

## **SOUTH FRONTENAC TOWNSHIP**

### **BY-LAW 2011-27**

#### **A BY-LAW TO LEVY TAXES IN THE TOWNSHIP OF SOUTH FRONTENAC FOR THE YEAR 2011**

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**WHEREAS** it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001, the Fair Municipal Finance Act, 1997, the Fair Municipal Finance Act, 1997 (No.2) and the Small Business and Charities Protection Act, 1998 to establish tax rates for 2011; and,

**WHEREAS** the tax ratios and tax rate reductions for prescribed property subclasses have been established by the County of Frontenac, by its By-law 2011-0034 and,

**WHEREAS** it is necessary for the Council of the Corporation of the Township of South Frontenac, pursuant to the Municipal Act, 2001 to levy on the whole rateable property according to the last revised assessment roll for the Corporation of the Township of South Frontenac the sums set forth for various purposes in Schedule "C" hereto attached for the current year; and

**WHEREAS** an interim levy was made before the adoption of the estimates for the current year;

**NOW THEREFORE THE CORPORATION OF THE TOWNSHIP OF SOUTH FRONTENAC, BY ITS COUNCIL, HEREBY ENACTS AS FOLLOWS:**

1. The 2011 estimates for the current year as set forth in Schedule "C" attached hereto and forming part of this by-law are hereby adopted.
2. For the year 2011, the Corporation of the Township of South Frontenac shall levy upon the Residential and Farm Residential Assessment, Farmland Under Development I Assessment, Farmland Under Development II Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Parking Lot Assessment, Farmland Assessment and Managed Forest Assessment the rates of taxation per current value assessment for general, education and Frontenac County purposes as set out in Schedule "A" attached hereto and forming part of this by-law.
3. The levy provided for in Schedule "A" attached to this by-law shall be reduced by the amount of the interim levy for 2011.
4. For payments-in-lieu of taxes due to the Corporation of the Township of South Frontenac, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2011.
5. For railway rights of way taxes due to the Corporation of the Township of South Frontenac in accordance with the Regulations as established by the Minister of Finance, pursuant to the Municipal Act, the actual amount due to the Corporation of the Township of South Frontenac shall be based on the assessment roll and the tax rates for the year 2011.
6. The Treasurer is hereby authorized to collect the Special Area Charges and Rates as set out in Schedule "B" which is attached hereto and forms part of this by-law and these Special Area Charges and Rates shall be added to and form part of the Collector's Roll.
7. The levy for general municipal, education and County of Frontenac purposes on the uncapped classes shall become due and payable in two installments due June 30, 2011 and September 30, 2011.

8. As provided under Section 345(2) of the Municipal Act 2001, there shall be imposed a penalty of one and one-quarter percent (1.25%) per month on the first day of each month following default of payment on all taxes of the current year remaining unpaid after the due date of said taxes.
9. There shall be imposed additional interest of one and one-quarter percent (1.25%) per month on all taxes outstanding at the end of the year for which the taxes were levied as provided in Section 345(3) of the Municipal Act, 2001.
10. Penalty and interest charges at the prevailing rate will be added in the same manner as taxes to those non-levy items added to the Collector's Roll for collection.
11. All supplementary taxes levied under the Assessment Act will be due 21 days after demand, and penalties and interest will be added in the same manner as the ordinary tax bills. The Treasurer is authorized to receive payment in two installments for the payment of supplementary tax bills for new residential units where the tax bill covers a period exceeding nine (9) months, with the second installment to be due no less than two months after the first installment due date.
12. The Treasurer of the Corporation of the Township of South Frontenac is hereby empowered to accept part payment from time to time on account of any taxes due.
13. Pursuant to the provisions of the 2011 Municipal Budget, transfers budgeted as a "Contribution from Revenue Fund to Reserves" shall be implemented by the Treasurer in the amount budgeted. Transfers budgeted as a "Contribution from Reserves and/or Reserve Funds to Revenue Fund and/ or Capital Fund" shall be implemented by the Treasurer in the exact amount required to finance the actual expenditures of the particular project net of other applicable revenues, even should said amount exceed the transfer/ contribution from Reserves and/or Reserve Fund originally budgeted for.
14. Any surplus/deficit as of December 31, 2011 in the Capital Fund resulting from the operations of the Capital Fund, shall be transferred to/ financed from the Reserve for Capital Improvements. Where the surplus/deficit originates in a district Capital Fund it be transferred to/ financed from the district Reserve for Capital Improvements.
15. Any surplus/deficit resulting from the 2011 operations of the General Revenue Fund as of December 31, 2011 be transferred to/financed from the reserve for Working Capital.
16. Notwithstanding the foregoing, pursuant to the provisions of the 2011 Municipal Budget, the following transfers shall be made to the Reserve noted should a surplus arise from the operation of the department activity as noted:

