

SCHEDULE A TO BY-LAW NO. 2019-12

FRONTENAC ISLANDS SUMMARY
REVENUES

	2018 Budget		2019 Budget
	\$		\$
Default			
Council	\$ -		\$ -
Administration	\$ 323,723.00		\$ 346,145.50
Emergency Service	\$ 7,000.00		\$ 3,500.00
Livestock	\$ 7,300.00		\$ 7,300.00
Planning	\$ 88,000.00		\$ 88,000.00
Library	\$ 6,760.00		\$ 5,000.00
Cemeteries	\$ -		\$ -
Sundry and Municipal Taxes	\$ 92,900.00		\$ 73,000.00
Total Revenues	525,683.00		522,945.50

EXPENSES

Council	68,771.14	\$	75,525.00
Administration	535,509.74	\$	608,895.48
Emergency Service	358,018.00	\$	351,235.00
Livestock	9,200.00	\$	8,500.00
Planning	103,866.00	\$	100,275.75
Library	20,495.00	\$	27,500.00
Cemeteries	350.00	\$	350.00
Sundry and Supp Taxes	10,000.00		11,000.00
1.% tax dollars raised Asset Management	22,037.00	\$	23,700.00
Total Expenditures	\$ 1,128,246.88	\$	1,206,981.23

Total FRONTENAC ISLANDS Surplus (Defic **\$ (602,563.88) \$ (684,035.73)**

WOLFE ISLAND SUMMARY

REVENUES

<u>Transfer from Wind Farm to mitigate tax rates</u>	\$ 140,000.00	\$	140,000.00
Fire	\$ 149,027.00	\$	4,650.00
Ferries	\$ 1,068,503.76	\$	293,719.00
Roads	\$ 400,888.00	\$	295,083.09
Waste	\$ 1,800.00	\$	43,000.00
Recycling	\$ 14,500.00	\$	14,800.00
Culture and Rec	\$ 66,450.00	\$	33,984.00
Building	\$ 50,000.00	\$	33,000.00
Water and Sewer	\$ 37,743.00	\$	37,743.00
Senior Housing	\$ 79,445.00	\$	83,942.00
CCB	\$ 118,523.00	\$	91,934.00
Total Revenues	2,126,879.76	\$	1,071,855.09

EXPENSES

Fire	\$ 253,377.00	\$	123,864.00
Ferries	\$ 1,120,767.00	\$	342,808.75
Roads	\$ 1,183,665.24	\$	1,034,953.00
Waste	\$ 116,737.00	\$	188,466.30
Recycling	\$ 57,500.00	\$	71,500.00
Culture and Rec	\$ 98,787.00	\$	68,577.00

Township of Frontenac Islands
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Building	\$ 65,200.00	\$ 38,200.00
Water and Sewer	\$ 37,743.00	\$ 37,743.00
Senior Housing	\$ 79,444.60	\$ 94,011.67
CCB	178,124.00	\$ 152,676.00
Contingency	12,000.00	
Total Expenditures	\$ 3,203,344.84	\$ 2,152,799.72
Total Surplus (Deficit)	\$ (1,076,465.08)	\$ (1,080,944.63)

HOWE ISLAND SUMMARY

REVENUES

Fire	63,775.00	\$ 775.00
Ferries	820,000.00	\$ 390,923.00
Roads	98,093.00	\$ 213,383.91
Waste	2,067.00	\$ -
Recycling	6,300.00	\$ 6,600.00
Culture and Rec	8,500.00	\$ 200.00
Building	30,000.00	\$ 30,000.00
Tsf from reserve	0.00	
Total Revenues	\$ 1,028,735.00	\$ 641,881.91

EXPENSES

Fire	185,191.00	\$ 128,975.00
Ferries	827,556.00	\$ 399,704.00
Roads	401,998.00	\$ 526,184.00
Waste	74,467.00	\$ 58,000.00
Recycling	25,574.00	\$ 30,390.00
Culture and Rec	24,655.00	\$ 16,795.00
Building	30,200.00	\$ 30,000.00
Contingency	6,000.00	
Total Expenditures	\$ 1,575,641.00	\$ 1,190,048.00

Total Surplus (Deficit)	\$ (546,906.00)	\$ (548,166.09)
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Total Township to be raised by Taxation	\$ (2,225,934.96)	\$ (2,313,146.45)
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County	-914,851.26	\$ (959,231.00)
Education	-1,030,706.44	\$ (1,062,940.09)
Total to be raised by taxation	\$ (4,171,492.66)	\$ (4,335,317.54)

Township of Frontenac Islands

BUDGET

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Frontenac Islands:Council

2019 Budget	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior year surplus(deficit)		0	
<u>Prior year surplus(deficit)</u>	<u>0</u>	<u>0</u>	<u>0</u>
50310 Council Remuneration	35,331	32,401	50,000
50315 Alloc remuneration Expense	17,665	13,235	
52210 Benefits - CPP EI	575	679	575
52230 Benefits - EHT WSIB	650	670	650
53010 Office Supplies and Stationary	50	100	250
53800 Other Materials	3,300	2,004	6,300
54110 Mileage	2,500	2,032	2,500
54200 Training/Seminars	500	1,265	4,000
54220 Conferences/conventions	7,500	6,290	11,250
54421 Memberships	700		
Contingency			
58030 Contribtns to Wk Cap reserve		10,095	
Capital replacement			
<u>TOTAL EXPENSE</u>	<u>68,771</u>	<u>68,771</u>	<u>75,525</u>
<u>Net Expense</u>	<u>(68,771)</u>	<u>(68,771)</u>	<u>(75,525)</u>

Township of Frontenac Islands

BUDGET

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ADMINISTRATION

	2018 Budget \$	2018 to Dec \$	2019 Budget \$	
49000				Prior Year Surplus/Deficit/Wk Cap
40510	1,200	1,440	1,200	Tax and Zoning Certificates
40750	400	260	250	Dog Tags
40775	15	35	20	Lottery Licences
41010			39,202	Provincial Grants
41018	228,400	226,100	226,100	Provincial Grants - OMPF
49170	1,590		1,600	Tile Drain loan
42100				Municipal Transfer
43100	3,000	2,743	3,000	Bank Interest
43900	300	894	500	Miscellaneous
49100	32,273	29,638	33,128	Administrative Allowance ferry
49150	2,000	2,000	2,000	Wage Allocation - Building
49160	22,045	12,266	14,146	Wage allocation - Planning livestock
49170		6,063	6,200	Expenditure recovery - BSB Wages T
49600	25,700	18,200	13,800	Contrib from Reser fin software
49600			5000	Contribution from Insur reserve
	316,923	299,639	346,146	
50110	171,798	170,043	174,293	Salaries
	5,000	4,700	4,794	office student
	24,358	24,266	25,621	wage recoveries
50145	1,714	1,574	1,605	Sick Leave Payout
52100	20,151	20,470	22,500	Benefits - OMERS
52210	7,411	7,222	7,500	Benefits - CPP
52220	3,693	3,651	4,000	Benefits - EI
52230	4,315	4,093	4,200	Benefits - EHT
52250	3,749	4,188	5,000	Benefits - WSIB
52320	22,450	23,726	24,000	Benefits - Health, etc
53010	6,000	8,790	7,500	Office Supplies and Stationary
53110	5,000	4,211	5,000	Postage/Courier
53141	725	153	300	Publications/Subscriptions
53210	600		1,040	Adv - Community Initiatives
53212	500	424	1,000	Adv- Township Business
53344	3,000	2,572	3,000	Building Maintenance
53650	6,000		6,000	Office Equipment
53700	4,200		2,000	Computer Hardware
53800	6,500	8,664	8,000	Other Materials/Health & Safety
54110	4,000	2,798	3,000	Mileage
54200	1,000	1,122	1,000	Training/Seminars
54220	8,000	6,172	8,000	Conferences/conventions
54421	3,500	3,992	4,500	Memberships
55000	90,000	123,968	110,000	Contracted Services
55065	15,000	7,414	10,000	Animal Control by-law enfor.
			5,000	Insurance deductible (lawsuit)
55120	16,000	12,008	16,000	Audit
	11,000	6,562		Election expense
55130	8,000	5,900	10,000	Legal Services
55291	12,623	15,187	16,200	Insurance

