



Township of Frontenac Islands
2016 Budget
Schedule A

FRONTENAC ISLANDS SUMMARY	2015 Budget	2015 Actual	2016 Budget	2015-2016	
				2016	%
REVENUES	\$	\$	\$	\$	%
Default					
Council	\$ -	\$ -	\$ -	\$ -	0.00%
Administration	277,705.80	277,192	285,587.00	7,881.20	2.84%
Emergency Service	3,500.00	3,500.00	3,500.00	-	0.00%
Livestock	20,400.00	16,971.00	15,300.00	(5,100.00)	-25.00%
Planning	14,000.00	20,282.00	20,000.00	6,000.00	42.86%
Library	0.00	0.00	-	-	0.00%
Cemeteries	200.00	200.00	200.00	-	0.00%
Sundry and Municipal Taxes	89,831.00	78,568.00	60,273.00	(29,558.00)	-32.90%
Total Revenues	405,636.80	396,713.00	384,860.00	(20,776.80)	-5.12%
EXPENSES					
Council	67,889.20	57,500	66,011.98	(1,877.22)	-2.77%
Administration	463,631.36	455,730.00	460,166.00	(3,465.36)	-0.75%
Emergency Service	156,750.00	156,964.00	237,494.00	80,744.00	51.51%
Livestock	22,100.00	18,481.00	16,900.00	(5,200.00)	-23.53%
Planning	22,314.00	33,716.00	28,045.00	5,731.00	25.68%
Library	14,450.00	13,096.00	14,400.00	(50.00)	-0.35%
Cemeteries	200.00	200.00	200.00	-	0.00%
Sundry and Supp Taxes	30,658.00	14,093.00	5,000.00	(25,658.00)	-83.69%
1% tax dollars raised Asset Management	19,541		22,297.00	2,755.81	14.10%
Total Expenditures	\$ 797,533.75	\$ 749,780.00	\$ 850,513.98	\$ 52,980.23	6.64%
Total FRONTENAC ISLANDS Surplus (Deficit)	\$ (391,896.95)	\$ (353,067.00)	\$ (465,653.98)	\$ (73,757.03)	18.82%
WOLFE ISLAND SUMMARY					
REVENUES					
Transfer from Wind Farm to mitigate tax rates	160,000.00	160,000.00	140,000.00	(20,000.00)	0
Fire	5,120.00	6,380.00	37,550.00	32,430.00	633.40%
Ferries	240,109.64	218,298.00	325,300.00	85,190.36	35.48%
Roads	552,272.58	620,881.25	429,264.00	(123,008.58)	-22.27%
Waste	800.00	212,060.00	1,500.00	700.00	87.50%
Recycling	-14,019.00	-8,297.00	20,600.00	34,619.00	-246.94%
Culture and Rec	119,901.00	18,278.00	28,288.00	(91,613.00)	-76.41%
Building	35,000.00	34,356.00	43,500.00	8,500.00	24.29%
Water and Sewer	37,743.00	37,743.00	37,743.00	-	0.00%
CCB	0.00	79,402.00	57,617.00	57,617.00	100.00%
Total Revenues	1,136,927.22	1,379,101.25	1,121,362.00	(15,565.22)	-1.37%
EXPENSES					
Fire	108,985.00	102,248.00	129,535.00	20,550.00	18.86%
Ferries	276,380.80	248,957.65	352,720.00	76,339.20	27.62%
Roads	1,255,348.00	1,570,039.25	1,320,115.02	64,767.02	5.16%
Waste	105,503.76	317,864.00	107,655.00	2,151.24	2.04%
Recycling	32,100.00	50,642.00	52,600.00	20,500.00	63.86%
Culture and Rec	227,849.64	50,616.00	62,330.00	(165,519.64)	-72.64%
Building	56,500.00	55,856.00	43,500.00	(13,000.00)	-23.01%
Water and Sewer	37,743.00	37,743.00	37,743.00	-	0.00%
CCB		156,861.46	133,676.85	133,676.85	100.00%
Total Expenditures	\$ 2,100,410.20	\$ 2,590,827.36	\$ 2,239,874.87	\$ 139,464.67	6.64%
Total Surplus (Deficit)	\$ (963,482.98)	\$ (1,211,726.11)	\$ (1,118,512.87)	\$ (155,029.89)	16.09%
HOWE ISLAND SUMMARY					
REVENUES					
Fire	3,975.00	27,500.00	2,600.00	(1,375.00)	-34.59%
Ferries	307,315.00	319,117.00	300,000.00	(7,315.00)	-2.38%
Roads	82,092.61	84,005.00	386,900.61	304,808.00	371.30%
Waste	-3,011.00	-3,011.00	-	3,011.00	-100.00%
Recycling	9,100.00	7,029.00	4,100.00	(5,000.00)	-54.95%
Culture and Rec	500.00	1,535.00	600.00	100.00	20.00%
Building	35,000.00	19,534.00	20,500.00	(14,500.00)	-41.43%
Tsf from reserve	0.00				0.00%
Total Revenues	\$ 434,971.61	\$ 455,709.00	\$ 714,700.61	\$ 279,729.00	64.31%

EXPENSES

				\$	-	100
Fire	111,911.00	118,590.00	\$	113,186.00	\$ 1,275.00	1.14%
Ferries	376,177.00	392,111.05	\$	357,418.00	\$ (18,759.00)	-4.99%
Roads	303,205.61	343,673.00	\$	673,354.61	\$ 370,149.00	122.08%
Waste	47,000.00	43,067.00	\$	48,000.00	\$ 1,000.00	2.13%
Recycling	25,315.00	19,983.00	\$	17,045.00	\$ (8,270.00)	-32.67%
Culture and Rec	16,900.00	13,234.00	\$	14,800.00	\$ (2,100.00)	-12.43%
Building	35,000.00	19,534.00	\$	20,500.00	\$ (14,500.00)	-41.43%
						0.00%
Total Expenditures	\$ 915,508.61	\$ 950,192.05	\$	1,244,303.61	\$ 328,795.00	35.91%
Total Surplus (Deficit)	\$ (480,537.00)	\$ (494,483.05)	\$	(529,603.00)	\$ (49,066.00)	10.21%
Total Township to be raised by Taxation	\$ (1,835,916.93)	\$ (2,059,276.16)	\$	(2,113,769.85)	\$ (277,852.92)	15.13%
County	(859,950.45)	(859,950.45)	\$	(884,380.89)	\$ (24,430.44)	2.84%
Education	(1,128,090.72)	(1,128,090.72)	\$	(1,183,489.46)	\$ (55,398.74)	4.91%
Total to be raised by taxation	\$ (3,823,958.10)	\$ (4,047,317.33)	\$	(4,181,640.21)	\$ (357,682.11)	9.35%

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		2015	2015	2016	2015-2016	
		Budget	to Dec 31	Budget	2015-2016 budget	
		\$	\$	\$	\$	%
					Variance	
Prior year surplus(deficit)			0		0	0.00%
Prior year surplus(deficit)		0	0	0	0	0.00%
50310	Council Remuneration	33,293	30,565	33,959	666	2.00%
50315	Alloc remuneration Expense	16,646	11,890	16,979	333	2.00%
52210	Benefits - CPP EI	1,800	590	700	(1,100)	-61.11%
52230	Benefits - EHT WSIB	1,200	1,166	1,224	24	2.00%
53010	Office Supplies and Stationary	50	0	50	0	0.00%
53800	Other Materials	1,200	2,355	200	(1,000)	-83.33%
54110	Mileage	3,300	2,374	3,000	(300)	-9.09%
54200	Training/Seminars	3,000	1,345	2,500	(500)	-16.67%
54220	Conferences/conventions	7,000	5,746	7,000	0	0.00%
54421	Memberships	400	1,469	400	0	0.00%
	Contingency				0	0.00%
58030	Contribtns to Res./Res. Funds				0	0.00%
	Capital replacement					
TOTAL EXPENSE		67,889	57,500	66,012	(1,877)	-2.77%
Net Expense		(67,889)	(57,500)	(66,012)	1,877	-2.77%

