

TOWNSHIP OF SOUTH FRONTENAC

2025 Budget

Including:

- High Level Summary of Changes
- Summary
- Departmental Operating Budgets
- Capital Budget
- Reserve & Reserve Funds

Note:

The Capital Detailed Sheets are available on [Engage South Frontenac Website](#) and also on the Township's website from the December 3, 2024 Agenda

As presented with amendments made on:

Friday December 13, 2023
9:00 AM
Storrington Centre

TOWNSHIP OF SOUTH FRONTENAC
2025 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		
Capital Tax Requisition	-509,550	
Winter Control (5 year average + 2%)	-125,700	-635,250
Reduced Revenues		
Planning Revenues	23,000	
Swim/Daycamp Fees	24,900	
OCIF	135,203	183,103
Increased Revenues		
OMPF	-95,700	-95,700
Increased Costs		
OPP Billing	51,611	
Conservation Authorities	23,600	
Insurance (10% overall)	58,172	
Arena	68,000	
Landfill Export	31,100	
Current Year Asset Investment Reserve Impact (2% of current year levy)	465,757	
Catch Basins-CCTV/Cleaning	13,500	
Pavement Marking	11,500	
Increased Reserve Transfer - Public Services Fleet	130,200	
Increased Reserve Transfer - Fire Fleet	59,044	
Gravel Roads - Calcium	43,008	
Audit Fees	7,950	
Computer Maintenance Contracts	82,825	
Staff Complement Annual Adjustments	488,642	
Fire - Fleet Maintenance	57,250	
Other	83,401	1,675,560

Organizational Development Plan		
Assessment Growth =1.23% or \$287,611		
Human Resources Advisor Annualization	28,800	
Public Services LEO Facilities Annualization	25,556	
Asset Management Coordinator (July - Dec)	49,508	
Public Services LEO - PT to FT (May - Dec)	1,738	105,602

Enhanced Services included in Budget		
Catch Basins - Consulting - Consolidated Linear Infrastructure ECA changes	20,000	
Drainage - Add One Week to Drainage Plan	20,000	
Lakes and Trails Festival	6,000	46,000

Capital Projects Deferred - not in Budget		
Road 38/Boyce Road Sidewalk and Storm Sewers	873,000	
Harris Park - Playground Rehabilitation/Accessibility Upgrades	104,000	
Centennial Park Upgrades - Tree Planting	20,000	
	997,000	

Total Increase to be raised by Taxation	1,279,315
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Assessment Growth	1.23%	287,611
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Reduced Revenues included in Budget - Self Funded		
Sewage/Building Permits Forecast	70,583	70,583

Council Direction - No specific target - but focus on priorities and affordability.

The proposed budget meets an overall 4.41% increase in the average taxpayer impact. This represents an overall \$1,279,315 overall Township levy increase. Several expenses in comparing 2024 budget to forecasted 2025 expenses go beyond current inflation

The capital budget, which was presented on December 3, 2024, includes total projected costs of \$16,013,341. The listing of projects including proposed funding is attached to this budget document.

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Summary of Revenue and Expense

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	\$ %
1.	REVENUE				
2.	Property Taxation- Supplementary & PIL	249,500	22,733,465	249,200	-300 -0.12%
3.	User Charges	1,541,807	1,209,576	1,492,873	-48,934 -3.17%
4.	Licenses, Permits and Rents	1,562,338	1,227,289	1,516,416	-45,922 -2.94%
5.	Government Grants	3,315,611	2,663,446	3,528,628	213,017 6.42%
6.	Grants from Other Municipalities	495,000	0	562,137	67,137 13.56%
7.	Investment Income	649,000	567,917	649,000	0 0.00%
8.	Penalties and interest on taxes	370,000	377,541	380,000	10,000 2.70%
9.	Donations	6,725	57,045	10,000	3,275
10.	Other	67,400	233,716	100,200	32,800 48.66%
11.	Transfers From Reserves/Reserve Funds	13,827,642	313,578	12,211,918	-1,415,724 -10.24%
12.	TOTAL Revenue	22,085,023	29,383,573	20,700,372	-1,384,651 -6.27%
13.	OPERATING EXPENSE				
14.	General Government	10,334,761	7,744,171	8,111,999	-2,222,762 -21.51%
15.	Protection to Persons and Property				
16.	Fire	2,884,333	2,372,629	3,385,879	501,546 17.39%
17.	Police	2,873,290	2,604,287	2,972,947	99,657 3.47%
18.	Conservation Authorities	521,876	320,327	345,029	-176,847 -33.89%
19.	Protective Inspections and Control	148,753	121,818	161,299	12,547 8.43%
20.	Emergency Measures	3,500	33	4,000	500 14.29%
21.	Building Department	1,343,983	1,119,843	1,362,436	18,453 1.37%
22.	Transportation Services				
23.	Roadway Maintenance	16,184,205	15,354,257	18,268,112	2,083,906 12.88%
24.	Winter Control	2,361,009	1,487,288	2,235,275	-125,734 -5.33%
25.	Environmental Services				
26.	Water System	731,930	316,667	1,193,211	461,280 63.02%
27.	Solid Waste Management	3,110,649	2,894,037	3,137,736	27,087 0.87%
28.	Parks, Recreation and Cemeteries	3,038,045	2,409,806	2,351,275	-686,770 -22.61%
29.	Planning and Development	1,022,964	807,053	924,763	-98,200 -9.60%
30.	TOTAL Expense	44,559,297	37,552,215	44,453,961	-105,337 -0.24%
31.	TO BE RAISED BY TAXATION	22,474,274	-	23,753,588	1,279,315 5.69%

IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,126 PROPERTY WILL INCREASE 4.41% WHICH EQUALS \$77.74

