,511.00	4,109.06	5,993.00	2,739.29	54.29%
01-620-0-50115	Boot Allowance	1,000.00	302.97	1,000.00	708.98	29.10%
01-620-0-50120	Mileage	100.00	478.04	400.00	0.00	100.00%
01-620-0-50130	Benefits - E.H.T. (Ministry of Financ	2,880.00	3,157.93	3,494.00	2,451.73	29.83%
01-620-0-50140	Benefits - W.S.I.B.	3,440.00	5,233.63	5,250.00	3,603.42	31.36%
01-620-0-50150	Benefits-Rec Gen(CPP & EI)Emplo	10,105.00	14,331.48	12,892.00	9,460.90	26.61%
01-620-0-50160	Benefits - OMERS	13,500.00	11,543.46	16,403.00	10,841.44	33.91%
01-620-0-50175	Contracted Services	0.00	248.04	0.00	2,253.47	0.00%
01-620-0-50200	Office Supplies and Stationery	3,100.00	2,684.13	2,300.00	2,022.69	12.06%
01-620-0-50205	Other Materials (Includes Shop Sup	1,000.00	1,347.78	1,000.00	1,694.66	(69.47%)
01-620-0-50207	Protective Clothing	900.00	856.03	1,000.00	899.58	10.04%
01-620-0-50230	Building Maintenance	4,050.00	4,699.65	2,150.00	1,822.76	15.22%
01-620-0-50260	Advertising	500.00	187.85	500.00	242.70	51.46%
01-620-0-50265	Promotions (Special Events)	0.00	129.44	200.00	44.00	78.00%
01-620-0-50270	Telephone (Includes Fax)	675.00	1,148.53	675.00	567.28	15.96%
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	1,611.41	2,500.00	400.00	84.00%
01-620-0-50330	Insurance	11,660.00	11,590.34	12,800.00	12,800.00	0.00%
01-620-0-50340	Computers	15,000.00	16,869.72	16,000.00	16,434.97	(2.72%)
01-620-0-50350	Training/Seminars	4,000.00	4,602.80	2,000.00	2,045.32	(2.27%)
01-620-0-50390	Dispatch/Communications	1,550.00	825.19	1,600.00	290.62	81.84%
01-620-0-50500	Bank Service Charges and Interest	20,000.00	20,207.49	20,000.00	13,081.15	34.59%
01-620-0-52360	Medicals/Drivers Abstract/CPIC	60.00	0.00	60.00	0.00	100.00%
01-620-0-52640	MNR Parks - Land Use Permits	900.00	397.47	900.00	408.88	54.57%
01-620-0-52641	MNR Aggregate Permit Fee	400.00	686.05	2,450.00	0.00	100.00%
01-620-0-52645	Consignment Paid to Permit Sellers	400.00	115.50	400.00	81.50	79.63%
01-620-0-52800	Access Points - Materials	83,000.00	36,620.99	57,000.00	10,852.24	80.96%
01-620-0-53009	P10-1 - 2010 Ford F150 - PWM - R	1,900.00	537.81	0.00	52.50	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For NF Parklands (620)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
01-620-0-53702 Repairs - 2019 Dump Trailer	250.00	122.50	250.00	35.00	86.00%
01-620-0-53808 P21-1 Repairs shared Roads/CLSP	1,300.00	1,355.16	1,100.00	1,200.13	(9.10%)
01-620-0-53908 Repairs - 2011 Jon Boat	500.00	0.00	500.00	1,234.40	(146.88%)
01-620-0-53909 Repairs - 2011 Boat Trailer (Jon Bo	400.00	0.00	400.00	160.41	59.90%
01-620-0-53912 Repairs - 2019 - 1/2 ton Truck	1,000.00	644.70	3,200.00	4,183.24	(30.73%)
01-620-0-53914 Repairs - 2019 - Boat	500.00	345.98	500.00	379.69	24.06%
01-620-0-53915 Repairs - 2019 - Boat Trailer	400.00	65.60	400.00	160.41	59.90%
