

**TOWNSHIP OF SOUTH FRONTENAC  
COMMITTEE OF THE WHOLE MEETING  
AGENDA**

TIME: 9:00 AM,  
DATE: Saturday, February 7, 2015  
PLACE: Council Chambers.

1. Call to Order
2. Declaration of pecuniary interest and the general nature thereof
3. Scheduled Closed Session - n/a
4. \*\*\*Recess - reconvene at 7:00 p.m. for Open Session
5. Delegations
4. Reports Requiring Action
  - (a) 2015 Draft Budget
5. New Business
6. Closed Session (if requested)
7. Adjournment

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# TOWNSHIP OF SOUTH FRONTENAC

## 2015 DRAFT BUDGET

**Including:**

- Property Tax Primer
- Summary
- Departmental Operating budgets
- Capital budget
- Reserves & Reserve Funds

**For presentation:**

Saturday February 7, 2015

9:00am

Council Chambers

## PROPERTY TAX PRIMER

Tax bill made up of three components:

- S.F. share set by this Council...plus
- County share set by County Council...plus
- Education share set by Province

**We only have control over the SF share**

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Target set by Council was 2.0 - 2.5% increase in the SF share of tax bill

$$\% \text{ Target} = \frac{2015 \text{ SF Taxes} - 2014 \text{ SF Taxes}}{2014 \text{ SF Taxes}}$$


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SF to be raised by taxes = \$ Expenses – \$ Revenues

$$\% \text{ Township Rate} = \frac{\text{SF to be raised by taxes}}{\text{Total Weighted Assessment}}$$

SF share of Taxes = (%Township Rate X Property Assessment) + Garbage Charge

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$$\text{TAX BILL} = \frac{\text{SF} + \text{County} + \text{Education to be raised}}{\text{Total Weighted Assessment}} \times \text{Property Assessment} + \text{Garbage Charge}$$

Assessment Values are set by MPAC

# TOWNSHIP OF SOUTH FRONTENAC

## 2015 Draft Budget- February 3, 2015

### Summary of Revenue and Expense

	Draft Actual		2014-2015 Budget		
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. REVENUE</b>					
2. Property Taxation	265,000	135,203	188,000	-77,000	-29.06%
3. User Charges	2,070,827	2,118,339	2,170,879	100,052	4.83%
4. Licenses, Permits and Rents	644,347	719,203	711,860	67,513	10.48%
5. Government Grants	2,233,514	2,219,649	2,317,510	83,996	3.76%
6. Grants from Other Municipalities	825,991	843,033	757,882	-68,109	-8.25%
7. Investment Income	109,500	158,402	157,412	47,912	43.75%
8. Penalties and interest on taxes	400,000	390,671	400,000	0	0.00%
9. Donations	6,150	55,969	117,600	111,450	1812.20%
10. Other	2,065	109,013	7,065	5,000	242.13%
11. Transfers From Reserves/Reserve Funds	4,136,997	3,696,339	6,152,831	2,015,834	48.73%
<b>12. TOTAL Revenue</b>	<b>10,694,391</b>	<b>10,445,820</b>	<b>12,981,039</b>	<b>2,286,647</b>	<b>21.38%</b>
<b>13. OPERATING EXPENSE</b>					
14. <i>General Government</i>	3,464,598	3,293,782	3,828,044	363,446	10.49%
15. <i>Protection to Persons and Property</i>					
16. Fire	2,064,590	1,500,560	4,025,210	1,960,620	94.96%
17. Police	2,736,172	2,732,204	2,921,791	185,619	6.78%
18. Conservation Authorities	198,162	196,463	201,575	3,413	1.72%
19. Protective Inspections and Control	104,797	96,830	120,997	16,200	15.46%
20. Emergency Measures	1,300	134	1,960	660	50.77%
21. Building Department	357,755	336,737	461,343	103,587	28.95%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	10,009,464	9,749,926	10,452,246	442,782	4.42%
24. Winter Control	1,816,466	2,157,144	1,852,049	35,583	1.96%
25. <i>Environmental Services</i>					
26. Water System	197,169	172,480	297,162	99,993	50.71%
27. Solid Waste Management	2,981,481	2,518,329	2,838,196	-143,284	-4.81%
28. <i>Parks, Recreation and Cemeteries</i>	927,336	811,757	1,145,134	217,798	23.49%
29. <i>Planning and Development</i>	343,396	289,754	338,131	-5,265	-1.53%
<b>30. TOTAL Expense</b>	<b>25,202,686</b>	<b>23,856,101</b>	<b>28,483,838</b>	<b>3,281,151</b>	<b>13.02%</b>
<b>31. TO BE RAISED BY TAXATION</b>	<b>14,508,295</b>	<b>13,410,281</b>	<b>15,502,799</b>	<b>994,504</b>	<b>6.85%</b>

**IMPACT ON TAXPAYER:**  
**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF**  
**THE TAX BILL ON A \$220,026 PROPERTY WILL INCREASE 2.01% WHICH EQUALS \$25.18**

<b>High Level Summary of Changes</b>	
Expanded Roads Construction	250,000
Current Asset Investment Reserve Impact	153,493
OPP new contract	187,269
Enhanced Service Delivery	
-HR/OHS/Compliance	78,300
-GIS/Mapping	68,600
-Customer Service/Front line	42,000
-Facilities & Solid Waste operator	60,000
-PT to FT conversion	17,000
Firefighter remuneration	40,575
Roadside Mowing to the fence line	25,000
Weed Spraying	25,000
Private lane assistance	40,000
<b>Total</b>	<b>987,237</b>