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

General Government Detail

	Actuals			2024-2025 Budget	
	2024 Budget	22-Nov-24	2025 Budget	Variance	
	\$	\$	\$	\$	%
1. GENERAL MUNICIPAL ACTIVITY					
2. Revenue					
3. Taxation - Supplementary & PIL	249,500	22,733,465	249,200	-300	-0.12%
4. Government Grants	1,609,500	1,609,500	1,705,200	95,700	5.95%
5. Investment Income	625,000	499,079	625,000	0	0.00%
6. Penalties and interest on taxes	370,000	377,541	380,000	10,000	2.70%
7. Other	0	19,840	25,000	0	100.00%
8. Transfer from Reserves	0	0	0	0	0.00%
9. Total Revenue	2,854,000	25,239,425	2,984,400	105,400	4.57%
10. Expense					
11. Operations	0	22,559	0	0	0.00%
12. Transfer to Reserves	3,267,854	3,267,915	3,733,611	465,757	14.25%
13. Total Expense	3,267,854	3,290,474	3,733,611	465,757	14.25%
14. TOTAL GENERAL MUNICIPAL ACTIVITY	413,854	-21,948,951	749,211	335,357	81.03%
15. COUNCIL					
16. Revenue					
17. Grants from Other Municipalities	0	0	0	0	0.00%
18. Transfer from Reserves	100,000	315,349	15,000	-85,000	-85.00%
19. Total Revenue	100,000	315,349	15,000	-85,000	-85.00%
20. Expense					
21. Remuneration	197,398	181,731	203,106	5,708	2.89%
22. Benefits	7,685	7,098	8,421	736	9.57%
23. Memberships, Training and Travel	25,900	20,809	26,600	700	2.70%
24. Communications	18,900	13,388	18,900	0	0.00%
25. Council Operations	134,693	19,827	31,340	-103,352	-76.73%
26. Grants * (see details bottom of next page)	229,109	463,622	244,109	15,000	6.55%
27. Transfer to Capital	0	100,000	0	0	0.00%
28. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
29. Total Expense	623,685	816,475	542,476	-81,209	-13.02%
30. TOTAL COUNCIL	523,685	501,126	527,476	3,791	0.72%
31. ELECTIONS					
32. Revenue					
33. User Charges	0	0	0	0	0.00%
34. Transfer from Reserves	0	0	0	0	0.00%
35. Total Revenue	0	0	0	0	100.00%
36. Expense					
37. Remuneration	0	0	0	0	0.00%
38. Benefits	0	0	0	0	0.00%
39. Memberships, Training and Travel	0	0	0	0	0.00%
40. Communications	0	0	0	0	0.00%
41. Elections Operations	0	0	0	0	0.00%
42. Transfer to Reserves	25,000	25,000	25,000	0	0.00%
43. Total Expense	25,000	25,000	25,000	0	0.00%
44. TOTAL ELECTIONS	25,000	25,000	25,000	0	0.00%

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

General Government Detail

	Actuals			2024-2025 Budget	
	2024 Budget	22-Nov-24	2025 Budget	Variance	
	\$	\$	\$	\$	%
45. CORPORATE SERVICES					
46. Revenue					
47. User Charges	40,500	29,987	43,300	2,800	6.91%
48. Licenses, Permits and Rents	1,800	1,146	1,600	-200	-11.11%
49. Government Grants	80,000	28,641	80,000	0	0.00%
50. Other	3,000	31,540	3,000	0	0.00%
51. Transfer from Reserves	504,230	0	394,438	-109,792	-21.77%
52. Total Revenue	629,530	91,314	522,338	-107,192	-17.03%
53. Expense					
54. Remuneration	1,218,804	1,047,143	1,412,270	193,466	15.87%
55. Benefits	432,609	354,658	482,672	50,063	11.57%
56. Inter Departmental Transfer	0	0	0	0	0.00%
57. Memberships, Training and Travel	78,177	21,459	103,093	24,916	31.87%
58. Communications	56,178	58,709	47,600	-8,578	-15.27%
59. Professional and Consulting Fees	42,000	61,706	53,450	11,450	27.26%
60. Administrative Operations	204,057	338,744	266,062	62,005	30.39%
61. Transfer to Capital	538,190	337,848	420,001	-118,189	-21.96%
62. Total Expense	2,570,015	2,220,267	2,785,148	215,133	8.37%
63. TOTAL CORPORATE SERVICES	1,940,485	2,128,952	2,262,810	322,325	16.61%
64. ADMINISTRATIVE FACILITIES					
65. Revenue					
66. Facilities Revenue	224,375	231,238	255,706	31,331	13.96%
67. Government Grants	0	0	225,000	225,000	100.00%
68. Donations	0	0	0	0	0.00%
69. Transfer from Reserves	3,500,000	0	175,000	-3,325,000	-95.00%
70. Total Revenue	3,724,375	231,238	430,706	-3,293,669	-88.44%
71. Expense					
72. Remuneration	0	7,080	0	0	0.00%
73. Inter Departmental Transfer	1,291	1,658	2,414	1,123	87.04%
74. Professional and Consulting Fees	6,920	2,949	8,220	1,300	18.79%
75. Facilities Operating Costs	182,422	1,023,968	217,436	35,015	19.19%
76. Transfer to Capital	3,540,000	351,299	683,393	-2,856,607	-80.70%
77. Transfer to Reserves	117,574	5,000	114,301	-3,273	-2.78%
78. Total Expense	3,848,207	1,391,955	1,025,764	-2,822,442	-73.34%
79. TOTAL ADMINISTRATIVE FACILITIES	123,832	1,160,717	595,058	471,227	380.54%
80. Total General Government	3,026,856	-18,133,155	4,159,555	1,132,699	37.42%

Explanation of Significant Variances			
Line 4	OMPF confirmed Funding		
Line 12	In year Asset Investment Reserve (AIR) contribution		
Line 54/55	Annualization of Human Resource Advisor, Records Analyst, Band changes		
Line 59	Audit Fees		
Line 60	Computer Maintenance Contracts		
Line 66/75	New Campbell Road/Stage Coach properties		

* Council - Grants to Organizations/Individuals (line 26)			
Private Lanes	100,000	Bradshaw School Visits	2,000
South Frontenac Community Services (SFCS)	20,200	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 (15k prior year carryover)	30,000
Non-Township Facilities (Verona Mini-Park/ Lion's Hall)	7,040	Miscellaneous	5,000
Total			244,109

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Protection to Persons and Property Detail

	Actuals			2024-2025 Budget	
	2024 Budget	22-Nov-24	2025 Budget	Variance	
	\$	\$	\$	\$	%
1. FIRE					
2. Revenue					
3. User Charges	55,750	23,955	48,600	-7,150	-12.83%
4. Grants from Other Municipalities	0	0	0	0	0.00%
5. Other	0	37,363	0	0	0.00%
6. Transfer from Reserves	865,021	0	1,053,240	188,219	21.76%
7. Total Revenue	920,771	61,318	1,101,840	181,069	19.66%
8. Expense					
9. Remuneration	811,005	837,206	842,397	31,392	3.87%
10. Benefits	173,720	137,153	163,231	-10,490	-6.04%
11. Memberships, Training and Travel	30,750	11,515	31,250	500	1.63%
12. Communications & Public Education	69,900	62,043	68,650	-1,250	-1.79%
13. Professional and Consulting Fees	6,250	5,586	5,250	-1,000	-16.00%
14. Fire Operations	347,458	362,455	446,669	99,210	28.55%
15. Transfer to Capital	784,000	284,025	1,106,740	322,740	41.17%
16. Transfer to Reserves	452,182	489,545	511,226	59,044	13.06%
17. Total Expense	2,675,265	2,189,527	3,175,412	500,147	18.70%
18. TOTAL FIRE	1,754,494	2,128,209	2,073,572	319,078	18.19%
19. FIRE FACILITIES					
20. Expense					
21. Facilities Operating Costs	198,608	172,641	199,967	1,359	0.68%
22. Total Expense	198,608	172,641	199,967	1,359	0.68%
23. TOTAL FIRE FACILITIES	198,608	172,641	199,967	1,359	0.68%
24. 911 SERVICE					
25. Expense					
26. 911 Operations	10,460	10,460	10,500	40	0.38%
27. Total Expense	10,460	10,460	10,500	40	0.38%
28. TOTAL 911 SERVICE	10,460	10,460	10,500	40	0.38%
29. TOTAL FIRE	1,963,562	2,311,311	2,284,039	320,477	16.32%

