

TOWNSHIP OF SOUTH FRONTENAC

2026 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
January 22, 2026 Agenda

As presented:

Thursday January 22, 2026
9:00 AM
Council Chambers

TOWNSHIP OF SOUTH FRONTENAC

2026 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	-1,410,942	
Recycling (net with provincial grant portion)	-409,135	
Frontenac Community Arena	-23,306	-1,843,383

Reduced Revenues

Planning Revenues	49,756	
Investment Income	45,000	
Cemetery Fees	16,830	
Aggregate Licensing	10,800	
OCIF	76,615	199,001

Increased Revenues

Increased Swim and Daycamp Users Fees	-25,060	
OMPF	-148,800	-173,860

Increased Costs

OPP Billing	335,336	
Solid Waste Collection	582,624	
Conservation Authorities	19,677	
Insurance	35,978	
Landfill Export	12,555	
Current Year Asset Investment Reserve Impact (2% of current year levy)	511,101	
Increased Reserve Transfer - Public Services Fleet	100,000	
Increased Reserve Transfer - Fire Fleet	85,255	
Winter Control (5 year average + 2%)	68,610	
Audit Fees	19,550	
Computer Maintenance Contracts	31,175	
Staff Complement Annual Adjustments	665,511	
Increased benefit costs	98,508	
Fleet operating costs (Public Services)	85,960	
Utility costs (heat, hydro, water)	46,840	
Police service board	16,767	
Legal fees	13,500	
Firehall Maintenance	31,000	
Fire - Fleet Maintenance	6,950	
Other	58,549	2,825,446

Enhanced Services included in Budget

Records Management - Storage and Disposal	18,250	
Red Cross - Joint Emergency Response Agreement	4,000	
Fire - Uniforms - Paid on Call Firefighters (funded by donations)	19,000	
Hardtop patching - 270MT of material	32,184	
Centennial Park Maintenance	9,000	
Music Festival - Entertainment	6,000	88,434

Total Increase to be raised by Taxation	1,095,638
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Assessment Growth (Weighted Ratio)	1.06%	260,167
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Reduced Revenues included in Budget - Self Funded

Sewage/Building Permits Forecast	95,000	95,000
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The proposed budget represents a 3.52% increase in the average taxpayer impact on the township levy.

Taxpayer impact

0.25%	58,824
0.50%	117,647
0.75%	176,471
1.00%	235,294
1.50%	352,941
2.00%	470,588
3.00%	705,882
4.00%	941,176
5.00%	1,176,471

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget

High Level Summary of Changes

Summary of Capital Changes

The capital budget, which was presented on December 9, 2025, included total projected costs of \$28,243,862. The amended draft capital budget is \$25,413,162. The changes are summarized below. The listing of projects including proposed funding is attached to this budget document.

Removed

Rutledge Rd Reconstruction	-4,550,000
Wildland Unit ATV side by side with tracks	-61,500
Building Department - SUV replacement	-51,000

Added

Bedford Mills Bridge	1,485,300
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Adjusted Values

Surface Treatment (LCB) Preservation	385,000
Water Tower Rehabilitation - Design and Tender	-38,500

Total Change	-2,830,700
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Capital Projects Deferred - not in Budget (from December 9th presentation)

Public Services - Fleet	Zero Turn Mower Replacement	30,000
Public Services - Fleet	Two (2) 1-Ton Truck Replacements	230,000
Public Services - Fleet	Rubber Tire Excavator Replacement	550,000
Public Services - Facilities	Liquid Storage Tanks	75,000
Public Services - Facilities	Storrington Centre Emergency Backup Generator	100,000
Public Services - Facilities	Princess Anne Gravel Parking Lot and Walkway	70,000
Fire Department - Equipment	Wildland Unit ATV side by side	55,000
Public Services - Recreation	Bleacher Replacements	58,000
Public Services - Roads & Bridges	Bedford Mills Bridge Rehabilitation	870,300
Public Services - Roads & Bridges	Pre-Engineering Bridge 2027	85,000
Total		2,123,300

Schedule B

**TOWNSHIP OF SOUTH FRONTENAC
2026 Budget-Draft**

	Summary of Revenue and Expense	Actuals		2025-2026 Budget	
		2025 Budget	30-Nov-25	2026 Budget	Variance
		\$	\$	\$	\$
1. REVENUE					
2.	Property Taxation- Supplementary & PIL	249,200	24,113,728	248,200	-1,000 -0.40%
3.	User Charges	1,492,873	1,082,947	1,366,036	-126,838 -8.50%
4.	Licenses, Permits and Rents	1,516,416	1,173,205	1,439,333	-77,083 -5.08%
5.	Government Grants	3,528,628	2,742,709	3,270,534	-258,094 -7.31%
6.	Grants from Other Municipalities	562,137	0	562,137	0 0.00%
7.	Investment Income	649,000	246,491	604,000	-45,000 -6.93%
8.	Penalties and interest on taxes	380,000	396,891	380,000	0 0.00%
9.	Donations	10,000	26,077	6,250	-3,750 -37.50%
10.	Other	100,200	404,973	15,608,562	15,508,362 15477.41%
11.	Transfers From Reserves/Reserve Funds	12,211,918	-98,671	8,046,512	-4,165,406 -34.11%
12.	TOTAL Revenue	20,700,372	30,088,350	31,531,563	10,831,191 52.32%
13. OPERATING EXPENSE					
14.	<i>General Government</i>	8,111,999	10,273,736	23,786,786	15,674,787 193.23%
15.	<i>Protection to Persons and Property</i>				
16.	Fire	3,385,879	4,677,302	2,867,768	-518,110 -15.30%
17.	Police	2,972,947	2,468,367	3,314,650	341,703 11.49%
18.	Conservation Authorities	345,029	343,829	364,706	19,677 5.70%
19.	Protective Inspections and Control	161,299	134,223	164,975	3,676 2.28%
20.	Emergency Measures	4,000	0	108,000	104,000 2600.00%
21.	Building Department	1,362,436	1,309,952	1,585,133	222,697 16.35%
22.	<i>Transportation Services</i>				
23.	Roadway Maintenance	18,268,112	13,735,669	14,979,146	-3,288,966 -18.00%
24.	Winter Control	2,235,275	2,366,715	2,321,188	85,913 3.84%
25.	<i>Environmental Services</i>				
26.	Water System	1,193,211	301,362	489,656	-703,554 -58.96%
27.	Solid Waste Management	3,137,736	3,254,306	2,893,523	-244,213 -7.78%
28.	<i>Parks, Recreation and Cemeteries</i>	2,351,275	2,148,732	2,555,127	203,852 8.67%
29.	<i>Planning and Development</i>	924,763	840,868	950,131	25,367 2.74%
30.	TOTAL Expense	44,453,960	41,855,063	56,380,789	11,926,829 26.83%
31.	TO BE RAISED BY TAXATION	23,753,588	-	24,849,225	1,095,638 4.61%

**IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 278,126 PROPERTY WILL INCREASE 3.52 % WHICH EQUALS \$64.80**

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

General Government Detail	Actuals		2025-2026 Budget	
	2025 Budget	30-Nov-25	2026 Budget	Variance
	\$	\$	\$	%
1. GENERAL MUNICIPAL ACTIVITY				
2. Revenue				
3. Taxation - Supplementary & PIL	249,200	24,113,728	248,200	-1,000
4. Government Grants	1,705,200	1,705,200	1,854,000	148,800
5. Investment Income	625,000	239,264	580,000	-45,000
6. Penalties and interest on taxes	380,000	396,891	380,000	0
7. Other	25,000	78,239	25,000	0
8. Transfer from Reserves	0	0	0	0.00%
9. Total Revenue	2,984,400	26,533,321	3,087,200	102,800
				3.44%
10. Expense				
11. Operations	0	0	0	0.00%
12. Transfer to Reserves	3,733,611	3,732,661	4,244,711	511,101
13. Total Expense	3,733,611	3,732,661	4,244,711	511,101
				13.69%
14. TOTAL GENERAL MUNCIPAL ACTIVITY	749,211	-22,800,660	1,157,511	408,301
				54.50%
15. COUNCIL				
16. Revenue				
17. Grants from Other Municipalities	0	0	0	0.00%
18. Transfer from Reserves	15,000	65,349	0	-15,000
19. Total Revenue	15,000	65,349	0	-15,000
				-100.00%
20. Expense				
21. Remuneration	203,106	179,832	210,745	7,639
22. Benefits	8,421	6,907	8,610	189
23. Memberships, Training and Travel	26,600	13,717	26,300	-300
24. Communications	15,900	13,704	10,602	-5,298
25. Council Operations	31,340	26,533	34,840	3,500
26. Grants * (see details bottom of next page)	244,109	197,823	229,109	-15,000
27. Transfer to Capital	0	0	0	0.00%
28. Transfer to Reserves	10,000	10,000	10,000	0
29. Total Expense	539,476	448,517	530,206	-9,270
				-1.72%
30. TOTAL COUNCIL	524,476	383,168	530,206	5,730
				1.09%
31. ELECTIONS				
32 Revenue				
33. User Charges	0	0	0	0.00%
34. Transfer from Reserves	0	0	100,000	100,000
35. Total Revenue	0	0	100,000	100,000
				100.00%
36. Expense				
37. Remuneration	0	0	15,000	15,000
38. Benefits	0	0	0	0.00%
39. Memberships, Training and Travel	0	0	0	0.00%
40. Communications	0	0	0	0.00%
41. Elections Operations	0	0	85,000	85,000
42. Transfer to Reserves	25,000	25,000	0	-25,000
43. Total Expense	25,000	25,000	100,000	75,000
				300.00%
44. TOTAL ELECTIONS	25,000	25,000	0	-25,000
				-100.00%

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

General Government Detail	Actuals		2025-2026 Budget	
	2025 Budget	30-Nov-25	2026 Budget	Variance
	\$	\$	\$	%
45. CORPORATE SERVICES				
46. Revenue				
47. User Charges	43,300	26,097	43,300	0 0.00%
48. Licenses, Permits and Rents	1,600	1,321	1,250	-350 -21.88%
49. Government Grants	80,000	0	0	-80,000 -100.00%
50. Other	3,000	159,815	15,579,162	15,576,162 519205.40%
51. Transfer from Reserves	394,438	0	374,508	-19,930 -5.05%
52. Total Revenue	522,338	187,233	15,998,220	15,475,882 2962.81%
53. Expense				
54. Remuneration	1,412,270	1,257,586	1,532,850	120,580 8.54%
55. Benefits	482,672	411,598	546,415	63,743 13.21%
56. Inter Departmental Transfer	0	0	0	0 0.00%
57. Memberships, Training and Travel	103,093	37,872	103,580	487 0.47%
58. Communications	47,600	48,354	53,934	6,334 13.31%
59. Professional and Consulting Fees	53,450	23,065	74,700	21,250 39.76%
60. Administrative Operations	269,062	301,546	318,423	49,361 18.35%
61. Transfer to Capital	420,001	464,959	15,876,162	15,456,161 3680.03%
62. Total Expense	2,788,148	2,544,980	18,506,064	15,717,916 563.74%
63. TOTAL CORPORATE SERVICES	2,265,810	2,357,747	2,507,844	242,034 10.68%
64. ADMINISTRATIVE FACILITIES				
65. Revenue				
66. Facilities Revenue	255,706	235,402	281,123	25,417 9.94%
67. Government Grants	225,000	0	0	-225,000 -100.00%
68. Donations	0	0	0	0 0.00%
69. Transfer from Reserves	175,000	0	0	-175,000 -100.00%
70. Total Revenue	430,706	235,402	281,123	-149,583 -34.73%
71. Expense				
72. Remuneration	0	7,467	0	0 0.00%
73. Inter Departmental Transfer	2,414	1,770	2,685	270 11.20%
74. Professional and Consulting Fees	8,220	2,949	8,700	480 5.84%
75. Facilities Operating Costs	217,436	173,076	260,864	43,428 19.97%
76. Transfer to Capital	683,393	3,332,315	20,000	-663,393 -97.07%
77. Transfer to Reserves	114,301	5,000	113,556	-745 -0.65%
78. Total Expense	1,025,764	3,522,578	405,805	-619,959 -60.44%
79. TOTAL ADMINISTRATIVE FACILITIES	595,058	3,287,176	124,682	-470,376 -79.05%
80. Total General Government	4,159,555	-16,747,570	4,320,243	160,688 3.86%