01-620-0-53916 Repairs - 2018 - 15 HP Evinrude M	400.00	0.00	400.00	0.00	100.00%
01-620-0-53918 Repairs 25 HP Evinrude - 2019	400.00	533.23	400.00	583.04	(45.76%)
01-620-0-53919 MB21 - Repairs 16' Lund Jon Boat	500.00	658.90	500.00	195.11	60.98%
01-620-0-53920 MBT21 - Repairs Ezload trailer for 5	400.00	424.72	400.00	160.41	59.90%
01-620-0-53921 M21 - Repairs 25 HP Mercury Moto	400.00	562.77	400.00	704.08	(76.02%)
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	400.00	868.87	400.00	109.42	72.65%
01-620-0-53926 MB22 - Repairs 16' Lund Boat	0.00	0.00	0.00	50.00	0.00%
01-620-0-53927 Repairs - NFP22-1 2022 Dodge Ra			0.00	342.16	0.00%
01-620-0-54000 Equipment Replacement/Repairs	1,400.00	1,730.37	8,500.00	5,167.82	39.20%
01-620-0-54001 New Equipment for Health & Safety	600.00	656.33	600.00	604.04	(0.67%)
01-620-0-54100 Equipment Rentals	400.00	0.00	400.00	0.00	100.00%
01-620-0-54200 Fuel and Lube (Oil)	18,513.00	14,815.29	18,513.00	12,609.82	31.89%
01-620-0-54300 Vehicle/Equipment Licenses	700.00	265.25	700.00	403.25	42.39%
01-620-0-55501 Bridges and Culverts	500.00	0.00	2,000.00	0.00	100.00%
01-620-0-55502 Roadside Maintenance (Includes Br	600.00	0.00	0.00	21,003.26	0.00%
01-620-0-55504 Loosetop Maintenance	50,000.00	45,353.87	66,000.00	40,826.16	38.14%
01-620-0-55550 Safety Devices (Signs)	3,000.00	1,799.26	1,000.00	556.32	44.37%
01-620-0-58050 Capital Fund Expenditures	0.00	0.00	60,000.00	54,956.56	8.41%
01-620-0-58500 Contributions to Reserves/Reserve	0.00	25,392.39	0.00	0.00	0.00%
01-620-0-58600 Contributions to TCA Reserve Fund	16,480.00	19,730.00	16,480.00	16,480.00	0.00%
Total NF Parklands Expenditures	\$ 451,209.00	\$ 433,720.16	\$ 553,505.00	\$ 404,187.89	26.98%
NF Parklands Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	78,831.28	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Libraries (660)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-660-0-45000 Contributions from Reserves/Reser	\$ 7,200.00	\$ 6,543.17	\$ 0.00	\$ 0.00	0.00%
Total Libraries Revenues	\$ 7,200.00	\$ 6,543.17	\$ 0.00	\$ 0.00	0.00%
Expenditures					
01-660-0-50205 Other Materials (Includes Shop Sup	\$ 200.00	\$ 75.08	\$ 200.00	\$ 0.00	100.00%
01-660-0-50210 Heat	1,233.00	1,041.63	1,233.00	717.58	41.80%
01-660-0-50230 Building Maintenance	550.00	411.51	1,050.00	673.10	35.90%
01-660-0-50330 Insurance	2,260.00	2,257.84	2,545.00	2,545.00	0.00%
01-660-0-54001 New Equipment for Health & Safety	150.00	86.73	150.00	83.68	44.21%
01-660-0-58050 Capital Fund Expenditures	7,200.00	6,543.17	0.00	0.00	0.00%
Total Libraries Expenditures	\$ 11,593.00	\$ 10,415.96	\$ 5,178.00	\$ 4,019.36	22.38%
Libraries Excess of Revenues Over Expenditures	\$ (4,393.00)	\$ (3,872.79)	\$ (5,178.00)	\$ (4,019.36)	22.38%

