

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

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
Adjusted Values		
Surface Treatment (LCB) Preservation		385,000
Water Tower Rehabilitation - Design and Tender		-38,500
Total Change		-2,830,700

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

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.	<u>REVENUE</u>				
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.	<u>OPERATING EXPENSE</u>				
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	
	\$	\$	\$	\$	%
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1. GENERAL MUNICIPAL ACTIVITY					
2. Revenue					
3. Taxation - Supplementary & PIL	249,200	24,113,728	248,200	-1,000	-0.40%
4. Government Grants	1,705,200	1,705,200	1,854,000	148,800	8.73%
5. Investment Income	625,000	239,264	580,000	-45,000	-7.20%
6. Penalties and interest on taxes	380,000	396,891	380,000	0	0.00%
7. Other	25,000	78,239	25,000	0	0.00%
8. Transfer from Reserves	0	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	0.00%
12. Transfer to Reserves	3,733,611	3,732,661	4,244,711	511,101	13.69%
13. Total Expense	3,733,611	3,732,661	4,244,711	511,101	13.69%
14. TOTAL GENERAL MUNICIPAL ACTIVITY	749,211	-22,800,660	1,157,511	408,301	54.50%
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15. COUNCIL					
16. Revenue					
17. Grants from Other Municipalities	0	0	0	0	0.00%
18. Transfer from Reserves	15,000	65,349	0	-15,000	-100.00%
19. Total Revenue	15,000	65,349	0	-15,000	-100.00%
20. Expense					
21. Remuneration	203,106	179,832	210,745	7,639	3.76%
22. Benefits	8,421	6,907	8,610	189	2.25%
23. Memberships, Training and Travel	26,600	13,717	26,300	-300	-1.13%
24. Communications	15,900	13,704	10,602	-5,298	-33.32%
25. Council Operations	31,340	26,533	34,840	3,500	11.17%
26. Grants * (see details bottom of next page)	244,109	197,823	229,109	-15,000	-6.14%
27. Transfer to Capital	0	0	0	0	0.00%
28. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
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%
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31. ELECTIONS					
32. Revenue					
33. User Charges	0	0	0	0	0.00%
34. Transfer from Reserves	0	0	100,000	100,000	100.00%
35. Total Revenue	0	0	100,000	100,000	100.00%
36. Expense					
37. Remuneration	0	0	15,000	15,000	100.00%
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	85,000	85,000	100.00%
42. Transfer to Reserves	25,000	25,000	0	-25,000	-100.00%
43. Total Expense	25,000	25,000	100,000	75,000	300.00%
44. TOTAL ELECTIONS	25,000	25,000	0	-25,000	-100.00%
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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 FRONTENAC
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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%

<u>Explanation of Significant Variances</u>	
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