<b>DEPARTMENT</b>	<b>RESERVE</b>
<b>Revenue Fund</b>	
Administration	Administration
Policing	Policing
Fire	Fire
Sanitation	Sanitation
Roads	Roads
Winter Control	Winter Control
Equipment Rental Surplus	Equipment
Planning	Planning
Environmental Committee	Environmental Committee
Parks and Recreation	Parks and Recreation
<b>Capital Fund</b>	
Administration	Administration
Fire	Fire
Roads	Roads
Sanitation	Sanitation
Planning	Planning
Parks and Recreation	Parks and Recreation

17. Notwithstanding any of the foregoing, the Treasurer is hereby authorized to accept payments made on the current Pre-Authorized Payment Plan on the first day of the month following the due date for payment of taxes without adding penalty and/ or interest charges to the outstanding taxes and tax arrears.
18. The levy on the capped classes shall be finalized by way of amendments to this by-law.
19. If any section or portion of this by-law or the schedules attached hereto is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of South Frontenac that all remaining sections and portions of this by-law and the schedules continue in force and effect.
20. This by-law shall come into force and take effect on the date of its passage.


**Dated at the Township of South Frontenac this 3<sup>rd</sup> day of May, 2011.**

**Read a first and second time this 3<sup>rd</sup> day of May, 2011.**

**Read a third time and finally passed this 3<sup>rd</sup> day of May, 2011.**

**Municipal Corporation of the  
Township of South Frontenac**

  
\_\_\_\_\_  
Gary Davison, Mayor

  
\_\_\_\_\_  
Wayne Orr, Clerk/Administrator

Schedule "A" to By-Law No. 2011-27

**TOWNSHIP OF SOUTH FRONTENAC - 2011 TAX RATE SCHEDULE**

Assessment Class	RTC	South Frontenac Tax Rate	Frontenac County Tax Rate	Education Tax Rate	Total Tax Rate	Current Value Assessment	Tax Amount Per Class
Residential and Farm Residential	RT	0.485812%	0.212540%	0.231000%	0.929352%	2,205,581,610	20,497,609
Multi-Residential	MT	0.485812%	0.212540%	0.231000%	0.929352%	3,468,000	32,230
Commercial-Full, Shared PIL	CH	0.485812%	0.212540%	1.608438%	2.306790%	0	0
Commercial Occupied	CT	0.485812%	0.212540%	1.608438%	2.306790%	21,830,632	503,587
Commercial Vacant Land	CX	0.340068%	0.148778%	1.125907%	1.614753%	191,075	3,085
Commercial Excess Land	CU	0.340068%	0.148778%	1.125907%	1.614753%	174,633	2,820
New Const-Full-No Support	XT	0.485812%	0.212540%	1.330000%	2.028352%	675,250	13,696
Parking Lot	GT	0.485812%	0.212540%	1.608438%	2.306790%	31,250	721
Industrial -Full, Shared PIL	IH	0.485812%	0.212540%	1.798141%	2.496493%	0	0
Industrial -Excess Land, Shared PIL	IK	0.315778%	0.000000%	1.168792%	1.484569%	0	0
Industrial Occupied	IT	0.485812%	0.212540%	1.798141%	2.496493%	1,576,562	39,359
Industrial Excess Land	IU	0.315778%	0.138151%	1.168792%	1.622720%	0	0
Industrial Vacant Land	IX	0.315778%	0.138151%	1.168792%	1.622720%	473,181	7,678
Industrial-New Construction-Taxable	JT	0.485812%	0.212540%	1.330000%	2.496493%	935,270	23,349
Industrial-New Construction-Excess	JU	0.315778%	0.138151%	0.864500%	1.622720%	27,231	442
Farmlands	FT	0.121453%	0.053135%	0.057750%	0.232338%	49,987,734	116,140
Managed Forest	TT	0.121453%	0.053135%	0.057750%	0.232338%	4,661,151	10,830
<b>Total</b>						<b>2,289,613,579</b>	<b>21,251,546</b>