Township of North Frontenac
Statement of Revenue and Expenditures

Revised Budget
For Planning (700)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-700-0-40002 Reimbursed Expenses	\$ 0.00	\$ 0.00	\$ 5,000.00	\$ 2,000.00	60.00%
01-700-0-41050 Compliance Letters	2,300.00	3,080.00	5,000.00	8,510.00	(70.20%)
01-700-0-41200 Planning Application Fees	50,000.00	31,163.76	30,000.00	46,600.00	(55.33%)
01-700-0-41202 Road Allowance - Admin. Fees	10,000.00	31,000.00	25,000.00	29,228.00	(16.91%)
01-700-0-41203 Licence Agreements	1,000.00	1,085.00	1,000.00	1,050.00	(5.00%)
01-700-0-41204 Shore Road Allowance - Land Cost	0.00	64,753.81	45,000.00	64,256.76	(42.79%)
01-700-0-45000 Contributions from Reserves/Reser	25,000.00	0.00	25,000.00	8,227.51	67.09%
Total Planning Revenues	\$ 88,300.00	\$ 131,082.57	\$ 136,000.00	\$ 159,872.27	(17.55%)
Expenditures					
01-700-0-50100 Salaries	\$ 127,365.00	\$ 124,901.44	\$ 114,153.00	\$ 54,617.41	52.15%
01-700-0-50104 Committee Expense	8,000.00	3,664.96	6,000.00	3,472.19	42.13%
01-700-0-50105 Income Protection Year End Payout	1,500.00	0.00	1,132.00	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	9,902.98	7,605.00	5,615.20	26.16%
01-700-0-50120 Mileage	3,500.00	2,324.22	2,000.00	1,891.87	5.41%
01-700-0-50130 Benefits - E.H.T. (Ministry of Financ	2,540.00	2,435.59	2,248.00	1,065.04	52.62%
01-700-0-50140 Benefits - W.S.I.B.	3,845.00	3,684.59	3,339.00	1,600.29	52.07%
01-700-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	8,760.00	10,291.87	7,662.00	4,281.85	44.12%
01-700-0-50160 Benefits - OMERS	12,235.00	9,545.41	10,990.00	4,915.56	55.27%
01-700-0-50180 Conventions/Conferences	5,000.00	7,215.74	9,000.00	2,650.70	70.55%
01-700-0-50200 Office Supplies and Stationery	1,000.00	850.00	1,000.00	875.00	12.50%
01-700-0-50250 Postage	1,000.00	1,000.00	1,000.00	1,000.00	0.00%
01-700-0-50260 Advertising	400.00	147.56	400.00	457.57	(14.39%)
01-700-0-50290 Legal Services	15,000.00	1,881.17	10,000.00	2,467.68	75.32%
01-700-0-50292 Sale of Road Allowance Expense	10,000.00	10,734.17	15,000.00	2,334.62	84.44%
01-700-0-50295 Consulting Services	128,000.00	96,834.79	128,405.00	82,031.83	36.11%
01-700-0-50300 Memberships	899.00	900.00	900.00	900.00	0.00%
01-700-0-50350 Training/Seminars	3,000.00	741.83	3,000.00	1,377.22	54.09%
01-700-0-50390 Dispatch/Communications	0.00	199.52	0.00	0.00	0.00%
01-700-0-58500 Contributions to Reserves/Reserve	7,500.00	72,253.81	52,500.00	52,500.00	0.00%
Total Planning Expenditures	\$ 349,594.00	\$ 359,509.65	\$ 376,534.00	\$ 224,054.03	40.50%
Planning Excess of Revenues Over Expenditures	\$ (261,294.00)	\$ (228,427.08)	\$ (240,534.00)	\$ (64,181.76)	73.32%

