

**TOWNSHIP OF SOUTH FRONTENAC
2021 Final Budget - January 26, 2021**

Summary of Revenue and Expense

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. REVENUE					
2. Property Taxation- Supplementary & PIL	195,000	210,836	205,500	10,500	5.38%
3. User Charges	1,125,370	855,095	1,205,674	80,304	7.14%
4. Licenses, Permits and Rents	890,007	850,746	1,315,401	425,394	47.80%
5. Government Grants	2,596,321	2,419,809	2,551,304	-45,017	-1.73%
6. Grants from Other Municipalities	543,919	0	568,919	25,000	4.60%
7. Investment Income	341,500	401,346	353,000	11,500	3.37%
8. Penalties and interest on taxes	370,000	183,592	370,000	0	0.00%
9. Donations	6,000	65,410	16,000	10,000	166.67%
10. Other	5,219	169,175	2,445	-2,774	-53.15%
11. Transfers From Reserves/Reserve Funds	3,948,503	4,019,545	9,496,223	5,547,720	140.50%
12. TOTAL Revenue	10,021,839	9,175,554	16,084,466	6,062,627	60.49%
13. OPERATING EXPENSE					
14. <i>General Government</i>	5,007,827	4,683,647	5,605,455	597,629	11.93%
15. <i>Protection to Persons and Property</i>					
16. Fire	2,088,890	2,186,879	4,967,314	2,878,424	137.80%
17. Police	3,063,522	2,813,292	3,063,362	-160	-0.01%
18. Conservation Authorities	240,875	225,760	244,380	3,506	1.46%
19. Protective Inspections and Control	116,872	80,025	118,212	1,340	1.15%
20. Emergency Measures	1,559	406	1,668	109	7.01%
21. Building Department	887,321	848,336	1,132,250	244,929	27.60%
22. <i>Transportation Services</i>					
23. Roadway Maintenance	11,487,056	11,434,854	13,424,063	1,937,007	16.86%
24. Winter Control	2,298,078	1,477,770	2,476,430	178,352	7.76%
25. <i>Environmental Services</i>					
26. Water System	437,701	128,966	395,350	-42,350	-9.68%
27. Solid Waste Management	2,549,962	2,437,755	2,801,353	251,391	9.86%
28. <i>Parks, Recreation and Cemeteries</i>	1,416,361	1,180,290	1,772,829	356,468	25.17%
29. <i>Planning and Development</i>	700,430	478,962	697,342	-3,088	-0.44%
30. TOTAL Expense	30,296,453	27,976,943	36,700,009	6,403,556	21.14%
31. TO BE RAISED BY TAXATION	20,274,614	18,801,389	20,615,543	340,928	1.68%

**IMPACT ON TAXPAYER:
BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF
THE TAX BILL ON A 271,013 PROPERTY WILL INCREASE 1.5% WHICH EQUALS \$24.20**

TOWNSHIP OF SOUTH FRONTENAC

2021 Final Budget - January 26, 2021

General Government Detail

	Actuals		2020-2021 Budget		
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. GENERAL MUNICIPAL ACTIVITY					
2. Revenue					
3. Taxation - Supplementary & PIL	195,000	210,836	205,500	10,500	5.38%
4. Government Grants	1,552,500	1,577,500	1,573,100	20,600	1.33%
5. Investment Income	334,000	388,888	339,000	5,000	1.50%
6. Penalties and interest on taxes	370,000	183,592	370,000	0	0.00%
7. Other	0	45,008	0	0	0.00%
8. Transfer from Reserves	0	0	0	0	0.00%
9. Total Revenue	2,451,500	2,405,825	2,487,600	36,100	1.47%
10. Expense					
11. Operations	0	3,146	0	0	0.00%
12. Transfer to Reserves	2,417,123	2,417,123	2,621,237	204,114	8.44%
13. Total Expense	2,417,123	2,420,269	2,621,237	204,114	8.44%
14. TOTAL GENERAL MUNICIPAL ACTIVITY	-34,377	14,444	133,637	168,014	-488.74%
15. COUNCIL					
16. Revenue					
17. Grants from Other Municipalities	14,000	0	14,000	0	0.00%
18. Transfer from Reserves	55,000	10,916	499,480	444,480	808.15%
19. Total Revenue	69,000	10,916	513,480	444,480	644.17%
20. Expense					
21. Remuneration	190,625	157,928	188,938	-1,688	-0.89%
22. Benefits	6,129	5,324	4,591	-1,538	-25.09%
23. Memberships, Training and Travel	35,380	13,022	35,000	-380	-1.07%
24. Communications	11,794	13,723	15,800	4,006	33.97%
25. Council Operations	34,560	27,792	133,995	99,435	287.72%
26. Grants * (see details bottom of next page)	243,909	149,000	528,109	284,200	116.52%
27. Transfer to Capital	50,000	204,581	15,000	-35,000	-70.00%
28. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
29. Total Expense	582,397	581,370	931,433	349,036	59.93%
30. TOTAL COUNCIL	513,397	570,454	417,953	-95,444	-18.59%
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 2021 Final Budget - January 26, 2021

