

County of Frontenac – 2025 Budget Executive Summary

The County of Frontenac is pleased to provide its 2025 Budget to Council and its citizens. This document is the County's financial plan for 2025 and serves as a document that guides policy, strategic decision making and service levels. It includes a broad overview of the operations, current financial position, and capital and operating budgets of the County.

Through Council, the County delivers a wide range of services including:

- Paramedic services (Frontenac Paramedics)
- Long-term care (Fairmount Home for the Aged)
- Marine services (Howe Islander III)
- Planning and Economic Development
- Corporate services to support County operations
- Emergency services

The County of Frontenac also collects the levy to pay for the following services performed in the County by other providers through shared service agreements:

- Social Services
- Social Housing
- Kingston Frontenac Public Library
- Kingston Frontenac Lennox & Addington Public Health

The 2025 budget is provided in the format required for the Ministry of Finance Financial Information Return (FIR) reporting and audit statements. It includes a comparison to the previous year's budget and provides estimates for 2026 through 2029. These estimated projections have been calculated using parameters which include historical and current data. These estimates may be adjusted as new information arises.

Budget Policy

The budget policy sets out the framework for budget decisions and direction. The County of Frontenac takes the management and stewardship of public funds seriously. The objectives of the budget policy are to:

- Enhance the quality of decisions by promoting consistency
- Establish a timeline for the budget process
- Ensure that Council has adequate information to exercise its due diligence in assessing the budget
- Integrates with other long-term planning, financial and management objectives of the County
- Ensure that the budget document and process meet legislative requirements

The guiding principles in the preparation of the annual budget may be summarized as follows:

- Maintain existing service levels
- Identify and incorporate efficiencies
- Recognize the challenges presented from previous budget decisions

- Provide for long-term sustainability of current infrastructure
- Keep tax rates reasonable

Budgets will be presented to Council showing:

1. **Status Quo Budget** - The cost of maintaining existing service levels at next year's costs. Any service level enhancements previously committed to by Council, or mandatory legislated service level changes, will be included in this figure. The budget policy states that the target for the increase of the status quo budget will be the CPI for August of the previous year. The 2024 status quo budget target would be the Ontario CPI for August 2024 which came in at 2.1%.
2. **Service Level Changes** – Any project proposals which would change the service level from the previous year will be presented to council for deliberation. It is recognized that service level changes, except where mandated by legislation, are the sole prerogative of County Council.
3. **Capital Levy** – Council directed staff to build in recommended increases to the capital reserve for the 2025 budget per Report 2024-092 Corporate Services – Long Range Financial Plan. The Asset Management Plan recommended dedicated annual increases to the capital levy of 1.6% per year, but based on the projected replacement costs and timelines for capital replacements, it was recommended that increases to the joint reserves would be prioritized, while the dedicated Capital Levy be increased to 1.0% in 2025.

Subsequently, Council was provided with Report 2024-107 to move the defibrillators from a purchase model to a lease model. This move reduced the upfront costs of purchasing, reducing the amount of capital funds required, therefore allowing for the equipment reserve to forgo the planned 25% increase in contributions, which was revised to a 3% increase to keep pace with inflation.

The total increases relating to capital contributions for 2025 are as follows:

1. Increase Contribution to Joint Reserve by 20% for Joint Fairmount	50,294
2. Increase Contribution to Joint Reserves by 25% for Joint Frontenac Paramedics	36,999
3. Dedicate 1.0% of 2024 Levy to Capital, County-Only	128,384
Total Levy Increase	215,677

Strategic Direction (2023-2026)

The following priorities were identified by Council through its Strategic Planning exercise for the Council term spanning 2023-2026:

1. Develop a Regional Approach to Overcome Infrastructure Issues and Maximize Infrastructure Development Opportunities

- Support member municipalities in their efforts to maintain and improve roads and bridges.
- Develop strategies to improve regional transportation connectivity and accessibility.
- Enhance collaboration with the Township of Frontenac Islands and the Province of Ontario on ferry services.

2. Contribute to the Progress of Sustainable Economic Growth and Prosperity Throughout the County

- Work with Townships to improve and sustain the villages and hamlets across the region.
- Develop regional tools and policies to support long-term protection of lakes, rivers, and other important environmental features in Frontenac.
- Support different forms of housing such as small apartments, affordable houses, and seniors housing.
- Provide business support and resources to existing and prospective businesses.
- Attract new investments and businesses to Frontenac County.
- Support workforce development initiatives to create job opportunities and retain talent.