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### General Government Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. GENERAL MUNICIPAL ACTIVITY</b>					
<b>2. Revenue</b>					
3. Taxation - Supplementary & PIL	265,000	135,203	188,000	-77,000	-29.06%
4. Government Grants	1,981,769	1,981,513	1,990,069	8,300	0.42%
5. Investment Income	105,000	151,533	151,812	46,812	44.58%
6. Penalties and interest on taxes	400,000	390,671	400,000	0	0.00%
7. Other	0	75	0	0	0.00%
<b>8. Total Revenue</b>	<b>2,751,769</b>	<b>2,658,995</b>	<b>2,729,881</b>	<b>-21,888</b>	<b>-0.80%</b>
<b>9. Expense</b>					
10. Operations	0	-5,778	0	0	0.00%
11. Transfer to Reserves	1,806,951	1,806,951	1,960,444	153,493	8.49%
<b>12. Total Expense</b>	<b>1,806,951</b>	<b>1,801,173</b>	<b>1,960,444</b>	<b>153,493</b>	<b>8.49%</b>
<b>13. TOTAL GENERAL MUNICIPAL ACTIVITY</b>	<b>-944,818</b>	<b>-857,822</b>	<b>-769,436</b>	<b>175,382</b>	<b>-18.56%</b>
<b>14. COUNCIL</b>					
<b>15. Revenue</b>					
16. Grants from Other Municipalities	9,558	7,100	0	-9,558	-100.00%
17. Transfer from Reserves	15,990	0	0	-15,990	-100.00%
<b>18. Total Revenue</b>	<b>25,548</b>	<b>7,100</b>	<b>0</b>	<b>-25,548</b>	<b>-100.00%</b>
<b>19. Expense</b>					
20. Remuneration	143,300	141,859	146,650	3,350	2.34%
21. Benefits	3,287	3,712	2,568	-719	-21.87%
22. Memberships, Training and Travel	38,500	28,465	33,600	-4,900	-12.73%
23. Communications	8,900	9,806	9,380	480	5.39%
24. Council Operations	29,905	33,839	28,518	-1,386	-4.64%
25. Grants	135,048	106,715	138,000	2,952	2.19%
26. Transfer to Capital	6,000	4,800	0	-6,000	-100.00%
27. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
<b>28. Total Expense</b>	<b>374,940</b>	<b>339,197</b>	<b>368,717</b>	<b>-6,223</b>	<b>-1.66%</b>
<b>29. TOTAL COUNCIL</b>	<b>349,392</b>	<b>332,097</b>	<b>368,717</b>	<b>19,325</b>	<b>5.53%</b>
<b>30. ELECTIONS</b>					
<b>31. Revenue</b>					
32. Transfer from Reserves	81,000	74,306	0	-81,000	-100.00%
<b>33. Total Revenue</b>	<b>81,000</b>	<b>74,306</b>	<b>0</b>	<b>-81,000</b>	<b>-100.00%</b>
<b>34. Expense</b>					
35. Remuneration	33,300	27,997	0	-33,300	-100.00%
36. Benefits	3,670	3,157	0	-3,670	-100.00%
37. Memberships, Training and Travel	1,580	1,689	0	-1,580	-100.00%
38. Communications	1,000	1,111	0	-1,000	-100.00%
39. Elections Operations	59,450	58,352	0	-59,450	-100.00%
40. Transfer to Reserves	0	0	25,000	25,000	100.00%
<b>41. Total Expense</b>	<b>99,000</b>	<b>92,306</b>	<b>25,000</b>	<b>-74,000</b>	<b>-74.75%</b>
<b>42. TOTAL ELECTIONS</b>	<b>18,000</b>	<b>18,000</b>	<b>25,000</b>	<b>7,000</b>	<b>38.89%</b>

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### General Government Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>43. CORPORATE SERVICES</b>					
<b>44. Revenue</b>					
45. User Charges	9,600	22,870	12,200	2,600	27.08%
46. Licenses, Permits and Rents	1,450	1,998	1,600	150	10.34%
47. Government Grants	3,700	800	1,280	-2,420	-65.41%
48. Other	0	0	0	0	0.00%
49. Transfer from Reserves	63,700	11,820	77,500	13,800	21.66%
<b>50. Total Revenue</b>	<b>78,450</b>	<b>37,488</b>	<b>92,580</b>	<b>14,130</b>	<b>18.01%</b>
<b>51. Expense</b>					
52. Remuneration	503,939	505,297	601,821	97,882	19.42%
53. Benefits	156,278	137,789	182,174	25,896	16.57%
54. Inter Departmental Transfer	0	0	0	0	0.00%
55. Memberships, Training and Travel	18,950	16,319	19,550	600	3.17%
56. Communications	36,141	45,919	41,108	4,967	13.74%
57. Professional and Consulting Fees	75,200	17,072	73,721	-1,479	-1.97%
58. Administrative Operations	89,662	76,737	133,965	44,302	49.41%
59. Transfer to Capital	25,000	11,820	35,000	10,000	40.00%
<b>60. Total Expense</b>	<b>905,171</b>	<b>810,953</b>	<b>1,087,338</b>	<b>182,168</b>	<b>20.13%</b>
<b>61. TOTAL CORPORATE SERVICES</b>	<b>826,721</b>	<b>773,465</b>	<b>994,758</b>	<b>168,038</b>	<b>20.33%</b>
<b>62. ADMINISTRATIVE FACILITIES</b>					
<b>63. Revenue</b>					
64. Facilities Revenue	208,577	200,096	209,470	893	0.43%
65. Donations	0	50	0	0	0.00%
66. Transfer from Reserves	29,000	11,483	112,549	83,549	288.10%
<b>Total Revenue</b>	<b>237,577</b>	<b>211,628</b>	<b>322,019</b>	<b>84,442</b>	<b>35.54%</b>
<b>67. Expense</b>					
68. Remuneration	0	1,000	1,921	1,921	100.00%
69. Inter Departmental Transfer	0	356	0	0	0.00%
70. Professional and Consulting Fees	3,700	12,612	12,428	8,728	235.89%
71. Facilities Operating Costs	132,556	128,452	145,716	13,160	9.93%
72. Transfer to Capital	29,000	4,632	124,549	95,549	329.48%
73. Transfer to Reserves	113,280	103,101	101,931	-11,349	-10.02%
<b>74. Total Expense</b>	<b>278,536</b>	<b>250,153</b>	<b>386,545</b>	<b>108,009</b>	<b>38.78%</b>
<b>75. TOTAL ADMINISTRATIVE FACILITIES</b>	<b>40,960</b>	<b>38,524</b>	<b>64,526</b>	<b>23,567</b>	<b>57.54%</b>
<b>76 Total General Government</b>	<b>290,255</b>	<b>304,264</b>	<b>683,565</b>	<b>393,310</b>	<b>135.51%</b>

#### Explanation of Significant Variances

Line 5	2014 RBC Tendering
Line 11	Asset Investment Reserve- current year
Line 16/17	Community Improvement Plan completed
Line 27	Accessibility
Line 52/53/58	Enhanced service delivery
Line 70	Lease renewal cost