General Government Detail

	Actuals		2020-2021 Budget		
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
45. CORPORATE SERVICES					
46. Revenue					
47. User Charges	31,600	13,804	39,600	8,000	25.32%
48. Licenses, Permits and Rents	1,250	1,111	1,500	250	20.00%
49. Government Grants	0	0	0	0	0.00%
50. Other	0	0	0	0	0.00%
51. Transfer from Reserves	75,000	0	0	-75,000	-100.00%
52. Total Revenue	107,850	14,915	41,100	-66,750	-61.89%
53. Expense					
54. Remuneration	804,834	719,551	886,283	81,449	10.12%
55. Benefits	263,199	213,496	294,409	31,210	11.86%
56. Inter Departmental Transfer	0	0	0	0	0.00%
57. Memberships, Training and Travel	51,728	15,578	50,150	-1,578	-3.05%
58. Communications	49,259	49,289	52,994	3,735	7.58%
59. Professional and Consulting Fees	56,600	22,074	46,480	-10,120	-17.88%
60. Administrative Operations	135,181	138,489	151,261	16,080	11.90%
61. Transfer to Capital	75,000	9,235	0	-75,000	-100.00%
62. Total Expense	1,435,802	1,167,712	1,481,577	45,776	3.19%
63. TOTAL CORPORATE SERVICES	1,327,952	1,152,797	1,440,477	112,526	8.47%
64. ADMINISTRATIVE FACILITIES					
65. Revenue					
66. Facilities Revenue	217,371	191,408	218,501	1,130	0.52%
67. Government Grants	0	0	100,000	100,000	100.00%
68. Donations	0	0	0	0	0.00%
69. Transfer from Reserves	252,500	352,860	147,000	-105,500	-41.78%
70. Total Revenue	469,871	544,268	365,501	-104,370	-22.21%
71. Expense					
72. Remuneration	1,720	6,914	2,047	327	18.98%
73. Inter Departmental Transfer	423	2,492	1,100	677	160.02%
74. Professional and Consulting Fees	5,500	3,850	5,610	110	2.00%
75. Facilities Operating Costs	188,617	117,554	187,107	-1,510	-0.80%
76. Transfer to Capital	252,500	353,486	247,000	-5,500	-2.18%
77. Transfer to Reserves	98,745	5,000	103,344	4,599	4.66%
78. Total Expense	547,505	489,297	546,208	-1,298	-0.24%
79. TOTAL ADMINISTRATIVE FACILITIES	77,634	-54,972	180,707	103,072	132.77%
80. Total General Government	1,909,605	1,707,722	2,197,774	288,169	15.09%

Explanation of Significant Variances

Line 3	Supplementary Taxation
Line 4	OMPF confirmed Funding
Line 12	In year Asset Investment Reserve (AIR) contribution
Line 54/55	Financial Analyst, Reallocation EA 25% Payroll Clerk 25% from Fire
Line 60	One-time computer replacements and new Budgeting Software Annual License

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

Private Lanes	100,000	Bradshaw School Visits	2,000
South Frontenac Community Services (SFCS)	15,000	Inverary Youth	1,650
Community Grants	35,000	High School - Graduation	500
Seniors & Law Enforcement Together (SALT)	7,500	Trails - Work in kind - CRCA	5,219
Lake Study Grants	60,000	COVID Community Support	250,000
Non-Township Facilities (Verona Mini-Park/ Lion's Hall)	7,040	Frontenac Arch Biosphere	5,200
**14 Island Dam Repairs	15,000	Miscellaneous	10,000
** Hold - Council Approval Required for next steps		Total	514,109

TOWNSHIP OF SOUTH FRONTENAC

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Protection to Persons and Property Detail

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	%
	\$	\$	\$	\$	%
1. FIRE					
2. Revenue					
3. User Charges	72,500	44,425	75,250	2,750	3.79%
4. Grants from Other Municipalities	0	0	0	0	0.00%
5. Other	0	0	0	0	0.00%
6. Transfer from Reserves	119,100	277,619	3,050,100	2,931,000	2460.96%
7. Total Revenue	191,600	322,044	3,125,350	2,933,750	1531.18%
8. Expense					
9. Remuneration	769,291	608,020	717,612	-51,679	-6.72%
10. Benefits	103,421	95,139	130,326	26,905	26.01%
11. Memberships, Training and Travel	42,300	7,430	33,500	-8,800	-20.80%
12. Communications & Public Education	60,063	53,379	64,235	4,172	6.95%
13. Professional and Consulting Fees	3,000	5,419	3,500	500	16.67%
14. Fire Operations	278,752	290,613	277,099	-1,652	-0.59%
15. Transfer to Capital	222,000	556,079	3,116,800	2,894,800	1303.96%
16. Transfer to Reserves	415,000	412,996	428,610	13,610	3.28%
17. Total Expense	1,893,827	2,029,074	4,771,683	2,877,856	151.96%
18. TOTAL FIRE	1,702,227	1,707,031	1,646,333	-55,894	-3.28%
19. FIRE FACILITIES					
20. Expense					
21. Facilities Operating Costs	184,602	147,344	184,950	348	0.19%
22. Total Expense	184,602	147,344	184,950	348	0.19%
23. TOTAL FIRE FACILITIES	184,602	147,344	184,950	348	0.19%
24. 911 SERVICE					
25. Expense					
26. 911 Operations	10,460	10,460	10,680	220	2.10%
27. Total Expense	10,460	10,460	10,680	220	2.10%
28. TOTAL 911 SERVICE	10,460	10,460	10,680	220	2.10%
29. TOTAL FIRE	1,897,290	1,864,835	1,841,964	-55,326	-2.92%

Explanation of Significant Variances

Line 9/10	Adjust VFF wage budget 3 year average, Administrative Assistant
Line 11	Training reduced budget to reflect 3 year average