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ADMINISTRATION

		2015	2015	2016	2015-2016 budget		2015 Actual -	
		Budget	to Dec 31	Budget	Variance		2016 Budget	
		\$	\$	\$	\$	%	\$	%
49000	Prior Year Surplus/Deficit	25,000	25,000	20,953	(4,047)	-16.19%	-4,047	-16.19%
40510	Tax and Zoning Certificates	1,500	3,620	2,500	1,000	66.67%	-1,120	-30.94%
40750	Dog Tags	350	320	320	(30)	-8.57%	0	0.00%
40775	Lottery Licences	20	20	15	(5)	-25.00%	-5	-25.00%
41010	Provincial Grants		2,463		0	0.00%	-2,463	-100.00%
41018	Provincial Grants - OMPF	191600	190,400	197300	5,700	2.97%	6,900	3.62%
	BSB admin wages	5000	6,036	6036	1,036	20.72%	0	0.00%
	Tile Drain loan	1,600	1,600	1,600	0	0.00%	0	0.00%
42100	Municipal Transfer				0	0.00%	0	0.00%
43100	Bank Interest	6,000	2,383	5,000	(1,000)	-16.67%	2,617	109.82%
43900	Miscellaneous	500	741	300	(200)	-40.00%	-441	-59.51%
49100	Administrative Allowance ferry	28,651	32,318	32,118	3,467	12.10%	-200	-0.62%
49150	Wage Allocation - Building	5,500	6,000	5,600	100	1.82%	-400	-6.67%
49160	Wage allocation - Planning livestock	9,914	4,901	12,045	2,131	21.49%	7,144	145.77%
49170	Expenditure recovery	2,071	1,390	1,800	(271)	-13.09%	410	29.50%
49600	Contributions from Reserves				0	0.00%	0	0.00%
49600	Contribution from Wind Farm reserve				0	0.00%	0	0.00%
		277,706	277,192	285,587	7,881	2.84%	8,395	3.03%
50110	Salaries	180,593	176,061	171,585	(9,008)	-4.99%	(4,476)	-2.54%
	office student	4,700		4,700	0	0.00%		
	wage recoveries		22,537	23,681	23,681	100.00%		
50145	Sick Leave Payout	2,000		2,000	0	0.00%	2,000	100.00%
52100	Benefits - OMERS	18,500	20,218	18,500	0	0.00%	(1,718)	-8.50%
52210	Benefits - CPP	9,271	7,319	9,200	(71)	-0.77%	1,881	25.70%
52220	Benefits - EI	4,926	4,075	5,000	74	1.51%	925	22.70%
52230	Benefits - EHT	3,652	5,130	3,600	(52)	-1.43%	(1,530)	-29.82%
52250	Benefits - WSIB	3,989	4,198	3,900	(89)	-2.24%	(298)	-7.10%
52320	Benefits - Health, etc	22,000	20,301	22,000	0	0.00%	1,699	8.37%
53010	Office Supplies and Stationary	6,000	6,061	6,000	0	0.00%	(61)	-1.01%
53110	Postage/Courier	3,500	8,056	6,000	2,500	71.43%	(2,056)	-25.52%
53141	Publications/Subscriptions	500		500	0	0.00%	500	100.00%
53210	Adv - Community Initiatives	200		600	400	200.00%	(101)	-14.41%
53212	Adv- Township Business	500	701	500	0	0.00%	0	0.00%
53344	Building Maintenance	2,000	5,180	2,000	0	0.00%	(3,180)	-61.39%
53650	Office Equipment	1,000	25	500	(500)	-50.00%	475	1900.00%
53700	Computer Hardware	1,000	291	500	(500)	-50.00%	209	71.82%
53800	Other Materials/Health & Safety	5,500	11,239	5,500	0	0.00%	(5,739)	-51.06%
54110	Mileage	5,000	4,410	4,500	(500)	-10.00%	90	2.04%
54200	Training/Seminars	1,500	1,705	1,500	0	0.00%	(205)	-12.02%
54220	Conferences/conventions	8,000	7,058	8,000	0	0.00%	942	13.35%
54421	Memberships	3,000	2,031	3,000	0	0.00%	969	47.71%
55000	Contracted Services	52,000	54,742	50,000	(2,000)	-3.85%	(4,742)	-8.66%
55065	Animal Control by-law enfor.	10,000	6,585	10,000	0	0.00%	3,415	51.86%
55118	specialized audit service FGT				0	0.00%	0	0.00%
55120	Audit	18,000	16,740	18,000	0	0.00%	1,260	7.53%
	Election expense	4,000	3,461		(4,000)	-100.00%	(3,461)	-100.00%
55130	Legal Services	10,000	4,561	10,000	0	0.00%	5,439	119.25%
55291	Insurance	9,000	12,982	13,000	4,000	44.44%	18	0.14%
55411	Telephone	7,000	8,566	7,500	500	7.14%	(1,066)	-12.44%
55440	Data Communications	14,700	14,871	11,000	(3,700)	-25.17%	(3,871)	-26.03%
55490	Computer Maintenance	8,500	532	1,000	(7,500)	-88.24%	468	87.97%
55695	Leases	5,000	3,472	4,000	(1,000)	-20.00%	528	15.21%
55710	Hydro	8,500	8,849	9,000	500	5.88%	151	1.71%
55711	Oil-Propane	3,000	3,215	2,500	(500)	-16.67%	(715)	-22.24%
55712	Water	3000	3,435	3300	300	10.00%	(135)	-3.93%
55840	Bank Service Charges	4,000	2,533	3,000	(1,000)	-25.00%	467	18.44%
57015	Tile Drain Loan	1,600	1,590	1,600	0	0.00%	10	0.63%

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	Capital replacement				0	0.00%	0	0.00%
57100	Prior year adj				0	0.00%	0	0.00%
58030	Contribtns to Res./Res. Funds	3,000	3,000	3,000	0	0.00%	0	0.00%
89000	Depreciation				0	0.00%	0	0.00%
	less non cash depreciation				0	0.00%	0	0.00%
		448,631	455,730	450,166	1,535	0.34%	(5,564)	-1.22%
	Capital	15,000		10,000	0	0.00%	0	0.00%
	Total Operating & Capital	463,631	455,730	460,166	(3,465)	-0.75%	4,436	0.97%
		-185,926	-178,538	-174,579	11,347	-6.10%	3,959	-2.22%

-6.10

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 Frontenac Islands:Township Emergency Management

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
49000 Prior Year Surplus				0	0.00%	0	0.00%
41510 Provincial Grant				0	0.00%	0	0.00%
49200 Helipad Maintenance Agreement	3,500	3,500	3,500	0	0.00%	0	0.00%
TOTAL REVENUE	3,500	3,500	3,500	0	0.00%	0	0.00%
55000 Contracted Services	153,050	153,050	232,794	79,744	52.10%	79,744	52.10%
55010 Helipad Maintenance	3,500	3,673	3,500	0	0.00%	-173	-4.71%
55015 911 Service				0	0.00%	0	0.00%
Maintenance/repairs			1,000	1,000	100.00%	1,000	100.00%
Propane for generators	200	241	200	0	0.00%	-41	-17.01%
Capital replacement					0.00%		
TOTAL EXPENSE	156,750	156,964	237,494	80,744	51.51%	80,530	51.30%
Capital	0	0	0	0	0.00%	0	0.00%
Net expense	(153,250)	(153,464)	(233,994)	(80,744)	52.69%	-80,530	52.47%

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Frontenac Islands: Township Livestock

	2015 Budget \$	2015 to Dec 31 \$	2016 Budget \$	2015-2016 budget Variance		2015 Actual - 2016 Budget Variance	
				\$	%	\$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
41010 Provincial Grants	20,000	16,581	15,000	(5,000)	-25.00%	-1,581	-9.54%
Provincial Funding re valual	400	390	300				
TOTAL REVENUE	20,400	16,971	15,300	(5,100)	-25.00%	-1,671	-9.85%
53010 Office Supplies and Station:	900	450	400	(500)	-55.56%	-50	-11.11%
55000 Contracted Services	1,200	1,450	1,500	300	25.00%	50	3.45%
55060 Fence viewers				0	0.00%	0	0.00%
55800 Loss	20,000	16,581	15,000	(5,000)	-25.00%	-1,581	-9.54%
Capital replacement							
TOTAL EXPENSE	22,100	18,481	16,900	(5,200)	-23.53%	-1,581	-8.55%
Net Surplus Deficit	(1,700)	(1,510)	(1,600)	100	-5.88%	-90	5.96%

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	2015	2015	2016	201-2015 budget		2014 Actual -	
	Budget	to Dec 31	Budget	Variance		2015 Budget	
	\$	\$	\$	\$	%	\$	%
Prior year surplus(deficit)	200	200	200	0	0.00%	0	0.00%
TOTAL REVENUE	200	200	200	0	0.00%	0	0.00%
Contracted Services	200	200	200	0	0.00%	0	0.00%
TOTAL EXPENSE	200	200	200	0	0.00%	0	0.00%
Net Surplus Deficit	0	0	0	0	0.00%	0	0.00%

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Frontenac Islands: Library

	2015	2015	2016	2014-2015 budget		2014 Actual -	
	Budget	to Dec 31	Budget	Variance		2015 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
41010 Provincial Grants							
Contribution from reserve				0	0.00%	0	0.00%
TOTAL REVENUE	0	0	0	0	0.00%	0	0.00%
53344 Building Maintenance	3,500	970	1,200	(2,300)	-65.71%	230	23.71%
55000 Contracted Services	3,000	4,010	4,000	1,000	33.33%	-10	-0.25%
55291 Building Insurance	1,450	1,354	1,400	(50)	-3.45%	46	3.40%
55710 Hydro	3,500	3,045	3,300	(200)	-5.71%	255	8.37%
55711 Oil-Propane	2,500	1,961	2,500	0	0.00%	539	27.49%
Water	500	1,756	2000	1,500	300.00%	244	13.90%
Capital replacement				0	0.00%	-1,756	-100.00%
Depreciation				0	0.00%	0	0.00%
less non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE	14,450	13,096	14,400	(50)	-0.35%	1,304	9.96%
Capital			0	0	0.00%	0	0.00%
Total Operating & Capital	14,450	13,096	14,400	(50)	-0.35%	1,304	9.96%
Net Surplus Deficit	(14,450)	(13,096)	(14,400)	50	-0.35%	14,450	-110.34%

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Frontenac Islands: Planning

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (deficit)				0	0.00%	0	0.00%
40600 Applications Revenue	14,000	10,500	11,000	(3,000)	-21.43%	500	4.76%
43900 Miscellaneous				0	0.00%	0	0.00%
Tsf from Reserve DC BYLaw		9,782	9,000		0.00%		0.00%
TOTAL REVENUE	14,000	20,282	20,000	6,000	42.86%	-282	-1.39%
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	400	877		(400)	-100.00%	-877	-100.00%
53800 Other Materials	100			(100)	-100.00%	0	0.00%
55100 Consulting Services	2,000	13,027	2,000	0	0.00%	-11,027	-84.65%
55105 Zoning review DC	2,000	11608	9,000	7,000	350.00%	-2,608	-22.47%
55130 Legal Services	2,000	2,303	2,000	0	0.00%	-303	-13.16%
58010 Administration Costs	9,914	3,901	11,045	1,131	11.41%	7,144	183.13%
allowance to rds and fire	5,900	2,000	4,000	0	0.00%	2,000	100.00%
58030 Contribtns to Res./Res. Funds				0	0.00%	0	0.00%
TOTAL EXPENSE	22,314	33,716	28,045	5,731	25.68%	-5,671	-16.82%
Net Surplus(deficit)	(8,314)	(13,434)	(8,045)	269	-3.24%	5,389	-40.11%

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Frontenac Islands: Wolfe Fire