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Protection to Persons and Property Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. FIRE</b>					
<b>2. Revenue</b>					
3. User Charges	59,500	80,782	59,500	0	0.00%
4. Grants from Other Municipalities	0	19,500	0	0	0.00%
5. Other	0	15,540	0	0	0.00%
6. Transfer from Reserves	629,000	191,800	2,679,100	2,050,100	325.93%
<b>7. Total Revenue</b>	<b>688,500</b>	<b>307,622</b>	<b>2,738,600</b>	<b>2,050,100</b>	<b>297.76%</b>
<b>8. Expense</b>					
9. Remuneration	408,355	374,503	441,494	33,139	8.12%
10. Benefits	69,812	57,883	64,458	-5,353	-7.67%
11. Memberships, Training and Travel	13,500	13,589	13,800	300	2.22%
12. Communications & Public Education	77,159	82,245	77,309	150	0.19%
13. Professional and Consulting Fees	2,500	1,348	3,300	800	32.00%
14. Fire Operations	268,796	240,600	229,792	-39,004	-14.51%
15. Transfer to Capital	740,500	247,550	2,716,000	1,975,500	266.78%
16. Transfer to Reserves	334,500	343,143	334,500	0	0.00%
<b>17. Total Expense</b>	<b>1,915,121</b>	<b>1,360,861</b>	<b>3,880,653</b>	<b>1,965,531</b>	<b>102.63%</b>
<b>18. TOTAL FIRE</b>	<b>1,226,621</b>	<b>1,053,240</b>	<b>1,142,053</b>	<b>-84,569</b>	<b>-6.89%</b>
<b>19. FIRE FACILITIES</b>					
<b>20. Expense</b>					
21. Facilities Operating Costs	140,068	131,032	135,557	-4,511	-3.22%
<b>22. Total Expense</b>	<b>140,068</b>	<b>131,032</b>	<b>135,557</b>	<b>-4,511</b>	<b>-3.22%</b>
<b>23. TOTAL FIRE FACILITIES</b>	<b>140,068</b>	<b>131,032</b>	<b>135,557</b>	<b>-4,511</b>	<b>-3.22%</b>
<b>24. 911 SERVICE</b>					
<b>25. Expense</b>					
26. 911 Operations	9,400	8,667	9,000	-400	-4.26%
<b>27. Total Expense</b>	<b>9,400</b>	<b>8,667</b>	<b>9,000</b>	<b>-400</b>	<b>-4.26%</b>
<b>28. TOTAL 911 SERVICE</b>	<b>9,400</b>	<b>8,667</b>	<b>9,000</b>	<b>-400</b>	<b>-4.26%</b>
<b>29. TOTAL FIRE</b>	<b>1,376,090</b>	<b>1,192,938</b>	<b>1,286,610</b>	<b>-89,480</b>	<b>-6.50%</b>

#### Explanation of Significant Variances

Line 9

Firefighter remuneration

# TOWNSHIP OF SOUTH FRONTENAC

## 2015 Draft Budget- February 3, 2015

### Protection to Persons and Property Detail

	Draft Actual		2014-2015 Budget		
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. POLICE</b>					
<b>2. Revenue</b>					
3. User Charges	10,500	7,585	10,500	0	0.00%
4. Government Grants	0	0	0	0	0.00%
5. Transfer from Reserves	2,500	0	2,500	0	0.00%
<b>6. Total Revenue</b>	<b>13,000</b>	<b>7,585</b>	<b>13,000</b>	<b>0</b>	<b>0.00%</b>
<b>7. Expense</b>					
8. Remuneration	2,400	1,450	1,200	-1,200	-50.00%
9. Memberships, Training and Travel	3,000	75	2,300	-700	-23.33%
10. Communications	250	972	500	250	100.00%
11. Police Operations	2,717,322	2,715,509	2,904,591	187,269	6.89%
<b>12. Total Expense</b>	<b>2,722,972</b>	<b>2,718,006</b>	<b>2,908,591</b>	<b>185,619</b>	<b>6.82%</b>
<b>13. TOTAL POLICE</b>	<b>2,709,972</b>	<b>2,710,421</b>	<b>2,895,591</b>	<b>185,619</b>	<b>6.85%</b>
<b>14. RIDE PROGRAM</b>					
<b>15. Revenue</b>					
16. Government Grants	13,200	7,191	13,200	0	0.00%
<b>17. Total Revenue</b>	<b>13,200</b>	<b>7,191</b>	<b>13,200</b>	<b>0</b>	<b>0.00%</b>
<b>18. Expense</b>					
19. Ride Operations	13,200	14,198	13,200	0	0.00%
<b>20. Total Expense</b>	<b>13,200</b>	<b>14,198</b>	<b>13,200</b>	<b>0</b>	<b>0.00%</b>
<b>21. TOTAL RIDE PROGRAM</b>	<b>0</b>	<b>7,008</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>22. Total Police</b>	<b>2,709,972</b>	<b>2,717,429</b>	<b>2,895,591</b>	<b>185,619</b>	<b>6.85%</b>
<b>23. CONSERVATION AUTHORITIES</b>					
<b>24. Expense</b>					
25. Remuneration	3,000	1,300	1,500	-1,500	-50.00%
26. Conservation Authority Transfers	195,162	195,163	200,075	4,913	2.52%
<b>27. Total Expense</b>	<b>198,162</b>	<b>196,463</b>	<b>201,575</b>	<b>3,413</b>	<b>1.72%</b>
<b>28. TOTAL CONSERVATION AUTHORITIES</b>	<b>198,162</b>	<b>196,463</b>	<b>201,575</b>	<b>3,413</b>	<b>1.72%</b>

#### Explanation of Significant Variances

Line 11

OPP contract

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Protection to Persons and Property Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. PROTECTIVE INSPECTIONS AND CONTROL</b>					
<b>2. Revenue</b>					
3. User Charges	3,625	9,086	5,625	2,000	55.17%
4. Licenses, Permits and Rents	71,250	60,091	62,720	-8,530	-11.97%
5. Government Grants	21,000	20,624	21,000	0	0.00%
6. Other	2,065	0	2,065	0	0.00%
<b>7. Total Revenue</b>	<b>97,940</b>	<b>89,802</b>	<b>91,410</b>	<b>-6,530</b>	<b>-6.67%</b>
<b>8. Expense</b>					
9. Inter Departmental Transfer	0	0	0	0	0.00%
10. Memberships, Training and Travel	12,800	9,784	12,800	0	0.00%
11. Communications	1,250	657	3,125	1,875	150.00%
12. Professional and Consulting Fees	2,500	7,102	4,000	1,500	60.00%
13. Protective Operations	88,247	79,286	101,072	12,825	14.53%
14. Transfer to Reserves	0	0	0	0	0.00%
<b>15. Total Expense</b>	<b>104,797</b>	<b>96,830</b>	<b>120,997</b>	<b>16,200</b>	<b>15.46%</b>
<b>16. TOTAL PROTECTIVE INSPECTIONS AND CONTROL</b>	<b>6,857</b>	<b>7,028</b>	<b>29,587</b>	<b>22,730</b>	<b>331.48%</b>
<b>17. EMERGENCY MANAGEMENT</b>					
<b>18. Revenue</b>					
19. Transfer from Reserves	0	0	0	0	0.00%
<b>20. Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>21. Expense</b>					
22. Remuneration	400	0	400	0	0.00%
23. Memberships, Training and Travel	200	0	200	0	0.00%
24. Communications	0	134	660	660	100.00%
25. Eng Management Operations	700	0	700	0	0.00%
<b>26. Total Expense</b>	<b>1,300</b>	<b>134</b>	<b>1,960</b>	<b>660</b>	<b>50.77%</b>
<b>27. TOTAL EMERGENCY MANAGEMENT</b>	<b>1,300</b>	<b>134</b>	<b>1,960</b>	<b>660</b>	<b>50.77%</b>

#### Explanation of Significant Variances

Line 4

Dog tag sales down

Line 13

Renewed by-law contract

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Protection to Persons and Property Detail