TOWNSHIP OF SOUTH FRONTENAC

2021 Final Budget - January 26, 2021

Protection to Persons and Property Detail		Actuals			2020-2021 Budget	
		2020 Budget	11-Dec-20	2021 Budget	Variance	
		\$	\$	\$	\$	%
1.	POLICE					
2.	Revenue					
3.	User Charges	9,000	2,780	8,000	-1,000	-11.11%
4.	Government Grants	0	15,559	0	0	0.00%
5.	Transfer from Reserves	45,000	0	35,000	-10,000	-22.22%
6.	Total Revenue	54,000	18,339	43,000	-11,000	-20.37%
7.	Expense					
8.	Remuneration	1,200	100	1,350	150	12.50%
9.	Memberships, Training and Travel	900	230	900	0	0.00%
10.	Communications	1,500	1,002	1,190	-310	-20.67%
11.	Police Operations	3,051,082	2,808,714	3,051,082	0	0.00%
12.	Total Expense	3,054,682	2,810,047	3,054,522	-160	-0.01%
13.	TOTAL POLICE	3,000,682	2,791,708	3,011,522	10,840	0.36%
14.	RIDE PROGRAM					
15.	Revenue					
16.	Government Grants	8,840	4,991	8,840	0	0.00%
17.	Total Revenue	8,840	4,991	8,840	0	0.00%
18.	Expense					
19.	Ride Operations	8,840	3,245	8,840	0	0.00%
20.	Total Expense	8,840	3,245	8,840	0	0.00%
21.	TOTAL RIDE PROGRAM	0	-1,745	0	0	100.00%
22.	Total Police	3,000,682	2,789,962	3,011,522	10,840	0.36%
23.	CONSERVATION AUTHORITIES					
24.	Expense					
25.	Remuneration	1,700	1,170	2,000	300	17.64%
26.	Conservation Authority Transfers	239,175	224,590	242,380	3,206	1.34%
27.	Total Expense	240,875	225,760	244,380	3,506	1.46%
28.	TOTAL CONSERVATION AUTHORITIES	240,875	225,760	244,380	3,506	1.46%

<u>Explanation of Significant Variances</u>

TOWNSHIP OF SOUTH FRONTENAC

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Protection to Persons and Property Detail

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. PROTECTIVE INSPECTIONS AND CONTROL					
2. Revenue					
3. User Charges	5,500	675	5,500	0	0.00%
4. Licenses, Permits and Rents	50,750	50,451	49,750	-1,000	-1.97%
5. Government Grants	10,000	3,274	9,000	-1,000	-10.00%
6. Other	0	0	0	0	0.00%
7. Total Revenue	66,250	54,400	64,250	-2,000	-3.02%
8. Expense					
9. Inter Departmental Transfer	0	0	0	0	0.00%
10. Memberships, Training and Travel	12,740	7,086	12,740	0	0.00%
11. Communications	2,925	556	2,740	-185	-6.32%
12. Professional and Consulting Fees	5,000	509	5,000	0	0.00%
13. Protective Operations	96,207	71,874	97,732	1,525	1.59%
14. Transfer to Reserves	0	0	0	0	0.00%
15. Total Expense	116,872	80,025	118,212	1,340	1.15%
16. TOTAL PROTECTIVE INSPECTIONS AND CONTROL	50,622	25,625	53,962	3,340	6.60%
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	250	0	200	-50	-19.99%
23. Memberships, Training and Travel	250	0	500	250	100.03%
24. Communications	459	406	468	9	2.00%
25. Emg Management Operations	600	0	500	-100	-16.67%
26. Total Expense	1,559	406	1,668	109	7.01%
27. TOTAL EMERGENCY MANAGEMENT	1,559	406	1,668	109	7.01%

Explanation of Significant Variances

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TOWNSHIP OF SOUTH FRONTENAC

2021 Final Budget - January 26, 2021

	Actuals		2020-2021 Budget		
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
Protection to Persons and Property Detail					
1. BUILDING					
2. Revenue					
3. User Charges	13,470	17,469	14,000	530	3.93%
4. Licenses, Permits and Rents	525,300	512,145	946,450	421,150	80.17%
5. Government Grants	244,062	216,377	46,800	-197,262	-80.82%
6. Other	0	6,600	0	0	0.00%
7. Transfer from Reserves	81,354	116,619	83,200	1,846	2.27%
Total Revenue	864,186	869,209	1,090,450	226,264	26.18%
8. Expense					
9. Remuneration	304,718	291,137	566,270	261,552	85.83%
10. Benefits	100,888	97,177	191,039	90,151	89.36%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	17,900	8,295	20,500	2,600	14.53%
13. Communications	4,653	3,853	4,937	284	6.10%
14. Professional and Consulting Fees	5,000	4,278	7,000	2,000	40.00%
15. Building Operations	63,800	56,597	73,117	9,317	14.60%
16. Transfer to Capital	325,416	348,149	130,000	-195,416	-60.05%
17. Transfer to Reserves	41,812	21,000	97,588	55,776	133.40%
Total Expense	864,186	830,484	1,090,450	226,264	26.18%
19. TOTAL BUILDING	0	-38,725	0	0	-33.68%
20. CIVIC NUMBERS					
21. Revenue					
22. User Charges	10,000	6,200	10,000	0	0.00%
23. Total Revenue	10,000	6,200	10,000	0	0.00%
24. Expense					
25. Remuneration	15,601	12,746	0	-15,601	-100.00%
26. Benefits	5,410	4,420	0	-5,410	-100.00%
27. Civic Numbers Operations	2,124	686	41,800	39,676	1867.95%
28. Total Expense	23,135	17,852	41,800	18,665	80.68%
29. TOTAL CIVIC NUMBERS	13,135	11,652	31,800	18,665	142.10%
30. TOTAL BUILDING	13,135	-27,073	31,800	18,665	142.10%
31. Total Protection to Persons and Property Detail	5,204,163	4,879,515	5,185,297	-18,866	-0.36%

