

SCHEDULE A TO BY-LAW NO. _____

FRONTENAC ISLANDS SUMMARY
REVENUES

	2017 Budget	2018 Budget	2017-2018	
	\$	\$	\$	%
Default Council	\$ -	\$ -	\$ -	0.00%
Administration	\$ 276,770.35	\$ 326,923.00	\$ 50,152.65	18.12%
Emergency Service	\$ 19,500.00	\$ 7,000.00	\$ (12,500.00)	-64.10%
Livestock	\$ 10,300.00	\$ 7,300.00	\$ (3,000.00)	-29.13%
Planning	\$ 86,000.00	\$ 88,000.00	\$ 2,000.00	2.33%
Library	\$ 5,000.00	\$ 6,760.00	\$ 1,760.00	35.20%
Cemeteries	\$ 200.00	\$ -	\$ (200.00)	-100.00%
Sundry and Municipal Taxes	\$ 63,050.00	\$ 92,900.00	\$ 29,850.00	47.34%
Total Revenues	460,820.35	528,883.00	\$ 68,062.65	14.77%

EXPENSES

Council	66,806.76	\$ 68,771.14	\$ 1,964.38	2.94%
Administration	478,017.12	\$ 538,709.74	\$ 60,692.62	12.70%
Emergency Service	322,875.00	\$ 358,018.00	\$ 35,143.00	10.88%
Livestock	11,800.00	\$ 9,200.00	\$ (2,600.00)	-22.03%
Planning	100,645.00	\$ 103,866.00	\$ 3,221.00	3.20%
Library	16,328.80	\$ 20,495.00	\$ 4,166.20	25.51%
Cemeteries	200.00	\$ 350.00	\$ 150.00	75.00%
Sundry and Supp Taxes	10,300.00	10,000.00	\$ (300.00)	-2.91%
1.% tax dollars raised Asset Management	20,975.00	\$ 22,037.00	\$ 1,062.00	5.06%
Total Expenditures	\$ 1,027,947.68	\$ 1,131,446.88	\$ 103,499.20	10.07%

Total FRONTENAC ISLANDS Surplus (Deficit) \$ (567,127.33) \$ (602,563.88) \$ (35,436.55) 6.25%

WOLFE ISLAND SUMMARY

REVENUES

<u>Transfer from Wind Farm to mitigate tax rates</u>	\$ 140,000.00	\$ 140,000.00	\$ -	0
Fire	\$ 47,688.00	\$ 149,027.00	\$ 101,339.00	212.50%
Ferries	\$ 356,562.00	\$ 1,068,503.76	\$ 711,941.76	199.67%
Roads	\$ 333,547.00	\$ 400,888.00	\$ 67,341.00	20.19%
Waste	\$ 25,700.00	\$ 1,800.00	\$ (23,900.00)	-93.00%
Recycling	\$ 21,100.00	\$ 14,500.00	\$ (6,600.00)	-31.28%
Culture and Rec	\$ 88,200.00	\$ 66,450.00	\$ (21,750.00)	-24.66%
Building	\$ 61,748.00	\$ 50,000.00	\$ (11,748.00)	-19.03%
Water and Sewer	\$ 37,743.00	\$ 37,743.00	\$ -	0.00%
Senior Housing	\$ 998,110.00	\$ 79,445.00		
CCB	\$ 113,154.00	\$ 118,523.00	\$ 5,369.00	4.74%
Total Revenues	2,223,552.00	\$ 2,126,879.76	\$ (96,672.24)	-4.35%

EXPENSES

Fire	\$ 150,949.56	\$ 253,377.00	\$ 102,427.44	67.86%
Ferries	\$ 379,435.31	\$ 1,120,767.00	\$ 741,331.69	195.38%
Roads	\$ 1,113,909.44	\$ 1,183,665.24	\$ 69,755.80	6.26%
Waste	\$ 130,146.60	\$ 116,737.00	\$ (13,409.60)	-10.30%
Recycling	\$ 44,100.00	\$ 57,500.00	\$ 13,400.00	30.39%
Culture and Rec	\$ 116,498.92	\$ 98,787.00	\$ (17,711.92)	-15.20%

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Building	\$ 63,000.00	\$ 65,200.00	\$ 2,200.00	3.49%
Water and Sewer	\$ 37,743.00	\$ 37,743.00	\$ -	0.00%
Senior Housing	\$ 1,000,000.00	\$ 79,444.60		
CCB	213,599.60	\$ 178,124.00	\$ (35,475.60)	-16.61%
Contingency	12,000.00	\$ 12,000.00		
Total Expenditures	\$ 3,261,382.43	\$ 3,203,344.84	\$ (58,037.59)	-1.78%
Total Surplus (Deficit)	\$ (1,037,830.43)	\$ (1,076,465.08)	\$ (38,634.65)	3.72%
<u>HOWE ISLAND SUMMARY</u>				
<u>REVENUES</u>				
Fire	11,975.00	\$ 63,775.00	\$ 51,800.00	432.57%
Ferries	542,013.00	\$ 820,000.00	\$ 277,987.00	51.29%
Roads	284,994.00	\$ 98,093.00	\$ (186,901.00)	-65.58%
Waste	0.00	\$ 2,067.00	\$ 2,067.00	100.00%
Recycling	6,100.00	\$ 6,300.00	\$ 200.00	3.28%
Culture and Rec	4,080.00	\$ 8,500.00	\$ 4,420.00	108.33%
Building	40,000.00	\$ 30,000.00	\$ (10,000.00)	-25.00%
Tsf from reserve	0.00			0.00%
Total Revenues	\$ 889,162.00	\$ 1,028,735.00	\$ 139,573.00	15.70%
<u>EXPENSES</u>				
			\$ -	100
Fire	128,895.20	\$ 185,191.00	\$ 56,295.80	43.68%
Ferries	595,938.00	\$ 827,556.00	\$ 231,618.00	38.87%
Roads	549,601.60	\$ 401,998.00	\$ (147,603.60)	-26.86%
Waste	46,000.00	\$ 74,467.00	\$ 28,467.00	61.88%
Recycling	21,112.56	\$ 25,574.00	\$ 4,461.44	21.13%
Culture and Rec	20,600.00	\$ 24,655.00	\$ 4,055.00	19.68%
Building	40,000.00	\$ 30,200.00	\$ (9,800.00)	-24.50%
Contingency	6,000.00	\$ 6,000.00		0.00%
Total Expenditures	\$ 1,408,147.36	\$ 1,575,641.00	\$ 167,493.64	11.89%
Total Surplus (Deficit)	\$ (518,985.36)	\$ (546,906.00)	\$ (27,920.64)	5.38%
Total Township to be raised by Taxation	\$ (2,123,943.12)	\$ (2,225,934.96)	\$ (101,991.84)	4.80%
County	-877,157.79	\$ (914,851.26)	\$ (37,693.47)	4.30%
Education	-1,050,522.24	\$ (1,030,706.44)	\$ 19,815.80	-1.89%
Total to be raised by taxation	\$ (4,051,623.15)	\$ (4,171,492.67)	\$ (119,869.52)	2.96%

Township of Frontenac Islands
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Frontenac Islands:Council

		2017	2017	2018	2017-2018	
		Budget	Dec	Budget	budget	
		\$	\$	\$	Variance	
					\$	%
Prior year surplus(deficit)			0		0	0.00%
Prior year surplus(deficit)		0	0	0	2%	0.00%
50310	Council Remuneration	34,638	31,686	35,331	693	2.00%
50315	Alloc remuneration Expense	17,319	12,479	17,665	346	2.00%
52210	Benefits - CPP EI	500	552	575	75	15.00%
52230	Benefits - EHT WSIB	500	612	650	150	30.00%
53010	Office Supplies and Stationary	50		50	0	0.00%
53800	Other Materials	3,300	5,465	3,300		
54110	Mileage	2,500	2,339	2,500		
54200	Training/Seminars	500	35	500	0	0.00%
54220	Conferences/conventions	7,500	6,900	7,500	0	0.00%
54421	Memberships		678	700	700	100.00%
	Contingency				0	0.00%
58030	Contribtns to Res./Res. Funds				0	0.00%
	Capital replacement					
TOTAL EXPENSE		66,807	60,746	68,771	1,964	2.94%
Net Expense		(66,807)	(60,746)	(68,771)	(1,964)	2.94%

2%

\$50/mo per council member for internet, phone

Township of Frontenac Islands
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ADMINISTRATION

		2017 Budget \$	2017 to Dec \$	2018 Budget \$	2017-2018 budget Variance		2017 Actual - 2018 Budget Variance	
					\$	%	\$	%
49000	Prior Year Surplus/Deficit/Wk Cap	10,000	10,000		(10,000)	-100.00%	-10,000	-100.00%
40510	Tax and Zoning Certificates	1,800	1,410	1,200	(600)	-33.33%	-210	-14.89%
40750	Dog Tags	400	435	400	0	0.00%	-35	-8.05%
40775	Lottery Licences	25	15	15	(10)	-40.00%	0	0.00%
41010	Provincial Grants		570		0	0.00%	-570	-100.00%
41018	Provincial Grants - OMPF	198,600	196,300	228,400	29,800	15.01%	32,100	16.35%
49170	BSB/tourist admin wages	6,000		10,000	4,000	66.67%	10,000	100.00%
49170	Tile Drain loan	1,600		1,590	(10)	-0.63%	1,590	100.00%
42100	Municipal Transfer				0	0.00%	0	0.00%
43100	Bank Interest	3,000	-1,025	3,000	0	0.00%	4,025	-392.68%
43900	Miscellaneous	300	468	300	0	0.00%	-168	-35.90%
49100	Administrative Allowance ferry	32,700	32,668	32,273	(427)	-1.31%	-395	-1.21%
49150	Wage Allocation - Building	3,600	2,000	2,000	(1,600)	-44.44%	0	0.00%
49160	Wage allocation - Planning livestock	12,045	12,045	22,045	10,000	83.02%	10,000	83.02%
49170	Expenditure recovery	1,700	300		(1,700)	-100.00%	-300	-100.00%
49600	Contributions from Reserves	5,000	49,615	25,700			-23,915	-48.20%
49600	Contribution from Wind Farm reserve						0	0.00%
		276,770	304,801	326,923			22,122	7.26%
50110	Salaries	161,000	168,429	171,798	10,798	6.71%	3,369	2.00%
	office student	4,700	4,700	5,000	300	6.38%	300	6.38%
	wage recoveries	23,880	23,880	24,358	478	2.00%	478	2.00%
50145	Sick Leave Payout	2,000	1,680	1,714	(286)	-14.32%	34	2.00%
52100	Benefits - OMERS	17,000	19,756	20,151	3,151	18.54%	395	2.00%
52210	Benefits - CPP	7,200	7,266	7,411	211	2.94%	145	2.00%
52220	Benefits - EI	4,300	3,621	3,693	(607)	-14.11%	72	2.00%
52230	Benefits - EHT	4,000	4,230	4,315	315	7.87%	85	2.00%
52250	Benefits - WSIB	7,000	3,675	3,749	(3,252)	-46.45%	74	2.00%
52320	Benefits - Health, etc	20,000	22,450	22,450	2,450	12.25%	0	0.00%
53010	Office Supplies and Stationary	6,000	5,776	6,000	0	0.00%	224	3.88%
53110	Postage/Courier	6,000	3,061	5,000	(1,000)	-16.67%	1,939	63.35%
53141	Publications/Subscriptions	500	504	725	225	45.00%	221	43.85%
53210	Adv - Community Initiatives	600	449	600	0	0.00%	600	100.00%
53212	Adv- Township Business	500		500	0	0.00%	0	0.00%
53344	Building Maintenance	2,000	2,859	3,000	1,000	50.00%	141	4.93%
53650	Office Equipment	4,000	5,177	6,000			823	15.90%
53700	Computer Hardware	500		4,200			4,200	100.00%
53800	Other Materials/Health & Safety	5,500	6,756	6,500	1,000	18.18%	(256)	-3.79%
54110	Mileage	4,500	2,925	4,000	(500)	-11.11%	1,075	36.75%
54200	Training/Seminars	1,800	1,321	1,000	(800)	-44.44%	(321)	-24.30%
54220	Conferences/conventions	8,000	6,416	8,000	0	0.00%	1,584	24.69%
54421	Memberships	3,500	3,110	3,500	0	0.00%	390	12.54%
55000	Contracted Services	70,000	91,661	90,000	20,000	28.57%	(1,661)	-1.81%
55065	Animal Control by-law enfor.	9,000	7,845	15,000	6,000	66.67%	7,155	91.20%
					0	0.00%	0	0.00%
55120	Audit	18,000	15,671	16,000	(2,000)	-11.11%	329	2.10%
	Election expense			11,000	11,000	100.00%	11,000	100.00%
55130	Legal Services	7,000	7,138	8,000	1,000	14.29%	862	12.08%
55291	Insurance	11,571	11,571	12,623	1,052	9.09%	1,052	9.09%
55411	Telephone	9,000	9,362	9,000	0	0.00%	(362)	-3.87%
55440	Data Communications	4,000	4,477	5,000	1,000	25.00%	523	11.68%
55490	Computer Maintenance	1,000	942	1,100	100	10.00%	158	16.77%