	Draft Actual		2014-2015 Budget		
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. BUILDING</b>					
<b>2. Revenue</b>					
3. User Charges	2,300	6,520	6,080	3,780	164.35%
4. Licenses, Permits and Rents	286,200	375,013	361,200	75,000	26.21%
5. Government Grants	0	750	0	0	0.00%
6. Other	0	0	5,000	5,000	100.00%
7. Transfer from Reserves	44,755	0	65,363	20,608	46.05%
<b>Total Revenue</b>	<b>333,255</b>	<b>382,283</b>	<b>437,643</b>	<b>104,388</b>	<b>31.32%</b>
<b>8. Expense</b>					
9. Remuneration	174,302	186,583	224,850	50,548	29.00%
10. Benefits	59,959	61,273	78,744	18,785	31.33%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	5,700	4,604	7,900	2,200	38.60%
13. Communications	3,205	3,325	3,505	300	9.36%
14. Professional and Consulting Fees	6,000	5,007	11,000	5,000	83.33%
15. Building Operations	47,089	43,095	55,644	8,555	18.17%
16. Transfer to Capital	25,000	0	35,000	10,000	40.00%
17. Transfer to Reserves	12,000	12,000	21,000	9,000	75.00%
<b>18. Total Expense</b>	<b>333,255</b>	<b>315,887</b>	<b>437,643</b>	<b>104,387</b>	<b>31.32%</b>
<b>19. TOTAL BUILDING</b>	<b>0</b>	<b>-66,397</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>20. CIVIC NUMBERS</b>					
<b>21. Revenue</b>					
22. User Charges	3,500	3,250	2,600	-900	-25.71%
<b>23. Total Revenue</b>	<b>3,500</b>	<b>3,250</b>	<b>2,600</b>	<b>-900</b>	<b>-25.71%</b>
<b>24. Expense</b>					
25. Remuneration	14,700	14,700	14,847	147	1.00%
26. Benefits	5,300	5,300	5,353	53	1.00%
27. Civic Numbers Operations	4,500	850	3,500	-1,000	-22.22%
<b>28. Total Expense</b>	<b>24,500</b>	<b>20,851</b>	<b>23,700</b>	<b>-800</b>	<b>-3.27%</b>
<b>29. TOTAL CIVIC NUMBERS</b>	<b>21,000</b>	<b>17,601</b>	<b>21,100</b>	<b>100</b>	<b>0.48%</b>
<b>30. TOTAL BUILDING</b>	<b>21,000</b>	<b>-48,796</b>	<b>21,100</b>	<b>100</b>	<b>0.47%</b>
<b>31. Total Protection to Persons and Property Detail</b>	<b>4,313,381</b>	<b>4,065,196</b>	<b>4,436,422</b>	<b>123,041</b>	<b>2.85%</b>

#### Explanation of Significant Variances

Line 4	New permit fees
Line 7	\$30,363 for self-balancing of department
Line 9	Annualized staffing costs

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Transportation Services Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. ROADS</b>					
<b>2. Revenue</b>					
3. User Charges	6,000	43,462	6,000	0	0.00%
4. Licenses, Permits and Rents	65,520	66,695	65,520	0	0.00%
5. Government Grants	0	4,924	114,179	114,179	100.00%
6. Grants from Other Municipalities	816,433	816,433	752,882	-63,551	-7.78%
7. Other	0	72,765	0	0	0.00%
8. Transfer from Reserve	2,230,183	2,806,552	2,344,000	113,817	5.10%
<b>Total Revenue</b>	<b>3,118,136</b>	<b>3,810,831</b>	<b>3,282,581</b>	<b>164,445</b>	<b>5.27%</b>
<b>9. Expense</b>					
10. Remuneration	1,007,903	1,064,196	1,021,034	13,131	1.30%
11. Benefits	424,089	523,003	381,621	-42,468	-10.01%
12. Inter Departmental Transfer	-557,300	-788,499	-748,365	-191,065	34.28%
13. Memberships, Training and Travel	35,500	30,379	35,500	0	0.00%
14. Communications	40,905	34,107	38,574	-2,332	-5.70%
15. Professional and Consulting Fees	21,000	28,929	25,000	4,000	19.05%
16. Roads Operations * (see details below)	2,217,368	2,241,597	2,344,382	127,015	5.73%
17. Transfer to Capital	6,470,000	6,130,509	6,854,500	384,500	5.94%
18. Transfer to Reserves	350,000	485,708	500,000	150,000	42.86%
<b>19. Total Expense</b>	<b>10,009,466</b>	<b>9,749,928</b>	<b>10,452,246</b>	<b>442,780</b>	<b>4.42%</b>
<b>20. TOTAL ROADS</b>	<b>6,891,330</b>	<b>5,939,097</b>	<b>7,169,665</b>	<b>278,335</b>	<b>4.04%</b>
<b>21. WINTER CONTROL</b>					
<b>22. Expense</b>					
23. Remuneration	372,290	440,826	433,982	61,692	16.57%
24. Benefits	135,176	0	144,487	9,311	6.89%
25. Inter Departmental Transfer	468,000	559,119	411,815	-56,185	-12.01%
26. Winter Control Operations	841,000	1,157,199	861,765	20,765	2.47%
27. Transfer to Capital	0	0	0	0	0.00%
<b>28. Total Expense</b>	<b>1,816,466</b>	<b>2,157,144</b>	<b>1,852,049</b>	<b>35,583</b>	<b>1.96%</b>
<b>29. TOTAL WINTER CONTROL</b>	<b>1,816,466</b>	<b>2,157,144</b>	<b>1,852,049</b>	<b>35,583</b>	<b>1.96%</b>
<b>30. Total Transportation Services</b>	<b>8,707,795</b>	<b>8,096,241</b>	<b>9,021,714</b>	<b>313,918</b>	<b>3.61%</b>

31. Roads Operations Breakdown	YTD Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
32. Maintenance - Structures	26,980	16,540	27,358	378	1.40%
33. Roadside Maintenance	214,500	324,395	289,500	75,000	34.97%
34. Hardtop Maintenance	315,000	423,865	350,000	35,000	11.11%
35. Loose Top Maintenance	235,500	180,456	232,000	-3,500	-1.49%
36. Safety Devices	204,600	225,944	208,600	4,000	1.96%
37. Street Lights	100,133	72,514	88,417	-11,716	-11.70%
38. Overhead	1,120,655	997,882	1,148,507	27,852	2.49%
<b>39. TOTAL ROADS MAINTENANCE</b>	<b>2,217,368</b>	<b>2,241,597</b>	<b>2,344,382</b>	<b>127,015</b>	<b>5.73%</b>

#### Explanation of Significant Variances

Line 5	Ontario Community Infrastructure Fund
Line 6	City of Kingston Arterial Roads Funding
Line 9	Annualized staffing costs
Line 12/18	vehicle replacement funding
Line 29	Winter Control based on 5 year average
Line 32	Roadside Mowing to the fence line
Line 33	Weed Spraying
Line 34	Local roads hardtop patching