South Frontenac Levy	Frontenac County Levy	Education Levy	Total
10,714,980	4,687,735	5,094,894	20,497,609
16,848	7,371	8,011	32,230
0	0	0	0
106,056	46,399	351,132	503,587
650	284	2,151	3,085
594	260	1,966	2,820
3,280	1,435	8,981	13,696
152	66	503	721
0	0	0	0
0	0	0	0
7,659	3,351	28,349	39,359
0	0	0	0
1,494	654	5,531	7,679
4,544	1,988	12,439	18,971
86	38	235	359
60,712	26,561	28,868	116,141
5,661	2,477	2,692	10,830
<b>10,922,716</b>	<b>4,778,619</b>	<b>5,545,752</b>	<b>21,247,087</b>

**TOWNSHIP OF SOUTH FRONTENAC  
SPECIAL AREA CHARGES AND RATES**

**WASTE MANAGEMENT CHARGE ON AN ANNUAL BASIS PER UNIT**

Charge per assessed unit

Residential Dwelling	\$100.00
Residential Seasonal Dwelling	\$100.00
Commercial	\$100.00

**FIRE CAPITAL SPECIAL AREA RATE**

Assessment Class	RTC	Special Fire Tax Rate	Current Value Assessment	Tax Amount Per Class
Residential and Farm Residential	RT	0.016679%	2,205,581,610	367,868
Multi-Residential	MT	0.016679%	3,468,000	578
Commercial-Full, Shared PIL	CH	0.016679%	0	0
Commercial Occupied	CT	0.016679%	21,830,632	3,641
Commercial Vacant Land	CX	0.011675%	191,075	22
Commercial Excess Land	CU	0.011675%	174,633	20
New Const-Full-No Support	XT	0.016679%	675,250	113
Parking Lot	GT	0.016679%	31,250	5
Industrial -Full, Shared PIL	IH	0.016679%	0	0
Industrial -Excess Land, Shared PIL	IK	0.010841%	0	0
Industrial Occupied	IT	0.016679%	1,576,562	263
Industrial Excess Land	IU	0.010841%	0	0
Industrial Vacant Land	IX	0.010841%	473,181	51
Industrial-New Construction-Taxable	JT	0.016679%	935,270	156
Industrial-New Construction-Excess	JU	0.010841%	27,231	3
Farmlands	FT	0.004170%	49,987,734	2,084
Managed Forest	TT	0.004170%	4,661,151	194
<b>Total</b>			<b>2,289,613,579</b>	<b>375,000</b>

**TOWNSHIP OF SOUTH FRONTENAC**  
**2011 MUNICIPAL BUDGET SUMMARY**  
**TO BE RAISED BY TAXATION**  
**EXPENDITURES NET OF FUNCTION REVENUES**