Election reserve 6500
Library door 5000
Computers 3200

Computers for WI Office

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55695	Leases	4,200	3,262	4,200	0	0.00%	938	28.76%
55710	Hydro	13,000	8,788	10,000	(3,000)	-23.08%	1,212	13.79%
55711	Oil-Propane	2,300	3,977	4,500	2,200	95.65%	523	13.15%
55712	Water	3500	2,683	3500	0	0.00%	817	30.45%
55840	Bank Service Charges	4,200	3,020	4,200	0	0.00%	1,180	39.07%
57015	Tile Drain Loan	1,600	1,590	1,590	(10)	-0.63%	0	0.00%
	RED funding for County 16&17	6,666	6,666	3,334	(3,332)	-49.98%	(3,332)	-49.98%
57100	Prior year adj				0	0.00%	0	0.00%
58030	Contribtns to Res./Res. Funds	3,500	3,500		(3,500)	-100.00%	(3,500)	-100.00%
89000	Depreciation				0	0.00%	0	0.00%
	less non cash depreciation				0	0.00%	0	0.00%
		463,017	480,194	512,710	49,693	10.73%	32,516	6.77%
	Capital	15,000	49,615	15,000	0	0.00%	0	0.00%
	Capital - A/C & Steps WI office			11,000				
	Total Operating & Capital	478,017	529,809	538,710	60,693	12.70%	8,901	1.68%
		-201,247	-225,008	-211,787	(10,540)	5.24%	13,222	-5.88%

Howe roof and ceiling

Township of Frontenac Islands
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Frontenac Islands: Township Livestock

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
41010 Provincial Grants	10,000	7,764	7,000	(3,000)	-30.00%	-764	-9.84%
Provincial Funding re valuat	300	420	300				
TOTAL REVENUE	10,300	8,184	7,300	(3,000)	-29.13%	-884	-10.80%
53010 Office Supplies and Station:	300	300				-300	-100.00%
55000 Contracted Services	1,500	1,870	2,200			331	17.68%
55060 Fence viewers				0	0.00%	0	0.00%
55800 Loss	10,000	9,286	7,000	(3,000)	-30.00%	-2,286	-24.62%
Capital replacement							
TOTAL EXPENSE	11,800	11,456	9,200	(2,600)	-22.03%	-2,256	-19.69%
Net Surplus Deficit	(1,500)	(3,272)	(1,900)	(400)	26.67%	1,372	-41.92%

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Frontenac Islands: Cemeteries

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior year surplus(deficit)		0		0	0.00%	0	0.00%
TOTAL REVENUE	0	0	0	0	0.00%	0	0.00%
55000 Contracted Services		305	350	350	100.00%	0	0.00%
TOTAL EXPENSE	0	305	350	350	100.00%	0	0.00%
Net Surplus Deficit	0	-305	-350	-350	0.00%	0	0.00%

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Frontenac Islands: Library

	2017	2017	2018	2016-2017 budget		2016 Actual -	
	Budget	Dec	Budget	Variance		2017 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
41010 Provincial Grants							
Contribution from reserve	5,000		6,760	6760	135.20%	6,760	100.00%
TOTAL REVENUE	5,000	0	6,760	1,760	35.20%	6,760	100.00%
53344 Building Maintenance	1,000	3,654	3,000	2,000	200.00%	-654	-17.90%
55000 Contracted Services	2,300	2,270	2,400	100	4.35%	130	5.73%
55291 Building Insurance	929	929	995	66	7.10%	66	7.10%
55710 Hydro	4,000	3,528	3,500	(500)	-12.50%	-28	-0.79%
55711 Oil-Propane	2,100	1,909	2,100	0	0.00%	191	10.01%
Water	1000	1,111	1000	0	0.00%	-111	-9.99%
Capital replacement				0	0.00%	-1,111	-100.00%
Depreciation				0	0.00%	0	0.00%
less non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE	11,329	13,401	12,995	1,666	14.71%	-406	-3.03%
Capital - step repair and shield for antenna			2,500				
Capital Accessible door HI	5,000		5,000	0	0.00%	5,000	100.00%
Capital							
Total Operating & Capital	16,329	13,401	20,495	1,666	10.20%	7,094	52.94%
Net Surplus Deficit	(11,329)	(13,401)	(13,735)	(2,406)	21.24%	11,329	-84.54%

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Frontenac Islands:Township Emergency Management

		2017	2017	2018	2017-2018 budget		2017 Actual -	
		Budget	Dec	Budget	Variance		2018 Budget	
		\$	\$	\$	Est receivable	%	\$	%
					for flooding			
49000	Prior Year Surplus				0	0.00%	0	0.00%
41510	Provincial Grant		120000		0	0.00%	-120,000	-100.00%
49200	Helipad Maintenance Agreement	3,500	3,500	7,000	3,500	100.00%	3,500	100.00%
	tsf from wind reserve - helipad	16000	16,000					
TOTAL REVENUE		19,500	139,500	7,000	3,500	17.95%	-132,500	-94.98%
55000	Contracted Services	302,975	302,975	352,918			49,943	16.48%
55010	Helipad Maintenance	3,700	3,500	4,900			1,400	40.00%
55015	911 Service				0	0.00%	0	0.00%
	FLOODING		135,607		0	0.00%	-135,607	-100.00%
	Propane for generators	200		200	0	0.00%	200	100.00%
	Capital replacement					0.00%		
TOTAL EXPENSE		306,875	442,082	358,018	51,143	16.67%	-84,064	-19.02%
	Capital - helipad WI	16000	35333		-16000	-100.00%	-35,333	-100.00%
Total Capital and Operating		322,875	477,415	358,018				
Net expense		(303,375)	(337,915)	(351,018)	(47,643)	15.70%	-13,103	3.88%

Township of Frontenac Islands
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Frontenac Islands: Planning

	2017 Budget \$	2017 Dec \$	2018 Budget \$	2017-2018 budget Variance		2017 Actual - 2018 Budget Variance	
				\$	%	\$	%
Prior Year Surplus (deficit)						0	0.00%
40600 Applications Revenue	11,000	26,000	13,000	20 apps at 500 3 x 1000		-13,000	-50.00%
43900 Miscellaneous				0	0.00%	0	0.00%
Tsf from Reserve DC BYLaw					0.00%		0.00%
Tsf from Wind Reserves	75000		75000				
TOTAL REVENUE	86,000	26,000	88,000	2,000	2.33%	62,000	238.46%
53010 Office Supplies and Stationary				0	0.00%	0	0.00%
53210 Adv - Community Initiatives				0	0.00%	0	0.00%
53212 Adv- Township Business	600	495	500	(100)	-16.67%	5	1.01%
53800 Other Materials		96	100	100	100.00%	4	4.17%
55100 Consulting Services	4,000	854	12,000	8,000	200.00%	11,146	1305.15%
55105 Zoning review	5,000			(5,000)	-100.00%	0	0.00%
55130 Legal Services	5,000	2,026	5,000	25% of Carol salary	0.00%	2,974	146.79%
58010 Administration Costs	11,045	11,045	11,266	221	2.00%	221	2.00%
allowance to rds and fire				0	0.00%	0	0.00%
58030 Contribtns to Res./Res. Funds		26,129		0	0.00%	-26,129	-100.00%
TOTAL EXPENSE	25,645	40,645	28,866	3,221	12.56%	-11,779	-28.98%
Capital - Secondary Plan	75,000		75,000				
Total Operating and Capital	100,645	40,645	103,866				
Net Surplus(deficit)	(14,645)	(14,645)	(15,866)	(1,221)	8.34%	-1,221	8.34%

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Frontenac Islands: Wolfe Fire

