

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### Summary of Revenue and Expense

	Actuals			2016-2017 Budget	
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>REVENUE</b>					
Property Taxation	188,000	16,616,228	187,750	-250	-0.13%
User Charges	2,227,404	1,906,261	1,017,469	-1,209,935	-54.32%
Licenses, Permits and Rents	724,405	603,909	706,277	-18,128	-2.50%
Government Grants	1,762,879	1,296,653	2,121,335	358,456	20.33%
Grants from Other Municipalities	672,953	0	579,025	-93,928	-13.96%
Investment Income	151,600	113,732	251,000	99,400	65.57%
Penalties and interest on taxes	360,000	256,562	360,000	0	0.00%
Donations	158,500	43,780	23,500	-135,000	-85.17%
Other	22,065	108,300	16,065	-6,000	-27.19%
Transfers From Reserves/Reserve Funds	5,259,206	1,953,907	4,106,952	-1,152,254	-21.91%
<b>TOTAL Revenue</b>	<b>11,527,012</b>	<b>22,899,332</b>	<b>9,369,373</b>	<b>-2,157,639</b>	<b>-18.72%</b>
<b>OPERATING EXPENSE</b>					
<i>General Government</i>	3,445,047	2,838,193	3,760,647	315,600	9.16%
<i>Protection to Persons and Property</i>					
Fire	2,748,408	1,032,429	3,093,152	344,744	12.54%
Police	2,958,010	2,201,515	3,022,718	64,708	2.19%
Conservation Authorities	207,670	253,677	220,392	12,722	6.13%
Protective Inspections and Control	117,350	72,284	116,367	-983	-0.84%
Emergency Measures	1,960	473	1,951	-9	-0.47%
Building Department	492,955	236,338	535,255	42,300	8.58%
<i>Transportation Services</i>					
Roadway Maintenance	11,313,935	7,254,806	10,415,748	-898,187	-7.94%
Winter Control	1,979,819	1,180,727	1,912,992	-66,827	-3.38%
<i>Environmental Services</i>					
Water System	363,547	165,873	391,842	28,295	7.78%
Solid Waste Management	2,698,152	1,636,591	2,413,283	-284,869	-10.56%
<i>Parks, Recreation and Cemeteries</i>	1,407,489	818,812	1,649,362	241,873	17.18%
<i>Planning and Development</i>	327,311	207,785	422,171	94,860	28.98%
<b>TOTAL Expense</b>	<b>28,061,653</b>	<b>17,899,501</b>	<b>27,955,880</b>	<b>-105,773</b>	<b>-0.38%</b>
<b>TO BE RAISED BY TAXATION</b>	<b>16,534,641</b>	<b>-4,999,831</b>	<b>18,586,507</b>	<b>2,051,866</b>	<b>12.41%</b>

**IMPACT ON TAXPAYER:**  
**BASED ON AVERAGE PHASE-IN ASSESSMENT THE TOWNSHIP'S SHARE OF**  
**THE TAX BILL ON A \$251,402 PROPERTY WILL INCREASE 2.0% WHICH EQUALS \$29.37**

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### General Government Detail

	Actuals		2016-2017 Budget		
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. GENERAL MUNICIPAL ACTIVITY</b>					
<b>2. Revenue</b>					
3. Taxation - Supplementary & PIL	188,000	16,616,228	187,750	-250	-0.13%
4. Government Grants	1,481,300	1,110,975	1,482,900	1,600	0.11%
5. Investment Income	146,500	110,837	251,000	104,500	71.33%
6. Penalties and interest on taxes	360,000	256,562	360,000	0	0.00%
7. Other	0	53,759	0	0	0.00%
<b>8. Total Revenue</b>	<b>2,175,800</b>	<b>18,148,361</b>	<b>2,281,650</b>	<b>105,850</b>	<b>4.86%</b>
<b>9. Expense</b>					
10. Operations	0	25	0	0	0.00%
11. Transfer to Reserves	1,599,674	1,653,431	1,792,919	193,245	12.08%
<b>12. Total Expense</b>	<b>1,599,674</b>	<b>1,653,456</b>	<b>1,792,919</b>	<b>193,245</b>	<b>12.08%</b>
<b>13. TOTAL GENERAL MUNICIPAL ACTIVITY</b>	<b>-576,126</b>	<b>-16,494,905</b>	<b>-488,731</b>	<b>87,395</b>	<b>-15.17%</b>
<b>14. COUNCIL</b>					
<b>15. Revenue</b>					
16. Grants from Other Municipalities	14,000	0	14,000	0	0.00%
17. Transfer from Reserves	0	0	5,000	5,000	100.00%
<b>18. Total Revenue</b>	<b>14,000</b>	<b>0</b>	<b>19,000</b>	<b>5,000</b>	<b>35.71%</b>
<b>19. Expense</b>					
20. Remuneration	147,857	109,618	154,887	7,030	4.75%
21. Benefits	2,594	3,169	3,476	882	33.98%
22. Memberships, Training and Travel	34,000	22,703	34,000	0	0.00%
23. Communications	9,880	8,848	12,613	2,733	27.66%
24. Council Operations	27,262	20,855	23,964	-3,298	-12.10%
25. Grants	152,000	31,668	247,000	95,000	62.50%
26. Transfer to Capital	0	0	0	0	0.00%
27. Transfer to Reserves	10,000	10,000	10,000	0	0.00%
<b>28. Total Expense</b>	<b>383,593</b>	<b>206,861</b>	<b>485,940</b>	<b>102,347</b>	<b>26.68%</b>
<b>29. TOTAL COUNCIL</b>	<b>369,593</b>	<b>206,861</b>	<b>466,940</b>	<b>97,347</b>	<b>26.34%</b>
<b>30. ELECTIONS</b>					
<b>31. Revenue</b>					
32. Transfer from Reserves	0	0	0	0	0.00%
<b>33. Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>34. Expense</b>					
35. Remuneration	0	0	0	0	0.00%
36. Benefits	0	0	0	0	0.00%
37. Memberships, Training and Travel	0	0	0	0	0.00%
38. Communications	0	0	0	0	0.00%
39. Elections Operations	0	0	0	0	0.00%
40. Transfer to Reserves	25,000	25,000	25,000	0	0.00%
<b>41. Total Expense</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>
<b>42. TOTAL ELECTIONS</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0.00%</b>

