

**TOWNSHIP OF SOUTH FRONTENAC
SPECIAL COUNCIL MEETING
AGENDA**

MEETING #9



**Audio Broadcast to the Township's Facebook Page
<https://www.facebook.com/SouthFrontenacTwp>**

TIME: 6:00 PM,
DATE: Tuesday, February 8, 2022
PLACE: Electronic Participation/Council
Chambers.

1. Call to Order and Roll Call
- a) **Resolution**
2. Declaration of pecuniary interest and the general nature thereof
3. Approval of Agenda
- a) **Resolution**
4. Scheduled Closed Session - not applicable
5. Delegations - not applicable
6. Public Meeting - not applicable
7. Approval of Minutes - not applicable
8. Business Arising from the Minutes
- a) **Follow-up to Budget Presentation** 3 - 11
 - This report responds to questions posed at the January 27th, 2022 Special Committee of the Whole meeting regarding the draft 2022 Operating and Capital budgets, and provides information on approved but previously unbudgeted expenses that are now included in the draft budget.
- b) **Notice of Motion - Development Services Positions included in the 2022 Budget** 12 - 13
 - Mayor Vandewal filed a notice of motion for Council requesting the two Development Services positions in the 2022 budget be held until additional information is provided by staff.
9. Reports Requiring Action
- a) **2022 Budget including PSAB presentation** 14 - 33
 - This report summarizes the 2022 Budget and requests adoption of both the 2022 Budget and the PSAB version of the 2022 Budget which presents it under the full accrual basis.
10. Committee Meeting Minutes - not applicable
11. By-laws - none

- 12. Reports for Information
- 13. Information Items - not applicable
- 14. Notice of Motions
- 15. Announcements/Statements by Councillors
- 16. Question of Clarity (from the public on outcome of agenda items)
- 17. Closed Session (if requested)
- 18. Confirmatory By-law

a) **By-law 2022-13**

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19. Adjournment

a) **Resolution**

Natural, Vibrant and Growing - A Progressive Rural Leader

Township of South Frontenac

Staff Report



To: Council

Prepared by: Corporate Services Department

Date of Meeting: February 8, 2022

Subject: Follow-up to Budget Presentation

Summary

This report responds to questions posed at the January 27th, 2022 Special Committee of the Whole meeting regarding the draft 2022 Operating and Capital budgets, and provides information on approved but previously unbudgeted expenses that are now included in the draft budget.

Recommendation

This report is for information only.

Background

At the Special Committee of the Whole meeting on January 27th, 2022, Councillors posed several questions about items within the budget presentation. An additional approved expense was also identified and has been added to the draft budget. Information on each item is included below.

Discussion/Analysis

CAO Recruitment

The cost of the recently approved agreement for CAO recruitment services had not been captured in the draft budget presented on January 27th. As a result, an amount of \$23,250 + applicable HST has been added to Council's contracted service budget.

Since this amount is being funded from the Township's Working Funds reserve, there is no net impact on the operating budget as initial presented.

Budget Feedback from *Engage Frontenac*

The Township only received two (2) comments on the budget through the Engage Frontenac portal. Both were supportive of recreation capital plans and are attached.

Gateway Signage

During the discussion regarding the proposed Gateway Sign capital budget item Council expressed concern about the potential for gateway signs that mirrored the look of gateway signs that had been erected along arterial roads by the County of Frontenac and the City of Kingston.

Prior to the approval of such signs, staff would present Council with the design concept for approval to ensure that the size and appearance are in keeping with the community's character while still displaying the Township's new branding. Some examples of gateway signage that has been designed with communities' natural environmental and local materials/landscape in mind are attached to this report.

CRCA Levy Increase

Council inquired about the specific increase of the levy from the Cataraqui Region Conservation Authority (CRCA). Their levy is summarized below:

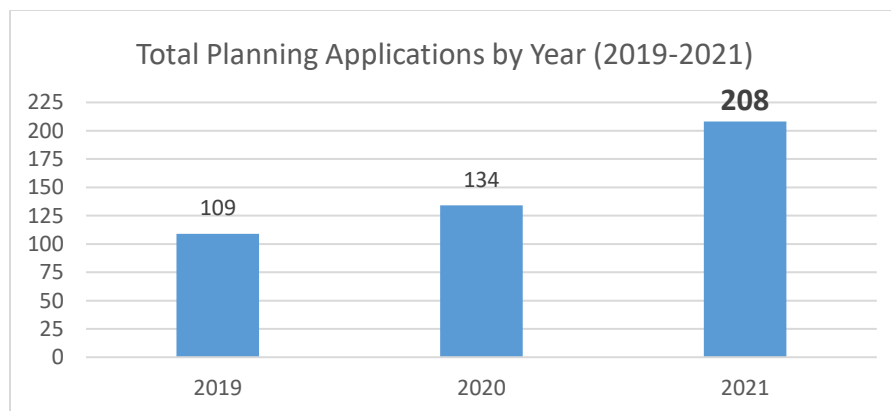
	2021 Budget	2022 Budget	\$	%
CRCA Requisition	\$146,833	\$154,334	\$7,501	5.11%

Planning Position (Policy/Compliance capacity)

Deputy Mayor Revill asked for additional information and rationale regarding the proposed Planner position including the potential to reduce contracted service costs.

The purpose of the proposed Planner position in the 2022 budget is to add capacity for policy development and compliance work within Planning Services.

As was highlighted in the Planning Services quarterly report on the February 1st, 2022 Council agenda, there has been a steady rise in planning applications since 2019 – with a 100% increase in development applications that have been processed over the past two (2) years. It is anticipated that there will continue to be an increase in the volume of planning applications over the next several years.



In addition to this regular workload, Planning Services also has four (4) active pre-consultations underway for new plans of subdivision and there are several active inquiries about resort development and campground expansions. Planning is also anticipating that there will be a minimum of 21 residential site plans resulting from the approval of the Cranberry Cove and Johnston Point Plans of Condominium over the next two (2) years.

The capacity to process the volume of planning applications within the legislated timeframes under the Planning Act has pulled the time and capacity of the Senior Planner and Director away from longer-range, policy-oriented initiatives. Approximately 95% of the Senior Planner's time is utilized processing development applications while approximately 80% of the Director's time is also spent processing applications and working with developers to ensure compliance with terms of subdivision, condominium, and site plan agreements. In 2021, the Lake Ecosystem Advisory Committee and Lake Ecosystem Grant program have created additional work for the Senior Planner and Director.

The Planner position works exclusively on processing Committee of Adjustment (minor variances & consents) and related rezoning applications, and as the primary support person for the Heritage Committee. The dedication of most Planning Services staff time to application processing and Committee support means that there are insufficient resources to tackle future policy and continuous improvement initiatives including:

- Short-Term Rental Consultation & Regulation
- Zoning By-law Update
- Delegated Authority Updates (e.g. minor rezoning)
- Proposed Heritage Grant Program
- Sign By-law
- Shoreline Protection By-law
- Secondary Units
- Site Plan Control By-law Revisions
- Road Closing & Divestiture Policy
- Urban Livestock By-law
- Communal Services/Service Options

An additional Planner position will shift a portion of more routine development application work away from the Senior Planner, freeing up resources for improved processing and compliance for site plan control and development agreements, as well subdivision/condominium and environmental policy work.

This in turn would free up capacity for the Director to focus on community-wide policy initiatives that require robust public and stakeholder consultation such as the Shoreline Protection By-law and new initiatives such as developing new STR regulations.

Contracted Service Alternatives

When managing intermittent high volumes of work, temporary/contracted staffing, or hiring consultants may be preferable to bringing on additional permanent staff. This option has been considered in the context of current and projected workloads, pending retirements, and ongoing policy development needs.

In 2020 when the Township had a Planning vacancy, contract staffing was brought in from IBI Group for three (3) days/week at a cost of \$120/hr or \$2,700/week (7½ hour days). On an annualized basis this approach would cost the Township \$140,400 for as long as would be required to address the increased workloads and policy work noted above – and assumes that those pressures will subside, and that no additional policy development work will emerge. There is also a significant labour shortage in the planning field, with regional firms scooping up professional planners to manage the influx of private sector work. In this environment, contracting staff may be more expensive than in 2020 or not viable at all.