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
Fire permits	120	180	150				
Rent	4,000	4,000	4,900				
Misc / donations	500	1,200	500				
49150 Wage Allocation - planning/bldg	500	1,000	2,000	1,500	300.00%	1,000	100.00%
contribution from Wind Farm Reserve			30,000				
Tsf from Fire Reserve fund					0.00%		0.00%
TOTAL REVENUE	5,120	6,380	37,550	32,430	633.40%	31,170	488.56%
50110 Salaries	2,500	2,529	2,500	0	0.00%	-29	-1.15%
Deputy and captains	1,200	1,200	1,200				
50270 Volunteer Salaries	16,000	12,446	16,000	0	0.00%	3,554	28.56%
Benefits - OMERS				0	0.00%	0	0.00%
52210 Benefits - CPP	400	294	400	0	0.00%	106	36.05%
52220 Benefits - EI	400	177	300	-100	-25.00%	123	69.49%
52230 Benefits - EHT	125	131	225	100	80.00%	94	71.76%
52250 Benefits - WSIB	2,500	3,733	3,500	1,000	40.00%	-233	-6.24%
52560 Medicals	300		300	0	0.00%	300	100.00%
Uniforms	3,000	1,591	3,000	0	0.00%	1,409	88.56%
53010 Office Supplies and Stationary	300	103	300	0	0.00%	197	191.26%
53011 Medical supplies	500	523	500	0	0.00%	-23	-4.40%
53110 Postage/Courier	200	195	200	0	0.00%	5	2.56%
53141 Publications/Subscriptions	200		200	0	0.00%	200	100.00%
53210 Adv and Comm initiatives	200	41	200	0	0.00%	159	387.80%
53344 Building Maintenance	1,500	4,637	2,000	500	33.33%	-2,637	-56.87%
53501 Fuel and Lube	2,500	1,449	1,500	-1,000	-40.00%	51	3.52%
53502 Vehicle Maintenance	6,000	6,431	7,000	1,000	16.67%	569	8.85%
53503 Licences	2,000	371	1,000	-1,000	-50.00%	629	169.54%
53610 Equipment Maintenance	5,000	4,418	5,000	0	0.00%	582	13.17%
53620 Minor Equipment Replacement	3,000	2,758	3,000	0	0.00%	242	8.77%
53650 Office equipment	400	125	400	0	0.00%	275	220.00%
53700 Computer Hardware	100	141	150	50	50.00%	9	6.38%
53800 Other Materials / shop supplies	1,000	1,045	1,000	0	0.00%	-45	-4.31%
54110 Mileage	500	105	500	0	0.00%	395	376.19%
54200 Training/Seminars	4,000	1,962	4,000	0	0.00%	2,038	103.87%
54220 Conferences/conventions	1,000	488	1,000	0	0.00%	512	104.92%
54315 Health & Safety Allow./Equip.	6,000	5,713	6,000	0	0.00%	287	5.02%
54350 Fire Prevention & Education	2,200		2,200	0	0.00%	2,200	100.00%
54421 Memberships	1,000	349	500	-500	-50.00%	151	43.27%
55000 Contracted Services	1,000	4,114	1,500	500	50.00%	-2,614	-63.54%
55130 Legal	500		500	0	0.00%	#VALUE!	#VALUE!
55291 Building Insurance	3,300	3,104	3,300	0	0.00%	196	6.31%
55411 Telephone	1,600	1,784	1,600	0	0.00%	-184	-10.31%
55450 Dispatch/Communications	7,000	8,116	8,000	1,000	14.29%	-116	-1.43%
55591 Vehicle Insurance	7,400	6,898	7,400	0	0.00%	502	7.28%
55710 Hydro	3,000	2,917	3,000	0	0.00%	83	2.85%
55711 Oil-Propane	7,000	5,897	6,000	-1,000	-14.29%	103	1.75%
water	1,500	2,477	1,500	0	0.00%	-977	-39.44%
57020 Discretionary Fund	600	57	600	0	0.00%	543	952.63%
58010 Administration Costs	2,060	2,060	2,060	0	0.00%	0	0.00%
58030 Contributions to Res./Res. Funds	10,000	10,000	27,000	17,000	170.00%	17,000	170.00%
Depreciation				0	0.00%	0	0.00%
less non-cash depreciation				0	0.00%	0	0.00%
Capital replacement							
TOTAL EXPENSE	108,985	100,379	126,535	17,550	16.10%	26,156	26.06%
Capital storage container		1,869	3,000	3,000	100.00%	1,131	60.51%
Total Operating and Capital	108,985	102,248	129,535	20,550	18.86%	27,287	26.69%
Net Expense	-103,865	-95,868	-91,985	11,880	-11.44%	3,883	-4.05%

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Frontenac Islands: Wolfe Ferry

	2015	2015	2016	2015 - 2016		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year surplus/deficit					0.00%	0	0.00%
Provincial Grants	213,105	190,540	281,400		0.00%	90,860	47.69%
Miscellaneous				0	0.00%	0	0.00%
User Fees	4,500	4,258	4,500	0	0.00%	242	5.68%
Passes	22,505	23,500	23,400		0.00%	-100	-0.43%
tsf from reserve			16,000		0.00%		
TOTAL REVENUE	240,110	218,298	325,300		0.00%	107,002	49.02%
Salaries	142,414	139,458	145,000		0.00%	5,542	3.97%
Sick Leave Payout	1,377		1,400		0.00%	1,400	100.00%
Benefits - OMERS	11,000	7,206	11,200	200	1.82%	3,994	55.43%
Benefits - CPP	6,630	5,801	6,200	-430	-6.49%	399	6.88%
Benefits - EI	3,900	3,671	4,100	200	5.13%	429	11.69%
Benefits - EHT	2,900	2,720	2,900	0	0.00%	180	6.62%
Benefits - WSIB	7,395	6,996	7,600	205	2.77%	604	8.63%
Benefits - Health, etc	16,830	10,998	12,000	-4,830	-28.70%	1,002	9.11%
Boot Allowance	450		400	-50	-11.11%	400	100.00%
Clothing Allowance	1,100	2,979	500	-600	-54.55%	-2,479	-83.22%
Building Maintenance	1,500	1,394	1,000	-500	-33.33%	-394	-28.26%
Signs	100	1,602	200	100	100.00%	-1,402	-87.52%
Fuel and Lube	13,000	16,840	13,000	0	0.00%	-3,840	-22.80%
Licences mileage	200		200	0	0.00%	200	100.00%
Equipment maintenance	1,000	1,438	1,000	0	0.00%	-438	-30.46%
Cables	12,000		12,000	0	0.00%	12,000	100.00%
Other Materials	5,000	1,044	2,000	-3,000	-60.00%	956	91.57%
Training/Seminars	300	494	300	0	0.00%	-194	-39.27%
Health & Safety Allow./Equip.	3,000	2,064	3,000	0	0.00%	936	45.35%
Consulting Services				0	0.00%	0	0.00%
Inspection				0	0.00%	0	0.00%
Legal Services	500		500	0	0.00%	500	100.00%
Ferry & Building Insurance	2,700	2,425	2,500	-200	-7.41%	75	3.09%
Telephone	1,400	1,463	1,400	0	0.00%	-63	-4.31%
Ferry Maintenance	16,000	12,518	12,000	-4,000	-25.00%	-518	-4.14%
Hydro	3,000	5,722	6,000	3,000	100.00%	278	4.86%
Administration Costs	12,685	11,342	16,320	3,635	28.66%	4,978	43.89%
Transfer to reserve for docks	10,000	10,783	10,000	0	0.00%	-783	-7.26%
4 year inspetion							
Depreciation						0	0.00%
Less non cash depreciation						0	0.00%
Capital replacement							
TOTAL EXPENSE	276,381	248,958	272,720	-3,661		23,762	9.54%
Capital	12000		80000	68,000		80,000	100.00%
Total Op & Capital	288,381	248,958	352,720	64,339		103,762	41.68%
Simcoe Ferry Surplus (Deficit)	-48,271	-30,660	-27,420	20,851		3,240	-10.57%

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Frontenac Islands: Wolfe Roads