## TOWNSHIP OF SOUTH FRONTENAC

### 2015 Draft Budget- February 3, 2015

#### Environmental Services Detail

	Draft Actual		2014-2015 Budget		
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. WATER SYSTEM</b>					
<b>2. Revenue</b>					
3. User Charges	166,400	195,092	294,762	128,362	77.14%
4. Licenses, Permits and Rents	2,400	2,400	2,400	0	0.00%
5. Government Grants	0	0	0	0	0.00%
6. Other	0	20,633	0	0	0.00%
7. Transfer from Reserves	28,369	0	0	-28,369	-100.00%
<b>8. Total Revenue</b>	<b>197,169</b>	<b>218,125</b>	<b>297,162</b>	<b>99,993</b>	<b>50.71%</b>
<b>9. Expense</b>					
10. Remuneration	0	2,449	3,000	3,000	100.00%
11. Inter Departmental Transfer	0	446	0	0	0.00%
12. Communications	4,096	4,605	3,887	-209	-5.11%
13. Professional and Consulting Fees	139,000	105,041	132,107	-6,893	-4.96%
14. Water System Operations	54,073	59,940	61,501	7,428	13.74%
15. Transfer to Reserves	0	0	96,667	96,667	100.00%
<b>16. Total Expense</b>	<b>197,169</b>	<b>172,480</b>	<b>297,162</b>	<b>99,993</b>	<b>50.71%</b>
<b>17. TOTAL WATER SYSTEM</b>	<b>0</b>	<b>-45,644</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>18. SOLID WASTE AND FACILITIES MANAGEMENT</b>					
<b>19. Revenue</b>					
20. User Charges	1,572,452	1,550,546	1,580,732	8,280	0.53%
21. Government Grants	121,000	147,005	121,000	0	0.00%
22. Transfer from Reserves	695,500	421,806	482,500	-213,000	-30.63%
<b>23. Total Revenue</b>	<b>2,388,952</b>	<b>2,119,357</b>	<b>2,184,232</b>	<b>-204,720</b>	<b>-8.57%</b>
<b>24. Expense</b>					
25. Remuneration	245,612	270,142	278,933	33,321	13.57%
26. Benefits	77,945	90,325	96,820	18,875	24.22%
27. Inter Departmental Transfer	63,000	12,174	55,000	-8,000	-12.70%
28. Memberships, Training and Travel	3,600	1,882	3,300	-300	-8.33%
29. Communications	26,960	12,308	26,960	0	0.00%
30. Professional and Consulting Fees	221,000	183,102	228,000	7,000	3.17%
31. Solid Waste Management Operations	1,607,864	1,486,591	1,626,683	18,819	1.17%
32. Transfer to Capital	695,500	421,806	482,500	-213,000	-30.63%
33. Transfer to Reserves	40,000	40,000	40,000	0	0.00%
<b>34. Total Expense</b>	<b>2,981,481</b>	<b>2,518,329</b>	<b>2,838,196</b>	<b>-143,284</b>	<b>-4.81%</b>
<b>35. TOTAL SOLID WASTE MANAGEMENT</b>	<b>592,528</b>	<b>398,972</b>	<b>653,964</b>	<b>61,436</b>	<b>10.37%</b>
<b>36. Total Environmental Services</b>	<b>592,528</b>	<b>353,328</b>	<b>653,964</b>	<b>61,436</b>	<b>10.37%</b>

#### Explanation of Significant Variances

Line 3	New rates as of June 1, 2014
Line 20	Increased counter sales on garbage bag tags
Line 25/26	Enhanced service delivery
Line 30	Increase in Green Bay landfill monitoring
Line 31	Garbage and recycling contracted costs

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Parks, Recreation and Cemeteries Detail

	Draft Actual			2014-2015 Budget	
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. PARKS AND RECREATION PROGRAMS</b>					
<b>2. Revenue</b>					
3. User Charges	54,000	46,822	47,680	-6,320	-11.70%
4. Government Grants	18,400	20,238	18,233	-167	-0.91%
5. Donations	6,150	55,784	4,600	-1,550	-25.20%
6. Other	0	0	0	0	0.00%
7. Transfers From Reserves/Reserve Funds	0	0	0	0	0.00%
<b>8. Total Revenue</b>	<b>78,550</b>	<b>122,843</b>	<b>70,513</b>	<b>-8,037</b>	<b>-10.23%</b>
<b>9. Expense</b>					
10. Remuneration	104,442	104,308	114,633	10,191	9.76%
11. Benefits	9,433	17,262	17,101	7,668	81.29%
12. Inter Departmental Transfer	0	6,270	7,500	7,500	100.00%
13. Memberships, Training and Travel	7,150	3,221	8,300	1,150	16.08%
14. Communications	11,400	11,283	10,513	-887	-7.78%
15. Professional and Consulting Fees	200	0	200	0	0.00%
16. Parks and Recreation Programs - Operations	51,090	84,984	58,954	7,864	15.39%
17. Grants	0	0	0	0	0.00%
18. Transfer to Capital	0	0	0	0	0.00%
19. Transfer to Reserves	0	0	0	0	0.00%
<b>20. Total Expense</b>	<b>183,715</b>	<b>227,329</b>	<b>217,202</b>	<b>33,487</b>	<b>18.23%</b>
<b>21. TOTAL PARKS AND RECREATION PROGRAMS</b>	<b>105,165</b>	<b>104,485</b>	<b>146,689</b>	<b>41,524</b>	<b>39.48%</b>
<b>22. PARKS AND RECREATION FACILITIES</b>					
<b>23. BUILDINGS</b>					
<b>24. Revenue</b>					
25. User Charges	0	888	0	0	0.00%
26. Licenses, Permits and Rents	7,950	11,675	7,950	0	0.00%
27. Grants from Other Municipalities	0	0	5,000	5,000	100.00%
28. Donations	0	0	63,000	63,000	100.00%
29. Transfer from Reserves	152,000	153,779	223,923	71,923	47.32%
<b>30. Total Revenue</b>	<b>159,950</b>	<b>166,342</b>	<b>294,873</b>	<b>134,923</b>	<b>84.35%</b>
<b>31. Expense</b>					
32. Remuneration	0	328	890	890	100.00%
33. Benefits	0	0	0	0	0.00%
34. Inter Departmental Transfer	15,800	45,175	17,050	1,250	7.91%
35. Communications	946	897	838	-107	-11.35%
36. Professional and Consulting Fees	7,600	1,832	7,600	0	0.00%
37. Building Operations	133,697	125,791	125,847	-7,850	-5.87%
38. Transfer to Capital	152,000	153,779	291,923	139,923	92.05%
<b>39. Total Expense</b>	<b>310,043</b>	<b>327,802</b>	<b>444,149</b>	<b>134,106</b>	<b>43.25%</b>
<b>40. TOTAL BUILDINGS</b>	<b>150,093</b>	<b>161,460</b>	<b>149,276</b>	<b>-817</b>	<b>-0.54%</b>

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Parks, Recreation and Cemeteries Detail