Explanation of Significant Variances	
Line 9/12	VFF Wage Adjustment
Line 14	Insurance, Vehicle Maintenance, Fuel, Computer Maintenance Contracts

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Protection to Persons and Property Detail

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	\$ %
1.	POLICE				
2.	Revenue				
3.	User Charges	8,000	10,825	10,000	2,000 25.00%
4.	Government Grants	9,300	2,165	8,000	-1,300 -13.98%
5.	Investment Income	10,000	26,914	10,000	0 0.00%
5.	Transfer from Reserves	0	0	50,000	50,000 100.00%
6.	Total Revenue	27,300	39,903	78,000	50,700 185.71%
7.	Expense				
8.	Remuneration	1,350	600	1,600	250 18.52%
9.	Memberships, Training and Travel	1,200	792	2,550	1,350 112.50%
10.	Communications	1,214	847	1,500	286 23.57%
11.	Police Operations	2,860,686	2,601,128	2,962,297	101,611 3.55%
12.	Total Expense	2,864,450	2,603,368	2,967,947	103,497 3.61%
13.	TOTAL POLICE	2,837,150	2,563,464	2,889,947	52,797 1.86%
14.	RIDE PROGRAM				
15.	Revenue				
16.	Government Grants	8,840	7,661	5,000	-3,840 -43.44%
17.	Total Revenue	8,840	7,661	5,000	-3,840 -43.44%
18.	Expense				
19.	Ride Operations	8,840	919	5,000	-3,840 -43.44%
20.	Total Expense	8,840	919	5,000	-3,840 -43.44%
21.	TOTAL RIDE PROGRAM	0	-6,742	0	0 100.00%
22.	Total Police	2,837,150	2,556,723	2,889,947	52,797 1.86%
23.	CONSERVATION AUTHORITIES				
24.	Revenues				
25.	Transfer from Reserves	200,000	0	0	0 -100.00%
26.	Total Revenue	200,000	0	0	0 -100.00%
27.	Expense				
28.	Remuneration	2,000	450	1,500	-500 -25.00%
29.	Conservation Authority Transfers	319,876	319,877	343,529	23,653 7.39%
30.	Transfer to Capital	200,000	0	0	0 -100.00%
31.	Total Expense	521,876	320,327	345,029	23,153 4.44%
32.	TOTAL CONSERVATION AUTHORITIES	321,876	320,327	345,029	23,153 7.19%

<u>Explanation of Significant Variances</u>	
Line 11	OPP Policing
Line 29	Conservation Authorities increases
	Cataraqui Region Conservation Authority \$9,225 or 5.45% increase
	Quinte Conservation \$13,418 or 10.9% increase.
	Rideau Valley Conservation Authority \$1,010 or 3.66% increase

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Protection to Persons and Property Detail					
		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	\$ %
1.	PROTECTIVE INSPECTIONS AND CONTROL				
2.	Revenue				
3.	User Charges	24,000	27,549	32,000	8,000 33.33%
4.	Licenses, Permits and Rents	42,000	33,575	34,000	-8,000 -19.05%
5.	Government Grants	9,000	14,837	9,000	0 0.00%
6.	Other	0	0	0	0 0.00%
7.	Total Revenue	75,000	75,961	75,000	0 0.00%
8.	Expense				
9.	Inter Departmental Transfer	0	0	0	0 0.00%
10.	Memberships, Training and Travel	15,500	10,083	20,500	5,000 32.26%
11.	Communications	2,100	447	2,100	0 0.00%
12.	Professional and Consulting Fees	23,000	25,974	23,000	0 0.00%
13.	Protective Operations	108,153	85,314	115,699	7,547 6.98%
14.	Transfer to Reserves	0	0	0	0 0.00%
15.	Total Expense	148,753	121,818	161,299	12,547 8.43%
16.	TOTAL PROTECTIVE INSPECTIONS AND CONTROL	73,753	45,857	86,299	12,547 17.01%
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	500	33	500	0 0.00%
23.	Memberships, Training and Travel	1,000	0	1,000	0 0.00%
24.	Communications	1,000	0	1,500	500 50.00%
25.	Emg Management Operations	1,000	0	1,000	0 0.00%
26.	Total Expense	3,500	33	4,000	500 14.29%
27.	TOTAL EMERGENCY MANAGEMENT	3,500	33	4,000	500 14.29%

Explanation of Significant Variances	
Line 10	By-law Mileage
Line 13	By-law Enforcement Contract/ Humane Society Services

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Protection to Persons and Property Detail

	Actuals			2024-2025 Budget	
	2024 Budget	22-Nov-24	2025 Budget	Variance	
	\$	\$	\$	\$	%
1. BUILDING					
2. Revenue					
3. User Charges	19,500	25,611	19,500	0	0.00%
4. Licenses, Permits and Rents	1,181,183	895,737	1,110,600	-70,583	-5.98%
5. Government Grants	0	0	0	0	0.00%
5. Investment Income	0	30,133	0	0	0.00%
6. Other	0	3,600	0	0	0.00%
7. Transfer from Reserves	90,600	0	177,736	87,136	96.18%
Total Revenue	1,291,283	955,080	1,307,836	16,553	1.28%
8. Expense					
9. Remuneration	788,377	633,275	819,359	30,982	3.93%
10. Benefits	273,614	208,389	274,078	464	0.17%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	31,300	19,276	33,200	1,900	6.07%
13. Communications	6,639	4,026	6,100	-539	-8.12%
14. Professional and Consulting Fees	10,000	10,777	10,000	0	0.00%
15. Building Operations	91,354	111,801	125,100	33,746	36.94%
16. Transfer to Capital	50,000	83,753	0	-50,000	-100.00%
17. Transfer to Reserves	40,000	40,000	40,000	0	0.00%
18. Total Expense	1,291,283	1,111,296	1,307,836	16,553	1.28%
19. TOTAL BUILDING	0	156,216	0	0	-35.45%
20. CIVIC NUMBERS					
21. Revenue					
22. User Charges	10,000	5,762	6,500	-3,500	-35.00%
23. Total Revenue	10,000	5,762	6,500	-3,500	-35.00%
24. Expense					
25. Remuneration	0	5,440	0	0	0.00%
26. Benefits	0	0	0	0	0.00%
27. Civic Numbers Operations	52,700	3,107	54,600	1,900	3.61%
28. Total Expense	52,700	8,547	54,600	1,900	3.61%
29. TOTAL CIVIC NUMBERS	42,700	2,785	48,100	5,400	12.65%
30. TOTAL BUILDING	42,700	159,001	48,100	5,400	12.65%
31. Total Protection to Persons and Property Detail	5,242,540	5,393,251	5,657,414	414,874	7.91%