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance	%	2018 Budget	Variance
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)	9,588	9,588		-9,588	-100.00%	-9,588	-100.00%
Fire permits	200	205	200				
43200 Rent	4,900	4,900	4,900				
43900 Misc / donations	500	15,304					
49150 Wage Allocation - planning/bldg	500	500	500				
contribution from Wind Farm/ Reserve	20,000	23,200	45,000				
Tsf from DC			43,427				
Tsf from Fire Cap reserve	12,000	12,000	55,000				
TOTAL REVENUE	47,688	65,697	149,027	101,339	212.50%	83,330	126.84%
50110 Salaries	3,000	3,000	3,000	0	0.00%	0	0.00%
Deputy and captains	1,400	1,046	1,400				
50270 Volunteer Salaries	18,000	17,912	18,000	0	0.00%	88	0.49%
Benefits - OMERS				0	0.00%	0	0.00%
52210 Benefits - CPP	500	402	425	-75	-15.00%	23	5.72%
52220 Benefits - EI	310	210	230	-80	-25.81%	20	9.52%
52230 Benefits - EHT	250	180	200	-50	-20.00%	20	11.11%
52250 Benefits - WSIB	3,200	2,965	3,200	0	0.00%	235	7.93%
52560 Medicals	300		200	-100	-33.33%	200	100.00%
52540 Uniforms	3,000	2,739	3,000	0	0.00%	261	9.53%
53010 Office Supplies and Stationary	300	140	300	0	0.00%	160	114.29%
53011 Medical supplies	400	76	200	-200	-50.00%	124	163.16%
53110 Postage/Courier	200	182	200	0	0.00%	18	9.89%
53141 Publications/Subscriptions	200		200	0	0.00%	200	100.00%
53210 Adv and Comm initiatives	600	728	600	0	0.00%	-128	-17.58%
53344 Building Maintenance	2,000	3,017	2,000	0	0.00%	-1,017	-33.71%
53501 Fuel and Lube	1,500	2,210	1,500	0	0.00%	-710	-32.13%
53502 Vehicle Maintenance	6,438	8,329	8,000	1,562	24.26%	-329	-3.95%
53503 Licences	1,000	121	1,000	0	0.00%	879	726.45%
53610 Equipment Maintenance	4,000	11,484	4,000	0	0.00%	-7,484	-65.17%
53620 Minor Equipment Replacement	3,000	3,414	3,000	0	0.00%	-414	-12.13%
53650 Office equipment	400	216	400	0	0.00%	184	85.19%
53700 Computer Hardware	400	195	400	0	0.00%	205	105.13%
53800 Other Materials / shop supplies	1,000	1,054	500	-500	-50.00%	-554	-52.56%
54110 Mileage	500	368	500	0	0.00%	132	35.87%
54200 Training/Seminars	4,000	1,563	4,000	0	0.00%	2,437	155.92%
54220 Conferences/conventions	1,000	1,675	1,000	0	0.00%	-675	-40.30%
54315 Health & Safety Allow./Equip.	7,000	2,659	3,000	-4,000	-57.14%	341	12.82%
54350 Fire Prevention & Education	1,200	792	1,000	-200	-16.67%	208	26.26%
54421 Memberships	650	610	650	0	0.00%	40	6.56%
55000 Contracted Services	4,000	4,348	4,000	0	0.00%	-348	-8.00%
55130 Legal	500			-500	-100.00%	0	0.00%
55291 Building Insurance	3,500	2,232	1,129	-2,371	-67.74%	-1,103	-49.42%
55411 Telephone	2,000	2,111	2,000	0	0.00%	-111	-5.26%
55450 Dispatch/Communications	8,000	8,189	8,000	0	0.00%	-189	-2.31%
55591 Vehicle Insurance	7,400	5,488	4,910	-2,490	-33.65%	-578	-10.53%
55710 Hydro	3,300	2,874	3,000	-300	-9.09%	126	4.38%
55711 Oil-Propane	3,000	5,857	3,000	0	0.00%	-2,857	-48.78%
55712 water	1,000	438	600	-400	-40.00%	162	36.99%
57020 Discretionary Fund	400	116	400	0	0.00%	284	244.83%
58010 Administration Costs	2,101	2,060	2,100	-1	-0.06%	40	1.94%
58030 Contributions to Res./Res. Funds	25,000	39,500		-25,000	-100.00%	-39,500	-100.00%
Depreciation				0	0.00%	0	0.00%

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less non-cash depreciation			91,244	91,244	100.00%	91,244	100.00%
TOTAL EXPENSE	125,950	140,500	119,950	-6,000	-4.76%	-20,550	-14.63%
Capital - SCBA	12,000	14,757	90,000				
Capital Rescue truck	13,000	14,784	43,427	30,427	234.05%	28,643	193.74%
Total Operating and Capital	150,950	170,041	253,377	102,427	67.86%	83,336	49.01%
Net Expense	-103,262	-104,344	-104,350	-1,088	1.05%	-6	0.01%

Township of Frontenac Islands
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Frontenac Islands: Wolfe Ferry

	2017	2017	2018	2017 - 2018		2017 Actual - 2018 Budget	
	Budget	Dec	Budget	Variance		Variance	
	\$	\$	\$	\$	%	\$	%
Prior Year surplus/deficit			-11,387		0.00%	-11,387	0.00%
Provincial Grants	305,592	315,440	880,547	574,955	188.14%	565,107	179.15%
Prov grant flooding			100,000	100,000	100.00%	100,000	100.00%
User Fees	6,000	5,301	5,500	-500	-8.33%	199	3.75%
Passes	24,170	23,445	23,445	-725	-3.00%	0	0.00%
tsf from ferry reserve	20,800	17,000	70,399	49,599	238.46%	53399	314.11%
TOTAL REVENUE	356,562	361,186	1,068,504	711,942	199.67%	707,318	195.83%
Salaries	159,000	164,184	181,899	20% Rob's salary		17,715	10.79%
Sick Leave Payout	1,500	434	1,500	0	0.00%	1,066	245.62%
Benefits - OMERS	11,200	10,188	12,000	800	7.14%	1,812	17.79%
Benefits - CPP	6,500	6,751	8,075	1,575	24.23%	1,324	19.61%
Benefits - EI	4,100	3,696	3,900	-200	-4.88%	204	5.52%
Benefits - EHT	2,900	3,209	3,500	600	20.69%	291	9.07%
Benefits - WSIB	9,500	10,155	11,500	2,000	21.05%	1,345	13.24%
Benefits - Health, etc	12,000	10,118	14,250	2,250	18.75%	4,132	40.84%
Boot Allowance	400	138	375	-25	-6.25%	237	171.74%
Clothing Allowance	3,800	4,480	4,000	200	5.26%	-480	-10.71%
Building Maintenance	1,500	697	1,500	0	0.00%	803	115.21%
Signs	500		500	0	0.00%	500	100.00%
Fuel and Lube	10,000	11,698	8,000	-2,000	-20.00%	-3,698	-31.61%
Licences mileage	200		200	0	0.00%	200	100.00%
Equipment maintenance	2,000	5,929	3,000	1,000	50.00%	-2,929	-49.40%
Cables	10,000	9,688	10,000	0	0.00%	312	3.23%
Other Materials	2,000	1,413	2,000	0	0.00%	587	41.54%
Training/Seminars	300	584	400	100	33.33%	-184	-31.51%
Health & Safety Allow./Equip.	2,000	770	1,500	-500	-25.00%	730	94.81%
Consulting Services		20,920		0	0.00%	-20,920	-100.00%
Inspection				0	0.00%	0	0.00%
Legal Services	500		500	0	0.00%	500	100.00%
Ferry & Building Insurance	67	2,367	2,622	2,555	3815.77%	255	10.77%
Telephone	1,400	1,201	1,400	0	0.00%	199	16.57%
Ferry Maintenance	10,000	16,619	12,000	2,000	20.00%	-4,619	-27.79%
Hydro	6,000	5,273	6,000	0	0.00%	727	13.79%
Administration Costs	18,068	18,831	18,000	-68	-0.38%	-831	-4.41%
Transfer to reserve for docks				0	0.00%	0	0.00%
4 year inspetion				0	0.00%		
Depreciation				0	0.00%	0	0.00%
Less non cash depreciation				0	0.00%	0	0.00%
Capital replacement				0	0.00%		
TOTAL EXPENSE	275,435	309,343	308,621	33,186	12.05%	-722	-0.23%
Capital Ramp repairs	66000	55,739	812,146	Ramps		756,407	1357.05%
Capital - Engine & life boat	38,000	30,365		-38,000	-100.00%		
Total Op & Capital	379,435	395,447	1,120,767	741,332	195.38%	725,320	183.42%
					0.00%		
Simcoe Ferry Surplus (Deficit)	-22,873	-34,261	-52,263	-29,390	128.49%	-18,003	52.55%

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Frontenac Islands: Wolfe Roads

	2017 Budget \$	2017 to Dec \$	2018 Budget \$	2017-2018 budget		2016/2017 Actual - 2018 Budget	
				Variance \$	%	Variance \$	%
Prior Year Surplus	17,600	17,600		-17,600	-100.00%	-17,600	-100.00%
41010 Provincial Grants	26,017	47,167	67,088	41,071	157.86%	19,921	42.24%
Helipad maintenance fr Emerg Mgmt	0		1,400	1,400	100.00%	1,400	100.00%
Prov Grants Pitts & Quarries	2,000	2,018	2,000	0	0.00%	-18	-0.89%
43900 Miscellaneous	4,000	9,351	4,000	McEwen Wood revenue		0	0.00%
49150 Wage Allocation -planning/bldg/sr	500	500	2,000	1,500	300.00%	1,500	300.00%
49600 Contributions from Reserves - DC		11,676	12,400	Hydro incentive sale of truck \$5000	0.00%	724	6.20%
From Reserves - wind	20,000	20,000	120,000		0.00%	100,000	500.00%
Contr from Reserves	140,000	140,000	192,000	52,000	37.14%	52,000	37.14%
Contr from Reserves - FGT	123,430	123,430		-123,430	-100.00%	-123,430	-100.00%
TOTAL REVENUE	333,547	371,742	400,888	67,341	20.19%	29,146	7.84%
50110 Salaries	270,000	305,199	267,427	-2,573	-0.95%	-37,772	-12.38%
50145 Sick Leave Payout	2,000	1,340	1,367	-633	-31.66%	27	2.00%
52100 Benefits - OMERS	23,000	25,077	25,579	2,579	11.21%	502	2.00%
52210 Benefits - CPP	12,000	13,043	10,000	-2,000	-16.67%	-3,043	-23.33%
52220 Benefits - EI	6,700	6,268	4,395	-2,305	-34.40%	-1,873	-29.88%
52230 Benefits - EHT	5,500	6,041	4,822	-678	-12.33%	-1,219	-20.18%
52250 Benefits - WSIB	8,000	10,439	9,310	1,310	16.38%	-1,129	-10.82%
52320 Benefits - Health, etc	33,000	31,045	31,666	-1,334	-4.04%	621	2.00%
52530 Boot Allowance	625	487	625	0	0.00%	138	28.34%
52550 Clothing Allowance	3,100	2,571	3,100	0	0.00%	529	20.58%
53010 Office Supplies and Stationary	500	989	900	400	80.00%	-89	-9.00%
53344 Building Maintenance	10,000	6,482	10,000	0	0.00%	3,518	54.27%
53399 Roads patrolling		699	0			-699	-100.00%
53400 Road Side Maintenance	30,000	31,939	30,000	0	0.00%	-1,939	-6.07%
53410 Loose Top Maint/ Dust Control	62,000	51,542	58,000	-4,000	-6.45%	6,458	12.53%
53420 Hard Top Maintenance	5,000	9,886	7,500	2,500	50.00%	-2,386	-24.14%
53405 Gravel	60,000	50,754	70,000	10,000	16.67%	19,246	37.92%
53430 Culverts	6,000	10,053	6,000	0	0.00%	-4,053	-40.32%
53440 Salt/Sand	22,000	32,892	22,000	0	0.00%	-10,892	-33.11%
53450 Signs	4,000	8,270	4,000	0	0.00%	-4,270	-51.63%
53451 Sign maintenance							
53452 Guard rails							
53455 Line Painting	12,000	9,517	11,000	-1,000	-8.33%	1,483	15.58%
53470 Streetlight Repair	3,000	1,811	2,000	-1,000	-33.33%	189	10.44%
53501 Fuel and Lube	40,000	54,530	45,000	5,000	12.50%	-9,530	-17.48%
53502 Vehicle Maintenance	65,000	95,160	65,000	0	0.00%	-30,160	-31.69%
53503 Licences	7,000	4,184	6,000	-1,000	-14.29%	1,816	43.40%
53620 Minor Equipment Replacement	2,000	7,778	2,000	0	0.00%	-5,778	-74.29%
53700 Computer Hardware/maintenance	500	270	500	0	0.00%	230	85.19%
53800 Other Materials	4,000	9,165	4,000	0	0.00%	-5,165	-56.36%
53857 Shop Supplies	6,000	2,755	4,000	-2,000	-33.33%	1,245	45.19%
54110 vehicle expense	5,000	5,079	5,200	200	4.00%	121	2.38%
54200 Training/Seminars	5,000	5,326	5,000	0	0.00%	-326	-6.12%
54220 conferences/conventions	1,000	2,363	1,000	0	0.00%	-1,363	-57.68%
54315 Health & Safety Allow./Equip.	2,000	3,327	2,000	0	0.00%	-1,327	-39.89%
54421 Memberships	1,000	704	1,000	0	0.00%	296	42.05%
55000 Contracted Services	40,000	59,508	50,000	10,000	25.00%	-9,508	-15.98%
55130 Legal		299					
55291 Building Insurance	10,784	8,171	9,446		0.00%	1,275	15.60%
55395 Equipment Rental	2,000	5,046	3,000		0.00%	-2,046	-40.55%