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance	%	2016 Budget	Variance
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus	-15,632	-15632		15,632	-100.00%	15,632	-100.00%
41010 Provincial Grants	32,120	32120	19,914	-12,206	-38.00%	-12,206	-38.00%
Helipad maintenance fr Emerg Mgmt	1,750	1750	1,750	0	0.00%	0	0.00%
Prov Grants Pitts & Quarries	1,800	1593	1,600	-200	-11.11%	7	0.44%
Insurance truck				0	0.00%	0	0.00%
43900 Miscellaneous	3,500	269	1,500	-2,000	-57.14%	1,231	457.62%
49150 Wage Allocation -planning/bldg	1,800	1500	2,000	200	11.11%	500	33.33%
49600 Contributions from Reserves - DC			64,000	64,000	100.00%	64,000	100.00%
loan / grant for generator	132,500		16,500	-116,000	-87.55%	16,500	100.00%
From Reserves - wind	132,500	\$ 337,347	322,000	189,500	143.02%	-15,347	-4.55%
Contr from Reserves	60,602	60602		-60,602	-100.00%	-60,602	-100.00%
Contr from Reserves - FGT	201,332	201332		-201,332	-100.00%	-201,332	-100.00%
TOTAL REVENUE	552,272	620,881	429,264	-123,008	-22.27%	-191,617	-30.86%
50110 Salaries	243,200	257,913	291,470	48,270	19.85%	33,557	13.01%
50145 Sick Leave Payout	1,000		1,020	20	2.00%	1,020	100.00%
52100 Benefits - OMERS	25,200	22,166	25,000	-200	-0.79%	2,834	12.79%
52210 Benefits - CPP	13,860	12,202	14,000	140	1.01%	1,798	14.74%
52220 Benefits - EI	7,364	6,835	8,000	636	8.64%	1,165	17.04%
52230 Benefits - EHT	5,460	5,169	5,700	240	4.40%	531	10.27%
52250 Benefits - WSIB	5,964	7,418	8,000	2,036	34.14%	582	7.85%
52320 Benefits - Health, etc	30,000	26,238	30,600	600	2.00%	4,362	16.62%
52530 Boot Allowance	600	913	625	25	4.17%	-288	-31.54%
52550 Clothing Allowance	3,200	2,649	3,000	-200	-6.25%	351	13.25%
53010 Office Supplies and Stationary	300	1,414	500	200	66.67%	-914	-64.64%
53344 Building Maintenance	4,000	15,939	10,000	6,000	150.00%	-5,939	-37.26%
53400 Road Side Maintenance	20,000	35,605	30,000	10,000	50.00%	-5,605	-15.74%
53410 Loose Top Maint/ Dust Control	100,000	68,315	65,000	-35,000	-35.00%	-3,315	-4.85%
53420 Hard Top Maintenance	30,000	5,315	10,000	-20,000	-66.67%	4,685	88.15%
Gravel	10,000	21,649	20,000	10,000	100.00%	-1,649	-7.62%
53430 Culverts	15,000	1,239	8,000	-7,000	-46.67%	6,761	545.68%
53440 Salt/Sand	20,000	35,022	20,000	0	0.00%	-15,022	-42.89%
53450 Signs	3,000	6,807	15,000	12,000	400.00%	8,193	120.36%
53451 Sign maintenane		3,943					
53452 Guard rails		51,355					
53455 Line Painting	20,000	21,980	18,000	-2,000	-10.00%	-3,980	-18.11%
53470 Streetlight Repair	6,000	8,045	6,000	0	0.00%	-2,045	-25.42%
53501 Fuel and Lube	52,000	63,165	50,000	-2,000	-3.85%	-13,165	-20.84%
53502 Vehicle Maintenance	65,000	106,182	65,000	0	0.00%	-41,182	-38.78%
53503 Licences	7,000	6,667	7,000	0	0.00%	333	4.99%
53620 Minor Equipment Replacement	2,000	8,480	2,000	0	0.00%	-6,480	-76.42%
53700 Computer Hardware/maintenance	1,000	1,566	500	0	0.00%	-1,066	-68.07%
53800 Other Materials	1,000	11,037	2,000	0	0.00%	-9,037	-81.88%
53857 Shop Supplies	6,000	10,708	6,000	0	0.00%	-4,708	-43.97%
54110 vehicle expense			5,000				
54200 Training/Seminars	5,000	6,517	5,000	0	0.00%	-1,517	-23.28%
54220 legal	1,000	2,809	1,000	0	0.00%	-1,809	-64.40%
54315 Health & Safety Allow./Equip.	2,000	4,194	2,000	0	0.00%	-2,194	-52.31%
54421 Memberships	1,000	631	1,000	0	0.00%	369	58.48%
55000 Contracted Services	33,000	46,277	33,000	0	0.00%	-13,277	-28.69%
Consulting Services							
55100 Leases Fuel Card Lock		35,824			0.00%	-35,824	-100.00%
55291 Building Insurance	13,100	12,262	13,100	0	0.00%	838	6.83%
55395 Equipment Rental	8,000	37	2,000	0	0.00%	1,963	5305.41%
55411 Telephone	2,500	2,328	2,500	0	0.00%	172	7.39%
55440 Data Communications	1,000	924	1,000	0	0.00%	76	8.23%
55450 Dispatch/Communications	1,500	2,258	1,500	0	0.00%	-758	-33.57%
55591 Vehicle Insurance	3,100	2,717	3,100	0	0.00%	383	14.10%
55710 Hydro	8,500	6,943	8,500	0	0.00%	1,557	22.43%
55711 Oil-Propane	21,000	13,530	12,000	-9,000	-42.86%	-1,530	-11.31%
Reserve for new tandem 2016 & 2017	500		100,000	99,500	19900.00%		
Reserve Gravel and vehicle	100,000	100,000	20,000				
Transfer to Rds reserve fund	81,000	81,000	10,000	-71,000	-87.65%	-71,000	-87.65%
Depreciation				0	0.00%	0	0.00%
less non-cash depreciation				0	0.00%	0	0.00%
TOTAL EXPENSE	980,348	1,144,187	943,115	-37,233	-3.80%	-201,072	-17.57%
construction / Generator	265,000	256,081	33,000				0.00%

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Capital Expense	10,000	37,483	300,000	290,000	2900.00%	262,517	700.36%
Streetlight LAS		132,288	22,000				
Total Op. & Capital	1,255,348	1,570,039	1,320,115	64,767	5.16%	-249,924	-15.92%
Net Surplus (Deficit)	-703,076	-949,158	-890,851	-187,775	26.71%	58,307	-6.14%

Township of Frontenac Islands
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Frontenac Islands: Wolfe Waste

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior year				0	0.00%	0	0.00%
Miscellaneous							
User Fees	800	2,050	1,500	700	87.50%	-550	-26.83%
Tsf from reserves		210,010					
TOTAL REVENUE	800	212,060	1,500	700	87.50%	-210,560	-99.29%
Salaries	33,946	29,766	34,600	654	1.93%	4,834	16.24%
Sick Leave Payout				0	0.00%	0	0.00%
Benefits - OMERS	3,055	2,514	3,000	-55	-1.80%	486	19.33%
Benefits - CPP	1,680	1,278	1,500	-180	-10.73%	222	17.37%
Benefits - EI	893	783	800	-93	-10.39%	17	2.17%
Benefits - EHT	662	580	600	-62	-9.36%	20	3.45%
Benefits - WSIB	723	903	730	7	0.96%	-173	-19.16%
Boot allowance	125		125	0	0.00%		
Clothing	50	580	100				
Adv - Community Initiatives		83	100	100	100.00%	100	100.00%
Adv-Recruitment		286		0	0.00%	-286	-100.00%
Adv- legal, training			150	150	100.00%	150	100.00%
Building Maintenance	200		200	0	0.00%	200	100.00%
Signs	100	936	100	0	0.00%	-836	-89.32%
Minor Equipment Replacement		7,432	500	500	100.00%	-6,932	-93.27%
Other Materials	500	7,764	500	0	0.00%	-7,264	-93.56%
Health & Safety Allow./Equip.	620	205	800	180	29.03%	595	290.24%
Contracted Services	15,000	31,119	35,000	20,000	133.33%	3,881	12.47%
Consulting Services	45,000	21,164	26,000	-19,000	-42.22%	4,836	22.85%
Building Insurance	50	44	50	0	0.00%	6	13.64%
Telephone	1,100	932	1,000	-100	-9.09%	68	7.30%
Hydro oil	1,300	1,180	1,300	0	0.00%	120	10.17%
Contribtns to Res./Res. Funds				0	0.00%	0	0.00%
legal	500	305	500			195	63.93%
						0	0.00%
TOTAL EXPENSE	105,504	107,854	107,655	2,151	2.04%	-199	-0.18%
Capital	0	210,010	0	0	0.00%	-210,010	-100.00%
Total Op & Capital	105,504	317,864	107,655	2,151	2.04%	-210,209	-66.13%
Net surplus(deficit)	-104,704	-105,804	-106,155	-1,451	1.39%	-351	0.33%

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Frontenac Islands: Wolfe Recycling

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus	-24,119	-24,119		24,119	-100.00%	24,119	-100.00%
Provincial Grants	10,000	14,714	13,000	3,000	30.00%	-1,714	-11.65%
User Fees	100	1,108	100	0	0.00%	-1,008	-90.97%
Tsf from Waste reserve			7,500				
TOTAL REVENUE	-14,019	-8,297	20,600	34,619	-246.94%	28,897	-348.28%
Other Materials	100	1,409	100	0	0.00%	-1,309	-92.90%
Contracted Services	32,000	38,148	45,000	13,000	40.63%	6,852	17.96%
TOTAL EXPENSE	32,100	39,557	45,100	13,000	40.50%	5,543	14.01%
Capital	0	11,085	7,500	7,500	100.00%	-3,585	-32.34%
Total Operating & Capit	32,100	50,642	52,600	20,500	63.86%	1,958	3.87%
Net surplus (deficit)	-46,119	-58,939	-32,000	14,119	-30.61%	26,939	-45.71%

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Frontenac Islands: Wolfe Water

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)	37,743	37,743	37,743	0	0.00%	0	0.00%
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	37,743	37,743	0	0.00%	0	0.00%
Consulting Services	37,743	37,743	37,743	0	0.00%	0	0.00%
TOTAL EXPENSE	37,743	37,743	37,743	0	0.00%	0	0.00%
Net surplus(deficit)	0	0	0	0	0.00%	0	0.00%

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Frontenac Islands: Wolfe Cultural & Recreation