Township of North Frontenac
Statement of Revenue and Expenditures

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Revised Budget
For Property/Bldg Mtce (Grass/Cleaning/Snow Removal) (750)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-750-0-40050 Microfit Proceeds	\$ 5,000.00	\$ 4,741.73	\$ 5,000.00	\$ 2,667.25	46.66%
01-750-0-44400 Mechanic/Shop Rate & PW Revenu	0.00	0.00	0.00	84.76	0.00%
01-750-0-44401 Mileage-1/2 Ton-Charged Back to	5,500.00	5,707.92	5,500.00	7,818.65	(42.16)%
01-750-0-45000 Contributions from Reserves/Reser	29,495.00	15,409.01	22,000.00	17,904.67	18.62%
Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo	\$ 39,995.00	\$ 25,858.66	\$ 32,500.00	\$ 28,475.33	12.38%
Expenditures					
01-750-0-50100 Salaries	\$ 72,877.00	\$ 66,913.51	\$ 77,275.00	\$ 98,302.20	(27.21)%
01-750-0-50105 Income Protection Year End Payout	1,625.00	1,652.04	1,217.00	0.00	100.00%
01-750-0-50109 Casual Labour	1,000.00	1,285.53	1,500.00	1,203.53	19.76%
01-750-0-50110 Benefits - Health/Dental/Life	5,582.00	5,072.55	4,454.00	6,109.46	(37.17)%
01-750-0-50120 Mileage	600.00	102.00	300.00	0.00	100.00%
01-750-0-50130 Benefits - E.H.T. (Ministry of Financ	1,453.00	1,528.84	1,531.00	2,037.81	(33.10)%
01-750-0-50140 Benefits - W.S.I.B.	2,198.00	2,194.10	2,300.00	2,854.37	(24.10)%
01-750-0-50150 Benefits-Rec Gen(CPP & EI)Emplo	4,700.00	2,127.48	4,696.00	4,977.48	(5.99)%
01-750-0-50160 Benefits - OMERS	6,933.00	8,419.22	7,452.00	10,773.56	(44.57)%
01-750-0-50175 Contracted Services	106,430.00	89,471.23	108,930.00	91,062.94	16.40%
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	365.34	1,100.00	556.14	49.44%
01-750-0-50207 Protective Clothing	400.00	239.11	400.00	172.83	56.79%
01-750-0-50210 Heat	5,244.00	4,222.76	5,244.00	2,321.36	55.73%
01-750-0-50220 Utilities (Hydro)	2,090.00	3,612.07	2,090.00	4,312.00	(106.32)%
01-750-0-50230 Building Maintenance	16,700.00	18,533.65	7,600.00	9,402.62	(23.72)%
01-750-0-50231 Water Regulations (Analysis, etc.)	15,000.00	13,460.94	15,000.00	9,227.25	38.49%
01-750-0-50260 Advertising	200.00	182.03	200.00	431.69	(115.85)%
01-750-0-50270 Telephone (Includes Fax)	1,026.00	785.25	1,026.00	405.25	60.50%
01-750-0-50290 Legal Services	500.00	0.00	500.00	0.00	100.00%
01-750-0-50310 Publications/Subscriptions	300.00	295.10	300.00	305.28	(1.76)%
01-750-0-50330 Insurance	2,169.00	2,169.00	2,400.00	2,400.00	0.00%
01-750-0-50350 Training/Seminars	2,000.00	0.00	2,000.00	152.64	92.37%
01-750-0-50376 Senior housing	0.00	1,343.22	0.00	0.00	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	273.54	200.00	85.48	57.26%
01-750-0-53923 Repairs - 2022 Ford Escape	500.00	421.20	500.00	489.33	2.13%
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	202.95	250.00	158.88	36.45%
01-750-0-54200 Fuel and Lube (Oil)	2,365.00	1,551.42	2,365.00	1,952.61	17.44%
01-750-0-54300 Vehicle/Equipment Licenses	120.00	0.00	0.00	0.00	0.00%
01-750-0-56999 Infrastructure Loan Payment	46,195.00	46,194.97	46,195.00	22,779.29	50.69%
01-750-0-58050 Capital Fund Expenditures	15,895.00	3,078.24	22,000.00	17,904.67	18.62%
01-750-0-58600 Contributions to TCA Reserve Fund	6,960.00	6,960.00	6,960.00	6,960.00	0.00%
Total Property/Bldg Mtce (Grass/Cleaning/Snow Remo	\$ 323,012.00	\$ 282,857.29	\$ 326,385.00	\$ 297,538.67	8.84%
Property/Bldg Mtce (Grass/Cleaning/Snow Removal) Ex	\$ (283,017.00)	\$ (256,998.63)	\$ (293,885.00)	\$ (269,063.34)	8.45%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Municipal - Taxes (810)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-810-0-32000 Taxation - Residential/Farm/Manag	\$ 6,785,257.00	\$ 6,738,334.83	\$ 7,141,595.00	\$ 7,141,596.64	0.00%
01-810-0-32050 Taxation - Commercial/Industrial	0.00	47,411.33	49,903.00	50,524.64	(1.25%)
01-810-0-32100 Taxation Supplemental - Residentia	45,000.00	35,497.67	45,000.00	49,316.77	(9.59%)
01-810-0-32150 Taxation Supplemental - Commerci	1,100.00	856.96	1,100.00	0.00	100.00%
01-810-0-32160 PIL Education - retained	0.00	1,025.00	0.00	0.00	0.00%
01-810-0-33000 Payments-in-lieu (PIL)	60,000.00	51,073.97	60,000.00	23,473.69	60.88%
Total Municipal - Taxes Revenues	\$ 6,891,357.00	\$ 6,874,199.76	\$ 7,297,598.00	\$ 7,264,911.74	0.45%
Expenditures					
01-810-0-50480 Property Taxes Written Off - Reside	\$ 10,000.00	\$ 16,908.85	\$ 10,000.00	\$ 5,591.52	44.08%
01-810-0-50485 Property Taxes Written Off - Comm	1,500.00	1,547.84	1,500.00	0.00	100.00%
01-810-0-50499 Property Taxes - Allowance for Bad	35,000.00	34,822.62	35,000.00	0.00	100.00%
Total Municipal - Taxes Expenditures	\$ 46,500.00	\$ 53,279.31	\$ 46,500.00	\$ 5,591.52	87.98%
Municipal - Taxes Excess of Revenues Over Expenditur	\$ 6,844,857.00	\$ 6,820,920.45	\$ 7,251,098.00	\$ 7,259,320.22	(0.11%)