	Draft Actual		2014-2015 Budget		
	2014 Budget	31-Dec-14	2015 Budget	Variance	
	\$	\$	\$	\$	%
<b>41. PARKS</b>					
<b>42. Revenue</b>					
43. User Charges	1,000	1,100	1,000	0	0.00%
44. Licenses, Permits and Rents	1,000	1,235	1,000	0	0.00%
45. Government Grants	0	0	0	0	0.00%
46. Donations	0	0	50,000	50,000	100.00%
47. Other	0	0	0	0	0.00%
48. Transfer from Reserves	140,000	10,934	136,000	-4,000	-2.86%
<b>49. Total Revenue</b>	<b>142,000</b>	<b>13,269</b>	<b>188,000</b>	<b>46,000</b>	<b>32.39%</b>
<b>50. Expense</b>					
51. Remuneration	0	2,442	5,951	5,951	100.00%
52. Benefits	0	0	0	0	0.00%
53. Inter Departmental Transfer	10,000	3,564	15,000	5,000	50.00%
54. Professional and Consulting Fees	8,000	1,119	8,000	0	0.00%
55. Parks Operations	134,129	92,152	113,534	-20,595	-15.35%
56. Transfer to Capital	138,000	10,934	186,000	48,000	34.78%
<b>57. Total Expense</b>	<b>290,129</b>	<b>110,210</b>	<b>328,485</b>	<b>38,356</b>	<b>13.22%</b>
<b>58. TOTAL PARKS</b>	<b>148,129</b>	<b>96,942</b>	<b>140,485</b>	<b>-7,644</b>	<b>-5.16%</b>
<b>59. ARENA</b>					
<b>60. Revenue</b>					
61. User Charges	0	0	0	0	0.00%
62. Transfer from Reserves	0	0	0	0	100.00%
<b>63. Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>64. Expense</b>					
65. Remuneration	1,200	850	1,200	0	0.00%
66. Transfer to Others	56,000	64,967	68,263	12,263	21.90%
<b>67. Total Expense</b>	<b>57,200</b>	<b>65,817</b>	<b>69,463</b>	<b>12,263</b>	<b>21.44%</b>
<b>68. TOTAL ARENA</b>	<b>57,200</b>	<b>65,817</b>	<b>69,463</b>	<b>12,263</b>	<b>21.44%</b>
<b>69. TOTAL PARKS AND RECREATION FACILITIES</b>	<b>355,422</b>	<b>324,219</b>	<b>359,223</b>	<b>3,802</b>	<b>1.07%</b>
<b>70. TOTAL PARKS AND RECREATION</b>	<b>460,587</b>	<b>428,705</b>	<b>505,912</b>	<b>45,325</b>	<b>9.84%</b>
<b>71. CEMETERIES</b>					
<b>72. Revenue</b>					
73. User Charges	71,750	53,000	49,000	-22,750	-31.71%
74. Investment Income	4,500	6,869	5,600	1,100	24.44%
75. Donations	0	135	0	0	100.00%
76. Transfer From Reserves	0	0	0	0	100.00%
<b>77. Total Revenue</b>	<b>76,250</b>	<b>60,004</b>	<b>54,600</b>	<b>-21,650</b>	<b>-28.39%</b>
<b>78. Expense</b>					
79. Cemetery Operations	76,250	70,598	75,836	-414	-0.54%
80. Transfer to Capital	0	0	0	0	100.00%
81. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
<b>82. Total Expense</b>	<b>86,250</b>	<b>80,598</b>	<b>85,836</b>	<b>-414</b>	<b>-0.48%</b>
<b>83. TOTAL CEMETERIES</b>	<b>10,000</b>	<b>20,594</b>	<b>31,236</b>	<b>21,236</b>	<b>212.36%</b>
<b>84. Total Parks, Recreation and Cemeteries</b>	<b>470,586</b>	<b>449,299</b>	<b>537,148</b>	<b>66,562</b>	<b>14.14%</b>

#### Explanation of Significant Variances

Line 10	0.5 staffing reallocation
Line 12	Work in kind for trails
Line 16	Canada Day fireworks

## TOWNSHIP OF SOUTH FRONTENAC 2015 Draft Budget- February 3, 2015

### Planning and Development Detail

	2014 Budget	Draft Actual	2015 Budget	2014-2015 Budget	
	\$	31-Dec-14 \$	\$	Variance \$	%
<b>PLANNING</b>					
<b>Revenue</b>					
User Charges	110,200	97,337	95,200	-15,000	-13.61%
Government Grants	74,445	36,604	38,549	-35,896	-48.22%
Grants from Other Municipalities	0	0	0	0	0.00%
Transfer from Reserves	25,000	13,858	29,396	4,396	17.58%
<b>Total Revenue</b>	<b>209,645</b>	<b>147,799</b>	<b>163,145</b>	<b>-46,500</b>	<b>-22.18%</b>
<b>Expense</b>					
Remuneration	123,298	123,074	122,546	-752	-0.61%
Benefits	42,637	35,777	42,572	-65	-0.15%
Inter Departmental Transfer	0	0	0	0	0.00%
Memberships, Training and Travel	6,850	6,996	7,600	750	10.95%
Communications	4,035	3,763	5,135	1,100	27.26%
Professional and Consulting Fees	22,500	37,744	50,000	27,500	122.22%
Planning Operations	134,076	46,503	100,278	-33,798	-25.21%
Transfer to Reserves	10,000	35,896	10,000	0	0.00%
<b>Total Expense</b>	<b>343,396</b>	<b>289,754</b>	<b>338,131</b>	<b>-5,265</b>	<b>-1.53%</b>
<b>TOTAL Planning and Development</b>	<b>133,751</b>	<b>141,955</b>	<b>174,986</b>	<b>41,235</b>	<b>30.83%</b>