As an alternative, if consultants were hired, costs could range anywhere from \$15,000 - \$40,000 per policy development project depending on its length and scope – and this would not alleviate the need for Township resources to oversee, participate in, and ultimately review and endorse the work. A recent example of such a planning exercise is the Verona Housing Master Plan at a cost of \$25,000, which still involved considerable staff time.

Policy work that has already been endorsed by Township Council or has been provincially mandated includes the Shoreline Protection By-law, Servicing Options Study, Zoning By-law Update and Secondary Units By-law.

Cost Savings

Aside from MHBC's work on the Verona Housing Master Plan, the Township is not currently contracting Planning services from any firm; however, Ainley Engineering continues to assist with rectifying issues with the Valleyview Subdivision in Sydenham at a cost to date of approximately \$20,000. The hiring of additional planning resources would not alleviate the need for engineering services in this instance, but proper attention to development, subdivision and site plan control agreements in the future would minimize such costs.

Preliminary Comparison to Neighbouring Jurisdictions

Since a motion has been included on the Council agenda requesting information about comparable Building and Planning Departments and their resources, staff has included some information that has already been collected. The staff complements below do not include Department Directors or Administrative Assistants.

Municipality	Perm. Pop.	2021 Total Building Permits (incl. Septic)	Building Complement	Planning Complement	Engineering Complement
South Frontenac	18,600	*891	6	3	**2
Prince Edward County	24,000	1,076	8	7	8
Loyalist Township	16,971	462	6	5	10

* South Frontenac Permits do not include additional Part 8 review of planning applications (+292)

** No Engineering Department; # reflects Technical Services personnel in Public Services Department

For Planning applications, only Frontenac County was available at the time of preparing this report; however, the trend is similar:

Jurisdiction	2021 Planning Applications	Planning Staff Complement
South Frontenac	208	4
Frontenac County (CFT, NFT, FI)	176	*4 (+3)

*In the comparison above, the Directors of both Departments have been included; however, at the County level, Building Services is not included in that Director's portfolio. Furthermore, each of the other Frontenac Townships has Planning administrative support that receives and participates in the processing of applications.

It is difficult to find directly comparable jurisdictions due to differences in the types of development, servicing, geography, development patterns, etc.; however, given South Frontenac's rural development pattern, geographic size, lack of traditional subdivisions or servicing, and the distance that must be travelled between inspections – especially for Part 8 services in the other Townships – inspections are likely more time consuming in South Frontenac than in the comparators noted above.

Financial Implications

None for the purposes of this report. All financial implications of the items referenced in this report are outlined within the 2022 draft budget, for consideration at this meeting.

Relationship to Strategic Plans

- Not applicable to this report.
 This initiative is supported by the following priorities of the 2019-2022 Strategic Plan.

Attachments

- Gateway Signage Examples
- Engage Frontenac Budget Comments

Approvals

Prepared by: Neil Carbone, Advisor to the CAO Louise Fragnito, Interim CAO

Approved by:



Louise Fragnito
 Interim Chief Administrative Officer

Attachment #1 – Examples of Alternative Community Gateway Signage



Survey Responses

28 December 2021 - 26 January 2022

Budget Proposal Feedback and Questions for Council

EngageFrontenac.ca

Project: 2022 South Frontenac Budget



VISITORS					
3					
CONTRIBUTORS			RESPONSES		
2			2		
0	0	2	0	0	2
Registered	Unverified	Anonymous	Registered	Unverified	Anonymous

**Respondent No:** 1**Login:** Anonymous**Email:** n/a**Responded At:** Jan 25, 2022 04:53:25 am**Last Seen:** Jan 25, 2022 04:53:25 am**IP Address:** n/a

Q1. Do you have any comments in regards to the draft 2022 Municipal Budget? This is your opportunity to express support or concerns about specific project or service, or make suggestions if you feel something has been overlooked.

It's wonderful to see some significant resources being allocated to recreation facilities in 2022, particularly to the projects in Harrowsmith (for covering the play surface/farmer's market location), as well as the dedicated tennis courts in Verona. It's important for the tennis community to have a home base in South Frontenac, and two courts in Verona is a great start!! It will be a terrific complement to some of the other court surfaces that have been reinvigorated with resurfacing in recent years by the Township.

Q2. Do you have a question(s) about any of the content included in the draft budget or about the municipal budget process? These questions will be directed to Council at the January 27, 2022, meeting, and responses will be uploaded to the EngageFrontenac platform following that date.

not answered

**Respondent No:** 2**Login:** Anonymous**Email:** n/a**Responded At:** Jan 26, 2022 05:37:44 am**Last Seen:** Jan 26, 2022 05:37:44 am**IP Address:** n/a

Q1. Do you have any comments in regards to the draft 2022 Municipal Budget? This is your opportunity to express support or concerns about specific project or service, or make suggestions if you feel something has been overlooked.

I applaud the inclusion of the tennis courts in Verona within the budget. As a resident of the Township and Director of the Noble Tennis School, I can say with certainty that tennis is rapidly growing in popularity and the courts will be well used. Tennis is a uniquely safe and healthy activity for people of all ages, and it is a credit to the Township that it promotes such activity.

Q2. Do you have a question(s) about any of the content included in the draft budget or about the municipal budget process? These questions will be directed to Council at the January 27, 2022, meeting, and responses will be uploaded to the EngageFrontenac platform following that date.

not answered

Township of South Frontenac Staff Report



To: Council

Prepared by: Office of the Clerk

Date of Meeting: February 8, 2022

Subject: **Notice of Motion – Development Services Positions included in the 2022 Budget**

Summary

Mayor Vandewal filed a notice of motion for Council requesting the two Development Services positions in the 2022 budget be held until additional information is provided by staff.

Recommendation

That the building and planning positions included in the 2022 budget be held until an information report is provided to Council that includes data on comparable Development Services Departments and pending Council approval for release.

Background

The 2022 Budget was discussed at the January 27th, 2022 Committee of the Whole meeting. The Budget includes two positions under Development Services, a Building Inspector and a Planner.

Discussion/Analysis

Council's Procedural By-law 2017-76 establishes the process for Notice of Motion.

At the Council Meeting on February 1, 2022, Mayor Vandewal served a notice of motion requesting that the building inspector and planner position in the 2022 Budget be held and that staff provide additional information on the staffing complements and workloads of Development Services Departments in other comparable municipalities.

A notice of motion requires a seconder at the next regular Council meeting. If seconded, the motion is debated and voted on.

Financial Implications

None.

Relationship to Strategic Plans

- Not applicable to this report.
- This initiative is supported by the following priorities of the 2019-2022 Strategic Plan.
- Priority: Choose an item.
 - Action Item (if applicable):

Attachments

None.

Approvals

Submitted By:



Angela Maddocks

Clerk

Approved By:



Louise Fragnito

Interim Chief Administrative Officer

Township of South Frontenac

Staff Report



To: Council

Prepared by: Office of the Chief Administrative Officer

Date of Meeting: February 8, 2022

Subject: 2022 Budget including PSAB presentation

Summary

This report summarizes the 2022 Budget and requests adoption of both the 2022 Budget and the PSAB version of the 2022 Budget which presents it under the full accrual basis.

Recommendation

THAT Council approve and adopt the combined 2022 Capital and Operating budgets requiring \$21,192,849 to be raised by taxation, as attached.

That Council also approve the 2022 PSAB budget as attached.

Background

The 2022 Budget was presented and discussed at the January 27th Special Committee of Whole meeting. Some clarification on a few items was requested by Council at that meeting. Those items are summarized in a separate report on the Council agenda of February 8th, 2022

Discussion/Analysis

2022 Budget

The impact of the presented budget aligns with Council's direction and amounts to a 2.0% or \$32.79 impact on the average phased-in residential property of \$273,061.

The final budget represents \$34,060,849 in reserve transfers, operating and capital expenditures and results in a total amount to be raised from taxation of \$21,192,849.

Attached is the updated budget which also includes the capital budget and reserve schedule.

PSAB Budget

On July 31st, 2009, Regulation 284/09 titled “Budget Matters – Expenses” introduced the requirement for Public Sector Accounting Board (PSAB) adjustments to be reported.

The regulation allows municipalities to continue to budget as usual but requires the disclosure and adoption of PSAB adjustments to reflect it under the full accrual basis.

The second attachment provides for the adjustments to present the budget under PSAB in summary format.