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)			-1,212	-1,212	0.00%	(1,212)	0.00%
Provincial Grants	3,601		1,000	-2,601	-72.23%	1,000	100.00%
FGT boat ramp				0	0.00%	0	0.00%
FGT Grant - Tourist Info Centre				0	0.00%	0	0.00%
Miscellaneous		1,278		0	0.00%	(1,278)	-100.00%
BSB Recovery				0	0.00%	0	0.00%
User Fees CCB				0	0.00%	0	0.00%
Donations & Pledges				0	0.00%	0	0.00%
GST Rebate				0	0.00%	0	0.00%
Transfer from Community Enhancement				0	0.00%	0	0.00%
Transfer from Roof Reserve				0	0.00%	0	0.00%
Contribution from Wind Revenue	27,000	17,000	28,500	1,500	5.56%	11,500	67.65%
Eco Tourism Cty FGT							
TOTAL REVENUE	30,601	18,278	28,288	-2,313	-7.56%	10,010	54.77%
Salaries	11,000	9,673	12,000	0	0.00%	2,327	24.06%
Tourist Booth wages/benefits				0	0.00%	0	0.00%
Benefits - OMERS				0	0.00%	0	0.00%
Benefits - CPP		0		0	0.00%	0	0.00%
Benefits - EI		159	170	170	100.00%	11	8.93%
Benefits - EHT		118	125	125	100.00%	7	5.44%
Benefits - WSIB		126	135	135	100.00%	9	7.13%
Adv - Community Initiatives	2,800	2,998	600	600	21.43%	(2,398)	-79.99%
Building Maintenance	300	40	300	0	0.00%	260	650.00%
Other Materials	2,500	4,021	2,700	200	8.00%	(1,321)	-32.85%
Health & Safety Allow./Equip.	100	36	100	0	0.00%	64	177.78%
Contracted Services	5,800	6,998	6,300	500	8.62%	(698)	-9.97%
Community program support	17,000	17,000	16,500	-500	-2.94%	(500)	-2.94%
Insurance	5,500	5,397	5,500	0	0.00%	103	1.90%
Hydro	600	414	600	0	0.00%	186	44.93%
Oil-Propane	1,000	144	500	-500	-50.00%	356	247.22%
Sacred Heart Church parking			1,500	1,500	100.00%	1,500	100.00%
Contribution to Ploughman's Assoc.	325		500	175	53.85%	500	100.00%
Tourist booth phone	550		800	0	0.00%	800	100.00%
Boat ramp FGT				0	0.00%	0	0.00%
Tourist Info Booth	4,252	3,335	2,000				
Friends fo Ferral cats			2,000		0.00%	2,000	100.00%
Tsf to Reserve Playground equipment						0	0.00%
Depreciation						0	0.00%
less non-cash depreciation							
Land Purchase						0	0.00%
Capital replacement					0.00%	0	0.00%
TOTAL EXPENSE	51,727	50,460	52,330		0.00%	1,870	3.71%
Capital Bldg plan re Ctte Hall	10,000	156	10,000		0.00%	0	0.00%
					0.00%	9,844	6310.26%
Tourist Info Centre Reno					0.00%	0	0.00%
					0.00%	0	0.00%
Total operating and capital	61,727	50,616	62,330	603	0.98%	11,714	23.14%
Net Expense	-31,126	-32,338	-34,042	-2,916	9.37%	(1,704)	5.27%

Township of Frontenac Islands
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Community Centre Board

	2015	2015	2016
	Budget	Actual	Budget
	\$	\$	\$
49000 Surplus (deficit)			
Transfer from reserve wind	\$ 30,000	\$ 15,977	\$ 15,977
41010 Grants			
Loan Proceeds			
43100 Bank Interest	\$ 2,000		
49700 Municipal transfer			
43900 Fundraising	\$ 25,900	\$ 26,158	\$ 33,640
43910 Donation general	\$ 11,200	\$ 12,465	\$ 8,000
43911 Donation Roof		\$ 150	
43912 Donation Specific		\$ 700	
46000 User Fees	\$ 20,200	\$ 23,952	
TOTAL REVENUE	\$ 89,300	\$ 79,402	\$ 57,617
Wages and benefits Ben		\$ 15,632	\$ 12,000
53210 Adv - Community Initiatives		\$ 390	\$ 100
53344 Building Maintenance	\$ 11,000	\$ 5,777	\$ 6,000
53501 Fuel and Lube	\$ 1,500	\$ 22	\$ 100
53610 Equipment Maintenance	\$ 4,800	\$ 8,579	\$ 8,600
programing overhead			\$ 600
53640 Equipment	\$ 10,000	\$ 646	\$ 500
53800 Other Materials	\$ 2,000	\$ 2,066	\$ 1,200
55000 Contracted Services	\$ 18,523	\$ 14,839	\$ 4,900
55100 Consulting Services		\$ 623	\$ -
55291 Building Insurance			
55710 Hydro	\$ 39,400	\$ 42,283	\$ 44,000
55711 Oil-Propane	\$ 1,000	\$ 1,716	\$ 1,700
55712 Water		\$ 107	\$ -
55840 Bank Service Charges	\$ 5,200	\$ 625	
55900 Fundraising costs	\$ 11,500	\$ 10,895	\$ 18,000
Loan Payment	\$ 30,000	\$ 15,977	\$ 15,977
To Reserve	\$ 31,200	\$ 31,200	\$ 20,000
TOTAL EXPENSE	\$ 166,123	\$ 151,376	\$ 133,677
80000 Capital equipment		\$ 397	
81000 Capital Roof		\$ 5,088	
TOTAL OPERATING & CA	\$ 166,123	\$ 156,861	\$ 133,677
NET SURPLUS/(DEFICIT)	\$ (76,823)	\$ (77,459)	\$ (76,060)

Township of Frontenac Islands
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Frontenac Islands: Wolfe Building

	2015	2015	2016	2015-2016 Budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
Applications Revenue	35,000	34,356	35,000	0	0.00%	644	1.87%
Contribution from Bldg Code stabilization			8,500	8,500	100.00%	8,500	100.00%
TOTAL REVENUE	35,000	34,356	43,500	8,500	24.29%	9,144	26.62%
Salaries							
Office Supplies and Stationary	500	688	700	200	40.00%	12	1.74%
Contracted Services	38,000	37,916	38,000	0	0.00%	84	0.22%
Allocation of staff time	3,000	4,500	4,800	1,800	60.00%	300	6.67%
Contribution fo Dev. Charges Reserve Fu	15,000			0	0.00%	0	0.00%
Contribution to Reserve Funds		12,752		0	0.00%	-12,752	-100.00%
Capital replacement							
TOTAL EXPENSE	56,500	55,856	43,500	-13,000	-23.01%	-12,356	-22.12%
Capital	0	0	0	0	0.00%	0	0.00%
Net expense	-21,500	-21,500	0	21,500	-100.00%	21,500	-100.00%

Township of Frontenac Islands
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Frontenac Islands: Wolfe Wind Plant

	2015 Budget	2015 to Dec 31	2016 Budget	2015-2016 Budget Variance		2015 Actual - 2016 Budget Variance	
				\$	%	\$	%
Surplus/deficit				0	0.00%	0	0.00%
41024 Wind Plant Revenue- In Trust						0	0.00%
41025 Wind Plant Revenue	683,266	683,266	645,000	-38,266	-5.60%	-38,266	-5.60%
43100 Bank Interest						0	0.00%
Contributions from reserves						0	0.00%
TOTAL REVENUE	683,266	683,266	645,000	-38,266	-5.60%	-38,266	-5.60%
55150 Wind Plant Expenses- In Trust						0	0.00%
Legal Services							
58030 Contribtns to Res./Res. Funds						0	0.00%
Transfer to Wind Plant reserve	583,266	583,266	545,000	-38,266	-6.56%	-38,266	-6.56%
Transfer to Investment Fund Wolfe Island District	100,000	100,000	100,000				
Transfer to reserve for arena roof							
TOTAL EXPENSE	683,266	683,266	645,000	-38,266	-5.60%	-38,266	-5.60%
NET SURPLUS/(DEFICIT)	0	0	0	0	0.00%	0	0.00%

Township of Frontenac Islands
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Frontenac Islands: Howe Fire

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
40700 Fire Permits	175	275	200	25	14.29%	-75	-27.27%
43900 Miscellaneous	2,000	10,591		-2,000	-100.00%	-10,591	-100.00%
Transfer from reserve reno		14834		0	0.00%	-14,834	-100.00%
49150 Wage Allocation -planning	1,800	1800	2,400	600	33.33%	600	33.33%
TOTAL REVENUE	3,975	27,500	2,600	-1,375	-34.59%	-24,900	-90.55%
50110 Salaries Chief	2,500	2,500	2,500	0	0.00%	0	0.00%
Deputy and training officers	1,200	1,200	1,200				
50270 Volunteer Salaries ff	14,000	12,114	14,000	0	0.00%	1,886	15.57%
Benefits - OMERS		45			0.00%	-45	-15.36%
52210 Benefits - CPP	400	293	300	-100	-25.00%	7	4.14%
Benefits - EI	400	169	170	73	18.25%	1	0.80%
Benefits - EHT	120	125	125	59	49.17%	0	0.00%
52250 Benefits - WSIB	2,000	3,125	3,000	1,000	50.00%	-125	-6.68%
52540 Uniforms/cresting	2,500	1,871	2,000	-500	-20.00%	129	71.67%
52560 Medicals	260	180	260	0	0.00%	80	13.45%
53010 Office Supplies and Stationary	500	595	600	100	20.00%	5	0.26%
53011 Medical Supplies	1,500	1,960	1,800	300	20.00%	-160	-197.53%
53110 Postage/Courier	100	81	100	0	0.00%	19	100.00%
53141 Publications/Subscriptions	100		100	0	0.00%	100	100.00%
53210 Adv - Community Initiatives	200		200	0	0.00%	200	3.80%
53344 Building Maintenance	3,000	5,269	4,500	1,500	50.00%	-769	-17.32%
53501 Fuel and Lube	3,000	4,439	3,800	800	26.67%	-639	-14.40%
53502 Vehicle Maintenance	6,000	9,237	7,000	1,000	16.67%	-2,237	-24.22%
53503 Licences	2,000	370	1,000	-1,000	-50.00%	630	170.27%
53610 Equipment Maintenance	3,500	3,761	3,500	0	0.00%	-261	-6.94%
53620 Minor Equipment Replacemer	5,000	666	4,000	-1,000	-20.00%	3,334	500.60%
53650 Office Equipment	700	173	700	0	0.00%	527	304.62%
53700 Computer Hardware	1,500	1,194	1,500	0	0.00%	306	25.63%
53800 Other Materials	500	303	400	-100	-20.00%	97	32.01%
53857 Shop Supplies	500	119	500	0	0.00%	381	320.17%
54110 Mileage	200	33	200	0	0.00%	167	506.06%
54200 Training/Seminars	1,000	1,479	1,500	500	50.00%	21	1.42%
Conferences	500		500	0	0.00%	500	100.00%
54315 Health & Safety Allow./Equip.	1,000	0	1,000	0	0.00%	1,000	100.00%
54350 Fire Prevention & Education	500	241	500	0	0.00%	259	107.47%
54421 Memberships	500	36	500	0	0.00%	464	1288.89%
55000 Contracted Services	1,500	730	1,500	0	0.00%	770	105.48%
55130 Legal	500		500	0	0.00%	500	100.00%
55291 Building Insurance	2,800	2,601	2,800	0	0.00%	199	7.65%
55411 Telephone	2,200	1,917	2,200	0	0.00%	283	14.76%
55450 Dispatch/Communications	8,000	6,703	8,000	0	0.00%	1,297	19.35%
55591 Vehicle Insurance	5,100	5,971	6,000	900	17.65%	29	0.49%
55710 Hydro	2,000	1,878	2,000	0	0.00%	122	6.50%
55711 Oil-Propane	6,000	3,557	4,000	-2,000	-33.33%	443	12.45%
Water	250	411	350	100	40.00%	-61	-14.84%
57020 Discretionary Fund	600	538	600	0	0.00%	62	11.52%
58010 Administration Costs	2,781	2,781	2,781	0	0.00%	0	0.00%
58030 Contribution to reserve	25,000	25,091	25,000	0	0.00%	-91	-0.36%
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%
Capital replacement							
TOTAL EXPENSE	111,911	103,756	113,186	1,275	1.14%	9,430	9.09%
Capital - pumper							
Capital Capital - reno	0	14,834	0	0	0.00%	-14,834	-100.00%
capital - boat		11,386					
Total O Total Operating and Capital	111,911	118,590	113,186	1,275	1.14%	-5,404	-4.56%
Net exp Net	-107,936	-91,090	-110,586	-2,650	2.46%	-19,496	21.40%