	2010 Total	2011 Total	\$ Increase	% Increase
<b>General Government</b>				
General Municipal				
Tax Write-Offs/Reductions	56,500	50,500	-6,000	-10.62%
Transfer to Reserves (Funds)	20,000	20,000	0	0.00%
Less General Revenues	-2,373,655	-2,118,950	254,705	-10.73%
<b>Sub-Total</b>	<b>-2,297,155</b>	<b>-2,048,450</b>	<b>248,705</b>	<b>-10.83%</b>
<b>Administration</b>				
Members of Council	207,800	220,288	12,488	6.01%
Clerks Department	298,197	263,905	-34,292	-11.50%
Election	18,000	18,000	0	0.00%
Treasury Department	474,280	491,350	17,070	3.60%
Sydenham Municipal Office	34,428	40,470	6,042	17.55%
Keeley Road Office	16,046	14,070	-1,976	-12.31%
OPP Building	0	0	0	0.00%
4418 Wheatley St	939	0	-939	-100.00%
Verona Medical Building	0	2,000	2,000	
<b>Sub-Total</b>	<b>1,049,690</b>	<b>1,050,083</b>	<b>393</b>	<b>0.04%</b>
<b>Protective Inspections</b>				
Emergency Services	918,760	892,701	-26,059	-2.84%
Enhanced 9-1-1	8,310	8,670	360	4.33%
Emergency Plan	1,100	1,300	200	18.18%
Police Services	1,913,687	1,912,245	-1,442	-0.08%
Building Department	1,518	-1,867	-3,385	-222.99%
Civic Numbering	15,300	10,000	-5,300	-34.64%
Dog Control	6,777	7,400	623	9.19%
Livestock	4,950	7,475	2,525	51.01%
Pound Keeper	375	375	0	0.00%
Fenceviewers	100	100	0	0.00%
By-Law Enforcement	25,861	28,084	2,223	8.60%
Trailer Licencing	-18,080	-28,200	-10,120	
Conservation Authorities	166,422	163,515	-2,907	-1.75%
<b>Sub-Total</b>	<b>3,045,080</b>	<b>3,001,798</b>	<b>-43,282</b>	<b>-1.42%</b>
<b>Environmental Services</b>				
Collection-Garbage	312,283	436,241	123,958	39.69%
Collection-Recycling	388,042	496,561	108,519	27.97%
Special Charges	-1,000,500	-1,010,000	-9,500	0.95%
Disposal-Garbage	308,398	568,847	260,449	84.45%
Disposal-Recycling	-8,223	-24,745	-16,522	200.92%
Hazardous Waste	27,000	40,000	13,000	48.15%
Sustainability Committee	46,000	30,000	-16,000	-34.78%
Septic Re-Inspection	13,200	0	-13,200	-100.00%
<b>Sub-Total</b>	<b>86,200</b>	<b>536,904</b>	<b>450,704</b>	<b>522.86%</b>
<b>Health Services</b>				
Cemetery - Abandoned Upkeep	31,228	31,300	72	0.23%
<b>Sub-Total</b>	<b>31,228</b>	<b>31,300</b>	<b>72</b>	<b>0.23%</b>
<b>Recreation &amp; Culture</b>				
Recreation Committee	85,329	102,290	16,961	19.88%
Recreation Programs	81,399	82,762	1,363	1.67%
Buildings & Parks	209,827	234,418	24,591	11.72%
Environmental Advisory	0	0	0	
<b>Sub-Total</b>	<b>376,555</b>	<b>419,470</b>	<b>42,915</b>	<b>11.40%</b>
<b>Planning</b>				
Tile Drainage	0	0	0	
Municipal Drains	0	0	0	
Planning & Committee of Adj	104,667	104,005	-662	-0.63%
<b>Sub-Total</b>	<b>104,667</b>	<b>104,005</b>	<b>-662</b>	<b>-0.63%</b>
<b>Roads</b>				
Maintenance	3,759,517	3,701,800	-57,717	-1.54%
Construction	7,035,000	4,050,000	-2,985,000	-42.43%
Overhead	2,153,572	1,516,371	-637,201	-29.59%
Less Revenues	-5,037,600	-1,440,569	3,597,031	-71.40%
<b>Sub-Total</b>	<b>7,910,489</b>	<b>7,827,602</b>	<b>-82,887</b>	<b>-1.05%</b>
<b>TO BE RAISED BY TAXATION</b>	<b>10,306,754</b>	<b>10,922,712</b>	<b>615,958</b>	<b>5.98%</b>
Raised by Taxation-tax rate	10,306,754	10,922,712	615,958	5.98%
Special Rate - Fire	350,000	375,000	25,000	7.14%
Special Charge - Waste Management	1,000,500	1,010,000	9,500	0.95%
<b>Total</b>	<b>11,657,254</b>	<b>12,307,712</b>	<b>650,458</b>	<b>5.58%</b>