#### Explanation of Significant Variances

Line 14

Increased Legal and mapping for Official Plan

Line 15

Development Charges Study complete

## 2015 CAPITAL BUDGET

	BUDGETED		PROPOSED FINANCING		
	EXPENDITURE	TAX LEVY	RESERVES	GRANT/OTHER	
<b>GENERAL GOVERNMENT</b>					
<b>Corporate Services</b>					
<b>New Projects</b>					
Phone system upgrade	35,000		35,000		Fiscal - Working Funds
Sub-total	35,000	0	35,000	0	
<b>OPP Building</b>					
<b>Carried Forward from 2014</b>					
Garage Floor Drains	20,000		20,000		Vertical - Facilities
Sub-total	20,000	0	20,000	0	
<b>Verona Medical Building</b>					
<b>Carried Forward from 2014</b>					
Well Pressure System	4,400		4,400		Vertical - Facilities
Sub-total	4,400	0	4,400	0	
<b>Sydenham Building</b>					
Lower Floor meeting room, carpet and door	40,000		40,000		Vertical - Facilities
Well Decommissioning	5,000		5,000		Vertical - Facilities
Office Workstations (4)	12,000	12,000			
Sub-total	57,000	12,000	45,000	0	
<b>Hartington Building</b>					
<b>Carried Forward from 2014</b>					
Hartington Demolition	43,149		43,149		Fiscal - Working Funds
Sub-total	43,149	0	43,149	0	
<b>Total</b>	<b>159,549</b>	<b>12,000</b>	<b>147,549</b>	<b>0</b>	
<b>PROTECTIVE SERVICES</b>					
<b>Building</b>					
Pick up Truck/SUV (replacing 2006 existing vehicle)	35,000		35,000		Rolling-Building (25,000 c/o 2014)
Sub-total	35,000	0	35,000	0	
<b>Fire</b>					
<b>Carried Forward from 2013</b>					
Pagers and Radios- replacement	15,000		15,000		Fiscal-Working Funds (unspent Capital)
<b>Carried Forward from 2014</b>					
Firepro software implementation	7,000		7,000		Fiscal-Working Funds (unspent Capital)
Bradshaw-1 repairs as per study	25,000		25,000		Fiscal-Working Funds (unspent Capital)
Verona-3 repairs as per study	5,000		5,000		Fiscal-Working Funds (unspent Capital)
Floater Pump	5,500		5,500		Fiscal-Working Funds (unspent Capital)
Rescue- Latimer Hall-7 (body)	197,000		197,000		Rolling - Fire Reserve
New Hall - Perth Road-6 (Land and Architect)	213,000		213,000		DCF 138,000/Vertical - Facilities 75,000
<b>New Projects</b>					
New Hall - Perth Road-6	2,200,000		2,200,000		DCF 87,000/FGT 250,000/Infrastructure 1,200,000/Vertical - Facilities 663,000
Doors & openers - Station 5	9,000	9,000			
Doors & openers - Station 8	12,500	12,500			
Windows/insulation - Station 5	14,000	14,000			
Ice/Water Suits & Equipment	6,000	6,000			
Floor Drains - Station 2	7,000	7,000			
Sub-total	2,716,000	48,500	2,667,500	0	
<b>Total</b>	<b>2,751,000</b>	<b>48,500</b>	<b>2,702,500</b>	<b>0</b>	
<b>TRANSPORTATION DEPARTMENT</b>					
<b>Carried Forward from 2014</b>					
Street Lights- LED Conversion	260,000		260,000		Working Funds
Salt Management Plan - Bedford Sand & Salt Storage	106,000		106,000		Federal Gas Tax
Linear: Massassauga Road Culvert	144,000		144,000		Fiscal-Working Funds (unspent Capital)
Linear: Salmon Lake and Otter Lake Culverts	75,000		75,000		Fiscal-Working Funds (unspent Capital)
Linear: Rock Lake Bridge	15,000		15,000		Fiscal-Working Funds (unspent Capital)
Linear: Perth Road	146,000		146,000		Fiscal-Working Funds (unspent Capital)
Linear: Rutledge Road	100,000		100,000		Fiscal-Working Funds (unspent Capital)
<b>New Projects</b>					
Mobile Speed Sign as per OPP	10,000		10,000		Police Stabilization Res
ArcGIS desktop	5,500	5,500			
New-Portable Hoists - Keeley Road	50,000		50,000		Rolling - Capital - Roads Dept Res
Conversion of Paint Booth to service bay - Keeley Road	10,000		10,000		Vertical - Facilities Res
Office Renovations: Keeley	20,000		20,000		Vertical - Facilities Res (10,000 c/o 2012)
Office Renovations: Hartington	30,000		30,000		Vertical - Facilities Res (10,000 c/o 2012)
Hartington Garage: External Fire escape staircase	25,000		25,000		Vertical - Facilities Res
Well Decommissioning - Portland Garage	5,000		5,000		Vertical - Facilities Res
Reshingle Sand Dome - Hartington	100,000		100,000		Vertical - Facilities Res
Reshingle Sand Dome - Bedford	100,000		100,000		Vertical - Facilities Res
Computrol Fuel System - Bedford Garage	20,000		20,000		Vertical - Facilities Res
Replacement Water Tank - for truck BT13- 1993	23,000		28,000		Rolling - Capital - Roads Dept Res
Replacement Mower - replaces 2 mowers, cutting Keeley & OPP	20,000		20,000		Rolling - Capital - Roads Dept Res
Replacement Compressor - Keeley for signs	20,000		20,000		Rolling - Capital - Roads Dept Res
New Trailer- for compressors	10,000		10,000		Rolling - Capital - Roads Dept Res
Vehicle Replacement- Tandem Dump Truck	230,000		230,000		Rolling - Capital - Roads Dept Res
Vehicle Replacement- Backhoes (2)- 1993 & 2002	240,000		240,000		Rolling - Capital - Roads Dept Res
Vehicle Replacement- Half Ton Truck- 2006	35,000		35,000		Rolling - Capital - Roads Dept Res
Linear Asset Construction-Villages/Local Roads/Arterial Roads	5,050,000	3,642,839	545,000	862,161	Development Charges Funds 200,000/OCIF 109,279/Linear Rd Const 345,000 /City of Kingston 281,786/ County FGT 471,096
<b>Total</b>	<b>6,854,500</b>	<b>3,648,339</b>	<b>2,344,000</b>	<b>862,161</b>	

## 2015 CAPITAL BUDGET

	BUDGETED EXPENDITURE	PROPOSED FINANCING		
		TAX LEVY	RESERVES	GRANT/OTHER
<b>ENVIRONMENTAL SERVICES</b>				
<b>Sanitation-Disposal</b>				
Portland Waste Disposal Site partial Capping Phase 2	250,000		250,000	Landfill closure RF
Bradshaw WDS MOE Requirements	6,000		6,000	Landfill closure RF
Green Bay WDS MOE Requirements	6,000		6,000	Landfill closure RF
<b>Sub-total</b>	<b>262,000</b>	<b>0</b>	<b>262,000</b>	<b>0</b>
<b>Total</b>	<b>262,000</b>	<b>0</b>	<b>262,000</b>	<b>0</b>
<b>TOWNSHIP FACILITIES MANAGEMENT</b>				
<b>Carried Forward from 2013</b>				
Asbestos Assessment	59,000		59,000	Recreation Res 10,000 / Vertical - Facilities Res 49,000
Building Condition Assessment	94,000		94,000	Recreation Res 30,000 / Vertical - Facilities Res 64,000
Energy Audit	32,500		32,500	Federal Gas Tax
Accessibility Standard	15,000		15,000	Recreation Res 5,000 /Vertical - Facilities Res 10,000
<b>New Projects</b>				
Facility Signage	20,000		20,000	Vertical - Facilities Res 20,000
<b>Total</b>	<b>220,500</b>	<b>0</b>	<b>220,500</b>	<b>0</b>
<b>RECREATION</b>				
<b>Carried Forward from 2012</b>				
Shoreline Repair Consultation - The Point	5,000		5,000	Parkland Res
Shoreline Repair Consultation - Gilmour Point	5,000		5,000	Parkland Res
<b>Carried Forward from 2013</b>				
Recreation buildings - re-keying	8,000		8,000	Parkland Res
Old School - Building Improvements	7,000		7,000	Parkland Res
<b>Carried Forward from 2014</b>				
Centennial Park - Concrete Pad and Gazebo/Roof for stage/pavillion	56,000		56,000	Recreation 30,000 new/Parkland res 26,000 carry over
Point Park-Football Field Upgrades	100,000		50,000	50,000 Parkland Res 50,000 - Work will only take place once an agreement is in place with the high school for additional 50,000
<b>New Projects</b>				
Harris Park ramp replacement	20,000		20,000	Parkland Res
Shoreline Restoration and enhancement - The point	100,000		100,000	Parkland Res
Well Decommissioning - The Point	5,000		5,000	Parkland Res
Raft Replacement - The Point	5,000		5,000	Parkland Res
Centennial Park - Hydro and Anniversary infrastructure	20,000		20,000	Parkland Res
Playground Equipment- Bowes(Wilmer) and Centennial	40,000		40,000	Parkland Res
Museum	76,923		18,923	58,000 Vertical - Facilities (accessibility)- provincial grant approved for 50,000, County 5,000 and Heritage Society 3,000
Old School - Window Replacement	20,000		10,000	10,000 Parkland Res, cost 20,000 but other 10,000 raised by Heritage Committee
Gilmour Point - Hydro installation	10,000		10,000	Parkland Res
<b>Total</b>	<b>477,923</b>	<b>0</b>	<b>359,923</b>	<b>118,000</b>
<b>TOTALS</b>	<b>10,725,472</b>	<b>3,708,839</b>	<b>6,036,472</b>	<b>980,161</b>