Explanation of Significant Variances

Line 4	OMPf confirmed Funding
Line 5	Interest/Investment return adjusted to reflect reserve balances
Line 12	In year Asset Investment Reserve (AIR) contribution
Line 59	Audit & Legal Fees
Line 60	Permanent records storage and disposal, Computer Maintenance Contracts
Line 66/75	Campbell Road (recoverable) / Townhall utilities

* 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	Heritage Committee Grant	15,000
Lake Study Grants	30,000	Miscellaneous	10,219
Non-Township Facilities (Verona Mini-Park/ Lion's Hall)	7,040		
		Total	229,109

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

	Protection to Persons and Property Detail		Actuals		2025-2026 Budget	
	2025 Budget		30-Nov-25	2026 Budget	Variance	
	\$	\$	\$	\$	\$	%
1. FIRE						
2. Revenue						
3. User Charges	48,600	36,200	58,200	9,600	19.75%	
4. Grants from Other Municipalities	0	0	0	0	0.00%	
5. Other	0	14,114	0	0	0.00%	
6. Transfer from Reserves	1,053,240	0	325,200	-728,040	-69.12%	
7. Total Revenue	1,101,840	50,314	383,400	-718,440	-65.20%	
8. Expense						
9. Remuneration	837,397	762,626	909,294	71,897	8.59%	
10. Benefits	163,231	186,428	189,996	26,765	16.40%	
11. Memberships, Training and Travel	36,250	27,237	35,500	-750	-2.07%	
12. Communications & Public Education	68,650	58,599	67,700	-950	-1.38%	
13. Professional and Consulting Fees	5,250	2,488	14,250	9,000	171.43%	
14. Fire Operations	446,669	420,438	488,292	41,623	9.32%	
15. Transfer to Capital	1,106,740	2,467,681	306,200	-800,540	-72.33%	
16. Transfer to Reserves	511,226	525,340	596,451	85,225	16.67%	
17. Total Expense	3,175,412	4,450,836	2,607,683	-567,729	-17.88%	
18. TOTAL FIRE	2,073,572	4,400,523	2,224,283	150,711	7.27%	
19. FIRE FACILITIES						
20. Expense						
21. Facilities Operating Costs	199,967	215,140	248,085	48,119	24.06%	
22. Total Expense	199,967	215,140	248,085	48,119	24.06%	
23. TOTAL FIRE FACILITIES	199,967	215,140	248,085	48,119	24.06%	
24. 911 SERVICE						
25. Expense						
26. 911 Operations	10,500	11,325	12,000	1,500	14.29%	
27. Total Expense	10,500	11,325	12,000	1,500	14.29%	
28. TOTAL 911 SERVICE	10,500	11,325	12,000	1,500	14.29%	
29. TOTAL FIRE	2,284,039	4,626,989	2,484,368	200,330	8.77%	

Explanation of Significant Variances

Line 3	Billing recovery for motor vehicle accident
Line 9/12	Paid-On-Call Wage Adjustment
Line 13	Audit Fees for Driver's Certification Program
Line 14	Dress uniform program (2026 funded by donations), Vehicle Maintenance, Fuel
Line 21	Firehall Maintenance and Heating

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

	Protection to Persons and Property Detail		Actuals		2025-2026 Budget	
	2025 Budget	30-Nov-25	2026 Budget	Variance		
	\$	\$	\$	\$	%	
1. POLICE						
2. Revenue						
3. User Charges	10,000	8,535	15,000	5,000	50.00%	
4. Government Grants	8,000	2,687	8,000	0	0.00%	
5. Investment Income	10,000	0	10,000	0	0.00%	
5. Transfer from Reserves	50,000	0	200,000	150,000	300.00%	
6. Total Revenue	78,000	11,222	233,000	155,000	198.72%	
7. Expense						
8. Remuneration	1,600	0	0	-1,600	-100.00%	
9. Memberships, Training and Travel	2,550	0	17,017	14,467	567.33%	
10. Communications	1,500	997	0	-1,500	-100.00%	
11. Police Operations	2,962,297	2,463,999	3,297,633	335,336	11.32%	
12. Total Expense	2,967,947	2,464,996	3,314,650	346,703	11.68%	
13. TOTAL POLICE	2,889,947	2,453,775	3,081,650	191,703	6.63%	
14. OPP BOARD						
15. Revenue						
16. Other	0	33,594	50,300	50,300	100.00%	
17. Total Revenue	0	33,594	50,300	50,300	100.00%	
18. Expense						
19. OPP board operations	0	15,951	50,300	50,300	100.00%	
20. Total Expense	0	15,951	50,300	50,300	100.00%	
21. TOTAL OPP BOARD	0	17,643	0	0	100.00%	
22. RIDE PROGRAM						
23. Revenue						
24. Government Grants	5,000	0	0	-5,000	-100.00%	
25. Total Revenue	5,000	0	0	-5,000	-100.00%	
26. Expense						
27. Ride Operations	5,000	3,371	0	-5,000	-100.00%	
28. Total Expense	5,000	3,371	0	-5,000	-100.00%	
29. TOTAL RIDE PROGRAM	0	3,371	0	0	100.00%	
30. Total Police	2,889,947	2,457,145	3,081,650	191,703	6.63%	
31. CONSERVATION AUTHORITIES						
32. Revenues						
33. Transfer from Reserves	0	0	0	0	0.00%	
34. Total Revenue	0	0	0	0	100.00%	
36. Expense						
37. Remuneration	1,500	300	1,500	0	0.00%	
38. Conservation Authority Transfers	343,529	343,529	363,206	19,677	5.73%	
39. Transfer to Capital	0	0	0	0	0.00%	
40. Total Expense	345,029	343,829	364,706	19,677	5.70%	
41. TOTAL CONSERVATION AUTHORITIES	345,029	343,829	364,706	19,677	5.70%	