Explanation of Significant Variances

Line 4	Projected Building Permit and Part 8 Revenues
Line 9/10	Annualize Deputy CBO, New Part 8 Specialist and Application Intake Coordinator
Line 15	Liability Insurance, One time computer replacement & additional vehicle -fuel/ maintenance
Line 27	NG911 - contracted GIS through County

**TOWNSHIP OF SOUTH FRONTENAC
2021 Final Budget - January 26, 2021**

Transportation Services Detail

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. ROADS					
2. Revenue					
3. User Charges	10,000	6,350	50,000	40,000	400.00%
4. Licenses, Permits and Rents	76,986	91,952	84,100	7,114	9.24%
5. Government Grants	558,412	477,818	569,580	11,168	2.00%
6. Grants from Other Municipalities	529,919	0	529,919	0	0.00%
7. Other	0	117,566	0	0	0.00%
8. Transfer from Reserve	2,587,000	2,714,635	4,730,000	2,143,000	82.84%
Total Revenue	3,762,317	3,408,321	5,963,599	2,201,282	58.51%
9. Expense					
10. Remuneration	1,382,038	1,140,492	1,294,616	-87,422	-6.33%
11. Benefits	489,199	584,138	458,621	-30,578	-6.25%
12. Inter Departmental Transfer	-907,250	-643,206	-975,571	-68,321	7.53%
13. Memberships, Training and Travel	42,500	10,299	42,191	-309	-0.73%
14. Communications	54,003	37,949	53,935	-68	-0.13%
15. Professional and Consulting Fees	39,850	6,686	40,655	805	2.02%
16. Roads Operations * (see details below)	2,814,716	2,294,929	2,874,616	59,900	2.13%
17. Transfer to Capital	7,062,000	7,228,699	9,060,000	1,998,000	28.29%
18. Transfer to Reserves	510,000	774,871	575,000	65,000	12.75%
19. Total Expense	11,487,056	11,434,856	13,424,063	1,937,007	16.86%
20. TOTAL ROADS	7,724,739	8,026,535	7,460,464	-264,275	-3.42%
21. WINTER CONTROL			4,364,063		
22. Expense					
23. Remuneration	445,292	235,963	488,823	43,531	9.78%
24. Benefits	140,683	0	164,159	23,476	16.69%
25. Inter Departmental Transfer	525,909	400,566	603,540	77,631	14.76%
26. Winter Control Operations	1,186,194	841,241	1,219,908	33,714	2.84%
27. Transfer to Capital	0	0	0	0	0.00%
28. Total Expense	2,298,078	1,477,770	2,476,430	178,352	7.76%
29. TOTAL WINTER CONTROL	2,298,078	1,477,770	2,476,430	178,352	7.76%
30. Total Transportation Services	10,022,817	9,504,305	9,936,894	-85,923	-0.86%

31. *Roads Operations Breakdown (line 16)	YTD Actual			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
32. Maintenance - Structures	22,283	15,529	22,909	626	2.81%
33. Roadside Maintenance	494,800	454,692	504,720	9,920	2.00%
34. Hardtop Maintenance	355,100	310,792	362,215	7,115	2.00%
35. Loose Top Maintenance	272,600	346,575	278,060	5,460	2.00%
36. Safety Devices	324,925	263,097	331,455	6,530	2.01%
37. Street Lights	42,540	36,633	42,750	210	0.49%
38. Overhead	1,302,468	867,611	1,332,507	30,039	2.31%
39. TOTAL ROADS MAINTENANCE	2,814,716	2,294,929	2,874,616	59,900	2.13%

Explanation of Significant Variances

Line 3	Developer Contribution - Capital
Line 4	Aggregate Licensing
Line 5	OCIF Estimate - announcement pending
Line 29	3 year average + 2%
Line 10-12	Reallocation based on 3 year average with line 23-25 and Env Serv line 27-29
Line 23-24	Winter Control Operations - Arterial
Line 26	Winter Control arterial contracts - standby

TOWNSHIP OF SOUTH FRONTENAC

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Environmental Services Detail		Actuals			2020-2021 Budget	
		2020 Budget	11-Dec-20	2021 Budget	Variance	
		\$	\$	\$	\$	%
1.	WATER SYSTEM					
2.	Revenue					
3.	User Charges	385,300	262,083	392,950	7,650	1.99%
4.	Licenses, Permits and Rents	2,400	2,400	2,400	0	0.00%
5.	Government Grants	0	0	0	0	0.00%
6.	Other	0	0	0	0	0.00%
7.	Transfer from Reserves	50,000	0	0	-50,000	-100.00%
8.	Total Revenue	437,700	264,483	395,350	-42,350	-9.68%
9.	Expense					
10.	Remuneration	3,100	445	3,100	0	0.00%
11.	Inter Departmental Transfer	485	0	600	115	23.70%
12.	Communications	5,376	3,766	5,376	0	0.00%
13.	Professional and Consulting Fees	193,800	55,021	165,856	-27,944	-14.42%
14.	Water System Operations	84,293	67,566	81,491	-2,802	-3.32%
15.	Transfer to Reserves	100,646	0	138,927	38,281	38.04%
16.	Transfer to Capital	50,001	2,168	0	-50,001	-100.00%
17.	Total Expense	437,701	128,966	395,350	7,650	1.75%
18.	TOTAL WATER SYSTEM	1	-135,517	0	0	0.00%
19.	SOLID WASTE AND FACILITIES MANAGEMENT					
20.	Revenue					
21.	User Charges	362,700	342,346	380,574	17,874	4.93%
22.	Government Grants	214,507	124,290	235,984	21,477	10.01%
23.	Other	0	0	0	0	0.00%
24.	Transfer from Reserves	28,500	7,265	0	-28,500	-100.00%
25.	Total Revenue	605,707	473,901	616,558	10,851	1.79%
26.	Expense					
27.	Remuneration	300,426	373,182	336,694	36,269	12.07%
28.	Benefits	98,085	97,655	113,854	15,769	16.08%
29.	Inter Departmental Transfer	52,890	131,020	67,600	14,710	27.81%
30.	Memberships, Training and Travel	2,200	2,997	2,198	-2	-0.09%
31.	Communications	22,815	8,068	20,637	-2,178	-9.55%
32.	Professional and Consulting Fees	99,890	73,515	101,890	2,000	2.00%
33.	Solid Waste Management Operations	1,905,156	1,620,744	2,118,479	213,324	11.20%
34.	Transfer to Capital	28,500	9,287	0	-28,500	-100.00%
35.	Transfer to Reserves	40,000	121,288	40,000	0	0.00%
36.	Total Expense	2,549,962	2,437,755	2,801,353	251,391	9.86%
37.	TOTAL SOLID WASTE MANAGEMENT	1,944,255	1,963,854	2,184,795	240,539	12.37%
38.	Total Environmental Services	1,944,256	1,828,337	2,184,795	240,539	12.37%