## 2011 CAPITAL BUDGET

	BUDGETED		PROPOSED FINANCING		
	EXPENDITURE	TAX LEVY	RESERVES	GRANT/OTHER	
<b>GENERAL GOVERNMENT</b>					
<b>Members of Council</b>					
- Lights for recognition at meetings	5,000		5,000		USC
- Furniture for Council Chambers	30,000		30,000		Admin Bldg RF
Sub-total	35,000	0	35,000	0	
<b>Clerk's Department</b>					
Sub-total	0	0	0	0	
<b>Treasury Department</b>					
- Laptops x 2	5,000	5,000			
Sub-total	5,000	5,000	0	0	
- Flooring (Carried Fwd from 2010-Tender awarded)	10,000		10,000		Admin Bldg RF
Sub-total	0	0	0	0	
<b>Sydenham Building</b>					
- Space Design Planner	30,000		30,000		Admin Bldg RF
- Solar Panels-Hydro Generating [3 @ \$100,000-location may vary]	300,000		300,000		Admin Bldg RF
- Office Renovations	300,000		300,000		Admin Bldg RF
- Replace furnace oil tank	1,500		1,500		USC
- Water - well capping & sealed	2,000		2,000		USC
Sub-total	633,500	0	633,500	0	
<b>Verona Medical Building</b>					
- Purchase price and legal [includes deposit made in 2010]	212,000		202,000		Admin Bldg RF Donation
Sub-total	212,000	0	202,000	10,000	
<b>Total</b>	<b>895,500</b>	<b>5,000</b>	<b>880,500</b>	<b>10,000</b>	
<b>PROTECTIVE SERVICES</b>					
<b>Fire</b>					
<b>Carried Forward from 2010</b>					
- SCBA Fill Station - 1	5,000		5,000		Fire RF
- Computer Software - Training Program	10,000		10,000		Fire
- Computer Software - Accountability Program	10,000		10,000		Fire
- New Pumper [resn 2010:7-07]	357,000		357,000		Fire & DCF
<b>New Projects</b>					
- New Rescue [resn 2010:33-08] orig scheduled for 2012	312,212		183,560	128,652	Fire/UFCO
- New Tanker [resn 2010:37-10]	275,000		275,000		Fire
<b>Civic Addressing</b>					
Total Fire Related Protection Emergency Plan	987,512	7,000	851,860	128,652	
Total	0	0	0	0	
<b>ROAD DEPARTMENT</b>					
<b>Carried Forward from 2010</b>					
- 1/2 Ton (Replace FT06-1999 Ford) -tender awarded in 2010	30,000		30,000		RD Equip
- 1/2 Ton (Replace FT31-1999 Dodge) -tender awarded in 2010	30,000		30,000		RD Equip
<b>New Projects</b>					
- Salt Management Plan - Portland Garage Upgrades	630,000		630,000		FGT
- Salt Management Plan - Portland Garage Upgrades-Lot Addn	20,000		20,000		DCF
- Loader (Replace B90-544B JD Loader)	200,000		200,000		RD Equip
- 1/2 Ton (Replace FT32-2001 Ford)	30,000		30,000		RD Equip
- Tandem c/w plow and sander (Replace FT17-1994 Ford)	220,000		220,000		RD Equip
- Public Works Office Renovations	40,000		40,000		Building Imp Reserve
Total	1,200,000	0	1,200,000	0	
<b>SYDENHAM WATER</b>					
- Treatment Upgrade (Balance of project)	504,772			370,850	BCF (incl grant on HB) 133,922 **TBD-2011 unfinanced
- Unfinanced Capital Outlay as at 101231	339,412				**
Total	844,184	0	0	504,772	

**2011 CAPITAL BUDGET**

\*\*NOTE: There was discussion that the balance of the Invest in Ontario Reserve Fund may be allocated towards the 1/3 costs not being financed by BCF

**ENVIRONMENTAL SERVICES****Sanitation-Collection**

- Bedford-Private lane bins/recycling racks	50,000		50,000	San Res
<b>Sub-total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>