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### General Government Detail

	Actuals		2016-2017 Budget		
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>43. CORPORATE SERVICES</b>					
<b>44. Revenue</b>					
45. User Charges	12,200	10,341	11,950	-250	-2.05%
46. Licenses, Permits and Rents	1,600	757	1,600	0	0.00%
47. Government Grants	1,000	2,875	0	-1,000	-100.00%
48. Other	0	0	0	0	0.00%
49. Transfer from Reserves	56,500	7,123	52,000	-4,500	-7.96%
<b>50. Total Revenue</b>	<b>71,300</b>	<b>21,096</b>	<b>65,550</b>	<b>-5,750</b>	<b>-8.06%</b>
<b>51. Expense</b>					
52. Remuneration	618,186	465,130	664,042	45,856	7.42%
53. Benefits	191,327	138,842	214,339	23,012	12.03%
54. Inter Departmental Transfer	0	0	0	0	0.00%
55. Memberships, Training and Travel	21,050	14,618	23,450	2,400	11.40%
56. Communications	45,135	36,946	45,936	801	1.77%
57. Professional and Consulting Fees	93,260	83,941	68,650	-24,610	-26.39%
58. Administrative Operations	145,539	68,688	105,794	-39,745	-27.31%
59. Transfer to Capital	32,500	7,123	40,000	7,500	23.08%
<b>60. Total Expense</b>	<b>1,146,997</b>	<b>815,288</b>	<b>1,162,211</b>	<b>15,214</b>	<b>1.33%</b>
<b>61. TOTAL CORPORATE SERVICES</b>	<b>1,075,697</b>	<b>794,191</b>	<b>1,096,661</b>	<b>20,964</b>	<b>1.95%</b>
<b>62. ADMINISTRATIVE FACILITIES</b>					
<b>63. Revenue</b>					
64. Facilities Revenue	208,139	157,075	208,693	554	0.27%
65. Donations	0	50	0	0	0.00%
66. Transfer from Reserves	30,000	18,729	25,000	-5,000	-16.67%
<b>Total Revenue</b>	<b>238,139</b>	<b>175,854</b>	<b>233,693</b>	<b>-4,446</b>	<b>-1.87%</b>
<b>67. Expense</b>					
68. Remuneration	0	2,175	0	0	0.00%
69. Inter Departmental Transfer	0	129	300	300	100.00%
70. Professional and Consulting Fees	2,500	8,462	2,500	0	0.00%
71. Facilities Operating Costs	155,619	103,094	168,487	12,868	8.27%
72. Transfer to Capital	30,000	18,729	25,000	-5,000	-16.67%
73. Transfer to Reserves	101,664	5,000	98,290	-3,374	-3.32%
<b>74. Total Expense</b>	<b>289,783</b>	<b>137,589</b>	<b>294,578</b>	<b>4,795</b>	<b>1.65%</b>
<b>75. TOTAL ADMINISTRATIVE FACILITIES</b>	<b>51,644</b>	<b>-38,265</b>	<b>60,885</b>	<b>9,241</b>	<b>17.89%</b>
<b>76. Total General Government</b>	<b>945,808</b>	<b>-15,507,118</b>	<b>1,160,755</b>	<b>214,947</b>	<b>22.73%</b>

### Explanation of Significant Variances

Line 5	Investment - AMO - One Investment Program
Line 11	In year - AIR
line 24	website - vendor and planning subscription feeds \$3,000
line 25	grants to organizations
line 71	Hartington site ongoing monitoring \$7,500

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### Protection to Persons and Property Detail

	Actuals			2016-2017 Budget	
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. FIRE</b>					
<b>2. Revenue</b>					
3. User Charges	59,500	14,035	69,500	10,000	16.81%
4. Grants from Other Municipalities	0	0	0	0	0.00%
5. Other	0	0	0	0	0.00%
6. Transfer from Reserves	1,325,615	93,382	1,638,212	312,597	23.58%
<b>7. Total Revenue</b>	<b>1,385,115</b>	<b>107,418</b>	<b>1,707,712</b>	<b>322,597</b>	<b>23.29%</b>
<b>8. Expense</b>					
9. Remuneration	447,265	239,423	448,154	889	0.20%
10. Benefits	64,523	45,486	65,667	1,144	1.77%
11. Memberships, Training and Travel	12,300	2,956	11,200	-1,100	-8.94%
12. Communications & Public Education	76,731	23,311	73,503	-3,228	-4.21%
13. Professional and Consulting Fees	3,300	1,928	2,500	-800	-24.24%
14. Fire Operations	228,782	151,172	214,648	-14,134	-6.18%
15. Transfer to Capital	1,390,615	93,382	1,710,212	319,597	22.98%
16. Transfer to Reserves	374,500	369,353	414,500	40,000	10.68%
<b>17. Total Expense</b>	<b>2,598,016</b>	<b>927,012</b>	<b>2,940,384</b>	<b>342,368</b>	<b>13.18%</b>
<b>18. TOTAL FIRE</b>	<b>1,212,901</b>	<b>819,595</b>	<b>1,232,672</b>	<b>19,771</b>	<b>1.63%</b>
<b>19. FIRE FACILITIES</b>					
<b>20. Expense</b>					
21. Facilities Operating Costs	141,392	96,749	143,767	2,375	1.68%
<b>22. Total Expense</b>	<b>141,392</b>	<b>96,749</b>	<b>143,767</b>	<b>2,375</b>	<b>1.68%</b>
<b>23. TOTAL FIRE FACILITIES</b>	<b>141,392</b>	<b>96,749</b>	<b>143,767</b>	<b>2,375</b>	<b>1.68%</b>
<b>24. 911 SERVICE</b>					
<b>25. Expense</b>					
26. 911 Operations	9,000	8,667	9,000	0	0.00%
<b>27. Total Expense</b>	<b>9,000</b>	<b>8,667</b>	<b>9,000</b>	<b>0</b>	<b>0.00%</b>
<b>28. TOTAL 911 SERVICE</b>	<b>9,000</b>	<b>8,667</b>	<b>9,000</b>	<b>0</b>	<b>0.00%</b>
<b>29. TOTAL FIRE</b>	<b>1,363,293</b>	<b>925,011</b>	<b>1,385,440</b>	<b>22,147</b>	<b>1.62%</b>