Main St Revitalization Steps, Entrance at WI

invasive spec \$540

desk, chairs, table, flooring

IT & GIS 22,002.
Financial - usage
Maint 10,000
Pumpouts, spider
Snow removal 7300

Township of Frontenac Islands

BUDGET

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55411	Telephone	9,000	10,885	11,000	
55440	Data Communications	5,000	4,083	5,000	
55490	Computer Maintenance	1,100	244	0	
55695	Leases	4,200	4,609	4,600	
55710	Hydro	10,000	3,572	4,000	
55711	Oil-Propane	4,500	287	2,500	
55712	Water	3500	3,110	3500	
55840	Bank Service Charges	4,200	4,137	4,200	
57015	Tile Drain Loan	1,590	1,590	1,600	
	RED funding for County (last yr)	3,334	3,334		
57100	Software			20000	to election reserve 2500
58030	Contribtns to Res./Res. Funds		8,143	2,500	
less non cash depreciation					
		512,710	517,864	549,953	
capital - furnace HI				3,240	total \$5400
Capital		15,000		16,500	20% to library \$1080
Capital -Steps & entry WI office		11,000	3,562	39,202	20% to rds \$1080
Total Operating & Capital		538,710	521,426	608,895	
		-221,787	-221,787	-262,750	office, mtg room ceiling Accessible door, Heat trace line for water \$1500

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Frontenac Islands: Township Livestock

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus (Deficit)			
41010 Provincial Grants	7,000	9,358	7,000
Provincial Funding re valuat	300	620	300
TOTAL REVENUE	7,300	9,978	7,300
53010 Office Supplies and Stationary			
55000 Contracted Services	2,200	1,055	1,500
55060 Fence viewers			
55800 Loss	7,000	9,772	7,000
to working cap reserve		1051	
TOTAL EXPENSE	9,200	11,878	8,500
Net Surplus Deficit	(1,900)	(1,900)	(1,200)

\$1000 to admin wage

Township of Frontenac Islands
 BUDGET
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Frontenac Islands: Cemeteries

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior year surplus(deficit)		0	
TOTAL REVENUE	0	0	0
55000 Contracted Services	350	305	350
Tsf to working capital		45	
TOTAL EXPENSE	350	350	350
Net Surplus Deficit	-350	-350	-350

Township of Frontenac Islands
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Frontenac Islands: Library

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Piror Year Surplus(Deficit)			
41010 Provincial Grants			
Tsf from Working cap		7,914	
Contriubtion from reserve	6,760	6,760	5,000
TOTAL REVENUE	6,760	14,674	5,000
53344 Building Maintenance	3,000	6,307	5,000
55000 Contracted Services	2,400	3,727	3,800
55291 Building Insurance	995	995	1,000
55710 Hydro	3,500	3,585	3,700
55711 Oil-Propane	2,100	4,263	4,000
55712 Water	1000	2,141	2300
Custodial service			2700
Capital replacement			
Depreciation			
less non-cash depreciation			
TOTAL EXPENSE	12,995	21,018	22,500
Capital - step repair and shield for antenna	2500	7391	
Capital Accessible door HI	5,000		5,000
Capital			
Total Operating & Capital	20,495	28,409	27,500
Net Surplus Deficit	(13,735)	(13,735)	(22,500)

Township of Frontenac Islands
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Frontenac Islands:Township Emergency Management

	2018 Budget \$	20018 Dec \$	2019 Budget \$
49000			
Prior Year Surplus			
41510		2900	
Provincial Grant			
49200	7,000		3,500
Helipad Maintenance Agreement			
tsf from working cap		1,475	
TOTAL REVENUE	7,000	4,375	3,500
55000	352,918	350,070	345,935
Contracted Services			
55010	4,900	5,323	5,000
Helipad Maintenance			
55015			
911 Service			
53900			
Misc supplies			
Propane for generators	200		300
Capital replacement			
TOTAL EXPENSE	358,018	355,393	351,235
Capital - helipad WI			
Total Capital and Operating	358,018	355,393	351,235
Net expense	(351,018)	(351,018)	(347,735)

Township of Frontenac Islands
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Frontenac Islands: Planning

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus (deficit)			
40600 Applications Revenue	13,000	17,033	13,000
43900 Miscellaneous			
Tsf from Reserve DC BYLaw			
Tsf from Reserves	75000		75000
TOTAL REVENUE	88,000	17,033	88,000
53010 Office Supplies and Stationary			
53210 Adv - Community Initiatives		3,000	
53212 Adv- Township Business	500		500
53800 Other Materials	100		100
55100 Consulting Services	12,000	3,646	10,530
55105 Zoning review			
55130 Legal Services	5,000	407	1,000
58010 Administration Costs	11,266	11,266	13,146
allowance to rds and fire			
58030 Contribtns to working cap		14,580	
TOTAL EXPENSE	28,866	32,899	25,276
Capital - Secondary Plan	75,000		75,000
Total Operating and Capital	103,866	32,899	100,276
Net Surplus(deficit)	(15,866)	(15,866)	(12,276)

25% of admin salary

Township of Frontenac Islands

BUDGET

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Frontenac Islands: Wolfe Fire

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus(Deficit)			
Fire permits	200	150	150
43200 Rent	4,900	5,200	4,000
43900 Misc / donations			
49150 Wage Allocation - planning/bldg	500	110	500
contribution from Wind Farm/ Reserve	45,000	45,000	
Tsf from DC	43,427	43,427	
Tsf from Fire Cap reserve	26,294	39,843	
TOTAL REVENUE	120,321	133,730	4,650
50110 Salaries	3,000	3,000	25,000
Deputy and captains	1,400	1,400	1,400
50270 Volunteer Salaries	18,000	22,922	18,000
Benefits - OMERS			
52210 Benefits - CPP	425	87	1,300
52220 Benefits - EI	230	81	675
52230 Benefits - EHT	200	281	800
52250 Benefits - WSIB	3,200	3,267	4,000
52560 Medicals	200		200
52540 Uniforms	3,000	2,472	3,000
53010 Office Supplies and Stationary	300	30	300
53011 Medical supplies	200	305	200
53110 Postage/Courier	200	173	200
53141 Publications/Subscriptions	200		200
53210 Adv and Comm initiatives	600	642	600
53344 Building Maintenance	2,000	4,227	2,000
53501 Fuel and Lube	1,500	2,038	1,500
53502 Vehicle Maintenance	8,000	6,305	8,000
53503 Licences	1,000	96	1,000
53610 Equipment Maintenance	4,000	6,751	4,000
53620 Minor Equipment Replacement	3,000	1,272	3,000
53650 Office equipment	400	309	400
53700 Computer Hardware	400	258	400
53800 Other Materials / shop supplies	500	414	500
54110 Mileage	500	71	500
54200 Training/Seminars	4,000	1,483	4,000
54220 Conferences/conventions	1,000	2,032	1,000
54315 Health & Safety Allow./Equip.	3,000	498	3,000
54350 Fire Prevention & Education	1,000	793	1,000
54421 Memberships	650	459	650
55000 Contracted Services	4,000	6,040	4,000
55130 Legal			
55291 Building Insurance	1,129	1,129	1,129
55411 Telephone	2,000	3,133	2,000
55450 Dispatch/Communications	8,000	9,187	8,000
55591 Vehicle Insurance	4,910	4,910	4,910
55710 Hydro	3,000	2,600	3,000
55711 Oil-Propane	3,000	4,886	3,000