Budget Note Attachment # 1:

In the Year 2016 it is proposed by Howe Island Fire & Rescue to utilize up to approximately \$30,000 from the Capital Reserve Budget Line for the purposes of the replacement of the 1976 Ford L-800 Pumper. (This older vehicle is presently owned by the City of Kingston and has been on loan to Howe Island. The vehicle would be returned to the city of Kingston for disposal.)

Replacement of this vehicle would further place the department in compliance with NFPA 1911 (Standards set for "In Service Fire Vehicles")

Further, replacement of this vehicle would continue to follow the Vehicle Replacement Plan Dated March 2015.

The intent and process would be to comply with By-Law 14-2012 (Procurement of Goods and Services Used Fleet Equipment) as amended.

Township of Frontenac Islands
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Frontenac Islands: Howe Ferry

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior year surplus(deficit)	-6,906	-6,906		6,906	-100.00%	6,906	-100.00%
Provincial Grants	236,221	242,991	210,000	-26,221	-11.10%	-32,991	-13.58%
Tsf from reserve Trans/ferry				0	0.00%	0	0.00%
User Fees	18,000	21,034	20,000	2,000	11.11%	-1,034	-4.92%
Passes	60,000	61,998	70,000	10,000	16.67%	8,002	12.91%
Other taxes levied				0	0.00%	0	0.00%
TOTAL REVENUE	307,315	319,117	300,000	-7,315	-2.38%	-19,117	-5.99%
Salaries	160,000	152,105	157,000	-3,000	-1.88%	4,895	3.22%
Sick Leave Payout				0	0.00%	0	0.00%
Benefits - OMERS	9,180	7,744	8,400	-780	-8.50%	-6,906	-89.18%
Benefits - CPP	7,285	6,139	7,000	-285	-3.91%	236,221	3847.87%
Benefits - EI	4,500	3,805	4,200	-300	-6.67%		0.00%
Benefits - EHT	3,120	2,972	3,200	80	2.56%	18,000	605.65%
Benefits - WSIB	8,176	7,811	8,500	324	3.96%	60,000	768.15%
Benefits - Health, etc	6,500	6,519	6,600	100	1.54%		0.00%
Boot Allowance	400	360	400	0	0.00%	40	11.11%
Clothing Allowance	1,400	2,510	2,500	1,100	78.57%	-10	-0.40%
Building Maintenance	7,500	8,052	6,000	-1,500	-20.00%	-2,052	-25.48%
Signs	200	835	200	0	0.00%	-635	-76.05%
Fuel and Lube	20,000	14,027	20,000	0	0.00%	5,973	42.58%
Licences				0	0.00%	0	0.00%
Equipment Maintenance	1,400	895	1,000	-400	-28.57%	105	11.73%
Other Materials	1,200	2,242	2,000	800	66.67%	-242	-10.79%
Training/Seminars/mileage	600	504	500	-100	-16.67%	-4	-0.79%
Health & Safety Allow./Equip.	3,500	4,314	3,500	0	0.00%	-814	-18.87%
Contracted Services	6,000	6,795	6,800	800	13.33%	5	0.07%
Building Insurance	50	2,410	2,450	2,400	4800.00%	40	1.68%
Equipment Rental	500	0	500	0	0.00%	500	100.00%
Telephone	1,300	1,041	1,200	-100	-7.69%	159	15.27%
Ferry Maintenance	50,000	61,822	50,000	0	0.00%	-11,822	-19.12%
Vehicle Insurance	2,600		2,600	0	0.00%	2,600	100.00%
Leases	500	500	500	0	0.00%	0	0.00%
Hydro	3,800	2,947	3,800	0	0.00%	853	28.94%
Oil-Propane				0	0.00%	0	0.00%
Cable	8,500	2,898	6,000	-2,500	-29.41%	3,102	107.04%
Administration Costs	15,966	16,481	15,568	-398	-2.49%	-913	-5.54%
Inspection 4 year	15,000	41,383	0	-15,000	-100.00%	-25,815	-62.38%
Contingency	2,000		2,000	0	0.00%	0	0.00%
Transfer to Reserve for Docks	10,000	10,000	10,000	0	0.00%	-8,000	
				0	0.00%	10,000	100.00%
Capital replacement	25,000	25,000	25,000	0			
Depreciation expense				0	0.00%	0	0.00%
non-cash depreciation				0	0.00%	0	0.00%
				0			
TOTAL EXPENSE	376,177	392,111	357,418	-18,759	-4.99%	-34,693	-8.85%
				0			
Net expense	-68,862	-72,994	-57,418	11,444	-16.62%	15,576	-21.34%

Township of Frontenac Islands
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Frontenac Islands: Howe Roads

	2015 Budget \$	2015 to Dec 31 \$	2016 Budget \$	2015-2016 budget Variance		2015 Actual - 2016 Budget Variance	
				\$	%	\$	%
49000				0	0.00%	0	0.00%
41010			12,206	12,206	100.00%	12,206	100.00%
41023				0	0.00%	0	0.00%
	500	683	500	0	0.00%	-183	-26.79%
42100	42,106	42,106	28,071	-14,035	-33.33%	-14,035	-33.33%
	14,387	14,387	14,387	0	0.00%	-0	0.00%
43900		1,729	1,750	1,750	100.00%	21	1.21%
49150	1,800	1,800	1,600	-200	-11.11%	-200	-11.11%
49600			225,000	225,000	100.00%	225,000	100.00%
	23,300	23,300	14,387	-8,913	-38.25%	-8,913	-38.25%
			89,000				
TOTAL REVENUE	82,093	84,005	386,901	304,808	371.30%	302,896	360.57%
50110	47,800	43,025	60,260	12,460	26.07%	17,235	40.06%
			0	0	0.00%	0	0.00%
52100	3,690	2,970	4,850	1,160	31.44%	1,880	63.30%
52210	1,900	1,933	2,800	900	47.37%	867	44.85%
52220	1,200	1,139	1,700	500	41.67%	561	49.25%
52230	800	846	1,175	375	46.88%	329	38.89%
52250	873	1,429	1,750	877	100.46%	321	22.46%
52320		1,045	5,625	5,625	100.00%	4,580	438.28%
52530	150	142	200	50	33.33%	58	40.85%
52550	200	498	500	300	150.00%	2	0.40%
53344	1,200	9,145	3,000	1,800	150.00%	-6,145	-67.20%
53400	10,000	9,120	14,000	4,000	40.00%	4,880	53.51%
53410	5,000	3,492	5,000	0	0.00%	1,508	43.18%
53420	9,000	7,182	8,000	-1,000	-11.11%	818	11.39%
	5,000		10,000	5,000	100.00%	10,000	100.00%
53430	5,000	6,256	1,000	-4,000	-80.00%	-5,256	-84.02%
53440	12,000	17,585	12,000	0	0.00%	-5,585	-31.76%
53450	3,000	631	10,000	7,000	233.33%	9,369	1484.79%
53452		8,159					
53501	15,000	23,323	15,000	0	0.00%	-8,323	-35.69%
53502	15,000	27,477	20,000	0	0.00%	-12,477	-45.41%
53503	1,700	1,744	1,750	18,300	1076.47%	18,256	1046.79%
53620	1,000	3,665	1,000	750	75.00%	-1,915	-52.25%
53800	500	1,794	500	500	100.00%	-794	-44.26%
53857	2,000	2,282	2,000	-1,500	-75.00%	-1,782	-78.09%
54315	1,000	3,401	1,000		0.00%	-1,401	-41.19%
55000	1,000	7,133	3,000		0.00%	-6,133	-85.98%
55291	5,500	5,295	5,500		0.00%	-4,295	-81.11%
55395	500	10	500		0.00%	2,990	2990.00%
55411	700	594	700		0.00%	4,906	825.93%
55450		704					
55591	900	752	900		0.00%	-252	-33.51%
55710	800	694	800		0.00%	6	0.86%
55711	5,000	4,415	4,000		0.00%	-3,515	-79.61%
58030	85,793	85,793	62,845		0.00%	-84,993	-99.07%
	60,000	60,000	45,000		0.00%	-56,000	-93.33%
						62,845	100.00%
						45,000	100.00%
						0	0.00%
TOTAL EXPENSE	303,206	343,673	306,355	3,149	1.04%	-37,318	-10.86%
Tandem combo unit			225,000				
.75 or 1 tonne truck		18,000	40,000				
Capital N.S.Rd guide rail			32,000	32,000	100.00%	32,000	100.00%
culvert lining rail HI Dr			70,000				
Total operating and capital	303,206	343,673	673,355	35,149	11.59%	329,682	95.93%
Net Surplus (Deficit)	-221,113	-259,668	-286,454	-65,341	29.55%	-26,786	10.32%