The PSAB budget report reflects amortization, which represents the deterioration of assets and the investment in tangible capital assets. For the 2022 budget, the investment in tangible capital assets (capital) represents \$8.1 million with amortization being \$8.0 million. It is important to note that the Township is investing in its assets at a slightly faster rate than its rate of amortization. However, it is also important to note that amortization is based on historical dollars whereas the purchase of assets is based on current or replacement dollars.

The landfill obligation calculated is based on the remaining life of our landfills and the estimated closure and post closure costs from our consultant, Cambium’s report. Although this obligation is presented as an unfunded obligation, the Township has a dedicated reserve fund for Landfill Closure with a transfer of \$40,000 being contributed yearly which at the end of 2022 is estimated to be at a value of \$445,056.

Overall the 2022 PSAB budget presents a net change of \$-1,032,894 which stems primarily from the landfill liability and reserve/reserve funds. This change represents the budgeted net change in the value of our assets for financial statement presentation purposes and has no funding requirement.

Financial Implications

The combined 2022 Capital and Operating budgets require \$21,192,849 to be raised by taxation . A separate by-law will be brought forward at a future meeting to authorize tax rates based on the approved budget.

Relationship to Strategic Plans

- Not applicable to this report.
- This initiative is supported by the following priorities of the 2019-2022 Strategic Plan.
 - **Priority: 3. Ensure the organizational capacity to deliver cost-effective services in a changing world.**

Attachments

1. 2022 Budget-Final
2. 2022 Budget PSAB Presentation

Approvals

Submitted/Approved by:



Louise Fragnito
Interim Chief Administrative Officer

**TOWNSHIP OF SOUTH FRONTENAC
2022 Final Budget
High Level Summary of Changes**

Below is a high level summary of key changes from last year's budget excluding transfers to Reserves, transfers to Capital and inter-departmental transfers.

The listing below incorporates all items directed by Council, originally requested by staff and recommended by committees.

Notable Variances in presented budget		
Costs Savings		
Winter Control (3 Year average + 2% & night shift adjustment)	-157,562	
OPP Billing	-97,070	
		-254,632
Increased Revenues		
OMPF	-7,300	
Supplementary Taxation	-44,000	
Planning Fees	-45,000	
Aggregate Licensing	-15,000	
Recycling Funding	-138,171	
Portland tipping fees	-4,000	
		-253,471
Increased Costs		
Current Year Asset Investment Reserve Impact (1% of current year levy)	209,830	
Recycling/Garbage Collection	41,178	
Conservation Authorities	14,492	
Committed Staffing Costs and Maintenance Adjustments	259,899	
Portland Landfil - bulky items export	5,400	
Insurance (6.21% overall, 18.43% liability)	30,814	
Fire Equipment Reserve Allocation	23,572	
Public Services Equipment Reserve Allocation	25,000	
Computer Maintenance Contracts	35,500	
		645,685

Organizational Development Plan		
Assessment Growth = 1.06% or \$221,775		
Deputy Clerk (April)	77,875	
Finance and Procurement Supervisor (May)	54,828	
Planner - Capacity Policy and Compliance (May)	72,613	
		205,316
** Delayed position not included in 2022 Budget		
Fire Prevention Officer (May)	72,613	

Enhanced Services included in Budget		
Canada Day Festivities	12,260	
Administrative Penalties	-5,000	
Indigenous connection and education	19,500	
In-house roadside mowing and facilities maintenance staffing	42,448	
Building Inspector - April	74,301	
Public Services Succesion Planning	21,659	
Professional Development Plan	11,040	
Heritage Committee Grant Program	15,000	
Annualization of NG911	7,400	
Communications Software	7,500	
Welcome Guide	5,000	
401 Gateway Signage	3,000	
By-law enforcement legal	13,000	
ReCollect Recycling Software and app	7,300	
		234,408

Total Increase to be raised by Taxation	577,306	2.0% taxpayer impact
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Assessment Growth	1.06%	221,775
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**TOWNSHIP OF SOUTH FRONTENAC
2022 Final Budget -February 8, 2022**

Summary of Revenue and Expense		Actuals			2021-2022 Budget	
		2021 Budget	17-Dec-21	2022 Budget	Variance	
		\$	\$	\$	\$	%
1.	REVENUE					
2.	Property Taxation- Supplementary & PIL	205,500	240,556	249,500	44,000	21.41%
3.	User Charges	1,165,674	1,022,648	1,216,510	50,837	4.36%
4.	Licenses, Permits and Rents	1,315,401	1,493,456	1,491,070	175,669	13.35%
5.	Government Grants	2,551,304	2,296,394	3,237,941	686,637	26.91%
6.	Grants from Other Municipalities	568,919	0	494,605	-74,314	-13.06%
7.	Investment Income	353,000	47,618	353,000	0	0.00%
8.	Penalties and interest on taxes	370,000	276,084	370,000	0	0.00%
9.	Donations	16,000	83,653	13,000	-3,000	-18.75%
10.	Other	42,445	318,316	9,445	-33,000	-77.75%
11.	Transfers From Reserves/Reserve Funds	9,496,223	1,503,811	5,432,929	-4,063,294	-42.79%
12.	TOTAL Revenue	16,084,466	7,282,536	12,868,000	-3,216,466	-20.00%
13.	OPERATING EXPENSE					
14.	<i>General Government</i>	5,605,455	4,723,073	6,125,800	520,346	9.28%
15.	<i>Protection to Persons and Property</i>					
16.	Fire	4,967,314	2,078,584	2,343,439	-2,623,875	-52.82%
17.	Police	3,063,362	2,483,580	2,931,316	-132,046	-4.31%
18.	Conservation Authorities	244,380	247,521	258,872	14,492	5.93%
19.	Protective Inspections and Control	118,212	77,295	132,752	14,540	12.30%
20.	Emergency Measures	1,668	215	2,730	1,062	63.63%
21.	Building Department	1,132,250	936,057	1,165,650	33,400	2.95%
22.	<i>Transportation Services</i>					
23.	Roadway Maintenance	13,424,062	10,086,102	12,716,328	-707,735	-5.27%
24.	Winter Control	2,476,430	1,225,566	2,318,868	-157,562	-6.36%
25.	<i>Environmental Services</i>					
26.	Water System	395,350	320,721	403,353	8,003	2.02%
27.	Solid Waste Management	2,801,353	2,706,815	3,088,196	286,843	10.24%
28.	<i>Parks, Recreation and Cemeteries</i>	1,772,830	1,885,648	1,888,841	116,011	6.54%
29.	<i>Planning and Development</i>	697,342	668,487	684,705	-12,638	-1.81%
30.	TOTAL Expense	36,700,009	27,439,664	34,060,849	-2,639,160	-7.19%
31.	TO BE RAISED BY TAXATION	20,615,543	20,157,128	21,192,849	577,306	2.80%

IMPACT ON TAXPAYER:

**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 273,061 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$32.79***

***before 2021 one-time tax reduction of 0.5% funded from reserves for pandemic relief**

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

General Government Detail	Actuals			2021-2022 Budget	
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
1. GENERAL MUNICIPAL ACTIVITY					
2. Revenue					
3. Taxation - Supplementary & PIL	205,500	240,556	249,500	44,000	21.41%
4. Government Grants	1,573,100	1,578,100	1,580,400	7,300	0.46%
5. Investment Income	339,000	39,742	339,000	0	0.00%
6. Penalties and interest on taxes	370,000	276,084	370,000	0	0.00%
7. Other	0	161,645	0	0	0.00%
8. Transfer from Reserves	0	0	0	0	0.00%
9. Total Revenue	2,487,600	2,296,128	2,538,900	51,300	2.06%
10. Expense					
11. Operations	0	178	0	0	0.00%
12. Transfer to Reserves	2,621,237	2,621,237	2,831,067	209,830	8.01%
13. Total Expense	2,621,237	2,621,415	2,831,067	209,830	8.01%
14. TOTAL GENERAL MUNICIPAL ACTIVITY	133,637	325,288	292,167	158,530	118.63%
15. COUNCIL					
16. Revenue					
17. Grants from Other Municipalities	14,000	0	0	-14,000	-100.00%
18. Transfer from Reserves	499,480	0	123,700	-375,780	-75.23%
19. Total Revenue	513,480	0	123,700	-389,780	-75.91%
20. Expense					
21. Remuneration	188,938	161,714	182,316	-6,621	-3.50%
22. Benefits	4,591	3,907	4,082	-509	-11.08%
23. Memberships, Training and Travel	35,000	11,682	26,000	-9,000	-25.71%
24. Communications	15,800	14,977	15,900	100	0.63%
25. Council Operations	133,996	31,927	168,279	34,284	25.59%
26. Grants * (see details bottom of next page)	528,109	278,443	223,909	-304,200	-57.60%
27. Transfer to Capital	15,000	0	0	-15,000	-100.00%
28. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
29. Total Expense	931,433	512,651	630,487	-300,946	-32.31%
30. TOTAL COUNCIL	417,953	512,651	506,787	88,834	21.25%
31. ELECTIONS					
32. Revenue					
33. User Charges	0	0	0	0	0.00%
34. Transfer from Reserves	0	0	75,000	75,000	100.00%
35. Total Revenue	0	0	75,000	75,000	100.00%
36. Expense					
37. Remuneration	0	0	30,964	30,964	100.00%
38. Benefits	0	0	3,740	3,740	100.00%
39. Memberships, Training and Travel	0	0	0	0	0.00%
40. Communications	0	0	0	0	0.00%
41. Elections Operations	0	0	65,296	65,296	100.00%
42. Transfer to Reserves	25,000	25,000	0	-25,000	-100.00%
43. Total Expense	25,000	25,000	100,000	75,000	300.00%
44. TOTAL ELECTIONS	25,000	25,000	25,000	0	0.00%