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For County (830)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-830-0-32000 Taxation - Residential/Farm/Manag	\$ 1,946,502.00	\$ 1,946,501.89	\$ 1,995,901.00	\$ 1,995,901.27	0.00%
01-830-0-32050 Taxation - Commercial/Industrial	13,525.00	13,525.12	13,947.00	14,120.41	(1.24%)
01-830-0-32100 Taxation Supplemental - Residentia	0.00	10,191.62	0.00	13,852.80	0.00%
01-830-0-32150 Taxation Supplemental - Commerci	0.00	245.08	0.00	0.00	0.00%
01-830-0-33000 Payments-in-lieu (PIL)	0.00	13,401.86	0.00	0.00	0.00%
Total County Revenues	\$ 1,960,027.00	\$ 1,983,865.57	\$ 2,009,848.00	\$ 2,023,874.48	(0.70%)
Expenditures					
01-830-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 4,819.29	\$ 0.00	\$ 1,576.49	0.00%
01-830-0-50485 Property Taxes Written Off - Comm	0.00	441.50	0.00	0.00	0.00%
01-830-0-56000 Requisitions	1,960,027.00	1,978,604.78	2,009,848.00	1,507,471.75	25.00%
Total County Expenditures	\$ 1,960,027.00	\$ 1,983,865.57	\$ 2,009,848.00	\$ 1,509,048.24	24.92%
County Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 514,826.24	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Education (850)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-850-0-32000 Taxation - Residential/Farm/Manag	\$ 1,431,299.00	\$ 1,431,300.99	\$ 1,440,119.00	\$ 1,440,120.50	0.00%
01-850-0-32050 Taxation - Commercial/Industrial	57,589.00	57,589.10	58,322.00	59,291.04	(1.66%)
01-850-0-32100 Taxation Supplemental - Residentia	0.00	7,581.94	0.00	10,084.30	0.00%
01-850-0-32150 Taxation Supplemental - Commerci	0.00	893.77	0.00	0.00	0.00%
01-850-0-33000 Payments-in-lieu (PIL)	0.00	5,266.39	0.00	0.00	0.00%
Total Education Revenues	\$ 1,488,888.00	\$ 1,502,632.19	\$ 1,498,441.00	\$ 1,509,495.84	(0.74%)
Expenditures					
01-850-0-50480 Property Taxes Written Off - Reside	\$ 0.00	\$ 3,625.55	\$ 0.00	\$ 1,146.13	0.00%
01-850-0-50485 Property Taxes Written Off - Comm	0.00	1,907.84	0.00	0.00	0.00%
01-850-0-56000 Requisitions - Education	1,488,888.00	1,497,098.80	1,498,441.00	1,129,105.38	24.65%
Total Education Expenditures	\$ 1,488,888.00	\$ 1,502,632.19	\$ 1,498,441.00	\$ 1,130,251.51	24.57%
Education Excess of Revenues Over Expenditures	\$ 0.00	\$ 0.00	\$ 0.00	\$ 379,244.33	0.00%