Township of Frontenac Islands
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Frontenac Islands: Howe Waste

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus	-3,011	-3,011		3,011	-100.00%	3,011	100.00%
User fees							
TOTAL REVENUE	-3,011	-3,011	0	3,011	-100.00%	3,011	100.00%
5321 Adv - Recruitment				0	0.00%	0	0.00%
5380 Other Materials	0	110	0	0	0.00%	-110	0.00%
5500 Contracted Services	47,000	42,957	48,000	1,000	2.13%	5,043	11.74%
Capital replacement							
TOTAL EXPENSE	47,000	43,067	48,000	1,000	2.13%	4,933	11.45%
Net Surplus (Deficit)	-50,011	-46,078	-48,000	2,011	-4.02%	-1,922	4.17%

Township of Frontenac Islands
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Frontenac Islands: Howe Recycling

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance	%	2016 Budget	Variance
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
Provincial Grants	4,000	6,306	4,000	0	0.00%	-2,306	-36.57%
User Fees	100	723	100	0	0.00%	-623	-86.17%
Small scale fund - fence	5,000						
TOTAL REVENUE	9,100	7,029	4,100	-5,000	-54.95%	-2,929	-41.67%
Salaries	8,200	8,042	1,000	-7,200	-87.80%	-7,042	-87.57%
Benefits - OMERS		114	0	0	0.00%	-114	-100.00%
Benefits - CPP	225	243	50	-175	-77.78%	-193	-79.42%
Benefits - EI	225	232	30	-195	-86.67%	-202	-87.07%
Benefits - EHT	160	172	195	35	21.88%	23	13.37%
Benefits - WSIB	175	110	20	-155	-88.57%	-90	-81.82%
glass containers			500	500	100.00%	500	100.00%
Comm Initiatives committee			750	750	100.00%	750	100.00%
clothing	30	89	100				
Building Maintenance	1,000		0	-1,000	-100.00%	0	0.00%
Signs	100		0	-100	-100.00%	0	0.00%
Other Materials mileage	100	524	300	200	200.00%	-224	-42.75%
Health & Safety Allow./Equip.	100		100	0	0.00%	100	100.00%
Contracted Services	10,000	10,457	14,000	4,000	40.00%	3,543	33.88%
Building Insurance				0	0.00%	0	0.00%
Small Scale Fence	5,000						
TOTAL EXPENSE	25,315	19,983	17,045	-8,270	-32.67%	-2,938	-14.70%
Net Surplus(Deficit)	-16,215	-12,954	-12,945	3,270	-20.17%	9	-0.07%

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

Frontenac Islands: Howe Culture & Recreation

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus(Deficit)				0	0.00%	0	0.00%
Provincial Grants				0	0.00%	0	0.00%
Municipal grant				0	0.00%	0	0.00%
Miscellaneous	500	665	600	0	0.00%	-65	-9.77%
Donation				0	0.00%	0	0.00%
Contribution from reserve				0	0.00%	0	0.00%
FGT bike rack		870					
TOTAL REVENUE	500	1,535	600	100	20.00%	-935	-60.91%
50110 Salaries				0	0.00%	0	0.00%
52210 Benefits - CPP				0	0.00%	0	0.00%
52220 Benefits - EI				0	0.00%	0	0.00%
52230 Benefits - EHT				0	0.00%	0	0.00%
52250 Benefits - WSIB				0	0.00%	0	0.00%
53210 Adv - Community Initiatives	2,000	2,068	2,000	0	0.00%	-68	-3.29%
53502 Vehicle Maintenance				0	0.00%	0	0.00%
53620 Minor Equipment Replacement	200		200	0	0.00%	200	100.00%
53800 Other Materials	1,000	870	1,000	0	0.00%	130	14.94%
54110 Mileage	100		100	0	0.00%	100	100.00%
55220 Landscaping/ grass	9,000	6,658	5,500	-3,500	-38.89%	-1,158	-17.39%
55710 Hydro	600	467	500	-100	-16.67%	33	7.07%
Donation senior exercise	2,000	1,171	1,500	-500	-25.00%	329	28.10%
55711 Oil-Propane				0	0.00%	0	0.00%
St. Phil's parish	2,000	2,000	2,000	0	0.00%	0	0.00%
Contribution to Reserve				0	0	0	0.00%
53290 HI Trail			2,000				
Depreciation							
less non cash depreciation							
Capital replacement							
TOTAL EXPENSE	16,900	13,234	14,800	-2,100	-12.43%	1,566	11.83%
Infield upgrade - FGT EcoTourism							
Subtotal	16,900	13,234	14,800				
Net expense	-16,400	-11,699	-14,200	2,200	-13.41%	-2,501	21.38%

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

Frontenac Islands: Howe Building

	2015	2015	2016	2015-2016 budget		2015 Actual -	
	Budget	to Dec 31	Budget	Variance		2016 Budget	
	\$	\$	\$	\$	%	\$	%
Prior Year Surplus (Deficit)				0	0.00%	0	0.00%
Applications Revenue	35,000	19,534	20,500	-14,500	-41.43%	966	4.95%
Contribution from Bldg Code Res				0	0.00%	0	0.00%
TOTAL REVENUE	35,000	19,534	20,500	-14,500	-41.43%	966	4.95%
Salaries				0	0.00%	0	0.00%
Office Supplies and Stationary	500	688	700	200	40.00%	12	1.74%
Contribins to Dev charges reserve fu	16,000			-16,000	-100.00%	-11,758	-100.00%
Contribins to HI Bldg Res. Funds		1,488					
Admin Rds Fire allocation	2,500	5,600	4,800	2,300	92.00%	-800	-14.29%
Contracted Services	16,000	11,758	15,000	-1,000	-6.25%	-1,000	-8.50%
Capital replacement							
TOTAL EXPENSE	35,000	19,534	20,500	-14,500	-41.43%	966	4.95%
Net expense	0	0	0	0	0.00%	0	0.00%

Township of Frontenac Islands
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Municipal Taxes

<u>Description</u>	2015 Budget	2015 to Dec 31	2016 Budget
Prior Year Surplus/Deficit			
Tax Supplemental-Residential	5,000	9,664	9,000
Supplemental Farmlands	200	21	200
Tax Supplemental - Commercial		174	
Supplemental Industrial			
OPTA			
Commercial PIL	875	1,003	875
Residential PIL	198	279	198
Tax Penalties and Interest	55,000	67,427	50,000
Federal Gas Tax Revenue	28,558		
	<u>89,831</u>	<u>78,568</u>	<u>60,273</u>
Tax Sale Costs			
Tax Write Off's Residential	1,000	10,423	5,000
Tax Write Off's Farmland	100	3	
Tax Write Off's Commercial		3,667	
Tax Write Off's Industrial			
Penalty and Interest Written Of	1,000		
Bank Loan Payment			
Debenture interest			
Transfer to Obligatory Reserve	28,558		
	<u>30,658</u>	<u>14,093</u>	<u>5,000</u>
Net surplus (deficit)	<u>59,173</u>	<u>64,475</u>	<u>55,273</u>

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

Frontenac Islands Township

Reserves	CCB	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 31/12/2015	108911	299,756	19,541	15,000	20,000	84,990	2,000	0	15,000	13,200	82,759	661,157
REVENUES												
Transfers to inter reserve transfer surplus from 2015			22,297			0	2,000		1,000		10,000	35,297
											17,611	17,611
EXPENDITURES												
Transfer from deficit from 2015		-5,055				13,920					16,000	16,000
												8,865
BALANCE 31/12/2016	108,911	304,811	41,838	15,000	20,000	71,070	4,000	0	16,000	13,200	94,370	689,200

Township of Frontenac Islands
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RESERVE FUNDS CONTINUITY SCHEDULE

	HI Mill Rate Stabl	Howe Isl. Parks	Howe Isl. Lot Levies	Howe Isl. Fire Department	Howe Isl. Roads	Howe Isl. Roads	Howe Trans Capital (Ferry)	Howe Isl. Roads	Howe Isl. Property Infrac	Howe Isl. Property Rds Capital	Wolfe Isl Library	Allen Est Reserve Fund	W I Fire	Wolfe Is Wind Plant	Island Investment Fund	Wolfe Park Lands	TOTAL
BAL 31/12/2014	57,901	207,729	69,370	67,295	369,683	535,184	193,000	45,000	249,872	1,760	85,776	8,184	0	600,000	24,012	2,514,766	
REVENUES																	
Transfers to				25,000	28,071			45,000	294,895				645,000				645,000
Interreserve transfer				31,000		35,000	125,000				30,000		10,000	100,000			392,966
Interest																	191,000
Surplus from 2015				16,846							7,997						140,000
																	0
																	0
																	24,843
																	0
																	0
subtotal	0	0	0	41,846	59,071	35,000	125,000	45,000	294,895	0	0	37,997	655,000	100,000	0	1,393,809	
EXPENDITURES																	
Fire Dept													30,000				30,000
Loan pmt on rink roof													16,605				16,605
Transfers From		0		20,000					322,000	0			28,500				370,500
Interreserve transfer													100,000				100,000
Deficit from 2015				29,263		4,132							140,000				33,395
to mitigate taxes													339,895				339,895
Tsf																	0
subtotal	0	0	0	0	49,263	4,132	0	0	322,000	0	0	0	655,000	0	0	0	1,030,395
Ending Bal 31/12/201	57,901	207,729	69,370	109,141	379,491	566,052	318,000	90,000	222,767	1,760	85,776	46,181	0	700,000	24,012	2,878,180	