#### Explanation of Significant Variances

line 16	SCBA reserve
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# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

Protection to Persons and Property Detail		Actuals			2016-2017 Budget	
		2016 Budget	30-Sep-16	2017 Budget	Variance	
		\$	\$	\$	\$	%
1.	<b>POLICE</b>					
2.	<b>Revenue</b>					
3.	User Charges	10,500	8,854	10,500	0	0.00%
4.	Government Grants	0	0	0	0	0.00%
5.	Transfer from Reserves	2,500	0	3,000	500	20.00%
6.	<b>Total Revenue</b>	<b>13,000</b>	<b>8,854</b>	<b>13,500</b>	<b>500</b>	<b>3.85%</b>
7.	<b>Expense</b>					
8.	Remuneration	1,200	0	1,200	0	0.00%
9.	Memberships, Training and Travel	1,600	75	1,700	100	6.25%
10.	Communications	1,000	1,618	1,814	814	81.40%
11.	Police Operations	2,941,010	2,197,672	3,004,804	63,794	2.17%
12.	<b>Total Expense</b>	<b>2,944,810</b>	<b>2,199,365</b>	<b>3,009,518</b>	<b>64,708</b>	<b>2.20%</b>
13.	<b>TOTAL POLICE</b>	<b>2,931,810</b>	<b>2,190,511</b>	<b>2,996,018</b>	<b>64,208</b>	<b>2.19%</b>
14.	<b>RIDE PROGRAM</b>					
15.	<b>Revenue</b>					
16.	Government Grants	13,200	8,829	13,200	0	0.00%
17.	<b>Total Revenue</b>	<b>13,200</b>	<b>8,829</b>	<b>13,200</b>	<b>0</b>	<b>0.00%</b>
18.	<b>Expense</b>					
19.	Ride Operations	13,200	2,149	13,200	0	0.00%
20.	<b>Total Expense</b>	<b>13,200</b>	<b>2,149</b>	<b>13,200</b>	<b>0</b>	<b>0.00%</b>
21.	<b>TOTAL RIDE PROGRAM</b>	<b>0</b>	<b>-6,680</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
22.	<b>Total Police</b>	<b>2,931,810</b>	<b>2,183,832</b>	<b>2,996,018</b>	<b>64,208</b>	<b>2.19%</b>
23.	<b>CONSERVATION AUTHORITIES</b>					
24.	<b>Expense</b>					
25.	Remuneration	1,500	1,100	1,530	30	2.00%
26.	Conservation Authority Transfers	206,170	252,577	218,862	12,692	6.16%
27.	<b>Total Expense</b>	<b>207,670</b>	<b>253,677</b>	<b>220,392</b>	<b>12,722</b>	<b>6.13%</b>
28.	<b>TOTAL CONSERVATION AUTHORITIES</b>	<b>207,670</b>	<b>253,677</b>	<b>220,392</b>	<b>12,722</b>	<b>6.13%</b>

### Explanation of Significant Variances

Line 11	OPP contract
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# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

Protection to Persons and Property Detail		Actuals			2016-2017 Budget	
		2016 Budget	30-Sep-16	2017 Budget	Variance	
		\$	\$	\$	\$	%
1.	<b>PROTECTIVE INSPECTIONS AND CONTROL</b>					
2.	<b>Revenue</b>					
3.	User Charges	5,625	2,614	5,625	0	0.00%
4.	Licenses, Permits and Rents	61,500	53,628	54,090	-7,410	-12.05%
5.	Government Grants	21,000	8,571	21,000	0	0.00%
6.	Other	2,065	0	2,065	0	0.00%
7.	<b>Total Revenue</b>	<b>90,190</b>	<b>64,813</b>	<b>82,780</b>	<b>-7,410</b>	<b>-8.22%</b>
8.	<b>Expense</b>					
9.	Inter Departmental Transfer	0	0	0	0	0.00%
10.	Memberships, Training and Travel	12,800	8,363	12,800	0	0.00%
11.	Communications	3,125	2,603	3,125	0	0.00%
12.	Professional and Consulting Fees	2,800	2,620	4,000	1,200	42.86%
13.	Protective Operations	98,625	58,698	96,442	-2,183	-2.21%
14.	Transfer to Reserves	0	0	0	0	0.00%
15.	<b>Total Expense</b>	<b>117,350</b>	<b>72,284</b>	<b>116,367</b>	<b>-983</b>	<b>-0.84%</b>
16.	<b>TOTAL PROTECTIVE INSPECTIONS AND CONTROL</b>	<b>27,160</b>	<b>7,471</b>	<b>33,587</b>	<b>6,427</b>	<b>23.66%</b>
17.	<b>EMERGENCY MANAGEMENT</b>					
18.	<b>Revenue</b>					
19.	Transfer from Reserves	0	0	0	0	0.00%
20.	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
21.	<b>Expense</b>					
22.	Remuneration	400	0	400	0	0.00%
23.	Memberships, Training and Travel	200	0	200	0	0.00%
24.	Communications	660	473	651	-9	-1.38%
25.	Emg Management Operations	700	0	700	0	0.00%
26.	<b>Total Expense</b>	<b>1,960</b>	<b>473</b>	<b>1,951</b>	<b>-9</b>	<b>-0.47%</b>
27.	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>1,960</b>	<b>473</b>	<b>1,951</b>	<b>-9</b>	<b>-0.47%</b>

### Explanation of Significant Variances

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# TOWNSHIP OF SOUTH FRONTENAC

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### Protection to Persons and Property Detail