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget
For Property Taxation (890)
For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Revenues					
01-890-0-41300 Penalty on Taxes - All Years	\$ 145,000.00	\$ 149,347.16	\$ 145,000.00	\$ 149,666.72	(3.22%)
01-890-0-41360 Property Tax Sale - Costs Recovere	15,000.00	7,677.79	15,000.00	24,018.93	(60.13%)
01-890-0-41380 Tax Sale Administration Fee	0.00	0.00	0.00	5,600.00	0.00%
Total Property Taxation Revenues	\$ 160,000.00	\$ 157,024.95	\$ 160,000.00	\$ 179,285.65	(12.05%)
Expenditures					
01-890-0-50400 Property Taxes Cancellation Expen	\$ 7,200.00	\$ 14,689.37	\$ 7,200.00	\$ 4,986.43	30.74%
01-890-0-50450 Property Tax Sale Costs	15,000.00	10,494.20	15,000.00	21,820.24	(45.47%)
Total Property Taxation Expenditures	\$ 22,200.00	\$ 25,183.57	\$ 22,200.00	\$ 26,806.67	(20.75%)
Property Taxation Excess of Revenues Over Expenditur	\$ 137,800.00	\$ 131,841.38	\$ 137,800.00	\$ 152,478.98	(10.65%)

Township of North Frontenac
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2024-13 Auditor Adjustments

Account Number	Previous YTD Budget	Previous YTD Actual	Annual Budget	YTD Actual	Remaining Budget %
Total Revenues	\$ 19,510,850.00	\$ 19,146,413.98	\$ 19,376,202.00	\$ 17,851,320.21	7.87%
Total Expenditures	\$ 19,510,850.00	\$ 18,996,413.98	\$ 19,376,202.00	\$ 16,413,546.76	15.29%
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ 150,000.00	\$ 0.00	\$ 1,437,773.45	0.00%

To: Personnel and Audit Committee
From: Adam Robinson, Director of Emergency Management / Fire Chief
Approved by: Corey Klatt, Chief Administrative Officer
Date of Meeting: 10 Dec 2024
Re: North Frontenac Fire Department (NFFD) Roster Update

Recommendation:

Be It Resolved That the Personnel and Audit Committee receives for information the Director of Emergency Services/Fire Chief's Administrative Report entitled "North Frontenac Fire Department (NFFD) Roster" and the current Roster dated November 29, 2024.

Background:

Previously, North Frontenac Council received a copy of the North Frontenac Fire Department (NFFD) Roster each time it was revised. In 2015 Council recommended the Fire Chief provides these to the Master Fire Plan Task Force; however, it has been dissolved. Based on discussions with the previous Personnel and Audit Committee the Director of Emergency Services/Fire Chief (DESFC) is to provide the P&A Committee with an annual Roster and each time the Roster is changed (i.e. resignations, new hires, etc.) via an Administrative Report.

Researched By:

Adam Robinson, Director of Emergency Services/Fire Chief
Katelyn Ronfeld, Dipl.M.A, CAO Executive Assistant

Comments:

The Roster for the NFFD is continuing to grow and the Department remains focused on the Firefighters active involvement in training and response.

The current 2024 Roster, dated November 29, 2024, (Attachment #1) has been amended to reflect changes since September 24, 2024 (33 Firefighters). The Roster is currently at 32 Firefighters.

Clarendon Miller Station – September 24, 2024 there were 14 Firefighters on Roster, currently there are 14 Firefighters on Roster. During this time the Assistant Fire Chief position was filled effective November 18, 2024 and 1 firefighter retired.

Ompah Station – September 24, 2024 there were 12 Firefighters on Roster, currently there are 12 Firefighters on Roster. During this time there were no changes.

Snow Road Station – September 24, 2024 there were 4 Firefighters on Roster, currently there are 3 Firefighters on Roster. During this time 1 firefighter retired.

Station Support – September 24, 2024 there were 3 Station Support on Roster, currently there are 3 Station Support on Roster. During this time there were no changes.