TOWNSHIP OF SOUTH FRONTENAC

2022 Final Budget -February 8, 2022

General Government Detail	Actuals			2021-2022 Budget	
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
45. CORPORATE SERVICES					
46. Revenue					
47. User Charges	39,600	34,118	40,100	500	1.26%
48. Licenses, Permits and Rents	1,500	1,690	1,700	200	13.33%
49. Government Grants	0	0	0	0	0.00%
50. Other	0	0	7,000	7,000	100.00%
51. Transfer from Reserves	0	19,511	402,000	402,000	100.00%
52. Total Revenue	41,100	55,319	450,800	409,700	996.84%
53. Expense					
54. Remuneration	886,283	864,496	1,054,507	168,224	18.98%
55. Benefits	294,410	270,741	357,661	63,251	21.48%
56. Inter Departmental Transfer	0	0	0	0	0.00%
57. Memberships, Training and Travel	50,150	17,075	63,040	12,890	25.70%
58. Communications	52,994	17,621	53,657	663	1.25%
59. Professional and Consulting Fees	46,480	27,276	43,870	-2,610	-5.62%
60. Administrative Operations	151,260	141,203	281,487	130,227	86.10%
61. Transfer to Capital	0	20,427	407,000	407,000	100.00%
62. Total Expense	1,481,577	1,358,839	2,261,221	779,645	52.62%
63. TOTAL CORPORATE SERVICES	1,440,477	1,303,520	1,810,421	369,944	25.68%
64. ADMINISTRATIVE FACILITIES					
65. Revenue					
66. Facilities Revenue	218,501	197,095	222,820	4,319	1.98%
67. Government Grants	100,000	0	0	-100,000	-100.00%
68. Donations	0	0	0	0	0.00%
69. Transfer from Reserves	147,000	68,454	0	-147,000	-100.00%
70. Total Revenue	365,501	265,549	222,820	-142,681	-39.04%
71. Expense					
72. Remuneration	2,047	3,135	0	-2,047	-100.00%
73. Inter Departmental Transfer	1,100	1,150	1,291	191	17.34%
74. Professional and Consulting Fees	5,610	5,237	5,610	0	0.00%
75. Facilities Operating Costs	187,107	109,653	189,533	2,426	1.30%
76. Transfer to Capital	247,000	80,994	0	-247,000	-100.00%
77. Transfer to Reserves	103,344	5,000	106,591	3,247	3.14%
78. Total Expense	546,208	205,168	303,025	-243,183	-44.52%
79. TOTAL ADMINISTRATIVE FACILITIES	180,707	-60,381	80,205	-100,502	-55.62%
80. Total General Government	2,197,774	2,106,077	2,714,581	516,807	23.52%

Explanation of Significant Variances

Line 3	Supplementary Taxation
Line 4	OMPF confirmed Funding
Line 12	In year Asset Investment Reserve (AIR) contribution
Line 25	Indigenous connection and education/Climate Change Adaptation & Mitigation
Line 54/55	Deputy Clerk, Finance/Procurement Supervisor, annualization Financial Analyst
Line 57	Professional Development Plan
Line 60	Communications software, welcome guide, 401 signage, computer maintenance contracts, insurance

* Council - Grants to Organizations/Individuals (line 26)

Private Lanes	100,000	Bradshaw School Visits	2,000
South Frontenac Community Services (SFCS)	15,000	Inverary Youth	1,650
Community Grants	35,000	High School - Graduation	500
Seniors & Law Enforcement Together (SALT)	7,500	Trails - Work in kind - CRCA	5,219
Lake Study Grants	30,000	Heritage Committee Grant	15,000
Non-Township Facilities (Verona Mini-Park/ Lion's Hall)	7,040	Miscellaneous	5,000
		Total	223,909

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

	Actuals			2021-2022 Budget	
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
1. FIRE					
2. Revenue					
3. User Charges	75,250	42,265	56,000	-19,250	-25.58%
4. Grants from Other Municipalities	0	0	0	0	0.00%
5. Other	0	141,445	0	0	0.00%
6. Transfer from Reserves	3,050,100	349,400	383,600	-2,666,500	-87.42%
7. Total Revenue	3,125,350	533,109	439,600	-2,685,750	-85.93%
8. Expense					
9. Remuneration	717,612	657,269	729,728	12,115	1.69%
10. Benefits	130,327	119,441	135,300	4,973	3.82%
11. Memberships, Training and Travel	33,500	20,056	29,750	-3,750	-11.19%
12. Communications & Public Education	64,235	52,313	65,216	981	1.53%
13. Professional and Consulting Fees	3,500	2,478	3,500	0	0.00%
14. Fire Operations	277,099	285,609	295,492	18,393	6.64%
15. Transfer to Capital	3,116,800	377,422	436,200	-2,680,600	-86.00%
16. Transfer to Reserves	428,610	419,110	452,182	23,572	5.50%
17. Total Expense	4,771,684	1,933,698	2,147,368	-2,624,315	-55.00%
18. TOTAL FIRE	1,646,334	1,400,589	1,707,768	61,434	3.73%
19. FIRE FACILITIES					
20. Expense					
21. Facilities Operating Costs	184,950	134,425	185,391	440	0.24%
22. Total Expense	184,950	134,425	185,391	440	0.24%
23. TOTAL FIRE FACILITIES	184,950	134,425	185,391	440	0.24%
24. 911 SERVICE					
25. Expense					
26. 911 Operations	10,680	10,460	10,680	0	0.00%
27. Total Expense	10,680	10,460	10,680	0	0.00%
28. TOTAL 911 SERVICE	10,680	10,460	10,680	0	0.00%
29. TOTAL FIRE	1,841,964	1,545,475	1,903,839	61,875	3.36%

Explanation of Significant Variances

Line 3	Reduce MVA recovery revenue
Line 14	Insurance, computer maintenance contracts
Line 16	Fire equipment reserve contribution

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

	Actuals		2021-2022 Budget		
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
Protection to Persons and Property Detail					
1. POLICE					
2. Revenue					
3. User Charges	8,000	5,519	8,000	0	0.00%
4. Government Grants	0	3,811	3,000	3,000	100.00%
5. Transfer from Reserves	35,000	0	0	-35,000	-100.00%
6. Total Revenue	43,000	9,330	11,000	-32,000	-74.42%
7. Expense					
8. Remuneration	1,350	750	1,350	0	0.00%
9. Memberships, Training and Travel	900	0	900	0	0.00%
10. Communications	1,190	1,121	1,214	24	2.00%
11. Police Operations	3,051,082	2,480,815	2,919,012	-132,070	-4.33%
12. Total Expense	3,054,522	2,482,686	2,922,476	-132,046	-4.32%
13. TOTAL POLICE	3,011,522	2,473,356	2,911,476	-100,046	-3.32%
14. RIDE PROGRAM					
15. Revenue					
16. Government Grants	8,840	6,094	8,840	0	0.00%
17. Total Revenue	8,840	6,094	8,840	0	0.00%
18. Expense					
19. Ride Operations	8,840	894	8,840	0	0.00%
20. Total Expense	8,840	894	8,840	0	0.00%
21. TOTAL RIDE PROGRAM	0	-5,200	0	0	100.00%
22. Total Police	3,011,522	2,468,156	2,911,476	-100,046	-3.32%
23. CONSERVATION AUTHORITIES					
24. Expense					
25. Remuneration	2,000	1,550	2,000	0	0.00%
26. Conservation Authority Transfers	242,380	245,971	256,872	14,492	5.98%
27. Total Expense	244,380	247,521	258,872	14,492	5.93%
28. TOTAL CONSERVATION AUTHORITIES	244,380	247,521	258,872	14,492	5.93%