RESERVES & RESERVE FUNDS - 2015 Budget- DRAFT						
	FORECASTED BALANCE AT BEG. OF YEAR	CONTRIBUTION FROM		CONTRIBUTION TO		FORECASTED BALANCE AT END OF YEAR
		TAXATION BDGTD	OTHER REVENUES	REVENUE FUND	CAPITAL FUND	
<b>RESERVE</b>						
<b>Fiscal</b>						
Working Funds	3,091,714	425,500		83,496	875,649	2,558,069
<b>Equipment and Infrastructure</b>						
<b>General</b>						
Asset Investment Reserve	760,820	545,626				1,306,446
Infrastructure	1,200,180	275,000			1,200,000	275,180
<b>Vertical</b>						
Facilities/Property	1,466,713	311,431			1,279,323	498,821
Recreation	85,000				75,000	10,000
<b>Rolling</b>						
Capital - Building Department	28,814	21,000			35,000	14,814
Capital - Fire Department	186,663	325,000			197,000	314,663
Capital - Roads Department	588,843	500,000			625,000	463,843
Capital - Solid Waste Department	51,000					51,000
<b>Linear</b>						
Cemetery Lot Addition	51,966	10,000				61,966
Roads - Const/Imp	705,715				345,000	360,715
<b>Stabilization</b>						
Planning	46,784	10,000				56,784
Policing Costs	874,284			2,500	10,000	861,784
Recycling	273,641					273,641
Revenue-Severance Applications	20,000					20,000
Winter Control - Roads Dept.	631,326					631,326
Wages-Fire Department	131,817					131,817
<i>Sub-total</i>	<i>10,195,279</i>	<i>2,423,557</i>	<i>0</i>	<i>85,996</i>	<i>4,641,972</i>	<i>7,890,868</i>

**TARGET VALUE / COMMENTS**

Based on 2013 final figures  
unless otherwise specified

Minimum, 25% of budgeted tax requisition (2014)	3,627,074
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1% of levy compounding yearly	
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Rent Hartington OPP surplus, Verona Medical 5,000, Fire Marque 9,500 & 190,000 no further contributions	
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maximum 1.5 truck current value	52,500
maximum 3 trucks current year value	885,000
maximum 2 rolling years of vehicle replacement capital plan	1,100,000
maximum 1.5 truck current value	198,000

maximum no further contributions	75,000
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maximum, 50% of prior year's actual expense	132,072
maximum, 50% of prior year's actual expense	1,184,814
maximum, 50% of prior year's actual expense	385,045
maximum, 50% of prior year's actual revenue	20,250
maximum, 75% of rolling 5 year average actual expense	1,380,759
maximum, 50 % of prior year's actual expense	129,784

RESERVES & RESERVE FUNDS - 2015 Budget- DRAFT						
	FORECASTED	CONTRIBUTION FROM		CONTRIBUTION TO		FORECASTED
	BALANCE AT BEG. OF YEAR	TAXATION BDGTD	OTHER REVENUES	REVENUE FUND	CAPITAL FUND	BALANCE AT END OF YEAR
<b>OBLIGATORY RESERVE FUNDS</b>						
5% Parkland	819,316		118,000		311,000	626,316
Building Department	161,888		800	21,717		140,971
Development Charges	1,764,819		251,000		425,000	1,590,819
Environmental Enhancement	135,083		1,550			136,633
Federal Gas Tax	223,194	524,469	8,000		388,500	367,163
Subdivider Contributions	37,100					37,100
Water Reserve Fund	292,459	96,667				389,126
<i>Sub-total</i>	<i>3,433,859</i>	<i>621,136</i>	<i>379,350</i>	<i>21,717</i>	<i>1,124,500</i>	<i>3,288,128</i>
<b>RESERVE FUNDS &amp; TRUSTS</b>						
Election	7,672	25,000				32,672
Highway #38 Reconstruction	714,998		5,000			719,998
Landfill Closure	851,054	40,000	10,250		262,000	639,304
<b>Trusts</b>						
Fire Donations	14,021		2,600			16,621
Portland Historical	19,792		100			19,892
Grant Memorial	26,052		350			26,402
OHRP	22,462					22,462
Cemetery - PC	431,456					431,456
Cemetery M. Burns Trust	25,000					25,000
Cemetery - Monument PC	54,008					54,008
Cemetery - Monument PC Income	15,499					15,499
<i>Sub-total</i>	<i>2,182,014</i>	<i>65,000</i>	<i>18,300</i>	<i>0</i>	<i>262,000</i>	<i>2,003,314</i>
<b>TOTAL</b>	<b>15,811,153</b>	<b>3,109,693</b>	<b>397,650</b>	<b>107,713</b>	<b>6,028,472</b>	<b>13,182,311</b>

**TARGET VALUE / COMMENTS**

Based on 2013 final figures  
unless otherwise specified

No cap, continues to grow	
Self-funded with regular review of level based on rolling 2 years actual	
No cap, continues to grow	
To be used for tile bed monitoring for specific sub-divisions (Cedar Ridge Estates, Waterside Estates, Lyons Landing - Phase 1 & 2, Rockwood Estates)	
Funding received has to be spent within the next three following years	
minimum, accumulated depreciation of water treatment plant & systems	798,522

maximum 100,000	
no further contributions	
maximum - 3 X average landfill closure costs	862,836

Income from the Endowment fund may be accumulated for a maximum of 5 years	