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

County

		<u>Description</u>	2015 Budget	2015 YTD	2016 Budget
<u>Revenue</u>					
0		Tax Residential	819,075	819,075	844,583
		Tax Farmlands	16,227	16,227	16,462
		Tax Managed Forest	91	91	109
0		Tax Commercial	7,232	8,470	7,899
		Tax Industrial	14,389	14,389	15,327
0		Tax Supplemental Residential	2,000	4,606	
		Tax Supplemental Farmlands		9	
0		Tax Supplemental Commercial		75	
		Commercial PIL	765	549	
		Residential PIL	171	173	
		Grant from County			
0		OPTA			
Total Revenue			<u>859,950</u>	<u>863,664</u>	<u>884,381</u>
<u>Expenditures</u>					
0		Requisitions	<u>859,950</u>	\$ 838,056.00	<u>884,381</u>
0		Tax Write Off's Residential		\$ 5,335.00	
		Tax Write Off's Farmlands		\$ 2.00	
0		Tax Write Off's Commercial		\$ 1,731.00	
0		Tax Write off's Industrial			
Total Expenditures			<u>\$ 859,950</u>	<u>\$ 845,124</u>	<u>\$ 884,381</u>
County Surplus Deficit)			<u>\$ -</u>	<u>\$ (18,540)</u>	<u>\$ -</u>

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

Education

	<u>Description</u>	2015 Budget	2015 YTD	2016 Budget
Revenue				
0	Residential taxable (Full)	939,202	939,202	987,035
	Farm lands taxable (Full)	18,607	18,607	19,239
	Commercial taxable (Full)	69,478	69,478	67,697
	Commercial new construction			
0	Industrial taxable (Full)	100,700	100,700	355
	Industrial new construction			109,036
	Industrial taxable(Excess Land)			
0	Managed forest	105	105	128
	Tax Supplemental Residential		5,332	
	Tax Supplemental Farmlands		10	
	Tax 'Supplemental Industrial		635	
	Commercial PIL		2,104	
	Residential PIL		188	
	Tax Supplemental Commercial			
Total Revenue		<u>1,128,092</u>	<u>1,136,361</u>	<u>1,183,489</u>
Expenditure				
	Requisition	1,128,092	1,128,092	1,183,489
0	Tax Write Off's Residential		6,207	
0	Tax Write offs Farmlands		2	
0	Tax Write Off's Commercial		14,569	
0	Requisition			
Total Expenditures		<u>\$ 1,128,092.00</u>	<u>\$ 1,128,092.00</u>	<u>\$ 1,183,489.46</u>
Education Surplus(Deficit)			<u>\$ 8,269.00</u>	

Township of Frontenac Islands
2016 Draft Budget 4 April 11, 2016

2016 Municipal Levy Calculations

Wolfe Island		2015		2016		change	% change
<u>Assessment</u>		Weighted Assessment	Current Value Assessment	Weighted Assessment			
Residential taxable (Full)	RT	\$ 284,742,576	299,474,248	\$ 299,474,248	\$ 14,731,672		5.17%
Farm lands taxable (Full)	FT	\$ 8,221,184	34,346,400	\$ 8,586,600	\$ 365,416		4.44%
Commercial taxable (Full)	CT	\$ 4,069,109	3,820,352	\$ 3,820,352	\$ (248,757)		-6.11%
Commercial	T new constructic	\$ 728,525	729,200	\$ 729,200	\$ 675		0.09%
Industrial taxable (Full)	IT	\$ 2,519	23,200	\$ 23,200	\$ 20,681		821.00%
	JT new constructio	\$ 8,458,914	9,162,700	\$ 9,162,700	\$ 703,786		8.32%
Industrial taxable(Excess Land)	IX				\$ -		
Managed Forest	TT	\$ 21,202	89,600	\$ 22,400	\$ 1,198		5.65%
Assessment Total =		306,244,029	347,645,700	\$ 321,818,700	15,574,671		5.09%
Total WI To be Raised by taxation		\$ (779,573)		\$ (1,118,513)	\$ (338,939.87)		43.48%
Share of admin 70%		\$ (236,267)		\$ (325,958)	\$ (89,690.79)		37.96%
		\$ (1,015,840)		\$ (1,444,471)	\$ (428,630.66)		42.19%
Tax Levy for Wolfe Island		\$ 0.00331709		\$ (0.00448846)	-0.007805554		-235.31%
# hhd Wolfe ave res hh value	918	\$ 291,349		\$ 326,225			11.97%

Howe Island		2015		2016		change	% change
<u>Assessment</u>		Weighted Assessment	Current Value Assessment	Weighted Assessment			
Residential taxable (Full)	RT	196,899,253	206,697,500	\$ 206,697,500	\$ 9,798,247		4.98%
Farm lands taxable (Full)	FT	1,320,719	5,117,500	\$ 1,279,375	\$ (41,344)		-3.13%
Commercial taxable (Full)	CT	183,250	184,500	\$ 184,500	\$ 1,250		0.68%
Managed forest	TT	32,463	172,700	\$ 43,175	\$ 10,712		33.00%
Assessment Total =		198,435,685	212,172,200	\$ 208,204,550	\$ 9,768,865		4.92%
Total HI To Be Raised by taxation		\$ (480,537)		\$ (529,603)			10.21%
Share of administration 30%		\$ (101,257)		\$ (139,696)			37.96%
		\$ (581,794)		\$ (669,299)			15.04%
Tax Levy for Howe Island		\$ 0.00293190		\$ 0.00321462			9.64%
average res. value (assess/# hhd)	368	\$ 496,313		\$ 561,678			13.17%
Total FRONTENAC ISLANDS Weighted Assessment		\$ 504,679,714	559,817,900	\$ 530,023,250	\$ 25,343,536		5.02%
Total Shared To Be Raised By Taxation		\$ (337,524)		\$ (465,654)	\$ (128,129.98)		37.96%
Tax Levy for Frontenac Islands		0.000714415		0.000878554	0.00016414		22.98%
Total to be raised by taxation for Twsp		\$ (1,466,725.00)		\$ (2,113,770)	\$ (647,044.85)		44.11%
County		\$ (815,212.00)	\$ 884,381	\$ (884,381)	\$ (69,168.89)		8.48%
Education		\$ (1,104,581.00)	0	\$ (1,183,489)	\$ (78,908.46)		7.14%
Total to be raised by taxation		\$ (3,386,518.00)		\$ (4,181,640)	\$ (795,122.21)		23.48%
Municipal Assessment Split		2015		2016			
Wolfe		60.68%		60.72%			
Howe		39.32%		39.28%			

PILS 595500
Exempt 7541700
Total CVA 567,955,100

Township of Frontenac Islands
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Township of Frontenac Islands
2016

TOTAL LEVY

Assessment	Current Value Assessment	Wolfe Island Tax Rate	Total Wolfe Rate	County Tax Rate	Education Tax Rate	Total 2016 Tax Rate	2016 Total \$ to be raised	2015 tax rate	% change
Residential taxable (Full)	299,474,248	0.00448846	0.00448846	0.00166857	0.00195000	0.00810703	\$ 2,427,847	\$ 2,225,475	0.007815745 3.7269
Farm lands taxable (Full)	34,346,400	0.00112212	0.00112212	0.00041714	0.00048750	0.00202676	\$ 69,612	\$ 64,255	0.001953939 3.7268
Commercial new construction	729,200	0.00448846	0.00448846	0.00166857	0.01190000	0.01805703	\$ 13,167	\$ 12,943	0.017765745 1.6396
Commercial taxable (Full)	3,820,352	0.00448846	0.00448846	0.00166857	0.01430000	0.02045703	\$ 78,153	\$ 82,057	0.020165745 1.4445
Commercial Taxable (Excess Land)	0.7	0.00314192	0.00314192	0.00116800	0.01001000	0.01431992	\$ -	\$ -	0.014916029
Industrial New Construction	9,162,700	0.00448846	0.00448846	0.00166857	0.01190000	0.01805703	\$ 165,451	\$ 150,279	0.017765745 1.6396
Industrial taxable (Full)	23,200	0.00448846	0.00448846	0.00166857	0.01530000	0.02145703	\$ 498	\$ 53	0.021165745 1.3762
Industrial taxable(Excess Land)	0.65	0.00291750	0.00291750	0.00108457	0.00994500	0.01394707	\$ -	\$ -	0.013757741
Managed Forest	89,600	0.00112212	0.00112212	0.00041714	0.00048750	0.00202676	\$ 182	\$ 166	0.001953939 3.7268
Assessment Total =	347,645,700								

Total \$ Raised by Taxation

\$ 2,754,910
219,662
8.67%

Dollar Change
Percentage Change

Howe Island

Assessment	Current Value Assessment	Howe Island Tax Rate	Total Howe Rate	County Tax Rate	Education Tax Rate	Total 2016 Tax Rate	2016 Total \$ to be raised	2015 tax rate	% change
Residential taxable (Full)	206,697,500	0.00321462	0.00321462	0.00166857	0.00195000	0.00683319	\$ 1,412,404	\$ 1,312,274	0.006664695 2.5282
Farm lands taxable (Full)	5,117,500	0.00080366	0.00080366	0.00041714	0.00048750	0.00170830	\$ 8,742	\$ 8,802	0.001666176 2.5279
Commercial taxable (Full)	184,500	0.00321462	0.00321462	0.00166857	0.01430000	0.01918319	\$ 3,539	\$ 3,484	0.019014695 0.8861
Commercial taxable (Excess)	0	0.00225024	0.00225024	0.00116800	0.01001000	0.01342824	\$ -	\$ -	0.013310294
Industrial taxable (Full)	0	0.00321462	0.00321462	0.00166857	0.01530000	0.02018319	\$ -	\$ -	0.020014695
Industrial taxable(Excess Land)	0	0.00208951	0.00208951	0.00108457	0.00994500	0.01311908	\$ -	\$ -	0.013009559
Managed forest	172,700	0.00080366	0.00080366	0.00041714	0.00048750	0.00170830	\$ 295	\$ 216	0.001666176 2.5279
Assessment Total =	212,172,200								

Total \$ Raised by Taxation

\$ 1,424,980
100,204
7.56%

Dollar Change
Percentage Change

\$4,179,690

TOWNSHIP OF FRONTENAC ISLANDS
SCHEDULE "B" TO BY-LAW NO. ___-2016
LEVY BY-LAW

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

YEAR	AMOUNT
2016	\$260.00 PER HOUSEHOLD