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55411	Telephone	2,500	2,780	2,500	0	0.00%	-280	-10.07%
55440	Data Communications	1,000	909	1,000	0	0.00%	91	10.01%
55450	Dispatch/Communications	1,500	3,325	1,500	0	0.00%	-1,825	-54.89%
55695	Leases		465	500			35	7.53%
55591	Vehicle Insurance	3,000	2,390	2,729	-271	-9.03%	339	14.18%
55710	Hydro	8,000	8,274	8,000	0	0.00%	-274	-3.31%
55711	Oil-Propane	10,000	9,897	10,000	0	0.00%	103	1.04%
55711	Water	200		200	0	0.00%	200	100.00%
	Transfer to Rds reserve fund	20,000	25,000		-20,000	-100.00%	-25,000	-100.00%
	Reserve Gravel and vehicle				0	0.00%	0	0.00%
	Transfer to Rds reserve fund	4,000	4,000	4,000			0	0.00%
	Depreciation						0	0.00%
	less non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE		819,909	937,049	813,265	-6,644	-0.81%	-123,784	-13.21%
	Capital -#95/Rd 96/16-18th 3km	24,000	20,869	320,000				0.00%
	Capital Boat Ramp 14th line	250,000	265,100	5,000	-245,000	-98.00%	-260,100	-98.11%
	Replace Salt Hopper			8,000				
	Water truck from fire			7,000				
	Roads Needs Study			13,000			13,000	
	Fencing	10,000		10,000			10,000	
	Tag along trailer	10,000		7,400			7,400	
	Total capital			370,400				
Total Op. & Capital		1,113,909	1,223,018	1,183,665	69,756	6.26%	-229,700	-18.78%
		-780,362	-851,276	-782,777	-2,415	0.31%	68,499	-8.05%

McEwen & Wood
rent and revenue

Township of Frontenac Islands
2018 BUDGET
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Frontenac Islands: Wolfe Waste

		2017	2017	2018	2017-2018 budget		2017 Actual -	
		Budget	Dec	Budget	Variance		2018 Budget	
		\$	\$	\$	\$	%	\$	%
	Prior year				0	0.00%	0	0.00%
	Miscellaneous		40,000		from Waste reserve - to cover o/s on bldg			
46000	User Fees	1,700	1,800	1,800			0	0.00%
	Tsf from reserves	24,000	24,000					
TOTAL REVENUE		25,700	65,800	1,800	-23,900	-93.00%	-64,000	-97.26%
50110	Salaries	32,600	31,637	38,065	7% Rob's salary		6,428	20.32%
50145	Sick Leave Payout				0	0.00%	0	0.00%
52100	Benefits - OMERS	2,500	2,701	2,800	300	12.00%	99	3.67%
52210	Benefits - CPP	1,400	1,450	1,500	100	7.14%	50	3.45%
52220	Benefits - EI	850	798	900	50	5.88%	102	12.78%
52230	Benefits - EHT	650	681	725	75	11.54%	44	6.46%
52250	Benefits - WSIB	950	1,108	1,200	250	26.32%	92	8.30%
52530	Boot allowance	125		125	0	0.00%	125	100.00%
52550	Clothing	400	322	400	0	0.00%	78	24.22%
53210	Adv - Community Initiatives	100		500	400	400.00%	500	100.00%
53211	Adv-Recruitment				0	0.00%	0	0.00%
53212	Adv- legal, training	100			-100	-100.00%	0	0.00%
53344	Building Maintenance	50	535	500	450	900.00%	-35	-6.54%
53450	Signs	100	478	100	0	0.00%	-378	-79.08%
53620	Minor Equipment Replacement	500	497	500	0	0.00%	3	0.60%
53800	Other Materials	500	3,462	1,000	500	100.00%	-2,462	-71.11%
54315	Health & Safety Allow./Equip.	500	528	600	100	20.00%	72	13.64%
55000	Contracted Services	48,000	50,256	51,000	3,000	6.25%	744	1.48%
55100	Consulting Services	14,000	18,556	14,000	0	0.00%	-4,556	-24.55%
55291	Building Insurance	22	22	22	0	1.85%	0	0.00%
55411	Telephone	1,000	915	1,000	0	0.00%	85	9.29%
55710	Hydro oil	1,300	1,046	1,300	0	0.00%	254	24.28%
58030	Contribtns to Res./Res. Funds				0	0.00%	0	0.00%
	legal	500		500			500	100.00%
							0	0.00%
TOTAL EXPENSE		106,147	114,992	116,737	10,590	9.98%	1,745	1.52%
	Capital new building	24,000	60,587		-24,000	-100.00%	-60,587	-100.00%
Total Op & Capital		130,147	175,579	116,737	-13,410	-10.30%	-58,842	-33.51%
Net surplus(deficit)		-104,447	-109,779	-114,937	-10,490	10.04%	-5,158	4.70%

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Frontenac Islands: Wolfe Recycling

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus				0	0.00%	0	0.00%
41010 Provincial Grants	14,000	11,679	14,000	0	0.00%	2,321	19.87%
46000 User Fees	100	862	500	400	400.00%	-362	-42.00%
Tsf from Waste reserve	7,000			-7,000	-100.00%	0	0.00%
TOTAL REVENUE	21,100	12,541	14,500	-6,600	-31.28%	1,959	15.62%
53800 Other Materials	100	415	500	400	400.00%	85	20.48%
55000 Contracted Services	37,000	50,395	52,000	15,000	40.54%	1,605	3.18%
TOTAL EXPENSE	37,100	50,810	52,500	15,400	41.51%	1,690	3.33%
Capital - compactor bin	7,000		5,000	2,000	-28.57%	5,000	100.00%
Total Operating & Capital	44,100	50,810	57,500	13,400	30.39%	6,690	13.17%
Net surplus (deficit)	-23,000	-38,269	-43,000	-20,000	86.96%	-4,731	12.36%

Township of Frontenac Islands
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Fronteanc Islands: Wolfe Water

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	to Dec 31	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)	37,743		37,743	0	0.00%	37,743	100.00%
Miscellaneous				0	0.00%	0	0.00%
Donation				0	0.00%	0	0.00%
Contribution from Fed Gas Tax				0	0.00%	0	0.00%
TOTAL REVENUE	37,743	0	37,743	0	0.00%	37,743	100.00%
Consulting Services	37,743		37,743	0	0.00%	37,743	100.00%
TOTAL EXPENSE	37,743	0	37,743	0	0.00%	37,743	100.00%
Net surplus(deficit)	0	0	0	0	0.00%	0	0.00%

Township of Frontenac Islands
2018 BUDGET
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Frontenac Islands: Wolfe Cultural & Recreation

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)	10,200	10,200		-10,200	-100.00%	(10,200)	-100.00%
41010 Provincial Grants	54,000	53,350		-54,000	-100.00%	(53,350)	-100.00%
				0	0.00%	0	0.00%
FGT Grant - Tourist Info Centre				0	0.00%	0	0.00%
43900 Miscellaneous	1,000			-1,000	-100.00%	0	0.00%
BSB Recovery				0	0.00%	0	0.00%
46000 User Fees	500	760	750	250	50.00%	(10)	-1.32%
					0.00%	0	0.00%
Donations tourist		922	700	700	100.00%	(222)	-24.08%
Donations comm gardens		5,502		0	0.00%	(5,502)	-100.00%
Transfer				0	0.00%	0	0.00%
Transfer from reserve wahroom/hall			40,000			40,000	100.00%
Contribution from Wind Revenue	22,500	22,500	25,000			2,500	11.11%
Eco Tourism Cty FGT							
TOTAL REVENUE	88,200	93,234	66,450	-21,750	-24.66%	(26,784)	-28.73%
50110 Salaries				0	0.00%	0	0.00%
Tourist Booth wages/benefits	14,000	13,688	14,000				
52100 Benefits - OMERS				0	0.00%	0	0.00%
52210 Benefits - CPP	2,000	422	450	-1,550	-77.50%	28	8.28%
52220 Benefits - EI	1,200	338	360	-840	-70.00%	22	7.83%
52230 Benefits - EHT	1,000	281	300	-700	-70.00%	19	4.60%
52250 Benefits - WSIB	1,300	413	450	-850	-65.38%	37	8.96%
53210 Adv - Community Initiatives	1,000	2,633	1,000			(1,633)	-62.02%
53344 Building Maintenance	200	2,649	500			(2,149)	-81.12%
53800 Other Materials	2,700	1,073	1,000	-1,700	-62.96%	(73)	-6.80%
54315 Health & Safety Allow./Equip.	100		100	0	0.00%	100	100.00%
55000 Contracted Services	5,000	1,822	2,000	-3,000	-60.00%	178	9.77%
55101 Contributions Comm Support Prog	21,000	22,084	21,000	0	0.00%	(1,084)	-4.91%
55291 Insurance	4,049	4,049	577	-3,472	-85.75%	(3,472)	-85.75%
55710 Hydro	1,200	1,525	1,400	200	16.67%	(125)	-8.20%
55711 Oil-Propane	2,000	4,507	4,300	2,300	115.00%	(207)	-4.59%
Sacred Heart Church parking	500	500	500	0	0.00%	0	0.00%
Contribution to Ploughman's Assoc.	250	250	250	0	0.00%	0	0.00%
Upgrading craft shop			1,000			1,000	100.00%
Community Gardens		5,502	1,000			(4,502)	-81.82%
53213 Tourist Info Booth	3,500	3,377	6,600				
Friends of Ferral cats	1,500	1,500	2,000		0.00%	500	33.33%
Tsf to Reserve Playground equipment							
Medical clinic medals		175				(175)	-100.00%
less non-cash depreciation							
Land Purchase							
Capital replacement					0.00%	0	0.00%
TOTAL EXPENSE	62,499	66,788	58,787		0.00%	(8,001)	-11.98%
Capital Bldg plan re Ctte Hall	54,000	54,000	40,000			(14,000)	-25.93%
					0.00%	0	0.00%
Total operating and capital	116,499	120,788	98,787	-17,712	-15.20%	(22,001)	-18.21%
Net Expense	-28,299	-27,554	-32,337	-4,038	14.27%	(4,783)	17.36%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Community Centre Board