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55712	water	600	3,905	600
57020	Discretionary Fund	400	655	400
58010	Administration Costs	2,100	2,101	
58030	Contributions to Res./Res. Funds			10,000
	Depreciation			
	less non-cash depreciation			
	TOTAL EXPENSE	91,244	100,212	123,864
	Capital - SCBA	90,000	90,000	
	Capital Rescue truck	43,427	47,868	
	Total Operating and Capital	224,671	238,080	123,864
	Net Expense	-104,350	-104,350	-119,214

0

Township of Frontenac Islands
BUDGET
April 8th, 2019

Frontenac Islands: Wolfe Ferry

	2018 Budget Budget \$	2018 Dec \$	2019 Budget Budget \$
Prior Year surplus/deficit	-11,387	-11,387	
Provincial Grants	880,547	672,807	264,719
Prov grant flooding	100,000	440,430	
User Fees	5,500	5,163	5,000
Passes	23,445	23,400	24,000
Contingency reserve		24,000	
tsf from road reserve		6,159	
tsf from ferry reserve	70,399	70,399	
TOTAL REVENUE	1,068,504	1,230,971	293,719

Salaries	181,899	178,251	185,000
Sick Leave Payout	1,500	1,070	1,500
Benefits - OMERS	12,000	12,658	13,000
Benefits - CPP	8,075	7,452	8,200
Benefits - EI	3,900	3,894	4,200
Benefits - EHT	3,500	3,548	3,700
Benefits - WSIB	11,500	10,417	11,500
Benefits - Health, etc	14,250	20,843	21,600
Boot Allowance	375	338	375
Clothing Allowance	4,000	3,099	4,000
Building Maintenance	1,500	26	500
Signs	500	303	200
Fuel and Lube	8,000	8,661	8,000
Licences mileage	200		200
Equipment maintenance	3,000	1,688	3,500
Cables	10,000	10,639	11,000
Other Materials	2,000	8,325	2,000
Mileage		166	400
Training/Seminars	400	173	
Health & Safety Allow./Equip.	1,500	1,482	1,500
Consulting Services			
Inspection		25,222	
Legal Services	500		600
Ferry & Building Insurance	2,622	2,622	2,700
Equipment rental		1,650	
Telephone	1,400	1,724	1,000
Ferry Maintenance	12,000	12,429	12,000
Hydro	6,000	4,022	6,000
Administration Costs	18,000	16,017	15,134
Transfer to reserve for replacment ferry			25,000
4 year inspetion			
Depreciation			
Less non cash depreciation			
Capital replacement			
TOTAL EXPENSE	308,621	336,719	342,809

20% Rob's salary

Capital Ramp repairs	812146	946,516	
Total Op & Capital	1,120,767	1,283,234	342,809
Simcoe Ferry Surplus (Deficit)	-52,263	-52,263	-49,090

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Wolfe Roads

	2018 Budget \$	2018 to Dec \$	2019 Budget \$	
Prior Year Surplus				
41010 Provincial Grants	67,088	69,359	105,453	
Helipad maintenance fr Emerg Mgmt	1,400			
Prov Grants Pitts & Quarries	2,000		2,000	McKeown & Wood revenue
43900 Miscellaneous	4,000	3,614	4,324	
49150 Wage Allocation -planning/bldg/sr	2,000		1,000	
49600 Contributions from Reserves DC hot	12,400	12,400	38,976	
Contributions from Reserves		25,833		
From Reserves - wind	120,000	120,000		
Contr from Reserves	192,000	192,000		
Contr from Reserves - FGT			143,330	
TOTAL REVENUE	400,888	423,206	295,083	
50110 Salaries	267,427	269,544	271,044	
50145 Sick Leave Payout	1,367	523	1,400	
52100 Benefits - OMERS	25,579	21,359	25,000	
52210 Benefits - CPP	10,000	11,501	13,000	
52220 Benefits - EI	4,395	5,427	6,000	
52230 Benefits - EHT	4,822	5,167	5,400	
52250 Benefits - WSIB	9,310	10,233	11,000	
52320 Benefits - Health, etc	31,666	30,392	33,860	
52530 Boot Allowance	625	563	625	
52550 Clothing Allowance	3,100	1,802	2,000	
53010 Office Supplies and Stationary	900	815	900	
53344 Building Maintenance	10,000	3,487	10,000	includes study for new building
53399 Roads patrolling	0			
53400 Road Side Maintenance	30,000	28,230	56,000	\$26,000 maintenance ditching
53410 Loose Top Maint/ Dust Control	58,000	46,532	50,000	
53420 Hard Top Maintenance	7,500	4,303	15,000	cold and hot mix
53405 Gravel	70,000	67,162	72,000	
53421 Shoulder mainenance		371		
53430 Culverts	6,000	2,490	5,000	
53440 Salt/Sand	22,000	31,741	30,000	
53450 Signs	4,000	5,299	4,000	
53451 Sign maintenance				
53452 Guard rails				
53455 Line Painting	11,000	10,470	13,000	
53470 Streetlight Repair	2,000	1,664	2,000	
53501 Fuel and Lube	45,000	72,123	60,000	
53502 Vehicle Maintenance	65,000	101,725	80,000	
53503 Licences	6,000	6,416	6,500	
53620 Minor Equipment Replacement	2,000	6,783	4,000	
53700 Computer Hardware/maintenance	500	267	500	
53800 Other Materials	4,000	11,412	8,000	\$1000 boat club dock
53857 Shop Supplies	4,000	2,054	3,000	
54110 vehicle expense	5,200	4,726	5,200	
54200 Training/Seminars	5,000	3,106	5,000	

Township of Frontenac Islands
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54220	conferences/conventions	1,000	821	1,000
54315	Health & Safety Allow./Equip.	2,000	1,108	2,000
54421	Memberships	1,000	1,793	2,000
55000	Contracted Services	50,000	36,815	40,000
55130	Legal		1,493	1,000
55291	Building Insurance	9,446	9,446	10,000
55395	Equipment Rental	3,000	3,454	3,500
55411	Telephone	2,500	2,468	2,500
55440	Data Communications	1,000	904	1,000
55450	Dispatch/Communications	1,500	734	1,000
55695	Leases	500	346	500
55591	Vehicle Insurance	2,729	2,729	2,800
55710	Hydro	8,000	7,477	8,000
55711	Oil-Propane	10,000	10,779	10,000
55711	Water	200	682	700
	Transfer to Rds reserve fund			50,000
	Reserve Gravel and vehicle			
	Transfer to Rds reserve fund	4,000	2,400	4,324
	Depreciation			
	less non-cash depreciation			
	TOTAL EXPENSE	813,265	851,136	939,753
	Capital	320,000	306,450	
	Capital bridge structure #2 3rd Line	5,000	3,802	6,000
	Capital - Hot box for patching	8,000	8,120	54,200
		7,000	6,272	
		13,000	11,395	
	14th Line Rd construction	10,000	10,000	35,000
	Division St extension	7,400	8,808	
	Total capital	370,400	354,847	95,200
	Total Op. & Capital	1,183,665	1,205,983	1,034,953
		-782,777	-782,777	-739,870