Explanation of Significant Variances

Line 5	Transfer to stabilize OPP operating cost increase
Line 11	OPP Policing
Line 9	OPP cost - South Frontenac share
Line 14-21	OPP board operations *New
Line 38	Conservation Authorities increases: Cataraqui Region Conservation Authority \$7,637 or 4.28% increase Quinte Conservation \$11,184 or 8.19% increase Rideau Valley Conservation Authority \$856 or 2.99% increase

TOWNSHIP OF SOUTH FRONENAC

2026 Budget-Draft

Protection to Persons and Property Detail	Actuals		2025-2026 Budget		
	2025 Budget	30-Nov-25	2026 Budget	Variance	
	\$	\$	\$	\$	%
1. PROTECTIVE INSPECTIONS AND CONTROL					
2. Revenue					
3. User Charges	32,000	-4,965	32,000	0	0.00%
4. Licenses, Permits and Rents	34,000	30,691	33,200	-800	-2.35%
5. Government Grants	9,000	8,712	9,000	0	0.00%
6. Other	0	19,598	0	0	0.00%
7. Total Revenue	75,000	54,037	74,200	-800	-1.07%
8. Expense					
9. Inter Departmental Transfer	0	0	0	0	0.00%
10. Memberships, Training and Travel	20,500	11,441	20,500	0	0.00%
11. Communications	2,100	520	600	-1,500	-71.43%
12. Professional and Consulting Fees	23,000	21,016	25,000	2,000	8.70%
13. Protective Operations	115,699	101,247	118,875	3,176	2.74%
14. Transfer to Reserves	0	0	0	0	0.00%
15. Total Expense	161,299	134,223	164,975	3,676	2.28%
16. TOTAL PROTECTIVE INSPECTIONS AND CONTROL	86,299	80,187	90,775	4,476	5.19%
17. EMERGENCY MANAGEMENT					
18. Revenue					
19. Government Grants	0	0	50,000	50,000	100.00%
20. Transfer from Reserves	0	0	50,000	50,000	100.00%
21. Total Revenue	0	0	100,000	100,000	100.00%
22. Expense					
23. Remuneration	500	0	500	0	0.00%
24. Memberships, Training and Travel	1,000	0	1,000	0	0.00%
25. Communications	1,500	0	1,500	0	0.00%
26. Emg Management Operations	1,000	0	5,000	4,000	400.00%
27. Transfer to Capital	0	0	100,000	100,000	100.00%
28. Total Expense	4,000	0	108,000	104,000	2600.00%
29. TOTAL EMERGENCY MANAGEMENT	4,000	0	8,000	4,000	100.00%

Explanation of Significant Variances

Line 19/20/27

Grant application for digital road signs

Line 26

Red Cross joint emergency response agreement

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

	Protection to Persons and Property Detail		Actuals		2025-2026 Budget	
	2025 Budget		30-Nov-25	2026 Budget	Variance	
	\$	\$	\$	\$	\$	%
1. BUILDING						
2. Revenue						
3. User Charges	19,500	19,179	21,500	2,000	10.26%	
4. Licenses, Permits and Rents	1,110,600	822,188	1,015,750	-94,850	-8.54%	
5. Government Grants	0	0	0	0	0.00%	
5. Investment Income	0	0	0	0	0.00%	
6. Other	0	0	0	0	0.00%	
7. Transfer from Reserves	177,736	-164,020	490,933	313,197	176.21%	
Total Revenue	1,307,836	677,347	1,528,183	220,347	16.85%	
8. Expense						
9. Remuneration	819,359	780,498	871,146	51,787	6.32%	
10. Benefits	274,078	255,486	306,197	32,119	11.72%	
11. Inter Departmental Transfer	0	0	0	0	0.00%	
12. Memberships, Training and Travel	33,200	32,527	36,500	3,300	9.94%	
13. Communications	6,100	3,153	4,600	-1,500	-24.59%	
14. Professional and Consulting Fees	10,000	19,704	18,000	8,000	80.00%	
15. Building Operations	125,100	118,543	145,940	20,840	16.66%	
16. Transfer to Capital	0	53,474	105,000	105,000	100.00%	
17. Transfer to Reserves	40,000	40,000	40,800	800	2.00%	
18. Total Expense	1,307,836	1,303,385	1,528,183	220,347	16.85%	
19. TOTAL BUILDING	0	626,038	0	0	-100.00%	
20. CIVIC NUMBERS						
21. Revenue						
22. User Charges	6,500	4,017	4,000	-2,500	-38.46%	
23. Total Revenue	6,500	4,017	4,000	-2,500	-38.46%	
24. Expense						
25. Remuneration	0	4,518	0	0	0.00%	
26. Benefits	0	0	0	0	0.00%	
27. Civic Numbers Operations	54,600	2,050	56,950	2,350	4.30%	
28. Total Expense	54,600	6,568	56,950	2,350	4.30%	
29. TOTAL CIVIC NUMBERS	48,100	2,551	52,950	4,850	10.08%	
30. TOTAL BUILDING	48,100	628,589	52,950	4,850	10.08%	
Total Protection to Persons and Property						
31. Detail	5,657,414	8,136,739	6,082,449	425,035	7.51%	