	Actuals		2016-2017 Budget		
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. BUILDING</b>					
<b>2. Revenue</b>					
3. User Charges	13,000	9,334	12,000	-1,000	-7.69%
4. Licenses, Permits and Rents	361,200	337,003	371,200	10,000	2.77%
5. Government Grants	0	0	0	0	0.00%
6. Other	20,000	350	10,000	-10,000	-50.00%
7. Transfer from Reserves	75,060	0	119,110	44,050	58.69%
<b>Total Revenue</b>	<b>469,260</b>	<b>346,687</b>	<b>512,310</b>	<b>43,050</b>	<b>9.17%</b>
<b>8. Expense</b>					
9. Remuneration	218,886	111,729	264,193	45,307	20.70%
10. Benefits	72,737	37,254	87,534	14,797	20.34%
11. Inter Departmental Transfer	0	0	0	0	0.00%
12. Memberships, Training and Travel	12,400	1,304	10,600	-1,800	-14.52%
13. Communications	3,770	3,033	5,330	1,560	41.38%
14. Professional and Consulting Fees	26,000	3,387	15,000	-11,000	-42.31%
15. Building Operations	79,467	42,881	73,654	-5,813	-7.31%
16. Transfer to Capital	35,000	0	35,000	0	0.00%
17. Transfer to Reserves	21,000	21,000	21,000	0	0.00%
<b>18. Total Expense</b>	<b>469,260</b>	<b>220,587</b>	<b>512,310</b>	<b>43,050</b>	<b>9.17%</b>
<b>19. TOTAL BUILDING</b>	<b>0</b>	<b>-126,101</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
<b>20. CIVIC NUMBERS</b>					
<b>21. Revenue</b>					
22. User Charges	2,600	3,000	2,600	0	0.00%
<b>23. Total Revenue</b>	<b>2,600</b>	<b>3,000</b>	<b>2,600</b>	<b>0</b>	<b>0.00%</b>
<b>24. Expense</b>					
25. Remuneration	14,995	11,264	14,995	0	0.00%
26. Benefits	5,200	3,900	5,200	0	0.00%
27. Civic Numbers Operations	3,500	587	2,750	-750	-21.43%
<b>28. Total Expense</b>	<b>23,695</b>	<b>15,751</b>	<b>22,945</b>	<b>-750</b>	<b>-3.16%</b>
<b>29. TOTAL CIVIC NUMBERS</b>	<b>21,095</b>	<b>12,751</b>	<b>20,345</b>	<b>-750</b>	<b>-3.55%</b>
<b>30. TOTAL BUILDING</b>	<b>21,095</b>	<b>-113,350</b>	<b>20,345</b>	<b>-750</b>	<b>-3.55%</b>
<b>31. Total Protection to Persons and Property Detail</b>	<b>4,552,988</b>	<b>3,257,114</b>	<b>4,657,732</b>	<b>104,744</b>	<b>2.30%</b>

**Explanation of Significant Variances**

line 9/10

Percentage of Manager of Development Services

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

	Actuals		2016-2017 Budget		
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. ROADS</b>					
<b>2. Revenue</b>					
3. User Charges	6,000	8,745	31,000	25,000	416.67%
4. Licenses, Permits and Rents	80,616	43,424	58,844	-21,772	-27.01%
5. Government Grants	113,779	109,279	222,568	108,789	95.61%
6. Grants from Other Municipalities	658,953	0	565,025	-93,928	-14.25%
7. Other	0	50,213	4,000	4,000	100.00%
8. Transfer from Reserve	2,741,086	1,591,911	1,403,997	-1,337,089	-48.78%
<b>Total Revenue</b>	<b>3,600,434</b>	<b>1,803,572</b>	<b>2,285,434</b>	<b>-1,315,000</b>	<b>-36.52%</b>
<b>9. Expense</b>					
10. Remuneration	1,112,398	868,234	1,176,602	64,204	5.77%
11. Benefits	367,642	414,610	401,002	33,360	9.07%
12. Inter Departmental Transfer	-766,980	-536,501	-782,312	-15,332	2.00%
13. Memberships, Training and Travel	41,500	25,408	41,500	0	0.00%
14. Communications	31,366	24,721	58,166	26,800	85.44%
15. Professional and Consulting Fees	37,000	7,861	47,000	10,000	27.03%
16. Roads Operations * (see details below)	2,538,854	1,720,284	2,601,361	62,507	2.46%
17. Transfer to Capital	7,264,300	4,269,533	6,338,500	-925,800	-12.74%
18. Transfer to Reserves	687,857	460,659	533,929	-153,928	-22.38%
<b>19. Total Expense</b>	<b>11,313,937</b>	<b>7,254,808</b>	<b>10,415,748</b>	<b>-898,189</b>	<b>-7.94%</b>
<b>20. TOTAL ROADS</b>	<b>7,713,503</b>	<b>5,451,236</b>	<b>8,130,314</b>	<b>416,811</b>	<b>5.40%</b>
<b>21. WINTER CONTROL</b>					
<b>22. Expense</b>					
23. Remuneration	407,503	239,145	387,423	-20,080	-4.93%
24. Benefits	141,848	0	130,618	-11,230	-7.92%
25. Inter Departmental Transfer	547,997	337,373	527,105	-20,892	-3.81%
26. Winter Control Operations	882,471	604,209	867,846	-14,625	-1.66%
27. Transfer to Capital	0	0	0	0	0.00%
<b>28. Total Expense</b>	<b>1,979,819</b>	<b>1,180,727</b>	<b>1,912,992</b>	<b>-66,827</b>	<b>-3.38%</b>
<b>29. TOTAL WINTER CONTROL</b>	<b>1,979,819</b>	<b>1,180,727</b>	<b>1,912,992</b>	<b>-66,827</b>	<b>-3.38%</b>
<b>30. Total Transportation Services</b>	<b>9,693,322</b>	<b>6,631,962</b>	<b>10,043,306</b>	<b>349,984</b>	<b>3.61%</b>

	YTD Actual		2016-2017 Budget		
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>31. Roads Operations Breakdown</b>					
32. Maintenance - Structures	24,451	13,676	17,390	-7,061	-28.88%
33. Roadside Maintenance	316,500	213,401	395,500	79,000	24.96%
34. Hardtop Maintenance	372,000	252,431	341,000	-31,000	-8.33%
35. Loose Top Maintenance	313,700	185,132	226,000	-87,700	-27.96%
36. Safety Devices	312,500	224,165	310,500	-2,000	-0.64%
37. Street Lights	26,028	43,971	83,000	56,972	218.89%
38. Overhead	1,173,675	787,507	1,227,971	54,296	4.63%
<b>39. TOTAL ROADS MAINTENANCE</b>	<b>2,538,854</b>	<b>1,720,284</b>	<b>2,601,361</b>	<b>62,507</b>	<b>2.46%</b>

### Explanation of Significant Variances

Line 5	OCIF increase
Line 6	City Funding decrease
Line 14	AVL in vehicles
Line 29	Adjusted to rolling 5 year average
Line 33	Enhanced weeding and drainage
Line 37	Increase streetlight costs including hydro



# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

Environmental Services Detail		Actuals			2016-2017 Budget	
		2016 Budget	30-Sep-16	2017 Budget	Variance	
		\$	\$	\$	\$	%
1.	<b>WATER SYSTEM</b>					
2.	<b>Revenue</b>					
3.	User Charges	361,147	240,270	369,442	8,295	2.30%
4.	Licenses, Permits and Rents	2,400	1,800	2,400	0	0.00%
5.	Government Grants	0	0	0	0	0.00%
6.	Other	0	100	0	0	0.00%
7.	Transfer from Reserves	0	0	20,000	20,000	100.00%
8.	<b>Total Revenue</b>	<b>363,547</b>	<b>242,170</b>	<b>391,842</b>	<b>28,295</b>	<b>7.78%</b>
9.	<b>Expense</b>					
10.	Remuneration	3,030	428	3,030	0	0.00%
11.	Inter Departmental Transfer	0	109	500	500	100.00%
12.	Communications	3,785	3,257	4,420	635	16.78%
13.	Professional and Consulting Fees	138,000	86,287	151,000	13,000	9.42%
14.	Water System Operations	77,543	75,792	77,670	127	0.16%
15.	Transfer to Reserves	141,189	0	135,222	-5,967	-4.23%
16.	Transfer to Capital	0	0	20,000	20,000	100.00%
17.	<b>Total Expense</b>	<b>363,547</b>	<b>165,873</b>	<b>391,842</b>	<b>8,295</b>	<b>2.28%</b>
18.	<b>TOTAL WATER SYSTEM</b>	<b>0</b>	<b>-76,297</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
19.	<b>SOLID WASTE AND FACILITIES MANAGEMENT</b>					
20.	<b>Revenue</b>					
21.	User Charges	1,570,431	1,461,602	313,992	-1,256,439	-80.01%
22.	Government Grants	114,600	41,739	131,000	16,400	14.31%
23.	Transfer from Reserves	410,500	61,920	129,300	-281,200	-68.50%
24.	<b>Total Revenue</b>	<b>2,095,531</b>	<b>1,565,261</b>	<b>574,292</b>	<b>-1,521,239</b>	<b>-72.59%</b>
25.	<b>Expense</b>					
26.	Remuneration	272,992	236,065	276,185	3,193	1.17%
27.	Benefits	91,762	79,567	95,527	3,765	4.10%
28.	Inter Departmental Transfer	65,000	11,895	64,500	-500	-0.77%
29.	Memberships, Training and Travel	3,300	693	3,300	0	0.00%
30.	Communications	26,960	20,213	24,647	-2,313	-8.58%
31.	Professional and Consulting Fees	106,500	46,138	106,500	0	0.00%
32.	Solid Waste Management Operations	1,681,138	1,140,100	1,673,325	-7,813	-0.46%
33.	Transfer to Capital	410,500	61,920	129,300	-281,200	-68.50%
34.	Transfer to Reserves	40,000	40,000	40,000	0	0.00%
35.	<b>Total Expense</b>	<b>2,698,152</b>	<b>1,636,591</b>	<b>2,413,283</b>	<b>-284,869</b>	<b>-10.56%</b>
36.	<b>TOTAL SOLID WASTE MANAGEMENT</b>	<b>602,621</b>	<b>71,330</b>	<b>1,838,991</b>	<b>1,236,370</b>	<b>205.17%</b>
37.	<b>Total Environmental Services</b>	<b>602,621</b>	<b>-4,967</b>	<b>1,838,992</b>	<b>1,236,371</b>	<b>205.17%</b>

### Explanation of Significant Variances

Line 14

Renewed contract with Utilities Kingston

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### Parks, Recreation and Cemeteries Detail

	Actuals			2016-2017 Budget	
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
<b>1. PARKS AND RECREATION PROGRAMS</b>					
<b>2. Revenue</b>					
3. User Charges	45,301	45,156	39,760	-5,541	-12.23%
4. Government Grants	18,000	14,385	6,500	-11,500	-63.89%
5. Donations	4,500	43,230	4,500	0	0.00%
6. Other	0	3,878	0	0	0.00%
7. Transfers From Reserves/Reserve Funds	0	0	0	0	0.00%
<b>8. Total Revenue</b>	<b>67,801</b>	<b>106,649</b>	<b>50,760</b>	<b>-17,041</b>	<b>-25.13%</b>
<b>9. Expense</b>					
10. Remuneration	132,040	141,886	137,410	5,370	4.07%
11. Benefits	22,356	21,656	19,960	-2,396	-10.72%
12. Inter Departmental Transfer	7,500	1,429	6,500	-1,000	-13.33%
13. Memberships, Training and Travel	8,450	6,033	8,200	-250	-2.96%
14. Communications	10,554	10,506	13,850	3,296	31.23%
15. Professional and Consulting Fees	200	206	200	0	0.00%
16. Parks and Recreation Programs - Operations	60,880	110,547	65,954	5,074	8.33%
17. Grants	0	0	0	0	0.00%
18. Transfer to Capital	0	0	0	0	0.00%
19. Transfer to Reserves	0	0	0	0	0.00%
<b>20. Total Expense</b>	<b>241,980</b>	<b>292,264</b>	<b>252,074</b>	<b>10,094</b>	<b>4.17%</b>
<b>21. TOTAL PARKS AND RECREATION PROGRAMS</b>	<b>174,179</b>	<b>185,615</b>	<b>201,314</b>	<b>27,135</b>	<b>15.58%</b>
<b>22. PARKS AND RECREATION FACILITIES</b>					
<b>23. BUILDINGS</b>					
<b>24. Revenue</b>					
25. User Charges	1,000	6,960	2,000	1,000	100.00%
26. Licenses, Permits and Rents	8,450	9,169	8,950	500	5.92%
27. Government Grants	0	0	244,167	244,167	100.00%
28. Grants from Other Municipalities	0	0	0	0	0.00%
29. Donations/Contributions	154,000	500	19,000	-135,000	-87.66%
30. Transfer from Reserves	438,000	152,451	530,833	92,833	21.19%
<b>31. Total Revenue</b>	<b>601,450</b>	<b>169,080</b>	<b>804,950</b>	<b>203,500</b>	<b>33.83%</b>
<b>32. Expense</b>					
33. Remuneration	0	8,618	0	0	0.00%
34. Benefits	0	0	0	0	0.00%
35. Inter Departmental Transfer	7,000	8,753	11,300	4,300	61.43%
36. Communications	740	504	786	46	6.18%
37. Professional and Consulting Fees	7,600	1,221	7,600	0	0.00%
38. Building Operations	146,597	97,979	172,357	25,760	17.57%
39. Transfer to Capital	592,000	152,451	804,000	212,000	35.81%
<b>40. Total Expense</b>	<b>753,937</b>	<b>269,525</b>	<b>996,043</b>	<b>242,106</b>	<b>32.11%</b>
<b>41. TOTAL BUILDINGS</b>	<b>152,487</b>	<b>100,445</b>	<b>191,093</b>	<b>38,606</b>	<b>25.32%</b>