Explanation of Significant Variances

Line 13	Legal Fees
Line 21	Tipping Fees and Garbage Tag Sales
Line 22	Recycling Funding
Line 27-29	Reallocation based on 3 year average with line 23-25 and Env Serv line 27-29, Facilities Operator/Rink Attendant, Facilities and Solid Waste Operator converted to Leadhand
Line 29	Garbage, Recycling and Household Hazardous Waste contracts

TOWNSHIP OF SOUTH FRONTENAC

2021 Final Budget - January 26, 2021

Parks, Recreation and Cemeteries Detail

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. PARKS AND RECREATION PROGRAMS					
2. Revenue					
3. User Charges	56,800	0	56,800	0	0.00%
4. Government Grants	8,000	0	8,000	0	0.00%
5. Donations	6,000	0	6,000	0	0.00%
6. Other	5,219	0	2,445	-2,774	-53.15%
7. Transfers From Reserves/Reserve Funds	135,000	6,665	25,000	-110,000	-81.48%
8. Total Revenue	211,019	6,665	98,245	-112,774	-53.44%
9. Expense					
10. Remuneration	197,741	76,871	220,034	22,292	11.27%
11. Benefits	41,524	38,930	43,484	1,960	4.72%
12. Inter Departmental Transfer	5,982	1,324	2,200	-3,782	-63.22%
13. Memberships, Training and Travel	11,540	7,975	14,350	2,810	24.35%
14. Communications	16,484	12,892	15,390	-1,094	-6.64%
15. Professional and Consulting Fees	100	0	105	5	0.00%
16. Parks and Recreation Programs - Operations	84,830	40,592	91,929	7,099	8.37%
17. Grants	0	0	0	0	0.00%
18. Transfer to Capital	135,000	6,665	20,000	-115,000	-85.19%
19. Transfer to Reserves	0	0	0	0	0.00%
20. Total Expense	493,202	185,250	407,492	-85,710	-17.38%
21. TOTAL PARKS AND RECREATION PROGRAMS	282,183	178,585	309,247	27,064	9.59%
22. PARKS AND RECREATION FACILITIES					
23. BUILDINGS					
24. Revenue					
25. User Charges	1,000	0	1,000	0	0.00%
26. Licenses, Permits and Rents	15,200	1,230	12,700	-2,500	-16.45%
27. Government Grants	0	0	0	0	0.00%
28. Grants from Other Municipalities	0	0	0	0	0.00%
29. Donations/Contributions	0	17,000	10,000	10,000	100.00%
30. Transfer from Reserves	62,000	328,822	706,443	644,443	1039.42%
31. Total Revenue	78,200	347,052	730,143	651,943	833.69%
32. Expense					
33. Remuneration	5,337	11,767	6,283	946	17.72%
34. Benefits	3,941	0	4,837	896	22.73%
35. Inter Departmental Transfer	7,942	6,569	8,100	158	1.99%
36. Communications	826	739	835	9	1.09%
37. Professional and Consulting Fees	4,500	7,461	5,090	590	13.11%
38. Building Operations	192,534	111,125	195,609	3,075	1.60%
39. Transfer to Capital	62,000	329,191	716,443	654,443	1055.55%
40. Total Expense	277,080	466,853	937,196	660,116	238.24%
41. TOTAL BUILDINGS	198,880	119,801	207,053	8,173	4.11%