3. Strengthen Quality of Life through Enhanced Service Delivery

- Focus on Frontenac Paramedics
 - Improve response times and coverage throughout Frontenac County.
 - Increase the number of paramedics to meet the growing demand for services.
 - Provide additional facilities for Frontenac Paramedics that will effectively meet steadily growing demand for services and accommodate more paramedic training.
- Focus on Fairmount Home
 - Improve the quality of care and services provided to residents.
 - Expand the capacity to accommodate more residents.
 - Enhancing staff training and development opportunities.
- Focus on Social Services and Housing
 - Ensure equal and fair access to social services, childcare, and social housing for County residents.
 - Advocate for additional funding and resources from provincial and federal governments for social services and affordable housing.
 - Invest additional resources in the availability of affordable housing and related services.

4. Maximize Administrative Leadership within the County Administration

- Ensure efficient and responsible financial management of County resources.

- Ensure transparency and accountability of the governance of the County of Frontenac (Council and its Committees).
- Ensure community engagement remains a continued priority and to develop dynamic solutions to improve citizen awareness/involvement in County of Frontenac activities and to promote collaboration with member municipalities.

Operating Budget

Status Quo Target: 2.1% (Ontario CPI, August 2024)

Status Quo Increase: 2.51%

Per budget policy, the 2025 status quo budget target is the Ontario CPI for August 2024, which came in at 2.1%. As defined in the budget policy, the Status Quo budget represents last year's service level at next year's price, as well as the previous year's commitments.

Throughout the organization, the main driver to the increase in the status quo budget are salaries and benefits. The contract for medical benefits has increased by 15% for 2025. Furthermore, many wage contracts for collectively bargained groups have been continuing to come in above the CPI rate above.

Two other trends have impacted the status quo budget for certain departments, which have had large impacts on the overall rate increase.

- **WSIB Expense:** Following an actuarial revaluation of our self-funded WSIB benefits in 2024, the expense relating to WSIB present and future claims will increase by \$987,375 in 2025. This represents a \$200,358 increase to the levy, or a 1.56% increase.
- **Long-Term Care Revenue:** The net revenue between User Fees and Provincial Funding is budgeted to increase by 1.34% in 2025, while Status Quo operating expenses are expected to increase by 7.84%. The increase in the Status Quo expense is primarily wage driven by collective agreement increases, a 15% increase in medical benefits, and an increase in pension expense.
 - It is important to note that provincial funding and user fees accounted for approximately 67% of the Operating Budget for Fairmount Home in 2024, and any shortfall in revenue which is not matched by the Province would be absorbed by the Municipal contribution. Therefore, to hold the service level as the same rate as in 2024, the County would have to increase its share contributed to Fairmount Home by 21.87% in 2025.

Capital Budget

Most capital spending for the County of Frontenac in 2025 is accounted for by scheduled replacements for vehicles and equipment for the County of Frontenac, Fairmount Home and Frontenac Paramedics.

A full listing of the capital projects planned for 2025 can be found below:

Department	Project	Cost (\$)
Fairmount	2N vinyl flooring	65,000
Fairmount	Bath Chair	12,277
Fairmount	Beds, frames, side rails	42,900
Fairmount	Double Convection Oven (2025)	25,000
Fairmount	Evacuation Sheets	9,000
Fairmount	Lawn and snow equipment replacement	30,000
Fairmount	Lighting Upgrade LED	50,000
Fairmount	Nursing stations	60,000
Fairmount	Parking lot crack filling	15,000
Fairmount	Raised Garden Bed	5,000
Fairmount	Resident room Flooring x6 units	23,528
Fairmount	Shower room lift	14,000
Fairmount	Tub	30,000
Fairmount	Washer	30,000
Fairmount	Lifts	84,730
Fairmount	Mattresses	10,725
Fairmount	Maxi floor lift	9,000
Fairmount	Weight scales	5,500
Fairmount	PA system	32,070
Fairmount	IT Equipment Replacement	16,236

Fairmount	South Roof Replacement	342,070
Fairmount	Septic Replacement - Phase 1	150,000
Paramedics	Garage Door Replacement - Parham (2)	16,000
Paramedics	Bariatric Stair Chair	16,113
Paramedics	Stretchers (7)	225,210
Paramedics	Powerloads (3)	94,000
Paramedics	IT Equipment	10,717
Paramedics	Ambulance New Addition	245,440
Paramedics	Ambulance - 2024 Remount (1)	196,403
Paramedics	Ambulance - 2025 New (1)	245,440
Paramedics	Ford Expedition	130,000
Total		\$2,241,359

Service Level Changes

The proposed budget includes the following service level changes for consideration. Members from each of the following departments will present these project proposals in further detail during the budget meetings to elaborate on how they will impact service delivery.