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

### Parks, Recreation and Cemeteries Detail

	Actuals			2016-2017 Budget	
	2016 Budget	30-Sep-16	2017 Budget	Variance	
	\$	\$	\$	\$	%
42. <b>PARKS</b>					
43. <b>Revenue</b>					
44. User Charges	1,000	1,235	1,000	0	0.00%
45. Licenses, Permits and Rents	500	1,052	500	0	0.00%
46. Government Grants	0	0	0	0	0.00%
47. Donations/Contributions	0	0	0	0	0.00%
48. Other	0	0	0	0	0.00%
49. Transfer from Reserves	115,500	28,390	105,500	-10,000	-8.66%
50. <b>Total Revenue</b>	<b>117,000</b>	<b>30,677</b>	<b>107,000</b>	<b>-10,000</b>	<b>-8.55%</b>
51. <b>Expense</b>					
52. Remuneration	0	27,828	0	0	0.00%
53. Benefits	0	0	0	0	0.00%
54. Inter Departmental Transfer	15,000	16,906	13,000	-2,000	-13.33%
55. Professional and Consulting Fees	8,000	712	8,000	0	0.00%
56. Parks Operations	116,855	56,561	118,576	1,721	1.47%
57. Transfer to Capital	115,500	28,390	115,500	0	0.00%
58. <b>Total Expense</b>	<b>255,355</b>	<b>130,397</b>	<b>255,076</b>	<b>-279</b>	<b>-0.11%</b>
59. <b>TOTAL PARKS</b>	<b>138,355</b>	<b>99,721</b>	<b>148,076</b>	<b>9,721</b>	<b>7.03%</b>
60. <b>ARENA</b>					
61. <b>Revenue</b>					
62. User Charges	0	0	0	0	0.00%
63. Transfer from Reserves	0	0	0	0	100.00%
64. <b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100.00%</b>
65. <b>Expense</b>					
66. Remuneration	1,200	750	1,200	0	0.00%
67. Transfer to Others	69,489	69,076	73,354	3,865	5.56%
68. Transfer to Reserves	0	0	0	0	0.00%
69. <b>Total Expense</b>	<b>70,689</b>	<b>69,826</b>	<b>74,554</b>	<b>3,865</b>	<b>5.47%</b>
70. <b>TOTAL ARENA</b>	<b>70,689</b>	<b>69,826</b>	<b>74,554</b>	<b>3,865</b>	<b>5.47%</b>
71. <b>TOTAL PARKS AND RECREATION FACILITIES</b>	<b>361,531</b>	<b>269,992</b>	<b>413,723</b>	<b>52,192</b>	<b>14.44%</b>
72. <b>TOTAL PARKS AND RECREATION</b>	<b>535,710</b>	<b>455,607</b>	<b>615,037</b>	<b>79,327</b>	<b>14.81%</b>
73. <b>CEMETERIES</b>					
74. <b>Revenue</b>					
75. User Charges	44,000	23,370	36,000	-8,000	-18.18%
76. Investment Income	5,100	2,895	0	-5,100	-100.00%
77. Donations	0	0	0	0	100.00%
78. Transfer From Reserves	0	0	0	0	100.00%
79. <b>Total Revenue</b>	<b>49,100</b>	<b>26,265</b>	<b>36,000</b>	<b>-13,100</b>	<b>-26.68%</b>
80. <b>Expense</b>					
81. Cemetery Operations	75,528	46,799	71,615	-3,913	-5.18%
82. Transfer to Capital	0	0	0	0	100.00%
83. Transfer to Reserves	10,000	10,000	0	-10,000	-100.00%
84. <b>Total Expense</b>	<b>85,528</b>	<b>56,799</b>	<b>71,615</b>	<b>-13,913</b>	<b>-16.27%</b>
85. <b>TOTAL CEMETERIES</b>	<b>36,428</b>	<b>30,534</b>	<b>35,615</b>	<b>-813</b>	<b>-2.23%</b>
86. <b>Total Parks, Recreation and Cemeteries</b>	<b>572,138</b>	<b>486,141</b>	<b>650,652</b>	<b>78,514</b>	<b>13.72%</b>

<u>Explanation of Significant Variances</u>	
Line 16	Recreation guide increased cost
	Bedford 150th celebration - additional \$5,000
Line 38	Sand and protective netting at several facilities
	Grass cutting increased cost
Line 83	Elimination of the lot addition reserve contribution

# TOWNSHIP OF SOUTH FRONTENAC

## 2017 Budget - Approved January 17, 2017

Planning and Development Detail		Actuals			2016-2017 Budget	
		2016 Budget	30-Sep-16	2017 Budget	Variance	
		\$	\$	\$	\$	%
1.	<b>PLANNING</b>					
2.	<b>Revenue</b>					
3.	User Charges	95,100	70,745	112,100	17,000	17.88%
4.	Government Grants	0	0	0	0	0.00%
5.	Grants from Other Municipalities	0	0	0	0	0.00%
6.	Transfer from Reserves	64,445	0	75,000	10,555	16.38%
7.	<b>Total Revenue</b>	<b>159,545</b>	<b>70,745</b>	<b>187,100</b>	<b>27,555</b>	<b>17.27%</b>
8.	<b>Expense</b>					
9.	Remuneration	133,990	99,891	199,213	65,223	48.68%
10.	Benefits	42,615	32,390	63,739	21,124	49.57%
11.	Inter Departmental Transfer	0	0	0	0	0.00%
12.	Memberships, Training and Travel	7,200	2,759	10,535	3,335	46.32%
13.	Communications	5,450	4,902	6,707	1,257	23.06%
14.	Professional and Consulting Fees	30,000	38,913	64,000	34,000	113.33%
15.	Planning Operations	98,056	18,929	77,978	-20,078	-20.48%
16.	Transfer to Capital	0	0	0	0	100.00%
17.	Transfer to Reserves	10,000	10,000	0	-10,000	-100.00%
18.	<b>Total Expense</b>	<b>327,311</b>	<b>207,785</b>	<b>422,171</b>	<b>94,860</b>	<b>28.98%</b>
19.	<b>TOTAL Planning and Development</b>	<b>167,766</b>	<b>137,039</b>	<b>235,071</b>	<b>67,305</b>	<b>40.12%</b>