McKeown & Wood
rent and revenue

ea study

asphalt edger \$10,000
38,976 from DC

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Wolfe Waste

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior year			
Miscellaneous			
46000 User Fees	1,800	3,119	3,000
Tsf from reserves wind			40,000
TOTAL REVENUE	1,800	3,119	43,000
50110 Salaries	38,065	40,106	41,140
50145 Sick Leave Payout			
52100 Benefits - OMERS	2,800	3,055	3,116
52210 Benefits - CPP	1,500	1,654	1,687
52220 Benefits - EI	900	911	929
52230 Benefits - EHT	725	797	813
52250 Benefits - WSIB	1,200	1,597	1,629
52320 Benefits - Health, Etc		495	505
52530 Boot allowance	125		125
52550 Clothing	400	217	300
53210 Adv - Community Initiatives	500		
53211 Adv-Recruitment			
53212 Adv- legal, training			
53344 Building Maintenance	500	307	300
53450 Signs	100	164	200
53620 Minor Equipment Replacement	500		200
53800 Other Materials	1,000	1,893	1,500
54315 Health & Safety Allow./Equip.	600	133	300
55000 Contracted Services	51,000	46,571	40,000
55100 Consulting Services	14,000	12,654	14,000
55291 Building Insurance	22	22	22
55411 Telephone	1,000	222	300
55710 Hydro oil	1,300	421	700
55712 Water		588	700
58030 Contribtns to Res./Res. Funds		6,249	
legal	500		
TOTAL EXPENSE	116,737	118,056	108,466
Capital compactor			80,000
			40,000 from wind
Total Op & Capital	116,737	118,056	188,466
Net surplus(deficit)	-114,937	-114,937	-145,466

Township of Frontenac Islands
BUDGET
 April 8th, 2019

Frontenac Islands: Wolfe Recycling

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus			
41010 Provincial Grants	14,000	17,180	14,000
46000 User Fees	500	1,314	800
Tsf from Waste reserve		6,581	
TOTAL REVENUE	14,500	25,075	14,800
53800 Other Materials	500	510	500
55000 Contracted Services	52,000	63,291	60,000
TOTAL EXPENSE	52,500	63,801	60,500
Capital - compactor bin	5,000	4,274	11,000
Total Operating & Capital	57,500	68,075	71,500
Net surplus (deficit)	-43,000	-43,000	-56,700

Township of Frontenac Islands
BUDGET
 April 8th, 2019

Fronteanc Islands: Wolfe Water

	2018 Budget \$	2018 to Dec 31 \$	2019 Budget \$
Prior Year Surplus (Deficit)	37,743		37,743
Miscellaneous Donation Contribution from Fed Gas Tax			
TOTAL REVENUE	37,743	0	37,743
Consulting Services	37,743		37,743
TOTAL EXPENSE	37,743	0	37,743
Net surplus(deficit)	0	0	0

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Wolfe Cultural & Recreation

	2018 Budget \$	2018 Dec \$	2019 Budget \$	
Prior Year Surplus (Deficit)				
41010 Provincial Grants				
CFDC grant		11,412		
FGT Grant - Tourist Info Centre				
43900 Miscellaneous				
BSB Recovery				
46000 User Fees	750	100	100	
Donations tourist	700	379	300	
Donations comm gardens		2,500		
Transfer				
Transfer from reserve	40,000	29,916	10,084	Med clinic, Early Yrs, Comm Gardens
Contribution from Wind Revenue	25,000	25,000	23,500	
transfer Hometown grant Cowan's		6,000		
TOTAL REVENUE	66,450	75,307	33,984	
50110 Salaries				
Tourist Booth wages/benefits	14,000	17,618	18,000	
52100 Benefits - OMERS				
52210 Benefits - CPP	450	435	450	
52220 Benefits - EI	360	460	500	
52230 Benefits - EHT	300	382	400	
52250 Benefits - WSIB	450	669	700	
53210 Adv - Community Initiatives	1,000	700	1,000	Elves \$400 Gardeners \$300
53344 Building Maintenance	500	3,177	2,500	
53800 Other Materials	1,000	23,302	1,000	
54315 Health & Safety Allow./Equip.	100		100	
55000 Contracted Services	2,000	1,023	2,000	Medical clinic \$12,500 Early yrs \$9,000
55100 Consulting services		997		
55101 Contributions Comm Support Prog	21,000	20,000	21,500	
55291 Insurance	577	577	577	
55710 Hydro	1,400	3,527	3,700	
55711 Oil-Propane	4,300	2,579	4,000	
55712 Water		24	100	
Sacred Heart Church parking	500	500	500	
Contribution to Ploughman's Assoc.	250	250	250	
Garden Party	1,000		1,000	
Community Gardens	1,000	1,000	1,000	\$3000 Theresa wage
53213 Tourist Info Booth	6,600	5,438	5,500	
Friends of Feral cats	2,000	2,000	2,000	
BSB busing			1,800	
TOTAL EXPENSE	58,787	84,658	68,577	
Capital Bldg plan re Ctte Hall	40,000	22,985		
Total operating and capital	98,787	107,643	68,577	
Net Expense	-32,337	-32,337	-34,593	

Township of Frontenac Islands

BUDGET

April 8th, 2019

Community Centre Board

2019 Budget	2018		2018		2019	
	Budget		Dec		budget	
	\$		\$		\$	
49000	Surplus (deficit)	\$ (11,031)				
	Transfer from reserve	\$ 18,800	\$ 18,800	\$ 22,615		
	Transfer from reserve wind	\$ 68,954	\$ 68,954	\$ 31,954		
	Transfer from E Allen reserve	\$ 1,000	\$ 1,000	\$ 4,000		
41010	Grants		\$ 2,980			
43100	Bank Interest		\$ 865	\$ 865		
43950	Rental revenue		\$ 845	\$ 800		
43900	Misc (bottle returns)	\$ 2,000				
43904	Fundraising	\$ 10,800	\$ 10,575	\$ 8,200		
43910	Donation general	\$ 5,000	\$ 1,811	\$ 2,500		
43911	Donation Roof					
43912	Donation Specific					
46100	Programing fees		\$ 8,895	\$ 10,000		
46000	User(rental) Fees	\$ 23,000	\$ 11,844	\$ 11,000		
	TOTAL REVENUE	\$ 118,523	\$ 126,569	\$ 91,934		

playground, matting, tables

	Wages and benefits Ben	\$ 14,960	\$ 14,033	\$ 15,300		
53210	Adv - Community Initiatives	\$ 200	\$ 223	\$ 100		
53344	Building Maintenance	\$ 200	\$ 2,139	\$ 1,000		
53350	Ground maintenance		\$ 97	\$ 500		
53501	Fuel and Lube					
53610	Equipment Maintenance	\$ 6,000	\$ 10,925	\$ 6,000		
53810	programing overhead	\$ 2,500	\$ 977	\$ 1,700		
53640	Equipment		\$ 402	\$ 800		
53800	Other Materials	\$ 600	\$ 2,771	\$ 5,212		
53820	User/rental fees					
55000	Contracted Services	\$ 9,000	\$ 7,946	\$ 8,800		
55100	Consulting Services					
55291	Building Insurance	\$ 5,410	\$ 5,410	\$ 5,410		
55710	Hydro	\$ 47,000	\$ 43,742	\$ 44,000		
55711	Oil-Propane	\$ 1,800	\$ 1,756	\$ 1,700		
55712	Water	\$ 400	\$ 3,586	\$ 600		
55810	Debenture costs	\$ 4,746	\$ 4,746	\$ 4,746		
55900	Fundraising costs	\$ 1,300	\$ 805	\$ 1,050		
	Loan Payment	\$ 27,208	\$ 27,208	\$ 27,208		
58030	To Reserve		\$ 8,615			

includes basketball nets

\$2912 Grant - Power Off and play

	TOTAL EXPENSE	\$ 121,324	\$ 135,381	\$ 124,126		
80000	Capital - playground	\$ 4,000		\$ 1,000		
80000	Capital - fencing			\$ 6,000		
80000	Capital equipment	\$ 37,000	\$ 50,789	\$ 3,750		
80000	Capital -accessable doors	\$ 6,200		\$ 10,000		
80000	Capital rubber matting			\$ 2,000		