Explanation of Significant Variances

Line 11

OPP costs adjusted to annual billing estimate

Line 26

Conservation Authorities increases from 3.4% to 8.7%

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

Protection to Persons and Property Detail		Actuals			2021-2022 Budget	
		2021 Budget	17-Dec-21	2022 Budget	Variance	
		\$	\$	\$	\$	%
1. PROTECTIVE INSPECTIONS AND CONTROL						
2. Revenue						
3.	User Charges	5,500	990	10,500	5,000	90.91%
4.	Licenses, Permits and Rents	49,750	35,770	51,000	1,250	2.51%
5.	Government Grants	9,000	4,825	9,000	0	0.00%
6.	Other	0	0	0	0	0.00%
7.	Total Revenue	64,250	41,585	70,500	6,250	9.73%
8. Expense						
9.	Inter Departmental Transfer	0	0	0	0	0.00%
10.	Memberships, Training and Travel	12,740	7,120	13,000	260	2.04%
11.	Communications	2,740	608	2,755	15	0.54%
12.	Professional and Consulting Fees	5,000	2,671	18,000	13,000	260.00%
13.	Protective Operations	97,731	66,896	98,997	1,265	1.29%
14.	Transfer to Reserves	0	0	0	0	0.00%
15.	Total Expense	118,212	77,295	132,752	14,540	12.30%
16.	TOTAL PROTECTIVE INSPECTIONS AND CONTROL	53,962	35,709	62,252	8,290	15.36%
17. EMERGENCY MANAGEMENT						
18. Revenue						
19.	Transfer from Reserves	0	0	0	0	0.00%
20.	Total Revenue	0	0	0	0	100.00%
21. Expense						
22.	Remuneration	200	0	250	50	24.98%
23.	Memberships, Training and Travel	500	0	1,500	1,000	199.98%
24.	Communications	468	215	480	12	2.51%
25.	Emg Management Operations	500	0	500	0	-0.01%
26.	Total Expense	1,668	215	2,730	1,062	63.63%
27.	TOTAL EMERGENCY MANAGEMENT	1,668	215	2,730	1,062	63.63%

Explanation of Significant Variances

Line 3	Administrative Penalties
Line 12	Legal Fees - bylaw enforcement

**TOWNSHIP OF SOUTH FRONTENAC
2022 Final Budget -February 8, 2022**

	Actuals		2021-2022 Budget		
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
Protection to Persons and Property Detail					
1. BUILDING					
2. Revenue					
3. User Charges	14,000	30,904	16,000	2,000	14.29%
4. Licenses, Permits and Rents	946,450	1,159,634	1,100,450	154,000	16.27%
5. Government Grants	46,800	25,040	0	-46,800	-100.00%
6. Other	0	10,800	0	0	0.00%
7. Transfer from Reserves	83,200	62,770	0	-83,200	-100.00%
Total Revenue	1,090,450	1,289,149	1,116,450	26,000	2.38%
8. Expense					
9. Remuneration	566,270	480,304	664,063	97,793	17.27%
10. Benefits	191,039	159,578	225,882	34,843	18.24%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	20,500	1,876	23,000	2,500	12.20%
13. Communications	4,937	3,320	4,922	-15	-0.30%
14. Professional and Consulting Fees	7,000	29,800	10,000	3,000	42.86%
15. Building Operations	73,116	127,732	83,366	10,250	14.02%
16. Transfer to Capital	130,000	88,062	0	-130,000	-100.00%
17. Transfer to Reserves	97,588	40,000	105,217	7,629	7.82%
Total Expense	1,090,450	930,673	1,116,450	26,000	2.38%
19. TOTAL BUILDING	0	-358,477	0	0	-107.86%
20. CIVIC NUMBERS					
21. Revenue					
22. User Charges	10,000	10,770	10,000	0	0.00%
23. Total Revenue	10,000	10,770	10,000	0	0.00%
24. Expense					
25. Remuneration	0	236	0	0	0.00%
26. Benefits	0	0	0	0	0.00%
27. Civic Numbers Operations	41,800	5,149	49,200	7,400	17.70%
28. Total Expense	41,800	5,385	49,200	7,400	17.70%
29. TOTAL CIVIC NUMBERS	31,800	-5,385	39,200	7,400	23.27%
30. TOTAL BUILDING	31,800	-363,862	39,200	7,400	23.27%
31. Total Protection to Persons and Property Detail	5,185,297	3,848,479	5,178,368	-6,928	-0.13%

Explanation of Significant Variances

Line 4	Projected Building Permit and Part 8 Revenues
Line 9/10	New Building Inspector, annualization of Permit Intake Coordinator
Line 15	Insurance, computer maintenance contracts
Line 27	Annualization of NG911 - contracted GIS through County

**TOWNSHIP OF SOUTH FRONTENAC
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Transportation Services Detail

	2021 Budget		Actuals		2022 Budget		2021-2022 Budget	
			17-Dec-21			Variance		
	\$		\$	\$	\$	%		
1. ROADS								
2. Revenue								
3. User Charges	10,000		4,787		8,500		-1,500	-15.00%
4. Licenses, Permits and Rents	84,100		91,071		99,500		15,400	18.31%
5. Government Grants	569,580		509,400		1,247,546		677,966	119.03%
6. Grants from Other Municipalities	529,919		0		494,605		-35,314	-6.66%
7. Other	40,000		2,880		0		-40,000	-100.00%
8. Transfer from Reserve	4,730,000		680,056		3,336,629		-1,393,371	-29.46%
Total Revenue	5,963,599		1,288,194		5,186,780		-776,819	-13.03%
9. Expense								
10. Remuneration	1,294,616		1,114,730		1,466,414		171,798	13.27%
11. Benefits	458,621		594,037		519,561		60,940	13.29%
12. Inter Departmental Transfer	-975,571		-579,614		-761,720		213,851	-21.92%
13. Memberships, Training and Travel	42,191		13,676		42,195		4	0.01%
14. Communications	53,935		36,951		52,115		-1,820	-3.37%
15. Professional and Consulting Fees	40,655		1,414		32,296		-8,359	-20.56%
16. Roads Operations * (see details below)	2,874,615		2,026,483		2,743,966		-130,650	-4.54%
17. Transfer to Capital	9,060,000		6,176,309		8,021,500		-1,038,500	-11.46%
18. Transfer to Reserves	575,000		702,117		600,000		25,000	4.35%
Total Expense	13,424,062		10,086,104		12,716,328		-707,735	-5.27%
20. TOTAL ROADS	7,460,463		8,797,910		7,529,548		69,084	0.93%
21. WINTER CONTROL								
22. Expense								
23. Remuneration	488,823		283,252		543,218		54,395	11.13%
24. Benefits	164,159		0		178,719		14,560	8.87%
25. Inter Departmental Transfer	603,540		345,248		706,857		103,317	17.12%
26. Winter Control Operations	1,219,908		597,066		890,075		-329,833	-27.04%
27. Transfer to Capital	0		0		0		0	0.00%
Total Expense	2,476,430		1,225,566		2,318,868		-157,562	-6.36%
29. TOTAL WINTER CONTROL	2,476,430		1,225,566		2,318,868		-157,562	-6.36%
30. Total Transportation Services	9,936,893		10,023,476		9,848,416		-88,477	-0.89%