Explanation of Significant Variances	
Line 4	Part 8 -& Building Permit Fees
Line 9/10	Annualization Deputy CBO
Line 15	Banking Service Charges, Vehicle Maintenance, Insurance, Computer Maintenance Contracts

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Transportation Services Detail

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	\$ %
1.	ROADS				
2.	Revenue				
3.	User Charges	8,500	4,550	8,500	0 0.00%
4.	Licenses, Permits and Rents	99,500	52,029	99,500	0 0.00%
5.	Government Grants	901,352	751,127	766,149	-135,203 -15.00%
6.	Grants from Other Municipalities	495,000	0	562,137	67,137 13.56%
7.	Other	60,000	141,373	67,800	7,800 13.00%
8.	Transfer from Reserve	6,702,948	-1,771	9,139,314	2,436,366 36.35%
	Total Revenue	8,267,300	947,308	10,643,400	2,376,100 28.74%
9.	Expense				
10.	Remuneration	1,724,297	1,780,111	1,940,376	216,079 12.53%
11.	Benefits	637,485	872,308	679,221	41,736 6.55%
12.	Inter Departmental Transfer	-799,178	-65,002	-840,446	-41,268 5.16%
13.	Memberships, Training and Travel	39,464	42,991	39,919	455 1.15%
14.	Communications	58,502	42,703	59,492	990 1.69%
15.	Professional and Consulting Fees	58,542	30,058	78,692	20,150 34.42%
16.	Roads Operations * (see details below)	3,232,925	2,714,947	3,400,757	167,832 5.19%
17.	Transfer to Capital	10,628,050	9,504,220	12,210,100	1,582,050 14.89%
18.	Transfer to Reserves	604,118	431,924	700,000	95,882 15.87%
19.	Total Expense	16,184,205	15,354,259	18,268,112	2,083,906 12.88%
20.	TOTAL ROADS	7,916,905	14,406,951	7,624,712	-292,194 -3.69%
21.	WINTER CONTROL				
22.	Expense				
23.	Remuneration	567,561	331,148	578,896	11,335 2.00%
24.	Benefits	199,706	0	205,928	6,221 3.12%
25.	Inter Departmental Transfer	622,009	329,830	634,669	12,660 2.04%
26.	Winter Control Operations	971,733	826,310	815,783	-155,951 -16.05%
27.	Transfer to Capital	0	0	0	0 0.00%
28.	Total Expense	2,361,009	1,487,288	2,235,275	-125,734 -5.33%
29.	TOTAL WINTER CONTROL	2,361,009	1,487,288	2,235,275	-125,734 -5.33%
30.	Total Transportation Services	10,277,914	15,894,239	9,859,987	-417,928 -4.07%

31.	*Roads Operations Breakdown (line 16)	2024 Budget	YTD Actual	2025 Budget	2024-2025 Budget
		\$	\$	\$	Variance %
32.	Maintenance - Structures	20,018	59,556	30,000	9,982 49.86%
33.	Roadside Maintenance	492,073	562,840	540,506	48,433 9.84%
34.	Hardtop Maintenance	471,855	403,817	482,320	10,465 2.22%
35.	Loose Top Maintenance	334,071	359,507	377,079	43,008 12.87%
36.	Safety Devices	478,419	394,880	498,271	19,852 4.15%
37.	Street Lights	47,500	25,148	49,500	2,000 4.21%
38.	Overhead	1,388,988	909,201	1,423,082	34,094 2.45%
39.	TOTAL ROADS MAINTENANCE	3,232,925	2,714,947	3,400,757	167,832 5.19%

Explanation of Significant Variances	
Line 5	OCIF Funding Confirmed and is was reduced by 15% - \$135,203
Line 6	County CCBF (former Gas Tax) - confirmed
Line 10/11	LEO PT to FT, Asset Management Coordinator, Reallocation of positions
Line 15	Catch Basin Consulting - ECA changes
Line 29	5 year average + 2%
Line 33	Catch Basin Maintenance and Drainage
Line 35	Calcium contract

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Environmental Services Detail

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	%
1.	WATER SYSTEM				
2.	Revenue				
3.	User Charges	417,030	324,904	425,311	8,280 1.99%
4.	Licenses, Permits and Rents	2,400	2,000	2,400	0 0.00%
5.	Government Grants	201,657	18,064	513,310	311,653 154.55%
6.	Other	0	0	0	0 0.00%
7.	Transfer from Reserves	110,843	0	252,190	141,347 127.52%
8.	Total Revenue	731,930	344,968	1,193,211	461,280 63.02%
9.	Expense				
10.	Remuneration	0	0	0	0 0.00%
11.	Inter Departmental Transfer	704	0	207	-497 -70.66%
12.	Communications	5,600	3,277	6,500	900 16.07%
13.	Professional and Consulting Fees	193,700	172,144	239,900	46,200 23.85%
14.	Water System Operations	92,845	68,734	93,000	156 0.17%
15.	Transfer to Reserves	126,582	0	88,104	-38,478 -30.40%
16.	Transfer to Capital	312,500	72,511	765,500	-312,500
17.	Total Expense	731,930	316,667	1,193,211	8,280 1.13%
18.	TOTAL WATER SYSTEM	0	-28,301	0	0 0.00%
19.	SOLID WASTE AND FACILITIES MANAGEMENT				
20.	Revenue				
21.	User Charges	420,377	316,075	374,033	-46,344 -11.02%
22.	Government Grants	487,962	218,755	210,969	-276,993 -56.77%
23.	Other	0	0	0	0 0.00%
24.	Transfer from Reserves	0	0	415,000	415,000 100.00%
25.	Total Revenue	908,339	534,830	1,000,002	91,663 10.09%
26.	Expense				
27.	Remuneration	396,163	388,236	266,569	-129,594 -32.71%
28.	Benefits	127,506	62,571	105,991	-21,514 -16.87%
29.	Inter Departmental Transfer	132,606	165,942	153,897	21,292 16.06%
30.	Memberships, Training and Travel	3,925	1,617	3,975	50 1.27%
31.	Communications	13,056	7,309	12,982	-74 -0.57%
32.	Professional and Consulting Fees	96,000	80,313	94,505	-1,495 -1.56%
33.	Solid Waste Management Operations	2,301,393	2,031,476	1,938,235	-363,158 -15.78%
34.	Transfer to Capital	0	5,088	415,000	415,000 100.00%
35.	Transfer to Reserves	40,000	151,484	146,582	106,582 266.45%
36.	Total Expense	3,110,649	2,894,037	3,137,736	27,087 0.87%
37.	TOTAL SOLID WASTE MANAGEMENT	2,202,310	2,359,207	2,137,734	-64,575 -2.93%
38.	Total Environmental Services	2,202,310	2,330,906	2,137,734	-64,575 -2.93%