	2017		2017		2018	
	Budget		Dec		Budget	
	\$		\$		\$	
49000					\$ (11,031)	capital
					\$ 18,800	
	\$ 51,954	\$ 51,954	\$ 68,954			Loan pmt and building
	\$ 20,000	\$ 20,000	\$ 1,000			\$1000 Playground repairs
41010						
43100	\$ 1,500	\$ 1,467				
43950		\$ 2,000				
43900	\$ 15,500	\$ 1,192	\$ 2,000			
43904		\$ 8,384	\$ 10,800			
43910	\$ 9,000	\$ 8,930	\$ 5,000			
43911						
43912						
46100	\$ 8,200					
46000	\$ 7,000	\$ 22,000	\$ 23,000			
	\$ 113,154	\$ 115,927	\$ 118,523			
						2% Rob's salary
	\$ 11,000	\$ 12,560	\$ 14,960			
53210	\$ 750	\$ 134	\$ 200			
53344	\$ 1,800	\$ 1,496	\$ 200			
53350		\$ 982				
53501						
53610	\$ 4,000	\$ 4,155	\$ 6,000			parts for Olympia \$1500
53810	\$ 3,800	\$ 1,092	\$ 2,500			
53640	\$ 1,500					
53800	\$ 900	\$ 2,639	\$ 600			
53820		\$ 160				
55000	\$ 6,000	\$ 9,509	\$ 9,000			
55100						
55291	\$ 2,047	\$ 2,047	\$ 5,410			
55710	\$ 50,000	\$ 47,115	\$ 47,000			
55711	\$ 1,900	\$ 2,556	\$ 1,800			
55712	\$ 600	\$ 325	\$ 400			
55810	\$ 5,342	\$ 5,342	\$ 4,746			
55900	\$ 5,000	\$ 1,076	\$ 1,300			
53820						
	\$ 26,612	\$ 26,612	\$ 27,208			
58030	\$ 10,000	\$ 10,000				
	\$ 131,251	\$ 127,800	\$ 121,324			
	\$ 7,000		\$ 4,000			
80000	\$ 42,349	\$ 39,255				
80000	\$ 20,000	\$ 60,743	\$ 37,000			Acc washroom from wind
81000	\$ 13,000		\$ 6,200			Benches, stairs, picnic, trailer, soccer nets, playground repairs
			\$ 9,600			
	\$ 213,600	\$ 227,798	\$ 178,124			
	\$ (100,446)	\$ (111,871)	\$ (59,601)			

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Wolfe Building

	2017	2017	2018	2017-2018 Budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)	4,248	4,248		-4,248	-100.00%	-4,248	-100.00%
40600 Applications Revenue	50,000	51,642	50,000	0	0.00%	-1,642	-3.18%
Contribution from Bldg Code stabilization				0	0.00%	0	0.00%
Washroom/Com Hall reno	7,500	7,500					
TOTAL REVENUE	61,748	63,390	50,000	-11,748	-19.03%	-13,390	-21.12%
53450 Signs		1,221					
53010 Office Supplies and Stationary	700		200	-500	-71.43%	200	100.00%
55000 Contracted Services	38,000	41,209	41,000	3,000	7.89%	-209	-0.51%
legal		2,123	2,000				
Allocation of staff time	2,800	2,000	2,000	-800	-28.57%	0	0.00%
Contribution fo Dev. Charges Reserve Fur	20,000	22,440	20,000	0	0.00%	-2,440	-10.87%
Contribution to Reserve Funds				0	0.00%	0	0.00%
55130 Legal	1,500						
TOTAL EXPENSE	63,000	68,993	65,200	2,200	3.49%	-3,793	-5.50%
Capital	0	0	0	0	0.00%	0	0.00%
Net expense	-1,252	-5,603	-15,200	-13,948	1114.06%	-9,597	

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Wolfe Island Senior Housing 101-50-51000

	2017 Budget	2017 Dec	2018 Budget	
Surplus / Deficit	-1890	-1890		
41010 Provincial Grants				from wind reserve
42100 Municipal Transfer		337,000	12,042	
46600 Donations		3,233		
43900 Misc		489		
49600 Transfer from Reserves wind - future hydro			31,403	
46000 User Fees - Rental Income		2,000	36,000	3 apts for 12 months
Loan Proceeds	1,000,000	700,000		
Total Revenues	998,110	1,040,832	79,445	
49170 Administrative wages			10,000	
53010 Office supplies & stationary			200	
53110 Postage/courier			100	
53210 Advertising			100	
53344 Building Maintenance			1,000	
53800 Other materials		3,836	2,500	
55000 Contracted Services		140	1,000	
Summer maint			2,000	
Winter maint			2,000	
Waste allocation			1,500	
Custodial			2,000	
55001 Contracted Serv -Superintendent			1,200	
55130 Legal				
55715 Satalite			700	
55291 Insurance			500	
55710 Hydro		785	2,400	
55711 Propane / oil			3,000	
55712 Water / testing			1,200	
55840 Bank serrvice charges				
Fincance costs			12,045	
58075 Loan payment				
Reinvestment/Asset Mgmt			6,000	
Tst to reserve - future hydro				
Total Expenses	0	4,761	49,445	
Capital	1,000,000	1,087,187	30,000	parking lot, landscaping
Total Operating and Capital	1,000,000	1,091,948	79,445	
Net Surplus (Deficit)	-1,890	-51,116	0	

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Wolfe Wind Plant

		2017	2017	2018	2017-2018 Budget		2017 Actual -	
		Budget	Dec	Budget	Variance		2018 Budget	
					\$	%	\$	%
	Surplus/deficit				0	0.00%	0	0.00%
41024	Wind Plant Revenue- In Trust				0	0.00%	0	0.00%
41025	Wind Plant Revenue	645,000	645,000	645,000	0	0.00%	0	0.00%
43100	Bank Interest				0	0.00%	0	0.00%
	Contributions from reserves						0	0.00%
TOTAL REVENUE		645,000	645,000	645,000	0	0.00%	0	0.00%
55150	Wind Plant Expenses- In Trust						0	0.00%
	Legal Services						0	0.00%
58030	Contribbtns to Res./Res. Funds						0	0.00%
	Transfer to Wind Plant reserve	545,000	545,000	545,000	0	0.00%	0	0.00%
	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	0	0.00%	0	0.00%
NET SURPLUS/(DEFICIT)		0	0	0	0	0.00%	0	0.00%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Fire

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)	7,800	7,800		-7,800	-100.00%	-7,800	-100.00%
40700 Fire Permits	175	275	275	100	57.14%	0	0.00%
43900 Miscellaneous		9,910		0	0.00%	-9,910	-100.00%
Tsf from DC - dry hydrants			18,000				
Tsf from reserve compressor		44,530	45,000			470	1.06%
49150 Wage Allocation -planning/blc	500	500	500	0	0.00%	0	0.00%
49200 Prov grant helipad maint	3,500						
TOTAL REVENUE	11,975	63,015	63,775	51,800	432.57%	760	1.21%
50110 Salaries Chief	3,000	3,000	3,000	0	0.00%	0	0.00%
Deputy and training officers	1,600	1,600	1,800				
50270 Volunteer Salaries ff	18,829	19,580	20,000	1,171	6.22%	420	2.15%
Benefits - OMERS					0.00%	0	0.00%
52210 Benefits - CPP	320	407	410	90	28.13%	3	1.40%
Benefits - EI	175	215	220	73	41.71%	5	2.49%
Benefits - EHT	140	201	210	59	42.14%	9	0.38%
52250 Benefits - WSIB	2,600	2,347	2,500	-100	-3.85%	153	5.12%
52540 Uniforms/cresting	2,000	2,990	2,500	500	25.00%	-490	-1324.32%
52560 Medicals	260	37	200	-60	-23.08%	163	36.38%
53010 Office Supplies and Stationar	650	448	500	-150	-23.08%	52	4.31%
53011 Medical Supplies	1,800	1,206	1,800	0	0.00%	594	4569.23%
53110 Postage/Courier	100	13	100	0	0.00%	87	100.00%
53141 Publications/Subscriptions	100		100	0	0.00%	100	312.50%
53210 Adv - Community Initiatives	200	32	200	0	0.00%	168	6.37%
53344 Building Maintenance	4,500	2,638	4,500		0.00%	1,862	104.31%
53501 Fuel and Lube	2,500	1,785	2,500		0.00%	715	40.06%
53502 Vehicle Maintenance	7,500	7,662	8,000		6.67%	338	4.41%
53503 Licences	800	367	500	-300	-37.50%	133	36.24%
53610 Equipment Maintenance	4,000	2,740	4,000			1,260	45.99%
53620 Minor Equipment Replacemer	11,800	15,617	6,000	-5,800	-49.15%	-9,617	-61.58%
53650 Office Equipment	700	454	700			246	54.19%
53700 Computer Hardware	3,500	1,299	2,500			1,201	92.46%
53800 Other Materials	500	776	500	0	0.00%	-276	-35.57%
53857 Shop Supplies	500		500	0	0.00%	500	100.00%
54110 Mileage	300	64	600	300	100.00%	536	837.50%
54200 Training/Seminars	1,500	1,041	1,500	0	0.00%	459	44.09%
Conferences				0	0.00%	0	0.00%
54315 Health & Safety Allow./Equip.	1,000	618	1,000	0	0.00%	382	61.81%
54350 Fire Prevention & Education	500	592	500	0	0.00%	-92	-15.54%
54421 Memberships	500	463	500	0	0.00%	37	7.99%
55000 Contracted Services	3,000	2,311	3,000	0	0.00%	689	29.81%
55130 Legal	500		500	0	0.00%	500	100.00%
55291 Building Insurance	2,900	2,181	1,045	-1,855	-63.97%	-1,136	-52.09%
55411 Telephone	2,500	2,190	2,500	0	0.00%	310	14.16%
55450 Dispatch/Communications	8,000	7,084	8,000	0	0.00%	916	12.93%
55591 Vehicle Insurance	6,134	5,236	3,856	-2,278	-37.14%	-1,380	-26.36%
55710 Hydro	2,500	2,033	2,500	0	0.00%	467	22.97%
55711 Oil-Propane	2,700	3,765	3,500	800	29.63%	-265	-7.04%
Water	350	198	350			152	76.77%
57020 Discretionary Fund	600	426	1,600			1,174	275.59%
58010 Administration Costs	2,837	2,837	3,000	163	5.75%	163	5.75%
58030 Contribution to reserve	25,000	25,000	25,000	0	0.00%	0	0.00%
58075 Bank Loan Payment				0	0.00%	0	0.00%
Depreciation				0	0.00%	0	0.00%
less non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE	128,895	121,453	122,191	-6,704	-5.20%	738	0.61%

compressor, emerg lights

\$6500 in Misc to offset costs for defib / equipment

intake valves

laptop

40th Anniv event

Township of Frontenac Islands
 2018 BUDGET
 APRIL 9, 2018

80000 Capital compressor			39,000					
Capital Capital dry hydrants (from DC	0	44,530	18,000	18,000	100.00%	-26,530	-59.58%	
Capital - emerg lights			6,000					
Total Op Total Operating and Capital	128,895	165,983	185,191	56,296	43.68%	19,208	11.57%	
Net expe Net	-116,920	-102,968	-121,416	-4,496	3.85%	-18,448	17.92%	