31. *Roads Operations Breakdown (line 16)	2021 Budget		YTD Actual		2022 Budget		2021-2022 Budget	
			17-Dec-21			Variance		
	\$		\$	\$	\$	%		
32. Maintenance - Structures	22,909		15,529		23,711		801	3.50%
33. Roadside Maintenance	504,720		454,692		416,686		-88,034	-17.44%
34. Hardtop Maintenance	362,215		310,792		357,145		-5,070	-1.40%
35. Loose Top Maintenance	278,060		260,637		286,680		8,620	3.10%
36. Safety Devices	331,455		216,439		338,155		6,700	2.02%
37. Street Lights	42,750		31,958		43,010		260	0.61%
38. Overhead	1,332,506		736,436		1,278,578		-53,927	-4.05%
39. TOTAL ROADS MAINTENANCE	2,874,615		2,026,483		2,743,966		-130,650	-4.54%

Explanation of Significant Variances

Line 4	Aggregate Licensing
Line 5	OCIF Funding - confirmed
Line 10	Annualized Roadside Mowing in-house, succession planning
Line 29	3 year average + 2% & night shift adjustment

TOWNSHIP OF SOUTH FRONTENAC

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Environmental Services Detail		Actuals			2021-2022 Budget	
		2021 Budget	17-Dec-21	2022 Budget	Variance	
		\$	\$	\$	\$	%
1.	WATER SYSTEM					
2.	Revenue					
3.	User Charges	392,950	267,534	400,953	8,003	2.04%
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	0	0	0	0.00%
7.	Transfer from Reserves	0	77,804	0	0	0.00%
8.	Total Revenue	395,350	347,738	403,353	8,003	2.02%
9.	Expense					
10.	Remuneration	3,100	109	0	-3,100	-100.00%
11.	Inter Departmental Transfer	600	48	704	104	17.34%
12.	Communications	5,376	2,839	5,450	74	1.38%
13.	Professional and Consulting Fees	165,856	172,441	158,569	-7,287	-4.39%
14.	Water System Operations	81,491	67,480	86,602	5,111	6.27%
15.	Transfer to Reserves	138,927	0	152,028	13,101	9.43%
16.	Transfer to Capital	0	77,804	0	0	0.00%
17.	Total Expense	395,350	320,721	403,353	8,003	2.02%
18.	TOTAL WATER SYSTEM	0	-27,017	0	0	0.00%
19.	SOLID WASTE AND FACILITIES MANAGEMENT					
20.	Revenue					
21.	User Charges	380,574	355,386	391,457	10,883	2.86%
22.	Government Grants	235,984	169,125	374,155	138,171	58.55%
23.	Other	0	0	0	0	0.00%
24.	Transfer from Reserves	0	0	150,000	150,000	100.00%
25.	Total Revenue	616,558	524,511	915,612	299,054	48.50%
26.	Expense					
27.	Remuneration	336,695	475,234	387,468	50,774	15.08%
28.	Benefits	113,854	112,752	136,596	22,742	19.97%
29.	Inter Departmental Transfer	67,600	133,504	79,322	11,722	17.34%
30.	Memberships, Training and Travel	2,198	800	3,178	980	44.59%
31.	Communications	20,637	8,938	15,637	-5,000	-24.23%
32.	Professional and Consulting Fees	101,890	88,918	102,340	450	0.44%
33.	Solid Waste Management Operations	2,118,479	1,831,863	2,173,655	55,175	2.60%
34.	Transfer to Capital	0	0	150,000	150,000	100.00%
35.	Transfer to Reserves	40,000	54,806	40,000	0	0.00%
36.	Total Expense	2,801,353	2,706,815	3,088,196	286,843	10.24%
37.	TOTAL SOLID WASTE MANAGEMENT	2,184,795	2,182,304	2,172,583	-12,212	-0.56%
38.	Total Environmental Services	2,184,795	2,155,287	2,172,584	-12,212	-0.56%

Explanation of Significant Variances

Line 21	Tipping Fees-Portland Landfill
Line 22	Recycling Funding
Line 27-29	Annualized Facilities Operator/Rink Attendant, Facilities staff hours
Line 33	Garbage/Recycling contracts, reCollect software/app

TOWNSHIP OF SOUTH FRONTENAC 2022 Final Budget -February 8, 2022

Parks, Recreation and Cemeteries Detail		Actuals			2021-2022 Budget	
		2021 Budget	17-Dec-21	2022 Budget	Variance	
		\$	\$	\$	\$	%
1.	PARKS AND RECREATION PROGRAMS					
2.	Revenue					
3.	User Charges	56,800	26,443	56,800	0	0.00%
4.	Government Grants	8,000	0	15,000	7,000	87.50%
5.	Donations	6,000	58,653	3,000	-3,000	-50.00%
6.	Other	2,445	1,545	2,445	0	0.00%
7.	Transfers From Reserves/Reserve Funds	25,000	32,504	50,000	25,000	100.00%
8.	Total Revenue	98,245	119,144	127,245	29,000	29.52%
9.	Expense					
10.	Remuneration	220,033	124,752	229,283	9,250	4.20%
11.	Benefits	43,485	54,765	46,670	3,185	7.32%
12.	Inter Departmental Transfer	2,200	72	2,582	381	17.34%
13.	Memberships, Training and Travel	14,350	4,079	14,350	0	0.00%
14.	Communications	15,390	12,105	17,971	2,581	16.77%
15.	Professional and Consulting Fees	105	0	105	0	0.00%
16.	Parks and Recreation Programs - Operations	91,929	92,124	106,704	14,775	16.07%
17.	Grants	0	0	0	0	0.00%
18.	Transfer to Capital	20,000	41,736	50,000	30,000	150.00%
19.	Transfer to Reserves	0	0	0	0	0.00%
20.	Total Expense	407,492	329,632	467,664	60,172	14.77%
21.	TOTAL PARKS AND RECREATION PROGRAMS	309,247	210,488	340,419	31,172	10.08%
22.	PARKS AND RECREATION FACILITIES					
23.	BUILDINGS					
24.	Revenue					
25.	User Charges	1,000	280	1,000	0	0.00%
26.	Licenses, Permits and Rents	12,700	4,925	13,200	500	3.94%
27.	Government Grants	0	0	0	0	0.00%
28.	Grants from Other Municipalities	0	0	0	0	0.00%
29.	Donations/Contributions	10,000	0	0	-10,000	-100.00%
30.	Transfer from Reserves	706,443	15,575	5,000	-701,443	-99.29%
31.	Total Revenue	730,143	20,780	19,200	-710,943	-97.37%
32.	Expense					
33.	Remuneration	13,763	23,997	10,000	-3,763	-27.34%
34.	Benefits	4,837	0	0	-4,837	-100.00%
35.	Inter Departmental Transfer	8,100	9,053	9,504	1,405	17.34%
36.	Communications	835	665	835	0	0.00%
37.	Professional and Consulting Fees	5,090	5,404	5,090	0	0.00%
38.	Building Operations	195,609	105,178	182,334	-13,274	-6.79%
39.	Transfer to Capital	716,443	856,217	5,000	-711,443	-99.30%
40.	Total Expense	944,676	1,000,514	212,764	-731,913	-77.48%
41.	TOTAL BUILDINGS	214,533	979,733	193,564	-20,970	-9.77%