**Sanitation-Disposal**

- Massasauga Dump - Closure Plan	5,000		5,000	San Res
- WDS Integration Plan	50,000		50,000	DCF & San Res
<b>Sub-total</b>	<b>55,000</b>	<b>0</b>	<b>55,000</b>	<b>0</b>

**Hazardous Waste**

- HHW Depot - site works le pavement	25,000		25,000	FGT
- Baler	25,000		25,000	FGT
<b>Sub-total</b>	<b>50,000</b>	<b>0</b>	<b>50,000</b>	<b>0</b>
<b>Total</b>	<b>155,000</b>	<b>0</b>	<b>155,000</b>	<b>0</b>

**CEMETERIES**

- Latimer Cemetery - 1/4 acre lot addition plus legal, survey	16,000		16,000	Cemetery Reserve
<b>Total</b>	<b>16,000</b>	<b>0</b>	<b>16,000</b>	<b>0</b>

**RECREATION****Carried Forward from 2010**

- Safety Equipment-swim/daycamp - four parks	10,000		10,000	Recreation Reserve
- Soccer fields - improvements - 6 fields - turf (Centennial, Point, Bowes, Sunbury, McMullen)	50,000		50,000	PKF
- Playground equipment - (equally matching by community)	45,000		45,000	PKF
- Facility/By-Law signage - all parks	15,000		15,000	PKF
- Basketball Stands & Nets	6,000		6,000	PKF
- Fermoy Hall-Building Improvement -Ramp	10,000		10,000	PKF
- Point Park-Football/Soccer Field Lighting	150,000		119,000	31,000 PKF/Point Imp
- Point Park-Concrete Retaining Wall Repair	20,000		20,000	PKF
- Point Park-Utility Shed (pump and electrical-football field)	10,000		10,000	PKF
- Sydenham Library (thru County + steel roof upgrade) balance	630,000		230,000	400,000 BCF/Admin Bldg RF
- Storrington Library Upgrades	10,000		10,000	PKF

**New Projects**

- CAT Trail	5,000		5,000	PKF
- Bedford Hall - Structural Review	5,000		5,000	PKF
- Bedford Hall - renovations old canteen-room in basement	25,000		25,000	PKF
- Bedford/Glendower tennis courts-resurface	10,000		10,000	PKF
- Hartington Old School - belfry repairs	15,000		15,000	Building Imp Reserve
- Centennial Park-permanent stage [partnership with S&A-labour]	10,000		7,000	3,000 PKF
- Centennial Park-Ice Rink	5,000		5,000	PKF
- McMullen Park Building-repairs to address drainage problems	5,000		5,000	PKF
- Point Park-Boat Ramp repairs	5,000		5,000	PKF
- Storrington - Ice Rink [location not known]	5,000		5,000	PKF
- Gilmour Point-Site Plan	5,000		5,000	PKF
- Sydenham Library Enhancements [audio visual, outdoor furniture]	45,000			45,000 Fundraising
<b>Total</b>	<b>1,096,000</b>	<b>0</b>	<b>617,000</b>	<b>479,000</b>

**PLANNING**

- Official Plan-advertising public meetings	2,000	2,000		
- Official Plan-consultant to complete	4,000	4,000		
- Zoning By-Law-advertising public meetings	1,000	1,000		
- Official Plan & Zoning By-Law-printing	1,500	1,500		
- Arcview Software & GIS Mapping Updates	1,500	1,500		
<b>Total</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0</b>

**TOTALS**

5,259,196	22,000	3,765,360	1,132,424
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Schedule "C" to By-Law No. 2011 - 27