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

80000	Capital - trailer		\$	2,400
80000	Capital - cameras		\$	1,000
80000	Capital - picnic tables		\$	1,000
80000	Capital -soccer nets	\$ 9,600	\$	1,400
<u>TOTAL OPERATING & CAPITAL</u>		<u>\$ 178,124</u>	<u>\$</u>	<u>186,170</u>
<u>NET SURPLUS/(DEFICIT)</u>		<u>\$ (59,601)</u>	<u>\$</u>	<u>(59,601)</u>
			<u>\$</u>	<u>(60,742)</u>

Township of Frontenac Islands
BUDGET
 April 8th, 2019

Frontenac Islands: Wolfe Building

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus(Deficit)			
40600 Applications Revenue	50,000	66,454	33,000
Contribution from Bldg Code stabilization			
TOTAL REVENUE	50,000	66,454	33,000
53450 Signs			
53010 Office Supplies and Stationary	200	55	200
55000 Contracted Services	41,000	32,401	35,000
legal	2,000		1,000
Allocation of staff time	2,000	1,000	2,000
Contribution fo Dev. Charges Reserve Fu	20,000	31,280	
Contribution to Reserve Funds		16,918	
55130 Legal			
TOTAL EXPENSE	65,200	81,654	38,200
Capital	0	0	0
Net expense	-15,200	-15,200	-5,200

Township of Frontenac Islands

BUDGET

April 8th, 2019

Wolfe Island Senior Housing

101-50-51000

2019 Budget	2018 Budget	2018 Dec	2019 Budget	
Surplus / Deficit				
41010				
42100	12,042	12,042	22,042	from wind reserve loan and parking lot
46600		1,787	1,000	
43900		858	500	
49600		4,951		
49600	31,403			3*1000*12 36,000 1*1200*12 14,400 1*1000*10 10,000
46000	36,000	36,901	60,400	
Working Capital				
Total Revenues	79,445	56,539	83,942	
49170	10,000	10,000	10,000	
53010	200			
53110	100			
53210	100			
53344	1,000	2,126	1,000	
53800	2,500	834	1,000	
55000	1,000	2,954	3,000	
	1,500			
	2,000			
53350	2,000		500	
53350	2,000		500	
55001	1,200		10,000	
55130				
55715	700	524	700	
55291	500	500	500	
55710	2,400	2,522	2,800	
55711	3,000	1,465	2,000	
55712	1,200	5,893	2,500	
55840				
	12,045	12,045	12,045	
58075				
	6,000	6,000	6,000	
Total Expenses	49,445	44,863	52,545	
Capital	30,000	11,676	41,467	Asphalt for parking lot
Total Operating and Capital	79,445	56,539	94,012	
Net Surplus (Deficit)	0	0	-10,070	

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

Frontenac Islands: Wolfe Wind Plant

	2018 Budget	2018 Dec	2019 Budget
Surplus/deficit			
41024 Wind Plant Revenue- In Trust			
41025 Wind Plant Revenue	645,000	645,000	645,000
43100 Bank Interest			
Contributions from reserves			
TOTAL REVENUE	645,000	645,000	645,000
55150 Wind Plant Expenses- In Trust			
Legal Services			
58030 Contribtns to Res./Res. Funds			
Transfer to Wind Plant reserve	545,000	545,000	545,000
Transfer to Investment Fund Wolfe Island District	100,000	100,000	100,000
Transfer to reserve for arena roof			
TOTAL EXPENSE	645,000	645,000	645,000
NET SURPLUS/(DEFICIT)	0	0	0

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Howe Fire

2019 Budget	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus(Deficit)			
40700 Fire Permits	275	255	275
43900 Miscellaneous		6,567	
Tsf from DC - dry hydrants	18,000	18,000	
Tsf from reserve compressor	45,000	45,000	
49150 Wage Allocation -planning/bld:	500	500	500
49200 Prov grant helipad maint			
TOTAL REVENUE	63,775	70,322	775
50110 Salaries Chief	3,000	3,000	25,000
Deputy and training officers	1,800	1,800	1,800
50270 Volunteer Salaries ff	20,000	21,557	20,000
Benefits - OMERS			
52210 Benefits - CPP	410	55	1,200
Benefits - EI	220	59	475
Benefits - EHT	210	264	900
52250 Benefits - WSIB	2,500	2,777	3,000
52540 Uniforms/cresting	2,500	192	2,500
52560 Medicals	200	225	200
53010 Office Supplies and Stationary	500	691	500
53011 Medical Supplies	1,800	2,665	2,000
53110 Postage/Courier	100	10	100
53141 Publications/Subscriptions	100	67	100
53210 Adv - Community Initiatives	200		200
53344 Building Maintenance	4,500	1,577	4,000
53501 Fuel and Lube	2,500	1,309	1,800
53502 Vehicle Maintenance	8,000	9,149	7,000
53503 Licences	500	340	500
53610 Equipment Maintenance	4,000	2,948	3,500
53620 Minor Equipment Replacemen	6,000	8,718	5,000
53650 Office Equipment	700		700
53700 Computer Hardware	2,500		1,800
53800 Other Materials	500	152	500
53857 Shop Supplies	500	157	400
54110 Mileage	600		500
54200 Training/Seminars	1,500	42	1,000
Conferences			
54315 Health & Safety Allow./Equip.	1,000	370	1,000
54350 Fire Prevention & Education	500	247	400
54421 Memberships	500	300	500
55000 Contracted Services	3,000	1,341	3,000
55130 Legal	500		500
55291 Building Insurance	1,045	1,045	1,100
55411 Telephone	2,500	2,278	2,500
55450 Dispatch/Communications	8,000	6,745	8,000
55591 Vehicle Insurance	3,856	3,856	3,900
55710 Hydro	2,500	1,754	2,000
55711 Oil-Propane	3,500	5,320	5,500

Township of Frontenac Islands
BUDGET
 April 8th, 2019

	Water	350	21	300
57020	Discretionary Fund	1,600	614	600
58010	Administration Costs	3,000	3,044	
58030	Contribution to reserve	25,000	48,685	15,000
58075	Bank Loan Payment			
	Depreciation			
	less non-cash depreciation			
	TOTAL EXPENSE	122,191	133,374	128,975
80000	Capital compressor	39,000	47,721	
Capital	Capital dry hydrants (from DC)	18,000	4,798	
	Capital - emerg lights	6,000	5,845	
Total Op	Total Operating and Capital	185,191	191,738	128,975
	Net expe Net	-121,416	-121,416	-128,200

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Howe Ferry

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior year surplus(deficit)			
41010 Provincial Grants	625,000	739,330	287,923
Tsf from reserve Trans/ferry	100,000	109,079	
46000 User Fees	20,000	19,697	20,000
47000 Passes	75,000	72,251	75,000
MAH - flooding docks			8,000
TOTAL REVENUE	820,000	940,358	390,923
50110 Salaries	183,159	175,941	217,480
50145 Sick Leave Payout		697	1,500
52100 Benefits - OMERS	8,500	8,762	8,800
52210 Benefits - CPP	8,000	6,924	8,300
52220 Benefits - EI	3,900	3,914	4,200
52230 Benefits - EHT	3,575	3,532	4,230
52250 Benefits - WSIB	13,000	10,160	13,000
52320 Benefits - Health, etc	8,000	7,974	8,000
52530 Boot Allowance	300	225	300
52550 Clothing Allowance	3,200	3,438	3,000
53344 Building Maintenance	2,000	319	3,300
53450 Signs	200	1,016	200
53501 Fuel and Lube	15,000	25,133	15,000
53503 Licences			
53610 Equipment Maintenance	2,500	3,882	2,200
53800 Other Materials	3,000	9,410	3,000
54110 Mileage	300	532	
54200 Training/Seminars	1,000	1,993	2,000
54315 Health & Safety Allow./Equip.	3,000	3,303	5,200
55000 Contracted Services	6,000	5,299	6,000
55291 Building Insurance	55		55
55395 Equipment Rental	500		300
55411 Telephone	1,200	1,225	1,200
55501 Ferry Maintenance	25,000	12,708	12,000
55591 Vehicle Insurance	2,609	2,609	2,645
55695 Leases	500	500	500
55710 Hydro	4,000	4,113	4,000
55711 Oil-Propane	100	14	100
55712 Water		120	
55714 Cable	6,200	8,115	8,200
58010 Administration Costs	14,273	13,622	17,994
Inspection 4 year			
Contingency	5,000		
Transfer to Reserve for Docks			
Sea container			7,000
Depreciation expense			
non-cash depreciation			
TOTAL EXPENSE	324,071	315,480	359,704
Capital - deck & bilge compart	503,485	632,434	
Capital - docks re flooding			40,000
Total Capital and Operating	827,556	947,914	399,704
Net expense	-7,556	-7,556	-8,781