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Parks, Recreation and Cemeteries Detail		Actuals			2021-2022 Budget	
		2021 Budget	17-Dec-21	2022 Budget	Variance	
		\$	\$	\$	\$	%
42.	PARKS					
43.	Revenue					
44.	User Charges	2,000	1,372	2,000	0	0.00%
45.	Licenses, Permits and Rents	0	870	0	0	0.00%
46.	Government Grants	0	0	0	0	0.00%
47.	Donations/Contributions	0	25,000	10,000	10,000	100.00%
48.	Other	0	0	0	0	0.00%
49.	Transfer from Reserves	100,000	142,263	815,000	715,000	715.00%
50.	Total Revenue	102,000	169,505	827,000	725,000	710.78%
51.	Expense					
52.	Remuneration	9,593	27,006	11,000	1,407	14.67%
53.	Benefits	4,830	707	0	-4,830	-100.00%
54.	Inter Departmental Transfer	26,400	25,944	30,978	4,578	17.34%
55.	Professional and Consulting Fees	3,825	1,177	3,825	0	0.00%
56.	Parks Operations	128,601	85,587	137,858	9,257	7.20%
57.	Transfer to Capital	100,000	245,701	825,000	725,000	725.00%
58.	Total Expense	273,249	386,122	1,008,661	735,412	269.14%
59.	TOTAL PARKS	171,249	216,617	181,661	10,412	6.08%
60.	ARENA					
61.	Revenue					
62.	User Charges	0	0	0	0	0.00%
63.	Transfer from Reserves	0	0	42,000	42,000	100.00%
64.	Total Revenue	0	0	42,000	42,000	100.00%
65.	Expense					
66.	Remuneration	750	150	0	-750	-100.00%
67.	Transfer to Others	75,981	89,868	119,374	43,393	57.11%
68.	Transfer to Reserves	0	0	0	0	0.00%
69.	Total Expense	76,731	90,018	119,374	42,643	55.57%
70.	TOTAL ARENA	76,731	90,018	77,374	643	0.84%
71.	TOTAL PARKS AND RECREATION FACILITIES	462,513	1,286,368	452,598	-9,915	-2.14%
72.	TOTAL PARKS AND RECREATION	771,760	1,496,856	793,018	21,257	2.75%
73.	CEMETERIES					
74.	Revenue					
75.	User Charges	40,000	48,367	40,200	200	0.50%
76.	Investment Income	14,000	7,876	14,000	0	0.00%
77.	Donations	0	0	0	0	100.00%
78.	Transfer From Reserves	0	0	10,000	10,000	100.00%
79.	Total Revenue	54,000	56,243	64,200	10,200	18.89%
80.	Expense					
81.	Cemetery Operations	70,682	79,363	70,378	-304	-0.43%
82.	Transfer to Capital	0	0	10,000	10,000	100.00%
83.	Transfer to Reserves	0	0	0	0	100.00%
84.	Total Expense	70,682	79,363	80,378	9,696	13.72%
85.	TOTAL CEMETERIES	16,681	23,120	16,178	-503	-3.02%
86.	Total Parks, Recreation and Cemeteries	788,442	1,519,976	809,196	20,754	2.63%

Explanation of Significant Variances

Line 4	Canada Day Grant
Line 14	Recreation Guide - higher page count and accessibility
Line 16	Canada Day programming, insurance, Indigenous connection/education
Line 56	Harris Park - additional maintenance
Line 67	Arena - COVID uncertainty - canteen and ice rental revenues

**TOWNSHIP OF SOUTH FRONTENAC
2022 Final Budget -February 8, 2022**

Development Services

	Actuals			2021-2022 Budget	
	2021 Budget	17-Dec-21	2022 Budget	Variance	
	\$	\$	\$	\$	%
1. Development Services					
2. Revenue					
3. User Charges	130,000	193,912	175,000	45,000	34.62%
4. Government Grants	0	0	0	0	0.00%
5. Grants from Other Municipalities	25,000	0	0	-25,000	-100.00%
6. Transfer from Reserves	120,000	55,475	40,000	-80,000	-66.67%
7. Total Revenue	250,000	249,387	215,000	-35,000	-14.00%
8. Expense					
9. Remuneration	323,267	385,213	387,016	63,749	19.72%
10. Benefits	108,177	118,304	129,051	20,874	19.30%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	25,600	3,588	26,300	700	2.74%
13. Communications	6,940	3,226	7,045	105	1.52%
14. Professional and Consulting Fees	37,000	35,997	37,200	200	0.54%
15. Operations	51,359	45,705	98,092	46,734	90.99%
16. Transfer to Capital	145,000	76,452	0	-145,000	-100.00%
17. Transfer to Reserves	0	0	0	0	0.00%
18. Total Expense	697,342	668,487	684,705	-12,638	-1.81%
19. TOTAL Planning and Development	447,342	419,100	469,705	22,362	5.00%

Explanation of Significant Variances	
Line 2	Planning Fees
Line 9-10	Planner - Capacity for Policy and Compliance
Line 15	Economic Development partnership opportunity - City of Kingston

Detailed Sheet Page #	Project #	Project *	2022 Budget	Obligatory Reserves			Reserves										Notes
				Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Fire Equipment	Public Services Equipment	Building	Landfill Closure	Taxation	Other		
CORPORATE SERVICES																	
1	19-04	Server Upgrade	21,000							21,000							
2	22-02	Gateway Signage	60,000							60,000							
3	22-03	Electronic Portable Sign	10,000												10,000		
4	22-04	LiDAR imagery	16,000				16,000										
5	22-05	Digital Modernization and Workflow Improvements	125,000				60,000						65,000				
6	22-06	Seniors & Affordable Housing - Project Design & Management C	175,000							175,000							
		subtotal	407,000	0	0	0	76,000	0	256,000	0	0	65,000	0	10,000	0		
FIRE																	
7	21-03	x3 Pickup Trucks - Rapid Response Units	225,000								225,000						
8	22-07	16ft 40HP Aluminum - Marine Unit	75,000							75,000							
9	22-08	Bunker Gear - 10 Sets	25,000								25,000						
10	22-09	Hoses and Appliances	18,000								18,000						
11	22-10	Hydraulic Pump - Extrication Tools - Replacement	8,000												8,000		
12	22-11	x4 Floater Pumps - Wildland FF	19,200												19,200		
13	22-12	x4 Thermal Imaging Camera	18,000												18,000		
14	22-13	Station 8 Compressor - SCBA Bottle Filling Station	35,000							35,000							
15	22-14	Electric/Battery Blower Fans x2	13,000												13,000		
		subtotal	436,200	0	0	0	0	0	110,000	268,000	0	0	0	58,200	0		
PUBLIC SERVICES																	
FLEET																	
16	22-01	Tandem Dump Trucks (2)	600,000									600,000					
17	22-15	Half Ton Truck	42,500									42,500					
18	22-16	3/4 Ton Truck	69,000									69,000					
*New 59	22-45	2 Ton Truck	120,000									120,000					
		subtotal	831,500	0	0	0	0	0	0	0	831,500	0	0	0	0		
ROADS INFRASTRUCTURE																	
19	19-R05	Fish Creek Road Bridge	755,000		600,000									155,000			
20	20-R01	Buck Bay Road Bridge (B27)	268,900						21,598							247,302	County - Community Building Fund (CBF)
21	22-17	12th Conc Bridge (B32) Repairs	50,000											50,000			
22	22-18	Eagle Creek Culvert (B31) Design	50,000						50,000								
23	21-R03	North Shore Road Culvert	39,100						39,100								
24	22-19	Opinicon Culvert (C12) Replacement	450,000						31,129					171,568	247,303		County - Community Building Fund (CBF)
25	22-20	Burego Lane Culverts (B6) Replacement	78,000											78,000			
26	22-21	Culvert Replacement Westport Road (West of Burr ridge)	22,500						22,500								
27	22-22	Culvert Replacements - Westport Road (Burts Creek)	150,000											150,000			
28	22-23	Culvert Replacement Bellrock Road (East of Church)	22,500											22,500			
29	21-R09	Arterial Reserve (Road 38)	550,000											550,000			
30	22-24	Microsurfacing - Perth Road	350,000											350,000			
31	22-25	Bellrock Road Reconstruction	970,000											0	970,000		OCIF
32	22-26	Westport Road Reconstruction	1,000,000		600,000									400,000			
33	21-R10	Hinchinbrooke Emergency Road Repairs	249,000						249,000								
34-35	22-27	Hard Surfacing Preservation	600,000											322,454	277,546		OCIF
36	22-28	Lower Round Lake Road Reconstruction	822,000											574,698			
37	22-29	Alton Road West (Design - Local Rds)	27,000						27,000								
38	22-30	Intersection Traffic Counts	18,500											18,500			
39	21-R06	Sidewalk Construction	50,000											50,000			
40	21-R07	Guiderail Program	50,000											50,000			
41	22-31	Deferred Linear Capital Works	552,500						552,500								
		subtotal	7,125,000	600,000	600,000	0	0	1,240,129	0	0	0	0	0	2,942,720	1,742,151		