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Ferry

	2017 Budget \$	2017 Dec \$	2018 Budget \$	2017-2018 budget Variance		2017 Actual - 2018 Budget Variance	
				\$	%	\$	%
Prior year surplus(deficit)	21,172			-21,172	-100.00%	0	0.00%
41010 Provincial Grants	425,841	232,457	625,000	199,159	46.77%	392,543	168.87%
Tsf from reserve Trans/ferry			100,000	0	0.00%	100,000	100.00%
46000 User Fees	20,000	24,794	20,000	0	0.00%	-4,794	-19.34%
47000 Passes	75,000	49,325	75,000	0	0.00%	25,675	52.05%
Other taxes levied				0	0.00%	0	0.00%
TOTAL REVENUE	542,013	306,577	820,000	277,987	51.29%	513,423	167.47%
50110 Salaries	157,000	177,047	183,159	20% Rob's salary		6,112	3.45%
50145 Sick Leave Payout		916		0	0.00%	-916	-100.00%
52100 Benefits - OMERS	8,400	7,888	8,500	100	1.19%	612	7.76%
52210 Benefits - CPP	7,000	7,118	8,000	1,000	14.29%	882	12.39%
52220 Benefits - EI	4,200	3,766	3,900	-300	-7.14%	134	3.56%
52230 Benefits - EHT	3,200	3,472	3,575	375	11.72%	103	2.97%
52250 Benefits - WSIB	8,500	11,743	13,000	4,500	52.94%	1,257	10.70%
52320 Benefits - Health, etc	7,651	6,680	8,000	349	4.56%	1,320	19.76%
52530 Boot Allowance	400	225	300	-100	-25.00%	75	33.33%
52550 Clothing Allowance	3,200	4,156	3,200	0	0.00%	-956	-23.00%
53344 Building Maintenance	1,000	4,644	2,000	1,000	100.00%	-2,644	-56.93%
53450 Signs	200		200	0	0.00%	200	100.00%
53501 Fuel and Lube	15,000	14,675	15,000	0	0.00%	325	2.21%
53503 Licences				0	0.00%	0	0.00%
53610 Equipment Maintenance	2,900	5,293	2,500	-400	-13.79%	-2,793	-52.77%
53800 Other Materials	2,000	8,066	3,000	1,000	50.00%	-5,066	-62.81%
54110 Mileage	300	353	300	0	0.00%	-53	-15.01%
54200 Training/Seminars	700	2,555	1,000	300	42.86%	-1,555	-60.86%
54315 Health & Safety Allow./Equip.	3,000	2,898	3,000	0	0.00%	102	3.52%
55000 Contracted Services	6,000	7,472	6,000	0	0.00%	-1,472	-19.70%
55291 Building Insurance	54	54	55	1	1.85%	1	1.85%
55395 Equipment Rental	500		500	0	0.00%	500	100.00%
55411 Telephone	1,200	1,453	1,200	0	0.00%	-253	-17.41%
55501 Ferry Maintenance	40,000	19,522	25,000	-15,000	-37.50%	5,478	28.06%
55591 Vehicle Insurance	2,600	2,300	2,609	9	0.35%	309	13.43%
55695 Leases	500	500	500	0	0.00%	0	0.00%
55710 Hydro	4,000	4,246	4,000	0	0.00%	-246	-5.79%
55711 Oil-Propane	400		100	-300	-75.00%	100	100.00%
55714 Cable	6,000	2,790	6,200	200	3.33%	3,410	122.22%
58010 Administration Costs	14,632	13,837	14,273	-359	-2.45%	436	3.15%
Inspection 4 year				0	0.00%	0	0.00%
Contingency	2,000		5,000	legal associated with court case.		5,000	100.00%
Transfer to Reserve for Docks						0	0.00%
Capital replacement	25,000	25,000		-25,000	-100.00%	-25,000	-100.00%
Depreciation expense				0	0.00%	0	0.00%
non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE	327,537	338,669	324,071	-3,466	-1.06%	-14,598	-4.31%
Capital - deck & bilge compart	259,101	3,686	503,485	244,384	94.32%	499,799	13559.39%
Capital - boat	9,300	8,863		-9,300	-100.00%	-8,863	-100.00%
Capital Engine		9,286					
Total Capital and Operating	595,938	360,504	827,556				
Net expense	-53,925	-53,927	-7,556	46,369	-85.99%	46,371	-85.99%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Roads

	2017 Budget \$	2017 to Dec \$	2018 Budget \$	2017-2018 budget Variance		2017 Actual - 2018 Budget Variance	
				\$	%	\$	%
49000				0	0.00%	0	0.00%
41010	6,103	11,064	15,737	9,634	157.86%	4,673	42.24%
				0	0.00%	0	0.00%
	500	914	500	0	0.00%	-414	-45.30%
42100	14,035	14,035		-14,035	-100.00%	-14,035	-100.00%
	27,278	27,278	27,278	0	0.00%	0	0.00%
43900		3,500	3,500	3,500	100.00%	0	0.00%
49150	1,000	500	500	-500	-50.00%	0	0.00%
49600	177,800	177,800	17,000	-160,800	-90.44%	-160,800	-90.44%
	27,278	27,278	27,278	0	0.00%	0	0.00%
	31,000	31,000	6,300	-24,700	-79.68%	-24,700	-79.68%
TOTAL REVENUE	284,994	293,369	98,093	-186,901	-65.58%	-195,276	-66.56%
50110	70,000	70,456	84,485	20% Rob's salary		14,029	19.91%
		391		0	0.00%	-391	-100.00%
52100	5,600	5,251	6,000	400	7.14%	749	14.26%
52210	3,200	2,990	3,200	0	0.00%	210	7.02%
52220	1,900	1,430	1,600	-300	-15.79%	170	11.89%
52230	1,500	1,422	1,600	100	6.67%	178	12.52%
52250	2,300	2,145	2,300	0	0.00%	155	7.23%
52320	7,000	6,153	7,000	0	0.00%	847	13.77%
52530	300	108	300	0	0.00%	192	177.78%
52550	1,500	1,251	1,500	0	0.00%	249	19.90%
53344	4,000	3,476	4,000	0	0.00%	524	15.07%
53399			699				
53400	12,000	7,897	12,000	0	0.00%	4,103	51.96%
53410	4,000	643	3,000	-1,000	-25.00%	2,357	366.56%
53420	5,000	7,823	6,000	1,000	20.00%	-1,823	-23.30%
53455	5,000	2,650	3,500	-1,500	-30.00%	850	32.08%
53430	2,000	871	2,000	0	0.00%	1,129	129.62%
53440	13,000	18,669	13,000	0	0.00%	-5,669	-30.37%
53450	2,000	3,976	2,000	0	0.00%	-1,976	-49.70%
53452				0		0	0.00%
53501	19,000	12,859	18,000	-1,000	-5.26%	5,141	39.98%
53502	16,000	23,692	16,000	0	0.00%	-7,692	-32.47%
53503	1,800	2,433	2,500	700	38.89%	67	2.75%
53620	1,200	6,001	2,000	800	66.67%	-4,001	-66.67%
53800	1,000	4,604	3,000	2,000	200.00%	-1,604	-34.84%
53857	2,000	571	1,500	-500	-25.00%	929	162.70%
54110		139	200			61	43.88%
54200	800	1,350	900			-450	-33.33%
54315	1,000	982	1,000	0	0.00%	18	1.83%
55000	3,000	9,091	3,000	0	0.00%	-6,091	-67.00%
55100		2,442					
55291	5,211	3,934	3,988	-1,223	-23.46%	54	1.37%
55395	500			-500	-100.00%	0	0.00%
55411	800	662	800	0	0.00%	138	20.85%
55450	500	373	500	0		127	34.05%
55591	1,000	1,276	1,151	151	15.10%	-125	-9.80%
55710	1,600	1,492	1,600	0	0.00%	108	7.24%
55711	2,500	3,966	2,500	0	0.00%	-1,466	-36.96%
58030	74,591	74,591		-74,591	-100.00%	-74,591	-100.00%
	45,000	45,000	66,000	21,000	46.67%	21,000	46.67%
						0	0.00%
less non-cash depreciation						0	0.00%
						0	0.00%
TOTAL EXPENSE	317,802	333,060	278,823	-38,979	-12.27%	-54,237	-16.28%
North Shore Rd			38,675				
Tag along trailer	125,000	194,766	6,300				
Roads Needs Study	10,000		3,200	-6,800	-68.00%	3,200	100.00%
Spithead	96,800	6,635	75,000				
Total operating and capital	549,602	534,461	401,998	-45,779	-8.33%	-132,463	-24.78%
Net Surplus (Deficit)	-264,608	-241,092	-303,905	-39,297	14.85%	-62,813	26.05%

Township of Frontenac Islands
 2018 BUDGET
 APRIL 9, 2018

Frontenac Islands: Howe Waste

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance	%	2018 Budget	Variance
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus			2,067	2,067	100.00%	2,067	#DIV/0!
User fees							
TOTAL REVENUE	0	0	2,067	2,067	100.00%	2,067	#DIV/0!
5321 Adv - Recruitment				0	0.00%	0	0.00%
5380 Other Materials	0			0	0.00%	0	0.00%
5500 Contracted Services collector	46,000	43,933	51,467			7,534	17.15%
Contracted Services disposal			23,000				
Capital replacement							
TOTAL EXPENSE	46,000	43,933	74,467	28,467	61.88%	30,534	69.50%
Net Surplus (Deficit)	-46,000	-43,933	-72,400	-26,400	57.39%	-28,467	64.80%

Disposal costs to Isl
 Property Mgmt.