Explanation of Significant Variances	
Line 5	Green Funding (ICIP) for Serpentine Piping
Line 13	Utilities Kingston Fees
Line 27/28	Reallocation of Wages/positions to Facilities
Line 22/33/35	Blue Box Changes

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Parks, Recreation and Cemeteries Detail

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	%
1.	PARKS AND RECREATION PROGRAMS				
2.	Revenue				
3.	User Charges	165,950	207,761	143,600	-22,350 -13.47%
4.	Government Grants	8,000	12,696	6,000	-2,000 -25.00%
5.	Donations	6,725	40,995	5,000	-1,725 -25.65%
6.	Other	0	0	0	0 0.00%
7.	Transfers From Reserves/Reserve Funds	30,000	0	60,000	30,000 100.00%
8.	Total Revenue	210,675	261,452	214,600	3,925 1.86%
9.	Expense				
10.	Remuneration	413,160	302,894	440,511	27,352 6.62%
11.	Benefits	83,718	84,127	91,151	7,433 8.88%
12.	Inter Departmental Transfer	2,582	529	248	-2,334 -90.40%
13.	Memberships, Training and Travel	17,850	10,431	16,950	-900 -5.04%
14.	Communications	29,785	25,410	29,025	-760 -2.55%
15.	Professional and Consulting Fees	300	0	300	0 0.00%
16.	Parks and Recreation Programs - Operations	180,661	285,671	198,190	17,529 9.70%
17.	Grants	0	0	0	0 0.00%
18.	Transfer to Capital	30,000	60,943	60,000	30,000 100.00%
19.	Transfer to Reserves	0	0	0	0 0.00%
20.	Total Expense	758,055	770,004	836,375	78,320 10.33%
21.	TOTAL PARKS AND RECREATION PROGRAMS	547,380	508,553	621,775	74,395 13.59%
22.	PARKS AND RECREATION FACILITIES				
23.	BUILDINGS				
24.	Revenue				
25.	User Charges	1,000	1,590	0	-1,000 -100.00%
26.	Licenses, Permits and Rents	10,810	11,196	12,310	1,500 13.88%
27.	Government Grants	0	0	0	0 0.00%
28.	Grants from Other Municipalities	0	0	0	0 0.00%
29.	Donations/Contributions	0	50	5,000	5,000 100.00%
6.	Other	4,400	0	4,400	0 0.00%
30.	Transfer from Reserves	455,000	0	0	-455,000 -100.00%
31.	Total Revenue	471,210	12,836	21,710	-449,500 -95.39%
32.	Expense				
33.	Remuneration	0	52,110	0	0 0.00%
34.	Benefits	0	0	0	0 0.00%
35.	Inter Departmental Transfer	9,504	17,616	12,687	3,183 33.49%
36.	Communications	900	1,129	1,700	800 88.89%
37.	Professional and Consulting Fees	8,365	0	5,000	-3,365 -40.23%
38.	Building Operations	226,161	189,253	203,392	-22,769 -10.07%
39.	Transfer to Capital	464,000	461,665	206,000	-258,000 -55.60%
40.	Total Expense	708,931	721,773	428,779	-280,152 -39.52%
41.	TOTAL BUILDINGS	237,721	708,937	407,069	169,348 71.24%

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Parks, Recreation and Cemeteries Detail

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	%
42.	PARKS				
43.	Revenue				
44.	User Charges	3,000	5,031	5,000	2,000 66.67%
45.	Licenses, Permits and Rents	270	368	300	30 11.11%
46.	Government Grants	0	0	0	0 0.00%
47.	Donations/Contributions	0	16,000	0	0 0.00%
48.	Other	0	0	0	0 0.00%
49.	Transfer from Reserves	1,124,000	0	455,000	-669,000 -59.52%
50.	Total Revenue	1,127,270	21,400	460,300	-666,970 -59.17%
51.	Expense				
52.	Remuneration	843	115,823	56,669	55,826 6619.61%
53.	Benefits	323	963	6,883	6,560 2028.02%
54.	Inter Departmental Transfer	29,883	70,139	35,011	5,128 17.16%
55.	Professional and Consulting Fees	5,500	0	3,200	-2,300 -41.82%
56.	Parks Operations	206,916	145,506	194,965	-11,950 -5.78%
57.	Transfer to Capital	1,115,000	350,538	495,000	-620,000 -55.61%
58.	Total Expense	1,358,466	682,968	791,729	-566,737 -41.72%
59.	TOTAL PARKS	231,196	661,568	331,429	100,233 43.35%
60.	ARENA				
61.	Revenue				
62.	User Charges	0	0	0	0 0.00%
63.	Transfer from Reserves	0	0	0	0 100.00%
64.	Total Revenue	0	0	0	0 100.00%
65.	Expense				
66.	Remuneration	250	400	0	-250 -100.00%
67.	Transfer to Others	140,985	156,587	209,144	68,159 48.35%
68.	Transfer to Reserves	0	0	0	0 0.00%
69.	Total Expense	141,235	156,987	209,144	67,909 48.08%
70.	TOTAL ARENA	141,235	156,987	209,144	67,909 48.08%
71.	TOTAL PARKS AND RECREATION FACILITIES	610,151	1,527,493	947,642	337,491 55.31%
72.	TOTAL PARKS AND RECREATION	1,157,531	2,036,045	1,569,417	411,886 35.58%
73.	CEMETERIES				
74.	Revenue				
75.	User Charges	40,200	26,251	71,530	31,330 77.94%
76.	Investment Income	14,000	11,791	14,000	0 0.00%
77.	Donations	0	0	0	0 100.00%
78.	Transfer From Reserves	0	0	0	0 100.00%
79.	Total Revenue	54,200	38,042	85,530	31,330 57.80%
80.	Expense				
81.	Cemetery Operations	71,360	78,073	85,249	13,889 19.46%
82.	Transfer to Capital	0	0	0	0 100.00%
83.	Transfer to Reserves	0	0	0	0 100.00%
84.	Total Expense	71,360	78,073	85,249	13,889 19.46%
85.	TOTAL CEMETERIES	17,160	40,031	-281	-17,441 -101.64%
86.	Total Parks, Recreation and Cemeteries	1,174,691	2,076,077	1,569,135	394,444 33.58%