<b>Explanation of Significant Variances</b>	
line 9/10/12	Manager of Dev Services
line 14	legal fees - OMB
line 6/15	Source Water

**BUDGETED**  
**EXPENDITURE**                      **PROPOSED FINANCING**  
**TAX LEVY**    **RESERVES**    **OTHER**

**GENERAL GOVERNMENT**

**Corporate Services**  
**New Projects**

Great Plains - Customer Self Serve Module / e-send	40,000		40,000		Working Funds
<b>Total</b>	<b>40,000</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	

**PROTECTIVE SERVICES**

**Building**

**Carried Forward from 2016**

Pick up Truck/SUV (replacing 2007)	35,000		35,000		Building Equipment
<b>Sub-total</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	

**Fire**

**Carried Forward from 2016**

Replacement extrication equipment - Station 4	35,000		35,000		Fiscal-Working Funds
1/2 ton truck - Replace 2003-Unit 27	45,000		45,000		Rolling - Fire Reserve

**New Projects**

New-Commercial bunker gear washer/dryer-Station 8	35,000	5,000	30,000		Fiscal-Working Funds (unspent Capital)
New Recruits - Pagers/Gear X 30	60,000	60,000			
Thermal Imaging Camera	7,000	7,000			
Pumper Replacement - 1991 GMC	350,000		350,000		Rolling - Fire Reserve
<b>Sub-total</b>	<b>532,000</b>	<b>72,000</b>	<b>460,000</b>	<b>0</b>	
<b>Total</b>	<b>567,000</b>	<b>72,000</b>	<b>495,000</b>	<b>0</b>	

**TRANSPORTATION DEPARTMENT**

**Carried Forward from 2015**

Keeley- Paint Booth Conversion to service bay	10,000		10,000		Vertical - Facilities Res
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**Carried Forward from 2016**

* Radio Communication (Fire and PW)	300,000		300,000		Working Funds
Street Lights - New LED Installation	28,000		28,000		Working Funds
Picadilly Patrol Yard Decommissioning	10,000		10,000		Vertical - Facilities Res
Keeley Patrol yard - Generator replacement	60,000		60,000		Vertical - Facilities Res
<b>New Projects</b>					
Bedford Patrol yard - Fire Separation	5,000		5,000		Vertical - Facilities Res
Keeley Patrol yard - Garage Door replacements	30,000		30,000		Vertical - Facilities Res
Keeley Patrol yard - Front power gate	35,000		35,000		Vertical - Facilities Res (10k from 2016)
Keeley Admin - Finalize renovations	35,000		35,000		Vertical - Facilities Res
Portland Yard - New Overhead doors & operators	15,000		15,000		Vertical - Facilities Res
Half ton - 4 X 4 - Replace FT-51	35,000		35,000		Rolling - Capital - Roads
3/4 ton 4 X 4 with Plow/Sander-replace FT-02	60,000		60,000		Rolling - Capital - Roads
Bulldozer - replace FT-92 and BT-92	120,000		120,000		Rolling - Capital - Roads
Wood Chipper - replace FT-85	60,000		60,000		Rolling - Capital - Roads
Truck Scanner	7,500	7,500			
Box Paver for Tandem	6,000	6,000			
Inverary Intersection - Traffic Signals - Back up solar	12,000	12,000			
Tett Park Streetlight(s)	10,000	10,000			
Linear Asset Construction-Villages/Local Roads/Arterial Roads	5,500,000	4,205,339	600,997	693,664	Dev Chgs 200,000 OCIF 222,568 AIR 400,997 County FGT 471,096 (City 93,929 to 2018)
<b>Total</b>	<b>6,338,500</b>	<b>4,240,839</b>	<b>1,403,997</b>	<b>693,664</b>	

**SYDENHAM WATER**

Water Tower	20,000		20,000		Water Reserve
<b>Total</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	

**ENVIRONMENTAL SERVICES**

**Sanitation-Disposal**

Attendant Building	20,000		20,000		Landfill Closure
Establish Transfer Station	25,000		25,000		Landfill Closure
<b>Sub-total</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	<b>0</b>	
<b>Total</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>0</b>	