Township of Frontenac Islands
BUDGET
April 8th, 2019

Frontenac Islands: Howe Roads

	2018 Budget \$	2018 to Dec \$	2019 Budget \$
49000			
41010			
	15,737	16,710	24,736
		3,500	
	500		500
42100			
	27,278	27,278	
43900	3,500		3,000
49150	500		500
49600	17,000	17,000	
	27,278	27,278	184,648
		94,802	
	6,300	6,300	
		12,000	
TOTAL REVENUE	98,093	192,868	213,384

50110	84,485	113,871	102,667	▲ 18% Rob's salary
52100	6,000	7,760	7,500	
52210	3,200	4,737	4,500	
52220	1,600	2,272	2,100	
52230	1,600	2,240	2,100	
52250	2,300	5,248	5,000	
52320	7,000	9,633	9,700	
52530	300	113	300	
52550	1,500	1,269	1,500	
53344	4,000	3,807	4,000	
53399	699			
53400	12,000	17,915	17,000	
53410	3,000	3,384	3,500	
53420	6,000	7,809	8,000	
53421		371		
53455	3,500	2,650	3,400	
53430	2,000	1,629	1,500	
53440	13,000	22,599	20,000	
53450	2,000	4,252	2,000	
53452				
53501	18,000	33,506	25,000	
53502	16,000	7,369	10,000	
53503	2,500	2,654	2,800	
53620	2,000	5,799	3,000	
53800	3,000	4,355	4,000	
53857	1,500	3,193	2,000	
54110	200	89	200	
54200	900	791	900	
54315	1,000	533	1,000	
55000	3,000	3,433	3,000	
55100				
55291	3,988	3,988	4,000	

Township of Frontenac Islands
BUDGET
 April 8th, 2019

55395	Equipment Rental			
55411	Telephone	800	689	800
55450	Dispatch/communications	500	316	500
55591	Vehicle Insurance	1,151	1,151	1,200
55710	Hydro	1,600	1,704	1,800
55711	Oil-Propane	2,500	6,037	2,500
58030	Contribtns to Res./Res. Funds			
	Reserve for reconstruction and ve	66,000	66,000	
TOTAL EXPENSE		278,823	353,166	257,467
	North Shore Rd	38,675	24,358	55,000
	Backhoe lease to own			35,000
	capital -ditching Baseline HI Dr	6,300	5,882	7,321
	Furnace			9,480
		3,200	2,238	
	Spithead	75,000	111,129	161,916
	Total operating and capital	401,998	496,773	526,184
	Net Surplus (Deficit)	-303,905	-303,905	-312,800

5 yr lease to own

\$10,500 total
 80% rds 20% ferry; Plus
 \$1080 for office furnace

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

Frontenac Islands: Howe Waste

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus	2,067		
User fees			
TOTAL REVENUE	2,067	0	0
5321 Adv - Recruitment			
5380 Other Materials	0	3	
5500 Contracted Services collector/disposa	74,467	54,573	58,000
To Roads Reserve		17,824	
Capital replacement			
TOTAL EXPENSE	74,467	72,400	58,000
Net Surplus (Deficit)	-72,400	-72,400	-58,000

Township of Frontenac Islands

BUDGET

April 8th, 2019

Frontenac Islands: Howe Recycling

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus (Deficit)			
41010 Provincial Grants	6,000	7,363	6,000
46000 User Fees	300	2,870	600
TOTAL REVENUE	6,300	10,233	6,600
50110 Salaries	7,826	8,635	9,500
52100 Benefits - OMERS	250	568	700
52210 Benefits - CPP	230	325	355
52220 Benefits - EI	125	179	210
52230 Benefits - EHT	125	198	225
52250 Benefits - WSIB	300	637	700
52320 Benefits - Health	360	1,198	1,200
53210 Comm Initiatives committee	750	157	500
52550 clothing	100	492	500
53344 Building Maintenance		952	
53450 Signs			
53800 Other Materials mileage	500	361	500
54315 Health & Safety Allow./Equip.			
55000 Contracted Services	15,000	15,545	16,000
55291 Building Insurance	8	8	
To roads reserve		252	
TOTAL EXPENSE	25,574	29,507	30,390
Net Surplus(Deficit)	-19,274	-19,274	-23,790

1% Rob's salary

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

Frontenac Islands: Howe Culture & Recreation

	2018 Budget \$	2018 Dec \$	2019 Budget \$
Prior Year Surplus(Deficit)			
Provincial Grants			
Municipal grant			
Miscellaneous	500	1,388	200
Donation			
Contribution from reserve	8,000	11,757	
FGT bike rack			
TOTAL REVENUE	8,500	13,145	200
50110 Salaries	500	965	1,000
52210 Benefits - CPP	15	31	35
52220 Benefits - EI	10	18	20
52230 Benefits - EHT	10	16	20
52250 Benefits - WSIB	20	313	320
53210 Adv - Community Initiatives	3,500	3,849	3,500
53620 Minor Equipment Replacement			
53800 Other Materials	1,500	16	300
55000 Contracted services	6,500	4,304	6,000
55085 Special Project	6,000	14,114	1,000
54110 Mileage	100		100
55220 Landscaping - Garden Buds	1,000	1,000	1,000
55710 Hydro	500	334	500
Donation senior exercise	1,500	1,500	1,500
Table at Sunset Park	2,000		
Contribution to Reserve			
56002 HI Trail Maintenance	1,500	2,840	1,500
Depreciation			
less non cash depreciation			
Capital replacement			
TOTAL EXPENSE	24,655	29,300	16,795
capital			
Subtotal	24,655	29,300	16,795
Net expense	-16,155	-16,155	-16,595

2000 just for fun baseball

Township of Frontenac Islands
BUDGET
 April 8th, 2019

Frontenac Islands: Howe Building

	2018 Budget \$	2018 Budget Dec \$	2019 Budget \$
Prior Year Surplus (Deficit)			
40600 Applications Revenue	30,000	65,242	30,000
Contribution from Bldg Code Res			
TOTAL REVENUE	30,000	65,242	30,000
Salaries			
Office Supplies and Stationary	200	646	500
Contribtns to Dev charges reserve func	10,000	21,983	
Contribtns to HI Bldg Res. Funds		15,669	4,500
Admin Rds Fire allocation	2,000	2,000	2,000
55000 Contracted Services	18,000	25,144	23,000
Capital replacement			
TOTAL EXPENSE	30,200	65,442	30,000
Net expense	-200	-200	0

Township of Frontenac Islands

BUDGET

April 8th, 2019

Municipal Taxes

2019 Budget

**2018
Budget**

**2018
to Dec 31**

**2019
Budget**

Prior Year Surplus/Deficit			
Tax Supplemental-Residential	12,000	11,396	12,000
Supplemental Farmlands TT		338	500
Tax Supplemental - Commercial		1,906	
Supplemental Industrial		92	
OPTA			
Commercial PIL	700	1,133	400
Residential PIL	350	388	100
Tax Penalties and Interest	50,000	75,381	60,000
Federal Gas Tax Revenue			