<u>Explanation of Significant Variances</u>	
Line 3	Swim/ Daycamp Program Fees
Line 10/11	Annualize LEO-Facilities
Line 16	Lakes and Trails, Music Festival, Canada Day, Insurance
Line 52/53	Reallocation of Positions
Line 67	Arena preliminary budget
Line 75/81	Forecasted Fee adjustment/Interment cost contract increase

TOWNSHIP OF SOUTH FRONTENAC
2025 Draft Budget

Development Services

		Actuals		2024-2025 Budget	
		2024 Budget	22-Nov-24	2025 Budget	Variance
		\$	\$	\$	\$ %
1.	Development Services				
2.	Revenue				
3.	User Charges	328,000	199,727	305,000	-23,000 -7.01%
4.	Government Grants	0	0	0	0 0.00%
5.	Grants from Other Municipalities	0	0	0	0 0.00%
6.	Transfer from Reserves	145,000	0	25,000	-120,000 -82.76%
7.	Total Revenue	473,000	199,727	330,000	-143,000 -30.23%
8.	Expense				
9.	Remuneration	530,011	452,491	558,421	28,410 5.36%
10.	Benefits	177,292	147,465	182,353	5,061 2.85%
11.	Inter Departmental Transfer	0	0	0	0 0.00%
12.	Memberships, Training and Travel	49,400	12,705	40,400	-9,000 -18.22%
13.	Communications	8,315	7,892	8,750	435 5.23%
14.	Professional and Consulting Fees	37,200	52,267	37,200	0 0.00%
15.	Operations	75,746	50,678	72,639	-3,106 -4.10%
16.	Transfer to Capital	145,000	83,555	25,000	-120,000 -82.76%
17.	Transfer to Reserves	0	0	0	0 0.00%
18.	Total Expense	1,022,964	807,053	924,763	-98,200 -9.60%
19.	TOTAL Planning and Development	549,964	607,326	594,763	44,800 8.15%

Explanation of Significant Variances	
Line 3	Adjusted Forecasted Planning Fees

Township of South Frontenac
2025 Capital Budget with Financing

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	2026 Budget	Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Invesment Reserve	Infrastructure	Arterial	Road 38
		CORPORATE SERVICES												
1	22-02	Gateway Signage (2022-2025 Project)	Yes	166,666	53,334					53,334				
2	23-12	Wayfinding Sign Fabrication and Installation (2022-2025 Project)	Yes	533,334	266,667					186,667				
3	22-06	Verona Housing - Design and studies		175,000	100,000							100,000		
		TOTAL CORPORATE SERVICES		875,000	420,001	0	0	0	0	240,001	0	100,000		
		FIRE												
4	25-11	Hoses and Appliances			20,000	20,000								
5	25-12	ATV w Trailer replacement x 2			50,000									
6	25-14	Rapid Response Unit Replacement x 2			180,000									
7	25-16	Wildland Truck Replacement			90,000									
8	25-18	Fire Chief Vehicle Replacement			75,000									
9	25-90	Marine 361 Equipment			22,000									
10	25-91	Bunker Gear Replacement x 8			38,240									
11	25-92	Mobile Gear Racks x 3			21,000									
12	25-93	Drone - new			10,500									
13	25-94	Dry-Hydrant Replacement			35,000							35,000		
14	25-95	Paid on Call Firefighter Recruitment (up to 30)	Yes		280,000					280,000				
		TOTAL FIRE		0	821,740	20,000	0	0	0	280,000	0	35,000	0	0
		PUBLIC SERVICES												
		FLEET												
15	25-21	Three (3) 1/2 Ton Trucks Replacement			210,000									
16	25-23	Grader Replacement			600,000									
17	25-24	Wheel Loader Replacement			340,000									
18	25-25	Tools and Equipment for Service Vehicle			15,000									
19	25-26	Diagnostic tool for vehicles and heavy equipment			10,000									
20	25-27	Towable gravel compactor			40,000							40,000		
		subtotal - Fleet		0	1,215,000	0	0	0	0	0	0	40,000	0	0
		ROADS INFRASTRUCTURE												
21	23-92	*Road 38/Boyce Road Sidewalk and Storm Sewers		14,800	873,000									
22	22-18	Eagle Creek Bridge (B31) Reconstruction		50,000	1,053,500			275,000			778,500			
23	23-46A	Shale Road Culvert		20,000	22,000									
24	23-51	Pleasant Valley Municipal Drain - Drainage Act Maintenance		35,250	7,800									
25	23-56	Road 38 Design and Construction (Kingston Rd to Murton Road)		220,000	4,315,000	1,485,000	500,000						2,190,368	1,062,495
26	24-41A	Craig Road		54,900	1,095,000		600,000							
27	24-41B	Westport Road		10,800	1,351,700		300,000				285,551			
28	24-41C	Florida Road		9,300	291,100									
29	25-31	Surface Treatment (LCB) Preservation			950,000						950,000			
30	25-32	Pre-Engineering Roads 2026			136,400						136,400			
31	25-33	Gravel Road Reconstruction Program 2025			340,000									
32	25-34	Murvale Creek Culvert			831,000	625,000							831,000	
33	25-35	Buck Bay Road - Unnamed Bridge Repair			49,000									
34	25-36	Buck Lake Culvert (OSIM) Design			35,000	17,000								
35	25-37	Detailed Assessment Petworth Bridge			19,500									
36	25-38	Detailed Assessment Opinicon Bridge			14,000									
37	25-39	Pre-Engineering Bridges 2026			50,000									
38	25-40	Arterial Road Culvert Replacement Program			250,000									
		subtotal - Roads Infrastructure		415,050	10,811,000	2,127,000	1,400,000	275,000	0	0	2,150,451	0	3,021,368	1,062,495
		SYDENHAM WATER												