Detailed Sheet Page #	Project #	Project *	2022 Budget	Obligatory Reserves			Reserves										Notes
				Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Fire Equipment	Public Services Equipment	Building	Landfill Closure	Taxation	Other		
FACILITIES																	
42	21-R08	Streetlight Program	30,000					30,000									
43	21-37	Petworth Mill Improvements	50,000						50,000								
44	22-32	New Monitoring Wells and Land/Water Rights Purchase - Lough	150,000									150,000					
45	22-33	Storrington Yard - Fabric Replacement on Sand Dome	35,000						35,000								
46	22-34	Princess Anne Bldg - Oil Tank Replacement	5,000						5,000								
47	22-35	Bellrock Mill	50,000			50,000											
48	22-36	New Docks - Battersea Village	20,000						20,000								
49	22-37	Inverary Cemetery Fencing	10,000						10,000								
		subtotal	350,000	0	0	50,000	0	30,000	120,000	0	0	0	150,000	0	0		
RECREATION																	
50	22-38	McMullen-Verona Court Project	350,000	75,000		50,000			215,000						10,000	Donation	
51-53	22-39	Centennial Multipurpose Facility Phase Two- Cover/ Roof	290,000	75,000		50,000			165,000								
54	22-40	Gerald Ball Volleyball Courts	25,000			25,000											
55	22-41	Gerald Ball Dog Park	40,000			40,000											
56	22-42	Centennial Park - Outdoor Rink															
57	22-43	Consulting Fee - User Fee & Facility Allocation Policy	25,000	25,000													
58	22-44	Recreation Software	25,000				25,000										
		subtotal	755,000	175,000	0	165,000	25,000	0	380,000	0	0	0	0	0	10,000		
		Total	9,904,700	775,000	600,000	215,000	101,000	1,270,129	866,000	268,000	831,500	65,000	150,000	3,010,920	1,752,151		

*held for follow up information - pending Council approval for release

RESERVES & RESERVE FUNDS FORECAST - 2022 Budget Final							
	BALANCE BEGINNING OF YEAR	CONTRIBUTION				BALANCE END OF YEAR	
		FROM		TO			
		TAXATION BDGTD	OTHER REVENUES	REVENUE FUND	CAPITAL FUND		
RESERVE							
Fiscal							
Working Funds	2,751,551	473,320		216,300	101,000	2,907,571	
Equipment and Infrastructure							
General							
Asset Investment Reserve	1,853,855	1,892,747			1,270,129	2,476,473	
Infrastructure	1,276,342	275,000			866,000	685,342	
Vertical							
Facilities/Property	147,548	306,591				454,139	
Recreation	12,813					12,813	
Rolling							
Capital - Building Department	47,603	40,000				87,603	
Capital - Fire Department	619,084	452,182			268,000	803,266	
Capital - Roads Department	929,742	600,000			831,500	698,242	
Capital - Solid Waste Dept	51,000					51,000	
Linear							
Cemetery Lot Addition	43,538					43,538	
Roads - Const/Imp	700,000	550,000				1,250,000	
Stabilization							
Planning	66,784					66,784	
Policing Costs	648,249					648,249	
Recycling	273,641					273,641	
Revenue-Severance Appl.	20,000					20,000	
Winter Control - Roads Dept.	390,021					390,021	
Wages-Fire Department	269,797					269,797	
Building Department	868,917	65,217			65,000	869,134	
Water Reserve Fund	1,240,531	152,028				1,392,559	
<i>Sub-total</i>	<i>12,211,013</i>	<i>4,807,085</i>	<i>0</i>	<i>216,300</i>	<i>3,401,629</i>	<i>13,400,169</i>	
OBLIGATORY RESERVE FUNDS							
5% Parkland	88,489		167,000		215,000	40,489	
Development Charges	1,919,027		741,632		775,000	1,885,659	
Environmental Enhancement	147,169					147,169	
Community Building Fund (formerly Federal Gas Tax)	761,033	591,361			600,000	752,394	
Subdivider Contributions	37,171					37,171	
Cannabis Legalization Fund-OCLIF	37,533					37,533	
<i>Sub-total</i>	<i>2,990,422</i>	<i>591,361</i>	<i>908,632</i>	<i>0</i>	<i>1,590,000</i>	<i>2,900,415</i>	
RESERVE FUNDS & TRUSTS							
Election	82,389			75,000		7,389	
Highway #38 Reconstruction	897,623		5,000			902,623	
Landfill Closure	544,806	40,000	10,250		150,000	445,056	
Trusts							
Fire Donations	21,613		2,600			24,213	
Portland Historical	19,889		100			19,989	
Grant Memorial	27,086		350			27,436	
OHRP	4,175					4,175	
Cemetery - PC	525,151					525,151	
Cemetery M. Burns Trust	25,000					25,000	
Cemetery - Monument PC	70,558					70,558	
Cemetery - Monument PC Inc	27,754					27,754	
<i>Sub-total</i>	<i>2,246,044</i>	<i>40,000</i>	<i>18,300</i>	<i>75,000</i>	<i>150,000</i>	<i>2,079,344</i>	
TOTAL	17,447,479	5,438,446	926,932	291,300	5,141,629	18,379,928	

TOWNSHIP OF SOUTH FRONTENAC		
2022 Final Budget -February 8, 2022		
PSAB Presentation		
	2021 Budget	2022 Budget
	\$	\$
REVENUE		
TOTAL Revenue - including to be raised by Taxation	36,700,009	34,105,908
Less: Transfer from Reserves	9,496,223	5,432,929
Adjusted Revenues	27,203,786	28,672,979
TOTAL Expenses	36,700,009	34,060,849
Add: Amortization	7,831,925	8,050,318
Less: Transfer to Reserves*	4,039,706	4,847,085
Less: Transfer to Tangible Capital Assets	12,701,300	8,146,200
Adjusted Expenses	27,790,928	29,705,872
Net Surplus	-587,142	-1,032,894
<i>Accumulated Surplus, beginning of year</i>	104,779,129	104,191,987
<i>Accumulated Surplus, end of year</i>	104,191,987	103,159,094
Schedule of Accumulated Surplus		
Tangible Capital Assets	97,937,638	98,033,520
Reserves & Reserve Funds	9,206,151	8,620,307
UFCO Water Growth Component	-365,621	-320,562
UFCO Landfill	-2,586,180	-3,174,171
Accumulated Surplus	104,191,987	103,159,094

**TOWNSHIP OF SOUTH FRONTENAC
BY-LAW 2022-13**

**A BY-LAW TO CONFIRM GENERALLY ALL ACTIONS AND PROCEEDINGS OF
THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF SOUTH
FRONTENAC ON FEBRUARY 8, 2022**

Whereas Section 8 of the *Municipal Act*, S.O. 2001 c. 25 and amendments thereto provides that a municipality has the capacity, rights powers and privileges of a natural person for the purpose of exercising its authority under the *Municipal Act* of any other *Act*; and;

Whereas Subsection 2 of Section 11 of the *Municipal Act* S.O. 2001, c. 25 and amendments thereto provides that a lower-tier municipality and an upper-tier municipality may pass by-laws respecting matters within the spheres of the jurisdiction described in the Table to Subsection 2, subject to certain provisions, and;

Whereas Section 5 of the *Municipal Act*, S.O 2001 c. 25 and amendments thereto provides that a municipal power, including a municipality's capacity, rights, powers and privileges under Section 8 shall be exercised by its council and by by-law unless the municipality is specifically authorized to do otherwise, and

Whereas the Council of the Township of South Frontenac deems it expedient to confirm its actions and proceedings;

**NOW THEREFORE BE IT RESOLVED THAT THE COUNCIL CORPORATION OF
THE TOWNSHIP OF SOUTH FRONTENAC, HEREBY ENACTS AS FOLLOWS:**

1. The all actions and proceedings of the Council of the Corporation of the Township of South Frontenac taken at its special meeting held on February 8, 2022 be confirmed as actions for which the municipality has the capacity, rights, powers and privileges of a natural person.
2. That all actions and proceedings of the Council of the Corporation of the Township of South Frontenac held February 8, 2022 be confirmed as being matters within the spheres of jurisdiction described in Subsection 2 of Section 11 of the *Municipal Act*, S.O. 2001, c.25 and amendments thereto.
3. That all actions and proceedings of the Council of the Corporation of the Township of South Frontenac taken at its regular meeting held on February 8, 2022 except those taken by by-law and those required by bylaw to be done by resolution are hereby sanctioned, ratified and confirmed as though set out within and forming part of this by-law.
4. Execution by the Mayor and the Clerk of all Deeds, Instruments and other Documents necessary to give effect to any such Resolution, Motion or other action and the affixing of the Corporate Seal to any such Deed, Instruments or other Documents is hereby authorized and confirmed.
5. This By-law shall come into force and take effect on the date of its passage.

Read a first and second time this 8 day of February, 2022.

Read a third time and finally passed this 8 day of February, 2022.

**THE CORPORATION OF THE
TOWNSHIP OF SOUTH FRONTENAC**

Ron Vandewal, Mayor

Angela Maddocks, Clerk