**TOWNSHIP OF SOUTH FRONTENAC
2021 Final Budget - January 26, 2021**

Parks, Recreation and Cemeteries Detail

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
42. PARKS					
43. Revenue					
44. User Charges	2,000	100	2,000	0	0.00%
45. Licenses, Permits and Rents	750	50	0	-750	-100.00%
46. Government Grants	0	0	0	0	0.00%
47. Donations/Contributions	0	48,410	0	0	0.00%
48. Other	0	0	0	0	0.00%
49. Transfer from Reserves	275,000	194,475	100,000	-175,000	-63.64%
50. Total Revenue	277,750	243,035	102,000	-175,750	-63.28%
51. Expense					
52. Remuneration	16,805	27,655	17,073	268	1.60%
53. Benefits	3,306	1,249	4,830	1,524	46.08%
54. Inter Departmental Transfer	29,548	31,501	26,400	-3,148	-10.65%
55. Professional and Consulting Fees	3,750	1,105	3,825	75	2.00%
56. Parks Operations	128,721	78,752	128,601	-120	-0.09%
57. Transfer to Capital	275,000	239,168	100,000	-175,000	-63.64%
58. Total Expense	457,130	379,430	280,729	-176,401	-38.59%
59. TOTAL PARKS	179,380	136,395	178,729	-651	-0.36%
60. ARENA					
61. Revenue					
62. User Charges	0	0	0	0	0.00%
63. Transfer from Reserves	28,049	0	0	-28,049	-100.00%
64. Total Revenue	28,049	0	0	-28,049	-100.00%
65. Expense					
66. Remuneration	750	150	750	0	0.00%
67. Transfer to Others	117,762	75,091	75,981	-41,781	-35.48%
68. Transfer to Reserves	0	0	0	0	0.00%
69. Total Expense	118,512	75,241	76,731	-41,781	-35.25%
70. TOTAL ARENA	90,463	75,241	76,731	-13,732	-15.18%
71. TOTAL PARKS AND RECREATION FACILITIES	468,723	331,437	462,513	-6,210	-1.32%
72. TOTAL PARKS AND RECREATION	750,906	510,022	771,760	20,854	2.78%
73. CEMETERIES					
74. Revenue					
75. User Charges	39,000	33,889	40,000	1,000	2.56%
76. Investment Income	7,500	12,458	14,000	6,500	86.67%
77. Donations	0	0	0	0	100.00%
78. Transfer From Reserves	0	0	0	0	100.00%
79. Total Revenue	46,500	46,346	54,000	7,500	16.13%
80. Expense					
81. Cemetery Operations	70,437	73,516	70,681	244	0.35%
82. Transfer to Capital	0	0	0	0	100.00%
83. Transfer to Reserves	0	0	0	0	100.00%
84. Total Expense	70,437	73,516	70,681	244	0.35%
85. TOTAL CEMETERIES	23,937	27,169	16,681	-7,256	-30.31%
86. Total Parks, Recreation and Cemeteries	774,843	537,191	788,441	13,598	1.75%

Explanation of Significant Variances

Line 10/11	Annualize Program, Events & Education Coordinator
Line 16	Insurance
Line 70	Arena - operating and minor capital levy

TOWNSHIP OF SOUTH FRONTENAC

2021 Final Budget - January 26, 2021

Development Services

	Actuals			2020-2021 Budget	
	2020 Budget	11-Dec-20	2021 Budget	Variance	
	\$	\$	\$	\$	%
1. Development Services					
2. Revenue					
3. User Charges	126,500	124,974	130,000	3,500	2.77%
4. Government Grants	0	0	0	0	0.00%
5. Grants from Other Municipalities	0	0	25,000	25,000	100.00%
6. Transfer from Reserves	155,000	9,669	120,000	-35,000	-22.58%
7. Total Revenue	281,500	134,643	250,000	-31,500	-11.19%
8. Expense					
9. Remuneration	311,654	259,559	323,267	11,613	3.73%
10. Benefits	101,588	82,821	108,177	6,589	6.49%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	25,200	8,990	25,600	400	1.59%
13. Communications	7,509	6,512	6,940	-569	-7.58%
14. Professional and Consulting Fees	43,000	73,104	37,000	-6,000	-13.95%
15. Planning Operations	56,479	38,306	51,358	-5,121	-9.07%
16. Transfer to Capital	155,000	9,669	145,000	-10,000	-6.45%
17. Transfer to Reserves	0	0	0	0	0.00%
18. Total Expense	700,430	478,962	697,342	-3,088	-0.44%
19. TOTAL Planning and Development	418,930	344,319	447,342	28,412	6.78%

Explanation of Significant Variances

Line 9-10	Annualize Senior Planner
Line 14	Legal Fees
Line 15	Capital Equipment - one time in 2020

2021 South Frontenac Capital Budget - Final January 26th, 2021

Page #	Project Number	PROJECT YEAR(S)	TOTAL PROJECT	2021 BUDGET	TAX LEVY	PROPOSED FINANCING RESERVES	OTHER	
GENERAL GOVERNMENT								
Corporate Services								
New Projects								
1	Council Chambers Furniture Upgrades	21-35 2021	15,000	15,000	7,500	7,500	-	Working Funds
2	Verona Master Plan	21-36 2021	25,000	25,000	-	25,000	-	Development Charges
Total - Corporate Services			40,000	40,000	7,500	32,500	-	
PROTECTIVE SERVICES								
Building								
New Projects								
3	Building/Planning Software & Support	20-07 2020-2021	344,050	65,000	-	18,200	46,800	Building Reserve/ RED Funding
4	Large Format Scanner	21-15 2021	15,000	15,000	-	15,000	-	Building Reserve
5	Inspection Truck- SUV (Part 8 Specialist)	21-34 2021	50,000	50,000	-	50,000	-	Building Reserve
Sub-total			409,050	130,000	-	83,200	46,800	
Fire								
New Projects								
6	Tanker - Station 4	21-02 2021	425,000	425,000	-	425,000	-	Fire Equipment Reserve
7	Rapid Response Unit x 5 -2021(2) & 2022(3)	21-03 2021	375,000	150,000	-	150,000	-	Fire Equipment Reserve
8-9	Mechanical/Support Vehicle	21-04 2021	80,000	80,000	-	27,500	52,500	Fire Equipment Reserve/Sale of Equipment
10	Volunteer Recruitment (20)	21-05 2021	114,500	114,500	-	114,500	-	Working Funds
11	Handheld Radios (36)	21-06 2021	21,600	21,600	-	21,600	-	Working Funds
12	Extractor/Dryer - Station 4 Hartington	21-07 2021	55,000	55,000	-	55,000	-	Infrastructure
13	Bunker Gear Replacement (10)	21-08 2021	25,000	25,000	-	25,000	-	Fire Equipment Reserve
14	Hoses and Appliances	21-09 2021	18,000	18,000	-	18,000	-	Fire Equipment Reserve
15	Wildland Firefighting Suits (100)	21-10 2021	38,000	38,000	38,000	-	-	
16	Blowers (8)	21-11 2021	11,200	11,200	11,200	-	-	
17	Holley Tubes (8)	21-12 2021	6,800	6,800	6,800	-	-	
18	Accountability Equipment (2)	21-13 2021	5,000	5,000	5,000	-	-	
19	Ice Water Rescue Suits (6)	21-14 2021	5,700	5,700	5,700	-	-	
Sub-total			1,100,800	875,800	66,700	809,100	-	
Total - Protection Services			1,509,850	1,005,800	66,700	892,300	46,800	
TRANSPORTATION DEPARTMENT								
New Projects								
20	Tandem Dump Truck	21-18 2021	300,000	300,000	-	300,000	-	PS equipment Reserve