* Deferred Project

**Township of South Frontenac
2025 Capital Budget with Financing**

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	Facilities	Fire Equipment	Public Services Equipment	Landfill Closure	Sydenham Water Reserve	Taxation	Other	Notes
		CORPORATE SERVICES											
1	22-02	Gateway Signage (2022-2025 Project)	Yes	166,666	53,334								
2	23-12	Wayfinding Sign Fabrication and Installation (2022-2025 Project)	Yes	533,334	266,667							80,000	Red Grant Program - 80k per year 2023-2025
3	22-06	Verona Housing - Design and studies		175,000	100,000								
		TOTAL CORPORATE SERVICES		875,000	420,001	0	0	0	0	0	0	80,000	
		FIRE											
4	25-11	Hoses and Appliances			20,000		20,000						
5	25-12	ATV w Trailer replacement x 2			50,000		50,000						
6	25-14	Rapid Response Unit Replacement x 2			180,000		180,000						
7	25-16	Wildland Truck Replacement			90,000		90,000						
8	25-18	Fire Chief Vehicle Replacement			75,000		75,000						
9	25-90	Marine 361 Equipment			22,000						22,000		
10	25-91	Bunker Gear Replacement x 8			38,240		38,240						
11	25-92	Mobile Gear Racks x 3			21,000						21,000		
12	25-93	Drone - new			10,500						10,500		
13	25-94	Dry-Hydrant Replacement			35,000								
14	25-95	Paid on Call Firefighter Recruitment (up to 30)	Yes		280,000								
		TOTAL FIRE		0	821,740	0	453,240	0	0	0	53,500	0	
		PUBLIC SERVICES											
		FLEET											
15	25-21	Three (3) 1/2 Ton Trucks Replacement			210,000			210,000					
16	25-23	Grader Replacement			600,000			600,000					
17	25-24	Wheel Loader Replacement			340,000			340,000					
18	25-25	Tools and Equipment for Service Vehicle			15,000						15,000		
19	25-26	Diagnostic tool for vehicles and heavy equipment			10,000						10,000		
20	25-27	Towable gravel compactor			40,000								
		subtotal - Fleet		0	1,215,000	0	0	1,150,000	0	0	25,000	0	
		ROADS INFRASTRUCTURE											
21	23-92	*Road 38/Boyce Road Sidewalk and Storm Sewers		14,800	873,000								
22	22-18	Eagle Creek Bridge (B31) Reconstruction		50,000	1,053,500								
23	23-46A	Shale Road Culvert		20,000	22,000						22,000		
24	23-51	Pleasant Valley Municipal Drain - Drainage Act Maintenance		35,250	7,800							7,800	
25	23-56	Road 38 Design and Construction (Kingston Rd to Murton Road)		220,000	4,315,000							562,137	County-FGT
26	24-41A	Craig Road		54,900	1,095,000						495,000		
27	24-41B	Westport Road		10,800	1,351,700							766,149	OCIF
28	24-41C	Florida Road		9,300	291,100						291,100		
29	25-31	Surface Treatment (LCB) Preservation			950,000								
30	25-32	Pre-Engineering Roads 2026			136,400								
31	25-33	Gravel Road Reconstruction Program 2025			340,000						340,000		
32	25-34	Murvale Creek Culvert			831,000								
33	25-35	Buck Bay Road - Unnamed Bridge Repair			49,000						49,000		
34	25-36	Buck Lake Culvert (OSIM) Design			35,000						35,000		
35	25-37	Detailed Assessment Petworth Bridge			19,500						19,500		
36	25-38	Detailed Assessment Opinicon Bridge			14,000						14,000		
37	25-39	Pre-Engineering Bridges 2026			50,000						50,000		
38	25-40	Arterial Road Culvert Replacement Program			250,000						250,000		
		subtotal - Roads Infrastructure		415,050	10,811,000	0	0	0	0	0	1,565,600	1,336,086	
		SYDENHAM WATER											

Township of South Frontenac
2025 Capital Budget with Financing

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	2026 Budget	Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Invesment Reserve	Infrastructure	Arterial	Road 38
39	22-54	Replace Serpentine Piping	Yes		700,000									
40	25-61	Sydenham Drinking Water System - Treatment			58,500									
41	25-62	Sydenham Drinking Water System - Storage			7,000									
		subtotal - Sydenham Water		0	765,500	0	0	0	0	0	0	0	0	0
		SOLID WASTE												
42	25-86	Loughborough WDS - New Waste Transfer Facilities			65,000									
43	25-87	Landfill Compactor - Used			350,000						350,000			
		subtotal - Solid Waste		0	415,000	0	0	0	0	0	350,000	0	0	0
		FACILITIES												
44	23-08	Townhall Expansion - Furniture		3,825,000	50,000									
45	25-50	Station 7 - Washroom - Cinderella Toilet and shower			20,000									
46	25-51	Joint Fire Hall & OPP Station-Design			250,000	150,000	250,000							
47	25-52	Bedford Garage Site Works			64,100	95,000								
48	25-54	Station 2- Burridge - Exterior Upgrades			15,000									
49	25-56	Keeley Garage Pressure Washer			20,000									
50	25-57	Portland Garage Steel Roof Replacement			60,000									
51	25-58	Storrington Garage Oil/Grit Seperator			40,000									
52	25-59	Townhall - Charging Stations			350,000					125,000				
53	25-60	Cenotaph landscaping - Sydenham			60,000									
		subtotal - Facilities		3,825,000	929,100	245,000	250,000	0	0	125,000	0	0	0	0
		RECREATION												
54	24-55	Sydenham Point Accessible Washroom Upgrades		30,000	20,000									
55	24-56	Centennial Park - New Accessible Washrooms Design and Build		30,000	150,000	550,000	150,000							
56	24-68	Keeley/Bowes Diamond Upgrades		208,000	37,000				37,000					
57	24-70	Bellrock & Petworth Parkette Conceptual Design		15,000	15,000									
58	24-72	Shipyards Boat Ramp Rehabilitation		110,000	25,000									
59	25-55	Battersea Ball Park Pavillion			95,000									
60	25-66	Centennial Park - Baseball Diamond Rehabilitation			250,000									
61	25-67	*Harris Park - Playground Rehabilitation and Accessibility Upgrades			104,000									
62	25-69	Bleachers - 7 sets - Gerald Ball (2), Point Park(3), Inverary(2)			91,000									
63	25-70	Centennial Park Upgrades (Tree Planting \$20,000 deferred to 2026)			18,000	20,000			18,000					
		subtotal - Recreation		393,000	701,000	570,000	150,000	0	55,000	0	0	0	0	0
		TOTAL PUBLIC SERVICES		4,633,050	14,836,600	2,942,000	1,800,000	275,000	55,000	125,000	2,500,451	40,000	3,021,368	1,062,495
		DEVELOPMENT SERVICES												
64	25-78	Collins / Glenvale Creek flood hazard mapping project - CRCA joint project			25,000					25,000				
		TOTAL DEVELOPMENT SERVICES		0	25,000	0	0	0	0	25,000	0	0	0	0
		Total		5,508,050	16,103,341	2,962,000	1,800,000	275,000	55,000	670,001	2,500,451	175,000	3,021,368	1,062,495