	<u>63,050</u>	<u>90,634</u>	<u>73,000</u>
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Tax Sale Costs		1,142	1,000
Tax Write Off's Residential	10,000	5,797	10,000
Tax Write Off's Farmland	300	14	
Tax Write Off's Commercial		2,366	
Tax Write Off's Industrial			
Penalty and Interest Written Off			

Bank Loan Payment

Debenture interest

Transfer to Obligatory Reserve

	<u>10,300</u>	<u>9,319</u>	<u>11,000</u>
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Net surplus (deficit)	<u>52,750</u>	<u>81,315</u>	<u>62,000</u>
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Township of Frontenac Islands

BUDGET

April 8th, 2019

CAPITAL 2019

Capital Revenues

	2019 Budget
Frontenac Islands	
Tsf from Reserves	93,800
Grants	39,202
Prior year Surplus	0
Municipal transfer	
Loan	
Subtotal	133,002
Wolfe Island	
Tsf from Reserves	403,802
Ferry subsidy	
Grants	
Prior year Surplus	
Municipal transfer	
Loan	0
Subtotal	403,802
Howe Island	
Tsf from Reserves	184,648
Ferry subsidy	
Grants	
Prior year Surplus	
Municipal transfer	
Subtotal	184,648
Total Revenues	721,452

Capital Expenses

Frontenac Islands	
Admin - Access door; HI ceiling, roof, a/c, step	58,942
Emergency	0
Library - access door	5,000
Planning - secondary plan	75,000
Subtotal	138,942
Wolfe Island	
Fire	0
Ferry -	0
Roads -	95,200
Waste	80,000
Recycle	11,000
Culture & Rec	0
CCB -	28,550
Sr Housing	41,467
Subtotal	256,217
Howe Island	
Fire-	0
Ferry - deck repairs	40,000
Roads	268,717
Subtotal	308,717
Total Capital Expense	703,876
Net expenses (raised by taxation)	17,576

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

Frontenac Islands Township

Reserves	2019 Budget											TOTAL
	Contingency	Reserve	Working Capital	Asset Mgmt	Insurance	Planning	Disposal	Wolfe Waste	Election	Equipment	Playground Equip Replacement	
BALANCE 01/01/2019	0	108,726	359,996	96,481	15,000	100,570	13,867	0	13,800	13,200	0	721,640
REVENUES												
Transfers to inter reserve transfer				23,700				2,500				25,000
McKeown & Wood Revenue				4,324								4,324
Subtotal revenues	0	108,726	359,996	124,505	15,000	100,570	13,867	2,500	13,800	13,200	0	777,164
EXPENDITURES												
Transfer from		22,615	5,000		5,000	75,000	0		13,800		0	121,415
Subtotal expenditures	0	22,615	5,000	0	5,000	75,000	0	0	13,800	0	0	121,415
BALANCE 31/12/2019	0	86,111	354,996	124,505	10,000	25,570	13,867	2,500	0	13,200	0	655,749

Township of Frontenac Islands

BUDGET

April 8th, 2019

RESERVE FUNDS COI 2019 Budget

	HI Mill Rate Stabl	Howe Isl. Parks	Howe Isl. Fire Department	Howe Isl. Roads	Howe Isl. Roads (Ferry)	Howe Trans Roads	Wolfe Isl. Property Infrac	Wolfe Isl. Library	Allen Est Reserve Fund	W I Fire	Wolfe Is Wind Plant	Island Investment Fund	Wolfe Park Lands	TOTAL
BAL 01/01/2019	40,901	282,854	97,655	46,627	481,973	109,201	143,872	0	65,776	41,556	0	1,158,777	63,763	2,532,955
REVENUES														
Transfers to			15,000	0	0	50,000	45,000		10,000	645,000				765,000
Interreserve transfer									100,000					100,000
Interest														0
subtotal	0	0	15,000	0	0	50,000	45,000	0	0	10,000	645,000	100,000	0	865,000
EXPENDITURES														
Tsf to Cap prop									4,000	0	45,000			45,000
Transfers From										0	257,496		10,084	261,496
Interreserve transfer											100,000			110,084
subtotal	0	0	0	0	0	0	0	0	4,000	0	402,496	0	10,084	416,580
Ending Bal 31/12/2019	40,901	282,854	112,655	46,627	481,973	159,201	188,872	0	61,776	51,556	242,504	1,258,777	53,679	2,981,375

Township of Frontenac Islands

BUDGET

April 8th, 2019

County

2019 Bt Description

		2018 Budget	2018 YTD	2019 Budget
<u>Revenue</u>				
0	Tax Residential	862,698	863,046	900,977
	Tax Farmlands	23,214	23,215	26,355
	Tax Managed Forest	128	128	139
0	Tax Commercial	7,323	7,322	7,394
	Tax Commercial new const	1,247	1,247	1,689
	Tax Industrial	63	63	91
	Tax industrial new const	19,987	19,987	22,312
	Tax industrial excess	192	192	274
0	Tax Supplemental Residential		4,818	
	Tax Supplemental Farmlands		129	
0	Tax Supplemental Commercial		953	
	Commercial PIL		139	
	Residential PIL		56	
	Grant from County			
0	OPTA			
Total Revenue		<u>914,852</u>	<u>921,295</u>	<u>959,231</u>
<u>Expenditures</u>				
0	Requisitions	<u>914,852</u>	\$ 914,852	<u>959,231</u>
0	Tax Write Off's Residential		\$ 2,392	
	Tax Write Off's Farmlands		\$ 7	
0	Tax Write Off's Commercial		\$ 1,022	
	Tax Write off's Industrial			
0	Reconcil requisition			
Total Expenditures		<u>\$ 914,852</u>	<u>\$ 918,273</u>	<u>\$ 959,231</u>
County Surplus Deficit)		<u>\$ -</u>	<u>\$ (3,022)</u>	<u>\$ -</u>

Township of Frontenac Islands
 BUDGET
 April 8th, 2019

rates unconfirmed.
 based on 2018

Education

	<u>2019 Budge</u>	<u>Description</u>	<u>2018 Budget</u>	<u>2018</u>	<u>2019</u>
			<u>Budget</u>	<u>YTD</u>	<u>Budget</u>
Revenue					
0		Residential taxable (Full)	821,865	822,012	838,219
		Farm lands taxable (Full)	22,116	22,116	24,519
		Commercial taxable (Full)	62,601	62,601	54,225
		Commercial new construction			10,074
0		Industrial taxable (Full)	124,002	124,002	668
		Industrial new construction			133,094
		Industrial taxable(Excess Land)			2,012
0		Managed forest	122	122	129
		Tax Supplemental Residential		4,683	
		Tax Supplemental Farmlands		123	
		Tax 'Supplemental Commercial		6,240	
		Commercial PIL		1,091	
		Residential PIL		61	
Total Revenue			<u>1,030,706</u>	<u>1,043,051</u>	<u>1,062,940</u>
Expenditure					
		Requisition	1,030,706	1,031,370	
0		Tax Write Off's Residential		2,320	
0		Tax Write offs Farmlands		7	
0		Tax Write Off's Commercial		8,095	
0		Requisition		22,103	
Total Expenditures			<u>\$ 1,030,706</u>	<u>\$ 1,043,051</u>	<u>\$ -</u>
Education Surplus(Deficit)			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Township of Frontenac Islands
BUDGET
April 8th, 2019