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	0.00%
46.	Licenses, Permits and Rents	300	1,168	800	500	166.67%
47.	Government Grants	0	0	650,000	650,000	100.00%
48.	Donations/Contributions	0	15,000	0	0	0.00%
49.	Other	0	0	0	0	0.00%
50.	Transfer from Reserves	455,000	0	55,000	-400,000	-87.91%
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	4.07%
54.	Benefits	6,883	8,174	12,622	5,739	83.38%
55.	Inter Departmental Transfer	35,011	80,632	38,933	3,922	11.20%
56.	Professional and Consulting Fees	3,200	0	3,200	0	0.00%
57.	Parks Operations	194,965	205,090	212,375	17,410	8.93%
58.	Transfer to Capital	495,000	294,062	705,000	210,000	42.42%
59.	Total Expense	791,729	752,452	1,031,108	239,380	30.24%
60.	TOTAL PARKS	331,429	728,639	320,308	-11,120	-3.36%
61.	ARENA					
62.	Revenue					
63.	User Charges	0	0	0	0	0.00%
64.	Transfer from Reserves	0	0	0	0	0.00%
65.	Total Revenue	0	0	0	0	0.00%
66.	Expense					
67.	Remuneration	0	100	0	0	0.00%
68.	Transfer to Others	209,144	201,483	185,838	-23,306	-11.14%
69.	Transfer to Reserves	0	0	0	0	0.00%
70.	Total Expense	209,144	201,583	185,838	-23,306	-11.14%
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	-23.53%
77.	Investment Income	14,000	7,227	14,000	0	0.00%
78.	Donations	0	0	0	0	100.00%
79.	Transfer From Reserves	0	0	10,000	10,000	100.00%
80.	Total Revenue	85,530	48,208	78,700	-6,830	-7.99%
81.	Expense					
82.	Remuneration	0	0	36,130	36,130	100.00%
83.	Benefits	0	0	14,172	14,172	100.00%
83.	Cemetery Operations	85,249	143,290	88,150	2,901	3.40%
84.	Transfer to Capital	0	0	10,000	0	100.00%
85.	Transfer to Reserves	0	0	0	0	100.00%
86.	Total Expense	85,249	143,290	148,451	53,202	62.41%
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 Invesment 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	0	0	10,000	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	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	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) OCIF
19	26-32	Desert Lake Road Reconstruction			1,180,000		134,000	100,000			186,766	69,700										689,534		
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	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	0	0	47,500	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	10,000	0	0	0	0	0	
		FACILITIES																						
31	25-52	Bedford Garage Site Works	YES	64,100	95,000									95,000										
32	26-51	Portland Garage Water Well			25,000									25,000										
33	26-52	Bedford Garage Heating System Replacement			55,000									55,000										
34	26-53	Portland Garage Overhead Hoist			6,000									6,000										
35	26-55	Facility & Parks Flagpoles			20,000									20,000										
36	26-62	Station 1 – Siteworks			48,000									48,000										
37	26-63	Station 2 – Backup Generator			25,000									25,000										
38	26-64	Station 3 -HVAC and Interior Repairs			25,000									25,000										
39	26-65	Station 4 – Exterior lighting			6,000									6,000										
40	26-86	Station 7 – HVAC and Siteworks			30,200									30,200										
		subtotal - Facilities		64,100	335,200	0	0	0	0	0	0	0	0	335,200	0	0	0	0	0	0	0	0	0	
		RECREATION																						
41	24-56	Centennial Park - New Accessible Washrooms Design and Build	YES	180,000	550,000																		550,000	Grant - Community Sport and Recreation Infrastructure Fund Grant - Community Sport and Recreation Infrastructure Fund
42	26-79	Centennial Park Accessible/Inclusive Play Structures	YES		100,000																	100,000		
43	26-54	Sydenham Point Canteen Renovation			40,000									40,000										
44	26-59	Playground Rehabilitation - Inverary Playground			5,500																	2,474	3,026	Rec Reserve
45	26-76	Bellrock Mill Fencing and Site Work			55,000									55,000										
46	26-77	Sydenham Point Beach Rehabilitation			25,000				25,000															
		subtotal - Recreation		180,000	775,500	0	0	0	25,000	0	0	0	0	95,000	0	0	0	0	0	0	0	0	2,474	653,026
		TOTAL PUBLIC SERVICES		6,239,250	9,150,000	0	134,000	790,000	25,000	0	2,672,513	669,200	1,348,632	430,200	0	500,000	0	10,000	0	47,500		618,258	1,904,697	
		DEVELOPMENT SERVICES																						
47	26-81	CityView Portal update			50,000													50,000						
48	26-82	Digitization of building permit records			55,000													55,000						
		TOTAL DEVELOPMENT SERVICES		0	105,000	0	0	0	0	0	0	0	0	0	0	0	105,000	0	0	0	0	0	0	
		Total		7,148,837	25,413,162	12,737,402	150,000	824,000	25,000	50,000														

RESERVES & RESERVE FUNDS FORECAST - 2026 Budget - Draft

	<i>BALANCE (PROJECTED)</i>	<i>2026 Budgeted Expenditures</i>		<i>Contribution to Reserve in 2026 Budget</i>		<i>BALANCE (PROJECTED)</i>
	<i>END OF YEAR 2025</i>	<i>CAPITAL FUND</i>	<i>REVENUE FUND</i>	<i>TAXATION BDGTD</i>	<i>OTHER REVENUES</i>	<i>END OF YEAR 2026</i>
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