* Deferred Projects

Township of South Frontenac
2025 Capital Budget with Financing

Detailed Sheet page #	Project #	Project *	2025 Pre-Approved	Previous Year Budget Approved towards Project	2025 Budget	Facilities	Fire Equipment	Public Services Equipment	Landfill Closure	Sydenham Water Reserve	Taxation	Other	Notes
39	22-54	Replace Serpentine Piping	Yes		700,000					186,690		513,310	Green Funding 73.33%
40	25-61	Sydenham Drinking Water System - Treatment			58,500					58,500			
41	25-62	Sydenham Drinking Water System - Storage			7,000					7,000			
		subtotal - Sydenham Water		0	765,500	0	0	0	0	252,190	0	513,310	
		SOLID WASTE											
42	25-86	Loughborough WDS - New Waste Transfer Facilities			65,000				65,000				
43	25-87	Landfill Compactor - Used			350,000								
		subtotal - Solid Waste		0	415,000	0	0	0	65,000	0	0	0	
		FACILITIES											
44	23-08	Townhall Expansion - Furniture		3,825,000	50,000	50,000							
45	25-50	Station 7 - Washroom - Cinderella Toilet and shower			20,000	20,000							
46	25-51	Joint Fire Hall & OPP Station-Design			250,000								
47	25-52	Bedford Garage Site Works			64,100						64,100		
48	25-54	Station 2- Burridge - Exterior Upgrades			15,000	15,000							
49	25-56	Keeley Garage Pressure Washer			20,000						20,000		
50	25-57	Portland Garage Steel Roof Replacement			60,000						60,000		
51	25-58	Storrington Garage Oil/Grit Seperator			40,000	40,000							
52	25-59	Townhall - Charging Stations			350,000							225,000	ChargeON funding \$225,000, ZEVIP \$90,000 pending
53	25-60	Cenotaph landscaping - Sydenham			60,000	60,000							
		subtotal - Facilities		3,825,000	929,100	185,000	0	0	0	0	144,100	225,000	
		RECREATION											
54	24-55	Sydenham Point Accessible Washroom Upgrades		30,000	20,000						20,000		
55	24-56	Centennial Park - New Accessible Washrooms Design and Build		30,000	150,000								
56	24-68	Keeley/Bowes Diamond Upgrades		208,000	37,000								
57	24-70	Bellrock & Petworth Parkette Conceptual Design		15,000	15,000						15,000		
58	24-72	Shipyards Boat Ramp Rehabilitation		110,000	25,000						25,000		
59	25-55	Battersea Ball Park Pavillion			95,000						90,000	5,000	Fundraising \$5,000
60	25-66	Centennial Park - Baseball Diamond Rehabilitation			250,000	250,000							Applied for grant 50% funding
61	25-67	*Harris Park - Playground Rehabilitation and Accessibility Upgrades			104,000								
62	25-69	Bleachers - 7 sets - Gerald Ball (2), Point Park(3), Inverary(2)			91,000						91,000		
63	25-70	Centennial Park Upgrades (Tree Planting \$20,000 deferred to 2026)			18,000								
		subtotal - Recreation		393,000	701,000	250,000	0	0	0	0	241,000	5,000	
		TOTAL PUBLIC SERVICES		4,633,050	14,836,600	435,000	0	1,150,000	65,000	252,190	1,975,700	2,079,396	
		DEVELOPMENT SERVICES											
64	25-78	Collins / Glenvale Creek flood hazard mapping project - CRCA joint project			25,000								
		TOTAL DEVELOPMENT SERVICES		0	25,000	0	0	0	0	0	0	0	
		Total		5,508,050	16,103,341	435,000	453,240	1,150,000	65,000	252,190	2,029,200	2,159,396	

RESERVES & RESERVE FUNDS FORECAST - 2025 Budget

	PROJECTED BALANCE	2025 Budgeted Expenditures		Contribution to Reserve in 2025 Budget		PROJECTED BALANCE
	END OF YEAR - 2024	CAPITAL FUND	REVENUE FUND	TAXATION BDGTD	OTHER REVENUES	END OF YEAR - 2025
Fiscal						
Working Funds	573,739	670,001	69,437	373,320		207,621
COVID/ Safe Restart	219,515					219,515
Equipment and Infrastructure						
General						
Asset Investment Reserve	541,051	2,500,451		2,794,341		834,941
Infrastructure	4,101	175,000		275,000		104,101
Climate Change	23,877			100,000		123,877
Vertical						
Facilities/Property	439,579	435,000		344,329		348,908
Recreation	3,026					3,026
Rolling						
Capital - Building Department	29,650			40,000		69,650
Capital - Fire Department	191,917	453,240		511,226		249,903
Capital - Roads Department	472,181	1,150,000		700,000		22,181
Linear						
Cemetery Lot Addition	43,538					43,538
Arterial	4,370,000	3,021,368		250,000		1,598,632
Stabilization						
Wages-Fire Department	34,976					34,976
Building Department	1,844,550		177,736			1,666,814
Policing Costs	848,773		50,000			798,773
Winter Control - Roads Dept.	866,337					866,337
Recycling	273,641			106,582		380,223
Planning	66,784					66,784
Revenue-Severance Appl.	20,000					20,000
Water Reserve Fund	1,707,902	252,190		88,104		1,543,816
<i>Sub-total</i>	<i>12,475,138</i>	<i>8,657,250</i>	<i>297,173</i>	<i>5,582,902</i>	<i>0</i>	<i>9,203,617</i>
OBLIGATORY RESERVE FUNDS						
5% Parkland	-46,132	55,000		150,000		48,868
Development Charges	668,025	1,800,000		1,355,266		223,291
Environmental Enhancement	150,919					150,919
Community Building Fund (formerly Federal Gas Tax)	-363,832	837,137		1,223,297		22,328
Subdivider Contributions	37,171					37,171
Cannabis Legalization Fund-OCLIF	46,294					46,294
<i>Sub-total</i>	<i>453,244</i>	<i>2,692,137</i>	<i>0</i>	<i>2,728,563</i>	<i>0</i>	<i>528,870</i>
RESERVE FUNDS & TRUSTS						
Election	84,450			25,000		109,450
Highway #38 Reconstruction	1,062,495	1,062,495				0
Landfill Closure	434,548	65,000		40,000		409,548
Trusts						
Fire Donations	23,239					23,239
Portland Historical	40,584					40,584
Grant Memorial	28,975					28,975
OHRP	4,175					4,175
Cemetery - PC	602,205					602,205
Cemetery M. Burns Trust	25,000					25,000
Cemetery - Monument PC	82,758					82,758
Cemetery - Monument PC Inc	36,335					36,335
<i>Sub-total</i>	<i>2,424,764</i>	<i>1,127,495</i>	<i>0</i>	<i>65,000</i>	<i>0</i>	<i>1,362,269</i>
TOTAL	15,353,146	12,476,882	297,173	8,376,465	0	11,094,756