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Recycling

	2017 Budget \$	2017 Dec \$	2018 Budget \$	2017-2018 budget Variance		2017 Actual - 2018 Budget Variance	
				\$	%	\$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
41010 Provincial Grants	6,000	5,005	6,000	0	0.00%	995	19.88%
46000 User Fees	100	364	300	200	200.00%	-64	-17.58%
TOTAL REVENUE	6,100	5,369	6,300	200	3.28%	931	17.34%
50110 Salaries	6,500	6,861	7,826	1% Rob's salary		965	14.07%
52100 Benefits - OMERS	385	220	250	-135	-35.06%	30	13.64%
52210 Benefits - CPP	270	210	230	-40	-14.81%	20	9.52%
52220 Benefits - EI	170	110	125	-45	-26.47%	15	13.64%
52230 Benefits - EHT	130	95	125	-5	-3.85%	30	31.58%
52250 Benefits - WSIB	275	276	300	25	9.09%	24	8.70%
52320 Benefits - Health		353	360			7	1.98%
53210 Comm Initiatives committee	750	308	750	0	0.00%	442	143.51%
52550 clothing	125	91	100				
53344 Building Maintenance				0	0.00%	0	0.00%
53450 Signs				0	0.00%	0	0.00%
53800 Other Materials mileage	500	41	500	0	0.00%	459	1119.51%
54315 Health & Safety Allow./Equip.				0	0.00%	0	0.00%
55000 Contracted Services	12,000	14,280	15,000	3,000	25.00%	720	5.04%
55291 Building Insurance	8	8	8	0	5.82%	0	0.00%
TOTAL EXPENSE	21,113	22,853	25,574	4,461	21.13%	2,721	11.91%
Net Surplus(Deficit)	-15,013	-17,484	-19,274	-4,261	28.39%	-1,790	10.24%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Culture & Recreation

	2017	2017	2018	2017-2018 budget		2017 Actual -	
	Budget	Dec	Budget	Variance		2018 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
Provincial Grants				0	0.00%	0	0.00%
Municipal grant	2,080	15,005		0	0.00%	-15,005	-100.00%
Miscellaneous	500	2,580	500	0	0.00%	-2,080	-80.62%
Donation				0	0.00%	0	0.00%
Contribution from reserve	1,500	1,500	8,000		3%	6,500	433.33%
FGT bike rack							
TOTAL REVENUE	4,080	19,085	8,500	4,420	108.33%	-10,585	-55.46%
50110 Salaries		457	500	500	100.00%	43	9.41%
52210 Benefits - CPP		11	15	15	100.00%	4	36.36%
52220 Benefits - EI		6	10	10	100.00%	4	66.67%
52230 Benefits - EHT		5	10	10	100.00%	5	100.00%
52250 Benefits - WSIB		8	20			12	150.00%
53210 Adv - Community Initiatives	4,500	2,015	3,500			1,485	73.70%
53620 Minor Equipment Replacement	200	2,522	.	#		#VALUE!	#VALUE!
53800 Other Materials	2,000	968	1,500	-500	-25.00%	532	54.96%
55000 Contracted services	2,300	6,233	6,500			267	4.28%
55085 Special Project	2,000	3,027	6,000			2,973	98.22%
54110 Mileage	100		100	0	0.00%	100	100.00%
55220 Landscaping - Garden Buds	1,000	1,000	1,000	0	0.00%	0	0.00%
55710 Hydro	500	393	500	0	0.00%	107	27.23%
Donation senior exercise	1,500	1,500	1,500	0	0.00%	0	0.00%
Table at Sunset Park	2,000	321	2,000	0	0.00%	1,679	523.05%
Contribution to Reserve	500	500		-500	-1	-500	-100.00%
56002 HI Trail Maintenance	4,000	1,446	1,500				
Depreciation							
less non cash depreciation							
Capital replacement							
TOTAL EXPENSE	20,600	20,412	24,655	4,055	19.68%	4,243	20.79%
capital		15,269					
Subtotal	20,600	35,681	24,655				
Net expense	-16,520	-16,596	-16,155	365	-2.21%	441	-2.66%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands: Howe Building

	2017 Budget \$	2017 Dec \$	2018 Budget \$	2017-2018 budget		2017 Actual - 2018 Budget	
				Variance \$	%	Variance \$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
40600 Applications Revenue	40,000	16,882	30,000	-10,000	-25.00%	13,118	77.70%
Contribution from Bldg Code Res		4,581		0	0.00%	-4,581	-100.00%
TOTAL REVENUE	40,000	21,463	30,000	-10,000	-25.00%	8,537	39.78%
Salaries				0	0.00%	0	0.00%
Office Supplies and Stationary	700		200	-500	-71.43%	200	100.00%
Contribtns to Dev charges reserve fu	19,500	1,815	10,000	-9,500	-48.72%	-7,944	-44.27%
Contribtns to HI Bldg Res. Funds							
Admin Rds Fire allocation	3,800	2,000	2,000	-1,800	-47.37%	0	0.00%
55000 Contracted Services	16,000	17,944	18,000	2,000	12.50%	2,000	11.15%
Capital replacement							
TOTAL EXPENSE	40,000	21,759	30,200	-9,800	-24.50%	8,441	38.79%
Net expense	0	-296	-200	0	0.00%	96	-32.43%

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Municipal Taxes

<u>Description</u>	2017 Budget	2017 to Dec 31	2018 Budget
Prior Year Surplus/Deficit			
Tax Supplemental-Residential	12,000	23,718	30,000
Supplemental Farmlands TT		1,404	1,000
Tax Supplemental - Commercial			
Supplemental Industrial		92	
OPTA			
Commercial PIL	700	529	1,100
Residential PIL	350	359	800
Tax Penalties and Interest	50,000	69,929	60,000
Federal Gas Tax Revenue			
	<u>63,050</u>	<u>96,031</u>	<u>92,900</u>
 Tax Sale Costs			
Tax Write Off's Residential	10,000	19,339	10,000
Tax Write Off's Farmland	300	86	
Tax Write Off's Commercial		466	
Tax Write Off's Industrial			
Penalty and Interest Written Off			
 Bank Loan Payment			
 Debenture interest			
 Transfer to Obligatory Reserve			
	<u>10,300</u>	<u>19,891</u>	<u>10,000</u>
 Net surplus (deficit)	<u>52,750</u>	<u>76,140</u>	<u>82,900</u>

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

CAPITAL 2018

Capital Revenues

2018 Budget

Frontenac Islands

Tsf from Reserves	107,460
Grants	
Prior year Surplus	0
Municipal transfer	
Loan	
Subtotal	107,460

Wolfe Island

Tsf from Reserves	705,156
Ferry subsidy	880,547
Grants	
Prior year Surplus	
Municipal transfer	
Loan	0
Subtotal	1,585,703

Howe Island

Tsf from Reserves	85,856
Ferry subsidy	625,000
Grants	
Prior year Surplus	
Municipal transfer	
Subtotal	710,856

Total Revenues	2,404,019
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Capital Expenses

Frontenac Islands

Admin - Access door; HI ceiling, roof, a/c, step	26,000
Emergency	0
Library - access door, steps, shield for antenn	7,500
Planning - secondary plan	75,000
Subtotal	108,500

Wolfe Island

Fire SCBA's, truck	133,427
Ferry - ramp repairs,	812,146
Roads - 16-18, boat ramp, needs study, fence	370,400
Waste	0
Recycle	5,000
Culture & Rec	40,000
CCB - access washroom	56,800
Sr Housing	30,000
Subtotal	1,447,773

Howe Island

Fire-compressor, emerg lights	63,000
Ferry - deck repairs	503,485
Roads Needs study, trailer	123,175
Subtotal	689,660

Total Capital Expense	2,245,933
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Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Net expenses (raised by taxation)

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Frontenac Islands Township

Reserves

	Contingency	CCB Reserve	Working Capital	Asset Mgmt	Insurance	Planning	Wolfe Waste Disposal	Election	Residential Tax Red. HI OMPF	Computer Equipment	Playground Equip Replacement	Simcoe ramp replacement/capital	TOTAL
BALANCE 31/12/2017	18,000	118,911	301,382	68,053	15,000	112,129	54,119	6,500		17,000	13,200	70,399	776,693
REVENUES													
Transfers to inter reserve transfer	\$ 18,000			22,037							0		22,037
surplus/deficit 2017			-32,999										-32,999
McEwen & Wood Revenue				4,000									
Subtotal revenues	36,000	118,911	268,383	94,090	15,000	112,129	54,119	6,500	0	17,000	13,200	70,399	765,731
EXPENDITURES													
Transfer from		18,800	10,000			75,000	40,000	6,500		3,200		70,399	205,099
Subtotal expenditures	0	18,800	10,000	0	0	75,000	40,000	6,500	0	3,200	0	70,399	205,099
BALANCE 31/12/2018	36,000	100,111	258,383	94,090	15,000	37,129	14,119	0	0	13,800	13,200	0	560,632

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

RESERVE FUNDS CONTINUITY SCHEDULE

	HI Mill Rate Stabl	Howe Isl. Parks	Howe Isl. Lot Levies	Howe Isl. Fire Department	Howe Isl. Roads	Howe Trans Capital (Ferry)	Wolfe Isl. Roads	Wolfe Isl Property Infrast	Wolfe Isl Rds Capital	W Isl. Library	Allen Est Reserve Fund	W I Fire	Wolfe Is Wind Plant	Island Investment Fund	Wolfe Park Lands	TOTAL
BAL 31/12/2017	57,901	211,374	75,037	83,832	34,319	591,052	26,606	85,385	310,682	1,760	85,776	82,481		800,000	48,745	2,494,950
REVENUES																0
Transfers to				25,000	66,000		0	45,000	51,820				645,000			832,820
Interreserve transfer														100,000		100,000
Interest																0
Surplus/deficit 2017				13,952	23,034				-70,914			-1,082	-49,226			-84,236
subtotal	0	0	0	38,952	89,034	0	0	45,000	-19,094	0	0	-1,082	595,774	100,000	0	848,584
EXPENDITURES																0
Tsf to Cap prop&infras													96,820			96,820
Transfers From	17,000	8,000		45,000	17,000	100,000		51,000	192,000	1,760	1,000	55,000	213,954			701,714
Interreserve transfer													100,000			100,000
Simcoe ferry													0			0
to mitigate taxes													140,000			
Fire SCBA													45,000			
subtotal	17,000	8,000	0	45,000	17,000	100,000	0	51,000	192,000	1,760	1,000	55,000	595,774	0	0	1,083,534
Ending Bal 31/12/2018	40,901	203,374	75,037	77,784	106,353	491,052	26,606	79,385	99,588	0	84,776	26,399	0	900,000	48,745	2,260,000

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

County

	<u>Description</u>	2017 Budget	2017 YTD	2018 Budget
<u>Revenue</u>				
0	Tax Residential	831,073	831,073	862,698
	Tax Farmlands	19,954	19,954	23,214
	Tax Managed Forest	123	123	128
0	Tax Commercial	8,137	8,137	7,323
	Tax Commercial new const			1,247
	Tax Industrial			63
	Tax industrial new const	17,985	18,019	19,987
	Tax industrial excess			192
0	Tax Supplemental Residential		10,594	
	Tax Supplemental Farmlands		546	
0	Tax Supplemental Commercial			
	Commercial PIL		328	
	Residential PIL		223	
	Grant from County			
0	OPTA			
Total Revenue		877,272	888,997	914,851
<u>Expenditures</u>				
0	Requisitions	<u>877,272</u>	\$ 877,272.00	<u>914,851</u>
0	Tax Write Off's Residential		\$ 8,817.00	
	Tax Write Off's Farmlands		\$ 35.00	
0	Tax Write Off's Commercial		\$ 178.00	
	Tax Write off's Industrial			
0	Reconcil requisition		\$ 2,695.00	
Total Expenditures		\$ 877,272	\$ 870,937	\$ 914,851
County Surplus Deficit)		\$ -	\$ (18,060)	\$ -