2021 South Frontenac Capital Budget - Final January 26th, 2021

		Project	PROJECT	TOTAL	2021	PROPOSED FINANCING			
		Number	YEAR(S)	PROJECT	BUDGET	TAX LEVY	RESERVES	OTHER	
21	Half Ton Truck	21-19	2021	40,000	40,000	-	40,000	-	PS equipment Reserve
22	Motor Grader	21-20	2021	450,000	450,000	-	450,000	-	PS equipment Reserve
23	Two Portable Hoists	21-21	2021	40,000	40,000	-	40,000	-	Working Funds
24	Water Tank for Tandem	21-22	2021	35,000	35,000	-	35,000	-	PS equipment Reserve
25	Tractors - Mowers x 2 (for 2022 delivery)	21-35	2021	460,000	460,000	-	460,000	-	Asset Investment Reserve
26	Tri-axle	21-36	2021	400,000	400,000	-	400,000	-	Asset Investment Reserve
27-39	Linear Asset Construction-Villages/Local Roads/Arterial Roads (separate Listing)			9,636,000	7,080,000	3,190,501	2,750,000	1,139,499	AIR 1,250,000 DCF 800,000 FGT 700,000 OCIF 569,580 County FGT 529,919 Developer Contribution 40,000
Total				11,361,000	8,805,000	3,190,501	4,475,000	1,139,499	

TOWNSHIP FACILITIES MANAGEMENT

New Projects

40	Keeley Road Garage - Communications Tower Relocation & Emergency Repairs	19-29	2019-2021	250,000	200,000	-	200,000	-	Facilities/Infrastructure
41	Town Hall - Accessible Entrance Ramp & Front Step	20-27	2020-2021	300,000	175,000		75,000	100,000	Infrastructure/ICIP grant
42	New Firehall - replacing Station 8	21-01	2021-2022	2,220,000	2,200,000	-	2,200,000	-	Development Charges 400,000/ AIR 1,100,000/ Facilities 700,000
43	Burrige Fire Hall - Siteworks	21-27	2021	20,000	20,000	-	20,000	-	Infrastructure
44	Portland Garage - Door Operators	21-28	2021	20,000	20,000	-	20,000	-	Facilities
45	OPP Building - HVAC/Garage Doors	21-29	2021	27,000	27,000	-	27,000	-	Facilities
46	Bedford Sand Dome	21-30	2021	35,000	35,000	-	35,000	-	Facilities
47	Bradshaw Fire Hall - Lighting Retrofit/ Interior Wall	21-31	2021	15,000	15,000	-	15,000	-	Federal Gas Tax 6,000/ Infrastructure 9,000
48	Storrington Fire Hall - Lighting Retrofit	21-32	2021	6,000	6,000	-	6,000	-	Federal Gas Tax
49	Admin Office Location Expansion Feasibility Study	21-33	2021	20,000	20,000	-	20,000	-	Facilities
Total				2,913,000	2,718,000	-	2,618,000	100,000	

RECREATION

New Projects

50	Wilmer Park Pumphouse Repairs	19-49	2019-2021	16,000	10,000		10,000		Parkland
51	Storrington Centre Upgrades	19-54	2019-2021	400,000	350,000		350,000		Infrastructure
52	Playground Rubberized Surfaces	20-43	2020-2021	80,000	40,000		40,000		Parkland
53	Bowes Park - Accessible Washrooms	20-44	2020-2021	76,500	75,000		75,000		Parkland
54	Bowes/Centennial/Inverary/Point Ball Diamonds	20-45	2020-2021	35,000	25,000		25,000		Parkland