Explanation of Significant Variances

Line 4	Part 8 & Building Permit Fees
Line 15	Computer replacements, insurance

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

	Transportation Services Detail	Actuals		2025-2026 Budget		
		2025 Budget	30-Nov-25	2026 Budget	Variance	
		\$	\$	\$	\$	%
1.	ROADS					
2.	Revenue					
3.	User Charges	8,500	6,400	8,500	0	0.00%
4.	Licenses, Permits and Rents	99,500	55,714	88,000	-11,500	-11.56%
5.	Government Grants	766,149	782,136	689,534	-76,615	-10.00%
6.	Grants from Other Municipalities	562,137	0	562,137	0	0.00%
7.	Other	67,800	133,208	0	-67,800	-100.00%
8.	Transfer from Reserve	9,139,314	0	6,295,345	-2,843,969	-31.12%
	Total Revenue	10,643,400	977,457	7,643,516	-2,999,884	-28.19%
9.	Expense					
10.	Remuneration	1,940,376	1,747,663	2,337,712	397,335	20.48%
11.	Benefits	679,221	932,234	854,644	175,423	25.83%
12.	Inter Departmental Transfer	-840,446	-204,752	-884,599	-44,153	5.25%
13.	Memberships, Training and Travel	39,919	45,064	40,853	934	2.34%
14.	Communications	59,492	49,155	65,556	6,064	10.19%
15.	Professional and Consulting Fees	78,692	67,332	56,942	-21,750	-27.64%
16.	Roads Operations * (see details below)	3,400,757	2,669,920	3,545,237	144,480	4.25%
17.	Transfer to Capital	12,210,100	7,865,099	8,162,800	-4,047,300	-33.15%
18.	Transfer to Reserves	700,000	563,955	800,000	100,000	14.29%
19.	Total Expense	18,268,112	13,735,671	14,979,146	-3,288,966	-18.00%
20.	TOTAL ROADS	7,624,712	12,758,214	7,335,630	-289,082	-3.79%
21.	WINTER CONTROL					
22.	Expense					
23.	Remuneration	578,896	446,669	428,933	-149,963	-25.91%
24.	Benefits	205,928	0	156,435	-49,492	-24.03%
25.	Inter Departmental Transfer	634,669	568,633	705,769	71,100	11.20%
26.	Winter Control Operations	815,783	1,351,413	1,030,051	214,269	26.27%
27.	Transfer to Capital	0	0	0	0	0.00%
28.	Total Expense	2,235,275	2,366,715	2,321,188	85,913	3.84%
29.	TOTAL WINTER CONTROL	2,235,275	2,366,715	2,321,188	85,913	3.84%
30.	Total Transportation Services	9,859,987	15,124,929	9,656,818	-203,169	-2.06%
31.	*Roads Operations Breakdown (line 16)	YTD Actual		2025-2026 Budget		
		2025 Budget	30-Nov-25	2026 Budget	Variance	
		\$	\$	\$	\$	%
32.	Maintenance - Structures	30,000	23,481	10,100	-19,900	-66.33%
33.	Roadside Maintenance	540,506	562,608	550,484	9,978	1.85%
34.	Hardtop Maintenance	482,320	482,961	516,790	34,470	7.15%
35.	Loose Top Maintenance	377,079	457,529	388,846	11,767	3.12%
36.	Safety Devices	498,271	425,232	501,635	3,364	0.68%
37.	Street Lights	49,500	29,953	49,500	0	0.00%
38.	Overhead	1,423,082	688,155	1,527,883	104,800	7.36%
39.	TOTAL ROADS MAINTENANCE	3,400,757	2,669,920	3,545,237	144,480	4.25%
Explanation of Significant Variances						
Line 4	Aggregate Licence reduction					
Line 5	OCIF Funding Confirmed and is was reduced by 15% - \$135,203					
Line 7	Adjustment of forcasted fees					
Line 15	Catch Basin Consulting - ECA changes					
Line 29	5 year average + 2%					
Line 32	Insurance					
Line 34	Extra Materials					
Line 38	Fleet operating costs					