	BUDGETED		PROPOSED FINANCING		
	EXPENDITURE		TAX LEVY	RESERVES	OTHER
<b>TOWNSHIP FACILITIES MANAGEMENT</b>					
<b>Carried Forward from 2013</b>					
Asbestos Assessment	33,000				Rec Res 10,000
Energy Audit	32,500				Vert-Fac Res 23,000 Federal Gas Tax
<b>Carried Forward from 2014</b>					
OPP Building -Garage Floor Drains	20,000				Vertical - Facilities Res DCF 103,212
New Hall-Perth Rd- Station 6 (Land/ Architect)	118,212				Vert-Fac Res 15,000 Fiscal-Working Funds (unspent Capital)
Bradshaw- Station 1 paving - per study	8,000				Fiscal-Working Funds (unspent Capital)
Wash Curtains (Stn 5 & 8)	12,000				Fiscal-Working Funds (unspent Capital)
Verona-Station 3 repairs as per study	5,000				Fiscal-Working Funds (unspent Capital)
<b>Carried Forward from 2015</b>					
Facilty Signage	18,800				Vertical - Facilities Res Carry over 2015: DCF 87,000 FGT 250,000 Vert-Fac 663,000
New Hall - Perth Road-Station 6	1,000,000				
<b>Carried Forward from 2016</b>					
Paving - Station 7	10,000				Vertical - Facilities
<b>New Projects</b>					
Verona Medical - Lighting and Flooring upgrade	5,000				Vertical - Facilities 11,000 Vertical Fac Res 2016-14,000-Fiscal- Working Funds (unspent Capital)
Windows/insulation - Station 5	25,000				
<b>Total</b>	<b>1,287,512</b>	<b>0</b>	<b>1,287,512</b>	<b>0</b>	
<b>RECREATION</b>					
<b>Carried Forward from 2013</b>					
Recreation buildings - re-keying	11,000				(8,000 from 2013)
<b>Carried Forward from 2015</b>					
Museum - Window Replacement	8,000			4,000	Parkland
<b>Carried Forward from 2016</b>					
* Fermoy Hall - Building upgrades, well, paint insulation, septic system	30,000				Parkland
* Glendower Hall - Front Step Replacement	40,000				Parkland
Centennial Park - Upper Ball Diamond Repair	19,000				Parkland
Boat Launch upgrades (Buck Lake & Knowlton)	60,000				Parkland
<b>New Projects</b>					
Storrington Centre - accessible washrooms, update septic, parking lot improvements, retrofitting, kitchen update, space reconfiguration	500,000			333,333 166,667	CIP 150 application Parkland
Point Park- accessible pathway, washroom & building upgrades, reconstruct tennis court for multi-use, replace play structure	155,000			77,500 77,500	ON 150 application Parkland
Wilmer Ball Park - Repair Retaining Wall	10,000				Parkland
Wilmer Ball Park - Install New Fence	5,000				Parkland
Gilmour Point - Design of New Public Wash/Changerooms	20,000				Parkland
Battersea Ball Park - New Playground Equipment	30,000			15,000 15,000	Fundraising Parkland
Tett Park - Swing Set Replacement	5,000				Parkland
Centennial Park - Portable Soccer Nets	6,500			6,500	Parkland
Township boat docks	10,000		10,000		Parkland
Museum - Furnace	10,000		10,000		Parkland
<b>Total</b>	<b>919,500</b>	<b>20,000</b>	<b>636,333</b>	<b>263,167</b>	
<b>TOTALS</b>	<b>9,217,512</b>	<b>4,332,839</b>	<b>3,927,842</b>	<b>956,831</b>	
* 2016 Project on hold pending follow up report to, and approval from Council					

**Linear Asset Construction**

Sunbury Road	Engineering / Design	150,000
Stars Corner (Wilton & Yarker)	Engineering / Design	150,000
Capacity - ** requires follow up Council report to allocate		400,000
Harrowsmith Phase 2		1,000,000
Devil Lake Culvert #9		50,000
Green Bay Bridge #28		600,000
Moreland Dixon Culvert #2		150,000
Bridge Replacement Study/Design		50,000
Hard Surface Preservation		800,000
Bedford Road		1,000,000
Buck Bay Road		300,000
Randy Clark Road		350,000
York Road		100,000
Bradshaw Road		250,000
Deer Creek Subdivision		150,000
<b>Total</b>		<b>5,500,000</b>

## RESERVES &amp; RESERVE FUNDS FORECAST - 2017 Budget

	BALANCE BEGINNING OF YEAR	CONTRIBUTION				BALANCE END OF YEAR
		FROM		TO		
		TAXATION BDGTD	OTHER REVENUES	REVENUE FUND	CAPITAL FUND	
<b>RESERVE</b>						
<b>Fiscal</b>						
Working Funds	2,562,502	434,720		80,000	472,000	2,445,222
<b>Equipment and Infrastructure</b>						
<b>General</b>						
Asset Investment Reserve	1,609,344	893,199			400,997	2,101,546
Infrastructure	1,750,180	275,000				2,025,180
SCBA - Fire	40,000		-40,000			0
<b>Vertical</b>						
Facilities/Property	1,496,341	307,790			965,800	838,331
Recreation	22,813				10,000	12,813
<b>Rolling</b>						
Capital - Building Department	41,936	21,000			35,000	27,936
Capital - Fire Department	664,586	405,000	40,000		395,000	714,586
Capital - Roads Department	-142,874	440,000	51,000		275,000	73,126
Capital - Solid Waste Dept	51,000		-51,000			0
<b>Linear</b>						
Cemetery Lot Addition	43,538					43,538
Roads - Const/Imp	187,857		93,929			281,786
<b>Stabilization</b>						
Planning	66,784					66,784
Policing Costs	858,466			3,000		855,466
Recycling	273,641					273,641
Revenue-Severance Appl.	20,000					20,000
Winter Control - Roads Dept.	670,148					670,148
Wages-Fire Department	139,934					139,934
Building Department	241,811			84,110		157,701
Water Reserve Fund	598,109	135,222			20,000	713,331
<i>Sub-total</i>	<i>11,196,114</i>	<i>2,911,931</i>	<i>93,929</i>	<i>167,110</i>	<i>2,573,797</i>	<i>11,461,067</i>
<b>OBLIGATORY RESERVE FUNDS</b>						
5% Parkland	586,852		155,340		636,333	105,859
Development Charges	2,131,389		372,616		390,212	2,113,793
Environmental Enhancement	168,912		1,550			170,462
Federal Gas Tax	325,200	550,692	8,000		282,500	601,392
Subdivider Contributions	37,171					37,171
<i>Sub-total</i>	<i>3,249,524</i>	<i>550,692</i>	<i>537,506</i>	<i>0</i>	<i>1,309,045</i>	<i>3,028,677</i>
<b>RESERVE FUNDS &amp; TRUSTS</b>						
Election	58,165	25,000				83,165
Highway #38 Reconstruction	734,314		5,000			739,314
Landfill Closure	683,713	40,000	10,250		45,000	688,963
<b>Trusts</b>						
Fire Donations	19,221		2,600			21,821
Portland Historical	19,992		100			20,092
Grant Memorial	26,752		350			27,102
OHRP	22,462					22,462
Cemetery - PC	431,456					431,456
Cemetery M. Burns Trust	25,000					25,000
Cemetery - Monument PC	54,008					54,008
Cemetery - Monument PC Inc	15,499					15,499
<i>Sub-total</i>	<i>1,930,582</i>	<i>65,000</i>	<i>18,300</i>	<i>0</i>	<i>45,000</i>	<i>2,128,882</i>
<b>TOTAL</b>	<b>16,376,221</b>	<b>3,527,623</b>	<b>649,735</b>	<b>167,110</b>	<b>3,927,842</b>	<b>16,618,627</b>