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

Education

		<u>Description</u>	2017 Budget	2017 YTD	2018 Budget
Revenue					
0		Residential taxable (Full)	849,094	849,094	821,865
		Farm lands taxable (Full)	20,386	20,386	22,116
		Commercial taxable (Full)	54,933	62,826	54,987
		Commercial new construction	7,893		7,614
0		Industrial taxable (Full)	408		476
		Industrial new construction	115,951	117,260	122,085
		Industrial taxable(Excess Lanc	901		1,440
0		Managed forest	125	125	122
		Tax Supplemental Residential		11,231	
		Tax Supplemental Farmlands		581	
		Tax 'Supplemental Industrial		221	
		Commercial PIL		2,484	
		Residential PIL		242	
		Tax Supplemental Commercial			
Total Revenue			<u>1,049,692</u>	<u>1,064,450</u>	<u>1,030,706</u>
Expenditure		Requisition	1,145,019	1,052,564	1,030,706
0		Tax Write Off's Residential		9,456	
0		Tax Write offs Farmlands		36	
0		Tax Write Off's Commercial		1,221	
0		Requisition			
Total Expenditures			<u>\$ 1,145,019.00</u>	<u>\$1,041,851.00</u>	<u>\$ 1,030,706.44</u>
Education Surplus(Deficit)				<u>\$ 22,599.00</u>	

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

2018 Municipal Levy Calculations

Wolfe Island		2017		2018		change	% change
Assessment		Weighted Assessment	Current Value Assessment	Weighted Assessment			
Residential taxable (Full)	RT	\$ 278,810,525	285,619,524	\$ 285,619,524	\$ 6,808,999	2.44%	
Farm lands taxable (Full)	FT	\$ 9,879,619	45,117,120	\$ 11,279,280	\$ 1,399,661	14.17%	
Commercial taxable (Full)	CT	\$ 3,750,639	3,885,226	\$ 3,885,226	\$ 134,587	3.59%	
Commercial	T new constructic	\$ 692,375	698,550	\$ 698,550	\$ 6,175	0.89%	
Industrial taxable (Full)	IT	\$ 29,375	35,550	\$ 35,550	\$ 6,175	21.02%	
Industrial new construction	T new constructio	\$ 10,171,150	11,200,492	\$ 11,200,492	\$ 1,029,342	10.12%	
Industrial taxable(Excess Land)	IX	\$ 64,789	165,350	\$ 107,478	\$ 42,689		
Managed Forest	TT	\$ 27,281	109,750	\$ 27,438	\$ 157	0.57%	
Assessment Total =		303,425,753	346,831,562	\$ 312,853,537	9,427,784	3.11%	
Total WI To be Raised by taxation		\$ (1,037,830)	\$ -	\$ (1,076,465)	\$ (38,635.08)	3.72%	
Share of admin 70%		\$ (396,989)	\$ -	\$ (421,795)	\$ (24,805.72)	6.25%	
		\$ (1,434,819)	\$ -	\$ (1,498,260)	\$ (63,440.80)	4.42%	

Tax Levy for Wolfe Island		\$ 0.00472873	\$ -	\$ 0.00478901	6.02817E-05	1.27%
# hhld Wolfe ave res hh value	918	\$ 303,715		\$ 311,132		2.44%

Howe Island		2017		2018		change	% change
Assessment		Weighted Assessment	Current Value Assessment	Weighted Assessment			
Residential taxable (Full)	RT	195,543,450	197,830,769	\$ 197,830,769	\$ 2,287,319	1.17%	
Farm lands taxable (Full)	FT	1,509,419	6,919,423	\$ 1,729,856	\$ 220,437	14.60%	
Commercial taxable (Full)	CT	201,400	218,300	\$ 218,300	\$ 16,900	8.39%	
Managed forest	TT	42,813	177,400	\$ 44,350	\$ 1,537	3.59%	
Assessment Total =		197,297,082	205,145,892	\$ 199,823,275	\$ 2,526,193	1.28%	
Total HI To Be Raised by taxation		\$ (518,985)		\$ (546,906)		5.38%	
Share of administration 30%		\$ (170,138)		\$ (180,769)		6.25%	
		\$ (689,124)		\$ (727,675)		5.59%	

Tax Levy for Howe Island		\$ 0.00349282		\$ 0.00364159		4.26%
average res. value (assess/# hhld)	368	\$ 531,368		\$ 537,584		1.17%

Total FRONTENAC ISLANDS Weighted Assessment		\$ 500,722,835	551,977,454	\$ 512,676,812	\$ 11,953,977	2.39%
Total Shared To Be Raised By Taxation		\$ (567,127)		\$ (602,564)	\$ (35,436.88)	6.25%
Tax Levy for Frontenac Islands		0.001132617	0	0.001175329	0.00004271	3.77%
Total to be raised by taxation for Twsp		\$ (2,125,770)		\$ (2,225,935)	\$ (100,164.96)	4.71%
County		\$ (884,381)		\$ (914,851)	\$ (30,470.26)	3.45%
Education		\$ (1,145,019)	0	\$ (1,030,706)	\$ 114,312.56	-9.98%
Total to be raised by taxation		\$ (4,155,170)		\$ (4,171,493)	\$ (16,322.67)	0.39%

Municipal Assessment Split	2017	2018
Wolfe	60.60%	61.02%
Howe	39.40%	38.98%

PILS	537350
Exempt	7137590
Total CVA	559,652,394

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

**Township of Frontenac Islands
2018
TOTAL LEVY**

Wolfe Island			Current Value	Wolfe Island	Total	County	Education	Total 2018	2018	2017	2017	% change	
Assessment			Assessment	Tax Rate	Wolfe Rate	Tax Rate	Tax Rate	Tax Rate	Total \$ to be raised		tax rate		
Residential taxable (Full)	RT		285,619,524	0.00478901	0.00478901	0.00178446	0.00170000	0.00827347	\$ 2,363,066	\$	2,305,970	0.00827074	0.0330
Farm lands taxable (Full)	FT	0.25	45,117,120	0.00119725	0.00119725	0.00044612	0.00042500	0.00206837	\$ 93,319	\$	81,712	0.00206768	0.0333
Commercial new construction	XT		698,550	0.00478901	0.00478901	0.00178446	0.01090000	0.01747347	\$ 12,206	\$	12,380	0.01788074	-2.2777
Commercial taxable (Full)	CT		3,885,226	0.00478901	0.00478901	0.00178446	0.01340000	0.01997347	\$ 77,601	\$	76,441	0.02038074	-1.9983
Commercial Taxable (Excess Land)	CU/CX	0.7		0.00335231	0.00335231	0.00124912	0.00938000	0.01398143		\$	-	0.01426651	
Industrial New Construction	JT		11,200,492	0.00478901	0.00478901	0.00178446	0.01090000	0.01747347	\$ 195,711	\$	181,868	0.01788074	-2.2777
Industrial taxable (Full)	IT		35,550	0.00478901	0.00478901	0.00178446	0.01340000	0.01997347	\$ 710	\$	599	0.02038074	-1.9983
Industrial taxable(Excess Land)	IX	0.65	165,350	0.00311286	0.00311286	0.00115990	0.00871000	0.01298276	\$ 2,147	\$	1,320	0.01324748	
Managed Forest	TT	0.25	109,750	0.00119725	0.00119725	0.00044612	0.00042500	0.00206837	\$ 227	\$	226	0.00206768	0.0333
<u>Assessment Total =</u>			<u>346,831,562</u>										
Total \$ Raised by Taxation									\$ 2,744,987		2,660,516		

Howe Island			Current Value	Howe Island	Total	County	Education	Total 2018	2018	2017	2017	% change	
Assessment		0	Assessment	Tax Rate	Howe Rate	Tax Rate	Tax Rate	Tax Rate	Total \$ to be raised		tax rate		
Residential taxable (Full)	RT		197,830,769	0.00364159	0.00364159	0.00178446	0.00170000	0.00712605	\$ 1,409,753	\$	1,375,615	0.00703483	1.2967
Farm lands taxable (Full)	FT	0.25	6,919,423	0.00091040	0.00091040	0.00044612	0.00042500	0.00178151	\$ 12,327	\$	10,618	0.00175871	1.2966
Commercial taxable (Full)	CT		218,300	0.00364159	0.00364159	0.00178446	0.01340000	0.01882605	\$ 4,110	\$	3,856	0.01914483	-1.6651
Commercial taxable (Excess)	CU/CX	0.7	0	0.00254912	0.00254912	0.00124912	0.00938000	0.01317824	\$ -	\$	-	0.01340138	
Industrial taxable (Full)	IT		0	0.00364159	0.00364159	0.00178446	0.01340000	0.01882605	\$ -	\$	-	0.01914483	
Industrial taxable(Excess Land)	IX	0.65	0	0.00236704	0.00236704	0.00115990	0.00871000	0.01223693	\$ -	\$	-	0.01244413	
Managed forest	TT	0.25	177,400	0.00091040	0.00091040	0.00044612	0.00042500	0.00178151	\$ 316	\$	301	0.00175871	1.2966
<u>Assessment Total =</u>			<u>205,145,892</u>										
Total \$ Raised by Taxation									\$ 1,426,505		1,390,390		
									\$ 4,171,493		\$ 4,050,906		

Township of Frontenac Islands
2018 BUDGET
APRIL 9, 2018

2017 Year end surplus/(deficit)s

Council	6,061	*	3
Admin	-23,761	*	3
Emerg Mgmt	-34,540	*	3
Planning	0	*	3
Livestock	-1,772	*	3
Cemeteries	-305	*	3
library	-2,072	*	3
WI Fire	-1,082	*	3
WI Ferry	-11,387	*	3
WI Roads	-70,914	*	3
WI Waste	-5,332	*	3
WI Recycle	-15,269	*	3
WI Culture and Rec	745	offset Bldg + 394 CCB	394+351
WI Bldg	-4,351	*	
CCB	-11,425	*	3
HI Fire	13,952	*	3
HI Ferry	-2	*	3
HI Roads	23,516	ffset \$404 recycle+76 cu	3
HI Waste	2,067	offset recycle	3
HI Recycle	-2,471	*	3
HI Cult Rec	-76	*	3
Sundry & taxes	23,390	*	3
Sr Housing	-49,226	*	3
	-164,256		

Tsf from Working Capital	-32,999	EM Livestock Cemetery library sundry	
Tsf from WI Ferry Res			
Tsf from WI Fire Reserve	-1,082		
Tsf to HI Fire res	13,952		
Tsf to/fr W Waste reserve	-20,601		
Tsf to/fr HI Rd reserve	23,034		
Tsf to/fr WI Roads Reserve	-70,914		
From Wind reserve	-49,226		
Back in budget as surp/def	-22,419	WI ferry and CCB	
	-160,255		
WI Bldg shortfall	4,000		
	-164,255		