TOWNSHIP OF SOUTH FRONT

2026 Budget-Draft

	Environmental Services Detail	Actuals		2025-2026 Budget	
		2025 Budget	30-Nov-25	2026 Budget	Variance
		\$	\$	\$	%
1. WATER SYSTEM					
2. Revenue					
3. User Charges	425,311	308,463	439,757	14,446	3.40%
4. Licenses, Permits and Rents	2,400	2,200	2,400	0	0.00%
5. Government Grants	513,310	0	0	-513,310	-100.00%
6. Other	0	0	0	0	0.00%
7. Transfer from Reserves	252,190	0	47,500	-204,690	-81.16%
8. Total Revenue	1,193,211	310,663	489,657	-703,554	-58.96%
9. Expense					
10. Remuneration	0	0	0	0	0.00%
11. Inter Departmental Transfer	207	0	230	23	11.20%
12. Communications	6,500	4,909	6,500	0	0.00%
13. Professional and Consulting Fees	239,900	191,993	248,000	8,100	3.38%
14. Water System Operations	93,000	85,861	102,971	9,971	10.72%
15. Transfer to Reserves	88,104	0	84,456	-3,648	-4.14%
16. Transfer to Capital	765,500	18,599	47,500	0	-93.79%
17. Total Expense	1,193,211	301,362	489,656	14,446	1.21%
18. TOTAL WATER SYSTEM	0	-9,300	0	0	0.00%
19. SOLID WASTE AND FACILITIES MANAGEMENT					
20. Revenue					
21. User Charges	374,033	251,282	259,375	-114,658	-30.65%
22. Government Grants	210,969	229,974	0	-210,969	-100.00%
23. Other	0	0	0	0	0.00%
24. Transfer from Reserves	415,000	0	10,000	-405,000	-97.59%
25. Total Revenue	1,000,002	481,256	269,375	-730,627	-73.06%
26. Expense					
27. Remuneration	265,069	449,058	293,415	28,346	10.69%
28. Benefits	105,991	81,854	106,871	880	0.83%
29. Inter Departmental Transfer	153,897	129,189	171,138	17,241	11.20%
30. Memberships, Training and Travel	5,475	2,633	5,475	0	0.00%
31. Communications	12,982	9,110	6,970	-6,012	-46.31%
32. Professional and Consulting Fees	94,505	97,800	109,800	15,295	16.18%
33. Solid Waste Management Operations	1,938,235	1,922,417	2,149,854	211,619	10.92%
34. Transfer to Capital	415,000	396,009	10,000	-405,000	-97.59%
35. Transfer to Reserves	146,582	166,236	40,000	-106,582	-72.71%
36. Total Expense	3,137,736	3,254,306	2,893,523	-244,213	-7.78%
37. TOTAL SOLID WASTE MANAGEMENT	2,137,734	2,773,050	2,624,148	486,413	22.75%
38. Total Environmental Services	2,137,734	2,763,750	2,624,147	486,413	22.75%

Explanation of Significant Variances

Line 13	Utilities Kingston Fees
Line 14	Insurance, Utilities
Line 21/22	Recycling revenues removed
Line 33	Garbage and Recycling contract changes
Line 27/28	Reallocation of Wages/positions to Facilities

TOWNSHIP OF SOUTH FRONTENAC
2026 Budget-Draft

Parks, Recreation and Cemeteries Detail

		Actuals		2025-2026 Budget		
		2025 Budget	30-Nov-25	2026 Budget	Variance	
		\$	\$	\$	%	
1. PARKS AND RECREATION PROGRAMS						
2. Revenue						
3. User Charges	143,600	142,652	169,460	25,860	18.01%	
4. Government Grants	6,000	14,000	10,000	4,000	66.67%	
5. Donations	5,000	11,077	6,250	1,250	25.00%	
6. Other	0	0	0	0	0.00%	
7. Transfers From Reserves/Reserve Funds	60,000	0	20,000	-40,000	-66.67%	
8. Total Revenue	214,600	167,729	205,710	-8,890	-4.14%	
9. Expense						
10. Remuneration	440,511	316,876	385,177	-55,334	-12.56%	
11. Benefits	91,151	89,263	91,818	667	0.73%	
12. Inter Departmental Transfer	248	901	276	28	11.20%	
13. Memberships, Training and Travel	16,950	11,126	17,750	800	4.72%	
14. Communications	29,025	24,852	29,806	781	2.69%	
15. Professional and Consulting Fees	300	0	300	0	0.00%	
16. Parks and Recreation Programs - Operations	198,190	176,592	220,154	21,964	11.08%	
17. Grants	0	0	0	0	0.00%	
18. Transfer to Capital	60,000	73,190	20,000	-40,000	-66.67%	
19. Transfer to Reserves	0	0	0	0	0.00%	
20. Total Expense	836,375	692,800	765,281	-71,094	-8.50%	
21. TOTAL PARKS AND RECREATION PROGRAMS	621,775	525,071	559,571	-62,204	-10.00%	
22. PARKS AND RECREATION FACILITIES						
23. BUILDINGS						
24. Revenue						
25. User Charges	0	733	0	0	0.00%	
26. Licenses, Permits and Rents	12,310	24,521	16,810	4,500	36.56%	
27. Government Grants	0	0	0	0	0.00%	
28. Grants from Other Municipalities	0	0	0	0	0.00%	
29. Donations/Contributions	5,000	0	0	-5,000	-100.00%	
30. Other	4,400	0	4,400	0	0.00%	
31. Transfer from Reserves	0	0	68,026	68,026	100.00%	
32. Total Revenue	21,710	25,254	89,236	67,526	311.04%	
33. Expense						
34. Remuneration	0	56,865	76,149	76,149	100.00%	
35. Benefits	0	0	29,474	29,474	100.00%	
36. Inter Departmental Transfer	12,687	19,588	14,109	1,421	11.20%	
37. Communications	1,700	915	1,700	0	0.00%	
38. Professional and Consulting Fees	5,000	0	4,100	-900	-18.00%	
39. Building Operations	203,392	214,511	228,417	25,025	12.30%	
40. Transfer to Capital	206,000	66,726	70,500	-135,500	-65.78%	
41. Total Expense	428,779	358,606	424,449	-4,331	-1.01%	
42. TOTAL BUILDINGS	407,069	333,352	335,213	-71,857	-17.65%	