**RESERVES & RESERVE FUNDS - 2011 Budget**

	BALANCE AT BEGINNING OF YEAR	CONTRIBUTION FROM		REVENUES			CONTRIBUTION TO			BALANCE AT END OF YEAR
		REVENUE FUND	CAPITAL FUND	DEVELOPERS	INTEREST	FUNDRAISING	REVENUE FUND	CAPITAL FUND	RESERVE FUND	
		BDGTD	BDGTD							
<b>RESERVE</b>										
Working Funds	2,730,480.46									2,730,480.46
Unspent Operating	25,892.46	495.00								26,187.46
Unspent Capital	67,436.56							53,500.00		13,936.56
Contingencies	7,002.49									7,002.49
Capital Improvements	4,327.79									4,327.79
Infrastructure (new in 2011)	0.00	275,000.00								275,000.00
Building Renovations/Imprvmts	215,068.44	1,000.00						66,300.00		149,768.44
Administration	69,192.10									69,192.10
Labour Negotiations	15,000.00									15,000.00
Fire Department - Wages	84,574.39									84,574.39
Capital - Fire Equipment	512,166.98	375,000.00						798,560.00		88,606.98
Capital - Building Insp Truck	7,214.00									7,214.00
Policing	345,624.85									345,624.85
Revenue Stabilization-BLDPT	158,174.63						50,000.00			108,174.63
Roads - Const/Imp	1,691,199.32						300,000.00			1,391,199.32
Roads - Sidewalks	7,088.57									7,088.57
Roads - Winter Control	1,212,014.00									1,212,014.00
Roads - Equipment	535,442.12	350,000.00						510,000.00		375,442.12
Unspent Capital - Syd Water	30,761.36									30,761.36
Capital - Syd Water	125,745.27									125,745.27
Sanitation Truck	12,000.00	13,000.00								25,000.00
Sanitation	624,546.48							91,982.00		532,564.48
Sanitation - Recycling	236,534.84									236,534.84
Cemetery Lot Addition	40,000.00	10,000.00						16,000.00		34,000.00
Recreation	113,458.91							10,000.00		103,458.91
Planning	3,011.33	10,000.00								13,011.33
Revenue Stabilization-SEVAP	5,000.00	5,000.00								10,000.00
Subdivider Contributions	25,751.27									25,751.27
Sub-total	8,904,508.62	1,038,495.00	0.00	0.00	0.00	0.00	350,000.00	1,546,342.00	0.00	8,047,661.62
<b>RESERVE FUNDS</b>										
Development Charges	1,584,088.09			180,000.00	19,900.00		200,000.00	70,018.00		1,493,970.09
Gas Tax Reserve Fund	298,871.59				500.00	559,113.22	990.00	680,000.00		177,494.81
Invest in Ontario Funding	293,472.48	0.00			2,000.00		0.00	0.00		295,472.48
Administration Building	1,106,752.07	91,765.00		0.00	6,500.00		0.00	1,102,000.00		103,017.07
Accessibility Reserve Fund	15,634.99	10,000.00			100.00		0.00	0.00		25,734.99
Election Reserve Fund	28,725.24	18,000.00			150.00		0.00			46,875.24
Fire Reserve Fund	13,269.58	0.00	0.00		100.00	2,500.00	0.00	5,000.00	0.00	10,869.58
Highway #38 Reconstruction	684,353.84	0.00	0.00		5,000.00	0.00	0.00	0.00		689,353.84
Landfill Closure Reserve Fund	62,599.37	40,000.00			250.00		0.00	0.00		102,849.37
Landfill Site Closure Fund	371,368.53	0.00			10,000.00		0.00	0.00		381,368.53
Environmental Enhancement	119,780.11			6,000.00	800.00		0.00	0.00		126,580.11
5% Parkland	819,134.05			75,000.00	8,500.00		8,950.00	362,000.00		529,784.05
Point Park Improvements	20,481.48				200.00	11,000.00	0.00	31,000.00		881.48
Portland Historical	21,579.17				100.00	0.00	0.00	0.00		21,679.17
Acquisition of capital assets	5,152.48						0.00	0.00		5,152.48
Sub-total	5,445,243.07	159,765.00		241,000.00	52,100.00	572,613.22	209,840.00	2,250,018.00	0.00	4,010,863.29
<b>TOTAL</b>	<b>14,349,751.69</b>	<b>1,199,260.00</b>	<b>0.00</b>	<b>241,000.00</b>	<b>52,100.00</b>	<b>572,613.22</b>	<b>559,840.00</b>	<b>3,796,360.00</b>	<b>0.00</b>	<b>12,058,524.91</b>