2021 South Frontenac Capital Budget - Final January 26th, 2021

	Project	PROJECT	TOTAL	2021	PROPOSED FINANCING			
	Number	YEAR(S)	PROJECT	BUDGET	TAX LEVY	RESERVES	OTHER	
55	McMullen Park Court	21-21	2021	55,000	55,000	45,000	10,000	Infrastructure/Donation
56	Boat Launch Upgrades-Deyos/Bunker Hill	21-24	2021	30,000	30,000	30,000		Infrastructure
57	Battersea Park Gates	21-25	2021	10,000	10,000	10,000		Infrastructure
58	Sunbury/Gerald Ball Park Bleachers	21-26	2021	10,000	10,000	10,000		Infrastructure
	Petworth Mill Improvements	21-37	2021	20,000	20,000	20,000		Infrastructure
	Battersea Park Court	21-22	2021	33,000	33,000	33,000		Infrastructure
	Glendower Park Courts	21-23	2021	60,000	60,000	60,000		Infrastructure
Total - Recreation				639,500	532,000	-	522,000	10,000
ARENA								
59	Heat Exchanger/Brine Pump/Condenser Unit/Arena floor/boards replacement		2020-2021	1,680,375	1,343,750	211,443	1,132,307	Working Funds on successful ICIP Grant Based
Total - Arena				1,680,375	1,343,750	-	211,443	1,132,307
PLANNING								
New Projects								
60	Official Plan	19-60	2019-2021	176,000	30,000	-	30,000	- Federal Gas Tax
61	Development of Subdivision /Condo Standards	21-16	2021	15,000	15,000	-	15,000	- Working Funds
62	Servicing Options Study	21-17	2021	100,000	100,000	-	75,000	25,000 Federal Gas Tax
Total - Planning				291,000	145,000	-	120,000	25,000
TOTALS				18,434,725	14,589,550	3,264,701	8,871,243	2,453,606

Year 2021

Linear Asset Construction Schedule

Page #

New Projects			<i>Project Year(s)</i>	<i>Total Project</i>	<i>2021 Budget</i>
27	18-R14	Carrying Place Road	2018-2021	1,487,800	784,800
28	20-R03	Bunker Hill/Deyos Road	2018-2021	1,556,800	1,096,800
29	20-R04	Hinchinbrooke Road	2020-2021	1,793,100	1,128,100
30	21-R01	Battersea Road	2021	1,600,000	1,600,000
31	21-R02	Stafford Lane Culvert	2021	328,000	300,000
32	21-R03	North Shore Road Culvert	2021	340,300	340,300
33	21-R04	Hard Surface Preservation	2021	500,000	500,000
34-35	21-R05	Hard Surface Preservation	2021	800,000	800,000
36	21-R06	Battersea - New Sidewalks	2021	50,000	50,000
37	21-R07	Guiderail Upgrades	2021	50,000	50,000
38	21-R08	Streetlights	2021	30,000	30,000
39	21-R09	Arterial Reserve (Road 38)	2019-2022	1,100,000	400,000
Total				9,636,000	7,080,000

**** In 2019, Murvale Boundary Road was moved up from the scheduled 2021 capital plan in the amount of \$600,000. The capital project was offset by one-time additional Federal Gas Tax received in 2019**

RESERVES & RESERVE FUNDS FORECAST - 2021 Budget- Final January 26, 2021							
	BALANCE BEGINNING OF YEAR	CONTRIBUTION				BALANCE END OF YEAR	
		FROM		TO			
		TAXATION BDGTD	OTHER REVENUES	REVENUE FUND	CAPITAL FUND		
RESERVE							
Fiscal							
Working Funds	5,584,916	473,320		496,980	410,043	5,151,213	
Equipment and Infrastructure							
General							
Asset Investment Reserve	4,222,279	1,682,917			3,210,000	2,695,196	
Infrastructure	2,306,108	275,000			724,000	1,857,108	
SCBA - Fire	0					0	
Vertical							
Facilities/Property	719,974	312,844			902,000	130,818	
Recreation	12,813					12,813	
Rolling							
Capital - Building Department	50,125	40,000				90,125	
Capital - Fire Department	823,433	419,110			618,000	624,543	
Capital - Roads Department	937,810	575,000			825,000	687,810	
Capital - Solid Waste Dept	0					0	
Linear							
Cemetery Lot Addition	43,538					43,538	
Roads - Const/Imp	0					0	
Stabilization							
Planning	66,784					66,784	
Policing Costs	683,249			35,000		648,249	
Recycling	273,641					273,641	
Revenue-Severance Appl.	20,000					20,000	
Winter Control - Roads Dept.	0					0	
Wages-Fire Department	133,693					133,693	
Building Department	898,084	57,588			83,200	872,472	
Water Reserve Fund	984,744	138,927				1,123,671	
<i>Sub-total</i>	<i>17,761,192</i>	<i>3,974,706</i>	<i>0</i>	<i>531,980</i>	<i>6,772,243</i>	<i>14,431,675</i>	
OBLIGATORY RESERVE FUNDS							
5% Parkland	19,332		167,000		150,000	36,332	
Development Charges	2,626,774		741,632		1,225,000	2,143,406	
Environmental Enhancement	144,169					144,169	
Federal Gas Tax	746,590	565,649			817,000	495,239	
Subdivider Contributions	37,171					37,171	
Cannabis Legalization Fund-OCLIF	37,109					37,109	
<i>Sub-total</i>	<i>3,611,144</i>	<i>565,649</i>	<i>908,632</i>	<i>0</i>	<i>2,192,000</i>	<i>2,893,425</i>	
RESERVE FUNDS & TRUSTS							
Election	56,739	25,000				81,739	
Highway #38 Reconstruction	844,248		5,000			849,248	
Landfill Closure	470,157	40,000	10,250			520,407	
Trusts							
Fire Donations	20,852		2,600			23,452	
Portland Historical	14,976		100			15,076	
Grant Memorial	26,756		350			27,106	
OHRP	4,268					4,268	
Cemetery - PC	512,901					512,901	
Cemetery M. Burns Trust	25,000					25,000	
Cemetery - Monument PC	68,108					68,108	
Cemetery - Monument PC Inc	25,878					25,878	
<i>Sub-total</i>	<i>2,069,884</i>	<i>65,000</i>	<i>18,300</i>	<i>0</i>	<i>0</i>	<i>2,153,184</i>	
TOTAL	23,442,220	4,605,355	926,932	531,980	8,964,243	19,478,284	