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

Parks, Recreation and Cemeteries Detail

		Actuals		2025-2026 Budget	
		2025 Budget	30-Nov-25	2026 Budget	Variance
		\$	\$	\$	%
43.	PARKS				
44.	Revenue				
45.	User Charges	5,000	7,646	5,000	0
46.	Licenses, Permits and Rents	300	1,168	800	500
47.	Government Grants	0	0	650,000	650,000
48.	Donations/Contributions	0	15,000	0	0
49.	Other	0	0	0	0
50.	Transfer from Reserves	455,000	0	55,000	-400,000
51.	Total Revenue	460,300	23,814	710,800	250,500
					54.42%
52.	Expense				
53.	Remuneration	56,669	164,496	58,978	2,309
54.	Benefits	6,883	8,174	12,622	5,739
55.	Inter Departmental Transfer	35,011	80,632	38,933	3,922
56.	Professional and Consulting Fees	3,200	0	3,200	0
57.	Parks Operations	194,965	205,090	212,375	17,410
58.	Transfer to Capital	495,000	294,062	705,000	210,000
59.	Total Expense	791,729	752,452	1,031,108	239,380
60.	TOTAL PARKS	331,429	728,639	320,308	-11,120
					-3.36%
61.	ARENA				
62.	Revenue				
63.	User Charges	0	0	0	0
64.	Transfer from Reserves	0	0	0	0
65.	Total Revenue	0	0	0	0
					0.00%
66.	Expense				
67.	Remuneration	0	100	0	0
68.	Transfer to Others	209,144	201,483	185,838	-23,306
69.	Transfer to Reserves	0	0	0	0
70.	Total Expense	209,144	201,583	185,838	-23,306
71.	TOTAL ARENA	209,144	201,583	185,838	-23,306
					-11.14%
72.	TOTAL PARKS AND RECREATION FACILITIES	947,642	1,263,574	841,359	-106,283
					-11.22%
73.	TOTAL PARKS AND RECREATION	1,569,417	1,788,645	1,400,930	-168,487
					-10.74%
74.	CEMETERIES				
75.	Revenue				
76.	User Charges	71,530	40,981	54,700	-16,830
77.	Investment Income	14,000	7,227	14,000	0
78.	Donations	0	0	0	100.00%
79.	Transfer From Reserves	0	0	10,000	10,000
80.	Total Revenue	85,530	48,208	78,700	-6,830
					-7.99%
81.	Expense				
82.	Remuneration	0	0	36,130	36,130
83.	Benefits	0	0	14,172	14,172
83.	Cemetery Operations	85,249	143,290	88,150	2,901
84.	Transfer to Capital	0	0	10,000	0
85.	Transfer to Reserves	0	0	0	100.00%
86.	Total Expense	85,249	143,290	148,451	53,202
87.	TOTAL CEMETERIES	-281	95,082	69,751	70,032
					-24894.31%
88.	Total Parks, Recreation and Cemeteries	1,569,135	1,883,727	1,470,681	-98,454
					-6.27%

Explanation of Significant Variances

Line 3	Swim/ Daycamp Program Fees
Line 10/11	Reallocation of Positions
Line 16	Music Festival, Canada Day, Insurance
Line 34/35	Reallocation of Positions
Line 54	Reallocation of Positions
Line 67	Arena preliminary budget
Line 76	Adjusted Fee Forecast
Line 82/83	Annualize Cemetery Administration

TOWNSHIP OF SOUTH FRONTENAC

2026 Budget-Draft

Development Services	Actuals		2025-2026 Budget	
	2025 Budget	30-Nov-25	2026 Budget	Variance
	\$	\$	\$	%
1. Development Services				
2. Revenue				
3. User Charges	305,000	235,728	255,244	-49,756 -16.31%
4. Government Grants	0	0	0	0 0.00%
5. Grants from Other Municipalities	0	0	0	0 0.00%
6. Transfer from Reserves	25,000	0	0	-25,000 -100.00%
7. Total Revenue	330,000	235,728	255,244	-74,756 -22.65%
8. Expense				
9. Remuneration	558,421	484,312	587,819	29,399 5.26%
10. Benefits	182,353	162,458	199,503	17,150 9.40%
11. Inter Departmental Transfer	0	0	0	0 0.00%
12. Memberships, Training and Travel	40,400	15,135	36,400	-4,000 -9.90%
13. Communications	8,750	3,303	6,550	-2,200 -25.14%
14. Professional and Consulting Fees	37,200	96,539	37,200	0 0.00%
15. Operations	72,639	45,704	82,659	10,019 13.79%
16. Transfer to Capital	25,000	33,418	0	-25,000 -100.00%
17. Transfer to Reserves	0	0	0	0 0.00%
18. Total Expense	924,763	840,868	950,131	25,367 2.74%
19. TOTAL Planning and Development	594,763	605,140	694,887	100,123 16.83%