At this time we have three (3) Applications pending.

Financial Impact:

The DESFC and the CAO Executive Assistant will continue to provide the updated Rosters to the Treasurer to forward to the Insurance Company for the Volunteer Firefighters' Insurance Service (VFIS).

Attachments:

[Fire Roster as of 2024-11-29](#)

**North Frontenac Fire Department
Volunter Firefighter Roster**

Fire Stations:	# on Roster								
Adam Robinson, Director Emergency Service/Fire Chief	1								
Station Support									
1. Patricia Bradbury	1								
2. Laurie LaBrash	0 (VFF/EFR Also)								
3. Gary Fleming	1								
Clarendon-Miller Station	14								
Ompah Station	12								
Snow Road Station	3								
Total Number on Fire Department	32								
**Note: 3 Applications for Membership pending									
<p>The pie chart displays the distribution of firefighters across three stations. Clarendon-Miller Station has the largest share at 48%, followed by Ompah Station at 42%, and Snow Road Station at 10%. The chart uses a blue color for Clarendon-Miller, orange for Ompah, and grey for Snow Road.</p> <table border="1"> <caption>Station Distribution Data</caption> <thead> <tr> <th>Station</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Clarendon-Miller Station</td> <td>48%</td> </tr> <tr> <td>Ompah Station</td> <td>42%</td> </tr> <tr> <td>Snow Road Station</td> <td>10%</td> </tr> </tbody> </table>		Station	Percentage	Clarendon-Miller Station	48%	Ompah Station	42%	Snow Road Station	10%
Station	Percentage								
Clarendon-Miller Station	48%								
Ompah Station	42%								
Snow Road Station	10%								

**North Frontenac Fire Department (NFFD)
Clarendon Miller**

#	Name	Position	Year Hired
1	AJ Watson	Assistant Fire Chief	
2	Boles, Dillon	Volunteer EFR/Firefighter + Fire Captain	2009
3	England, Dylan	Volunteer EFR/Firefighter	2024
4	Gorr, Trina	Volunteer EFR	2023
5	Kirchgaessner, Guido	Volunteer Firefighter	2018
6	Lemke, Gabriel	Volunteer EFR	2023
7	Lemke, Jason	Volunteer EFR/Firefighter/Communication Support	2016
8	McKim, Jared	Volunteer EFR/Firefighter	2023
9	Ross, Brooke	Volunteer EFR Captain	2021
10	Ross, Nicholas	Volunteer EFR/Firefighter	2015
11	Schonauer, Randy	Volunteer Firefighter	1992
12	Seniuk, Travis	Volunteer EFR/Firefighter	2021
13	Vinkle, Rebecca	Volunteer EFR/Firefighter	2024
14	Watkins, Charlie	Volunteer EFR	2024

North Frontenac Fire Department
Ompah Station

#	Name	Position	Year Hired
1	Garrett, Barry	Volunteer EFR/Firefighter	2023
2	LaBrash, Laurie	Volunter EFR/Station Support	2020
3	Leach, Jackie	Volunteer EFR/Firefighter + Fire & Life Safety Educator	2018
4	Morton, Don	Volunteer EFR/Firefighter	2019
5	O'Boyle, Oliver	Volunteer Firefighter	2024
6	Ross, George	Fire Captain + Volunteer EFR/Firefighter	2007
7	Ross, Gregory	Volunteer EFR/Firefighter/Station Support	2024
8	Ross, Michelle	Senior EFR Officer (All Stations) + EFR Captain + Volunteer EFR/Firefighter	2008
9	Searle, Riley	Volunteer EFR/Firefighter	2021
10	Seitz, Stan	Volunteer EFR/Firefighter	1980
11	Sproule, Darwyn	Volunteer EFR/Firefighter	2015
12	Surra, Alex	Volunteer EFR/Firefighter/Station Support	2021

North Frontenac Fire Department
Ompah Station

#	Name	Position	Year Hired
1	Rutherford, Robert	Fire Captain/Volunteer EFR/Firefighter	2018
2	Wheeler, Matt	Volunteer EFR/Firefighter	2011
3	Wheeler, Samanath	Volunteer EFR/Firefighter	2024