2019 Municipal Levy Calculations

Wolfe Island		2018	2019 Budget		change	% change
Assessment		Weighted Assessment	Current Value Assessment	Weighted Assessment		
Residential taxable (Full)	RT	\$ 285,619,524	292,194,656	\$ 292,194,656	\$ 6,575,132	2.30%
Farm lands taxable (Full)	FT	\$ 11,279,280	50,147,110	\$ 12,536,778	\$ 1,257,498	11.15%
Commercial taxable (Full)	CT	\$ 3,885,226	3,937,463	\$ 3,937,463	\$ 52,237	1.34%
Commercial	T new constructic	\$ 698,550	741,175	\$ 741,175	\$ 42,625	6.10%
Industrial taxable (Full)	IT	\$ 35,550	49,863	\$ 49,863	\$ 14,313	40.26%
Industrial new construction	T new constructic	\$ 11,200,492	12,210,446	\$ 12,210,446	\$ 1,009,954	9.02%
Industrial taxable(Excess Land)	IX	\$ 107,478	231,025	\$ 150,166	\$ 42,689	
Managed Forest	TT	\$ 27,438	110,375	\$ 27,594	\$ 156	0.57%
Assessment Total =		312,853,537	359,622,113	\$ 321,848,141	8,994,604	2.88%
Total WI To be Raised by taxation		\$ (1,037,830)	\$ -	\$ (1,080,945)	\$ (43,114.63)	4.15%
Share of admin 70%		\$ (396,989)	\$ -	\$ (478,825)	\$ (81,836.01)	20.61%
		\$ (1,434,819)	\$ -	\$ (1,559,770)	\$ (124,950.64)	8.71%

Tax Levy for Wolfe Island		\$ 0.00458623	\$ -	\$ 0.00484629	0.000260058	5.67%
# hhld Wolfe ave res hh value	918	\$ 303,715		\$ 318,295		4.80%

Howe Island		2018	2019		change	% change
Assessment		Weighted Assessment	Current Value Assessment	Weighted Assessment		
Residential taxable (Full)	RT	197,830,769	200,875,579	\$ 200,875,579	\$ 3,044,810	1.54%
Farm lands taxable (Full)	FT	1,729,856	7,544,511	\$ 1,886,128	\$ 156,272	9.03%
Commercial taxable (Full)	CT	218,300	109,157	\$ 109,157	\$ (109,143)	-50.00%
Commercial New Const full)	XT		183,000	\$ 183,000	\$ 183,000	
Managed forest	TT	44,350	193,816	\$ 48,454	\$ 4,104	9.25%
Assessment Total =		199,823,275	208,906,063	\$ 203,102,318	\$ 3,279,043	1.64%

Total HI To Be Raised by taxation		\$ (518,985)		\$ (548,166)		5.62%
Share of administration 30%		\$ (170,138)		\$ (205,211)		20.61%
		\$ (689,124)		\$ (753,377)		9.32%

Tax Levy for Howe Island		\$ 0.00344867		\$ 0.00370935		7.56%
average res. value (assess/# hhld)	368	\$ 531,368		\$ 545,858		2.73%

Total FRONTENAC ISLANDS Weighted Assessment		\$ 512,676,812	568,528,176	\$ 524,950,458	\$ 12,273,647	2.39%
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Total Shared To Be Raised By Taxation		\$ (567,127)		\$ (684,036)	\$ (116,908.73)	20.61%
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Tax Levy for Frontenac Islands		0.001106208	0	0.001303048	0.00019684	17.79%
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Total to be raised by taxation for Twsp		\$ (2,125,770)		\$ (2,313,146)	\$ (187,376.45)	8.81%
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County		\$ (884,381)		\$ (959,231)	\$ (74,850.00)	8.46%
Education		\$ (1,145,019)	0	\$ (1,062,940)	\$ 82,078.91	-7.17%

Total to be raised by taxation		\$ (4,155,170)		\$ (4,335,318)	\$ (180,147.54)	4.34%
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Municipal Assessment Split	2018	2019
Wolfe	61.02%	61.31%
Howe	38.98%	38.69%

PILS	555325
Exempt	7231743
Total CVA	576,315,244

Township of Frontenac Islands
BUDGET
April 8th, 2019

Township of Frontenac Islands		2019 Budget										2018		%
2018		TOTAL LEVY										2018		%
Wolfe Island		Assessment										2018		%
Assessment	Current Value Assessment	Wolfe Island Tax Rate	Total Wolfe Rate	County Tax Rate	Education Tax Rate	Total 2019 Tax Rate	Total \$ to be raised	2018	2018	tax rate	% change			
Residential taxable (Full)	292,194,656	0.00484629	0.00484629	0.00182728	0.00170000	0.00837357	\$ 2,446,713	\$	2,363,066	0.00827347	1.2099			
Farm lands taxable (Full)	50,147,110	0.00121157	0.00121157	0.00045682	0.00042500	0.00209339	\$ 104,978	\$	93,319	0.00206837	1.2098			
Commercial new construction	741,175	0.00484629	0.00484629	0.00182728	0.01090000	0.01757357	\$ 13,025	\$	12,206	0.01747347	0.5729			
Commercial taxable (Full)	3,937,463	0.00484629	0.00484629	0.00182728	0.01340000	0.02007357	\$ 79,039	\$	77,601	0.01997347	0.5012			
Commercial Taxable (Excess Land)		0.00339240	0.00339240	0.00127910	0.00958000	0.01405150				0.01398143				
Industrial New Construction	12,210,446	0.00484629	0.00484629	0.00182728	0.01090000	0.01757357	\$ 214,581	\$	195,711	0.01747347	0.5729			
Industrial taxable (Full)	49,863	0.00484629	0.00484629	0.00182728	0.01340000	0.02007357	\$ 1,001	\$	710	0.01997347	0.5012			
Industrial taxable(Excess Land)	231,025	0.00315009	0.00315009	0.00118773	0.00871000	0.01304782	\$ 3,014	\$	2,147	0.01298276				
Managed Forest	110,375	0.00121157	0.00121157	0.00045682	0.00042500	0.00209339	\$ 231	\$	227	0.0206837	-89.8790			
Assessment Total =	359,622,113						\$ 2,862,582		2,744,987					
Total \$ Raised by Taxation							\$ 2,862,582							
Howe Island														
Assessment														
Residential taxable (Full)	200,875,579	0.00370935	0.00370935	0.00182728	0.00170000	0.00723663	\$ 1,453,661	\$	1,409,753	0.00712605	1.5517			
Farm lands taxable (Full)	7,544,511	0.00092734	0.00092734	0.00045682	0.00042500	0.00180916	\$ 13,649	\$	12,327	0.00178151	1.5519			
Commercial taxable (Full)	109,157	0.00370935	0.00370935	0.00182728	0.01340000	0.01893663	\$ 2,067	\$	4,110	0.01862605	0.9874			
Commercial new construction	163,000	0.00370935	0.00370935	0.00182728	0.01090000	0.01643663	\$ 3,008	\$		0.01317824				
Industrial taxable (Full)	0	0.00370935	0.00370935	0.00182728	0.01340000	0.01893663	\$ -	\$		0.01862605				
Industrial taxable(Excess Land)	0	0.00241108	0.00241108	0.00118773	0.00871000	0.01230861	\$ -	\$		0.01223693				
Managed forest	193,816	0.00092734	0.00092734	0.00045682	0.00042500	0.00180916	\$ 351	\$	315	0.00178151	1.5519			
Assessment Total =	208,906,063						\$ 1,472,736		1,426,506					
Total \$ Raised by Taxation							\$ 1,472,736		1,426,506					
							\$ 4,335,318		4,171,493					

TOWNSHIP OF FRONTENAC ISLANDS
SCHEDULE "B" TO BY-LAW NO. 2019-12

LEVY BY-LAW

SPECIAL LOCAL CHARGES FOR SIMCOE ISLAND FERRY
CHARGED TO EACH HOUSEHOLD/PROPERTY OWNER

<i>YEAR</i>	<i>AMOUNT</i>
2019	\$260.00 PER HOUSEHOLD