Explanation of Significant Variances

Line 3

Adjusted Forecasted Planning Fees

Township of South Frontenac
2026 Draft Capital Budget

Detailed Sheet page #	Project #	Project	2026 Pre-Approved	Previous Year Budget Approved towards Project	2026 Budget	2027 Budget	Development Charges	Community Building Fund (formerly Federal Gas Tax)	Parkland	Working Funds	Asset Investment Reserve	Infrastructure	Arterial	Facilities	Fire Equipment	Public Services Equipment	Building	Landfill Closure	Climate Change Reserve	Sydenham Water Reserve	Cem - Linear	Taxation	Other	Notes
CORPORATE SERVICES																								
1	22-06	Verona Housing Project	YES	859,587	15,576,162	12,637,402																15,576,162	Grant and Financing	
2	26-01	Emergency Management Digital Road Signs	YES		100,000					50,000											50,000	Applied for grant - 50% Community Emergency Preparedness Grant		
3	26-02	Financial Software Replacement			250,000	100,000					250,000													
4	26-03	Asset management Plan - Levels of Service			50,000		16,000	34,000																
5	26-87	Cemetery Site Plans			10,000																10,000			
		TOTAL CORPORATE SERVICES			859,587	15,986,162	12,737,402	16,000	34,000	0	50,000	250,000	0	0	0	0	0	0	0	0	10,000	0	15,626,162	
FIRE																								
6	25-12	ATV with Trailer Replacement x2			50,000	15,000												15,000						
7	26-11	Mobile Gear Racks				21,000					21,000													
8	26-14	Wildland Equipment for Wildland Units			36,000													36,000						
9	26-16	Radio Tower Equipment Upgrade			75,000													75,000						
10	26-18	Hoses and Appliances			25,000							25,000												
		TOTAL FIRE			50,000	172,000	0	0	0	0	21,000	0	0	0	40,000	0	0	0	111,000	0	0	0	0	
PUBLIC SERVICES																								
FLEET																								
11	26-21	Boat Replacement				15,000												15,000						
12	26-22	Water Tank Replacement				50,000												50,000						
13	26-25	Tandem Plow Truck Replacement				435,000												435,000						
		subtotal - Fleet			0	500,000	0	0	0	0	0	0	0	0	0	500,000	0	0	0	0	0	0	0	
ROADS INFRASTRUCTURE																								
14	23-56	Road 38 Design and Construction (Kingston Rd to Murton Road)	YES	3,766,650	1,485,000						136,368		1,348,632											
15	25-34	Murvale Creek Culvert (B12) Reconstruction	YES	831,000	625,000						625,000													
16	24-41B	Westport Road	YES	1,362,500	139,500						139,500													
17	25-36	Buck Lake Culvert (OSIM) Design	YES	35,000	17,000						17,000													
18	26-38	Bedford Mills Bridge			1,485,300						615,000										308,163	562,137 County-CCBF (FGT)		
19	26-32	Desert Lake Road Reconstruction			1,180,000	134,000	100,000				186,766	69,700									689,534	OCIF		
20	26-33	Round Lake Road Reconstruction			362,000						362,000													
21	26-34	Keeley Road Reconstruction			328,000						328,000													
22	26-35	Surface Treatment (LCB) Preservation			1,385,000						752,379	375,000									257,621			
24	26-36	Pre-Engineering Roads 2027			85,000							85,000												
25	26-37	Gravel Road Reconstruction Program 2026			340,000						340,000													
26	26-40	Arterial Road Culvert Replacement Program 2026			50,000																50,000			
		subtotal - Roads Infrastructure			5,995,150	7,481,800	0	134,000	790,000	0	0	2,672,513	669,200	1,348,632	0	0	0	0	0	0	0	615,784	1,251,671	
SYDENHAM WATER																								
27	26-66	Water Tower Rehabilitation - Design and Tender			26,000														26,000					
28	26-67	Sydenham Water Treatment Plant - GAC Renewal			12,000														12,000					
29	26-68	Sydenham Water - Enterprise Asset Management System			9,500														9,500					
		subtotal - Sydenham Water			0	47,500	0	0	0	0	0	0	0	0	0	0	0	0	0	47,500	0	0	0	
SOLID WASTE																								
30	26-71	Green Bay WDS - Slope Stability Review			10,000														10,000					
		subtotal - Solid Waste			0	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
FACILITIES																								

RESERVES & RESERVE FUNDS FORECAST - 2026 Budget - Draft

	BALANCE (PROJECTED)	2026 Budgeted Expenditures		Contribution to Reserve in 2026 Budget		BALANCE (PROJECTED)
		CAPITAL FUND	REVENUE FUND	TAXATION BDGTD	OTHER REVENUES	
	END OF YEAR 2025					END OF YEAR 2026
Fiscal						
Working Funds	(207,229)	50,000	74,508	373,320		41,583
Equipment and Infrastructure						
General						
Asset Investment Reserve	(261,390)	2,943,513		3,306,392	490,270	591,759
Infrastructure	408,764	669,200		275,000		14,564
Climate Change	115,877	111,000		100,000		104,877
Vertical						
Facilities/Property	270,137	430,200		358,256		198,193
Recreation	3,026	3,026				0
Rolling						
Capital - Building Department	81,274	0		40,800		122,074
Capital - Fire Department	(19,956)	40,000		596,451	(490,270)	46,225
Capital - Roads Department	(265,300)	500,000		800,000		34,700
Linear						
Cemetery Lot Addition	43,538	10,000				33,538
Arterial	1,348,632	1,348,632				0
Stabilization						
Planning	32,467					32,467
Policing Costs	743,500		200,000			543,500
Recycling	229,247					229,247
Revenue-Severance Appl.	20,000					20,000
Winter Control - Roads Dept.	866,337					866,337
Wages-Fire Department	0					0
Protective services - Building Department	1,584,756	105,000	385,933			1,093,823
Water Reserve Fund	1,805,745	47,500		84,456		1,842,701
<i>Sub-total</i>	<i>6,799,426</i>	<i>6,258,071</i>	<i>660,441</i>	<i>5,934,675</i>	<i>0</i>	<i>5,815,589</i>
OBLIGATORY RESERVE FUNDS						
5% Parkland	(102,781)	25,000			160,650	32,869
Development Charges	(707,614)	150,000			882,372	24,758
Environmental Enhancement	150,919					150,919
Community Building Fund (formerly Federal Gas Tax)	200,565	824,000			661,160	37,725
Subdivider Contributions	37,171					37,171
Cannabis Legalization Fund-OCLIF	49,314					49,314
<i>Sub-total</i>	<i>(372,426)</i>	<i>999,000</i>	<i>0</i>	<i>0</i>	<i>1,704,182</i>	<i>332,756</i>
RESERVE FUNDS & TRUSTS						
Election	114,961	0	100,000			14,961
Highway #38 Reconstruction	0	0				0
Landfill Closure	422,858	10,000		40,000		452,858
Trusts						
Fire Donations	23,239		19,000			4,239
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>1,381,090</i>	<i>10,000</i>	<i>119,000</i>	<i>40,000</i>	<i>0</i>	<i>1,292,090</i>
TOTAL	7,808,090	7,267,071	779,441	5,974,675	1,704,182	7,440,435