2025 Project Proposals	Total	County Levy	% Increase
Economic Development – Community Development Officer Phase-in*	43,000	43,000	0.34%
Legislative Services – Electronic Document Records Management System**	30,000	30,000	0.23%
Frontenac Paramedics – 12-Hour Crew	798,547	162,041	1.26%

Fairmount Home – Physiotherapist 0.6 FTE to 1.0 FTE	54,020	17,286	0.13%
Planning – Population Projections	45,000	0	0.00%
Total Project Proposals	965,567	252,328	1.97%

*Based on a 3-year incremental increase of \$43,000 per year. Estimated annual impact: \$129,000.

**Anticipated 5-year phase-in of Electronic Document Record Management System with contribution of \$30,000 each year.

Capital Levy

On September 18, 2024, Council was provided with Report 2024-092, which recommended a 1.6% increase in the levy from 2026 through 2034. For 2025, a 1.0% increase in the dedicated levy in 2025 was recommended, along with a 20% increase in the Joint Fairmount capital contribution, and a 25% increase in the Joint Paramedic capital contribution.

Subsequently, Council was provided with Report 2024-107 to move the defibrillators from a purchase model to a lease model. This move reduced the upfront costs of purchasing, reducing the amount of capital funds required, therefore allowing for the equipment reserve to forgo the planned 25% increase in contributions, which was revised to a 3% increase to keep pace with inflation.

The Dedicated Capital Levy for 2025 in the budget is 1.0%, while the increases to the joint reserves will be reflected in the status quo budget. These increases to the Joint Reserves within the status quo budget represent a further 0.68% levy increase. The total increases relating to capital contributions for 2025 are as follows:

1. Increase Contribution to Joint Reserve by 20% for Joint Fairmount	50,294
2. Increase Contribution to Joint Reserves for Joint Frontenac Paramedics	36,999
3. Dedicate 1.0% of 2024 Levy to Capital, County-Only	128,384
Total Levy Increase	215,677

Assessment

The 2025 final assessment roll will be provided by the Municipal Property Assessment Corporation (MPAC) by the end of November. MPAC has continued to use the assessment as of January 1, 2016, for the 2025 property tax year. Growth through new assessment and property changes has typically been between 1.00% and 1.25% per year.

Shared services based on weighted assessment with the City of Kingston include the costs of Social Housing, Social Services, Provincial Offences and Land Ambulance. For those services allocated through weighted assessment with the City of Kingston, the County of Frontenac is attributed 20.292% of the total costs for 2024 based on the 2023

weighted assessment. These shared costs have shifted towards the County of Frontenac in 2024, as 20.243% of shared service costs were attributed to the County of Frontenac in 2023.

Future allocations can vary based on changes in the weighted assessment. Given that properties are still being valued based on 2016 figures, Council should be cautioned that there may be a sizable change in weighted assessment when the next valuation occurs. While shifts within the same property class should increase at approximately the same rate, different property classes may increase at different rates. For example, the County of Frontenac is heavily weighted towards residential assessment compared to the City of Kingston. Should residential assessment increase at a higher rate than commercial and industrial assessment, the County would take on a higher percentage of the weighted assessment costs.

Reserves

Planned contributions to our reserves continue to be made, providing predictable increases to the budget and serving to ensure our reserve balances are sufficient for anticipated future requirements. The Strategic Regional reserves continue to fund key strategic projects approved by Council. Most of our reserve balances are meeting current requirements except for the Capital Asset reserves, Stabilization Reserve, and the Canada Community Building Fund Reserve (formerly Federal Gas Tax). Further discussion on the reserve balances below target can be found below.

Capital Asset Reserves

The Capital Asset Reserves are currently underfunded based on the replacement costs of our capital assets as cost increases for buildings, construction and vehicles have continued to outpace inflation.

Staff are recommending a 1.0% increase in the dedicated capital levy for 2025, with adjustments made to the Joint Fairmount and Frontenac Paramedic reserves. Further details on Capital Asset Reserve contributions and mitigation strategies can be found under the Capital Levy section on the previous page.

Stabilization Reserve

The target balance for the County's levy Stabilization Reserve is 15% of its total levy. The projected balance for the County's Stabilization Reserve as of the end of 2025 is \$1,209,465, or 8.9% of its total levy.

The Stabilization Reserve has been primarily used to fund operating deficits at year end, or to fund special one-off projects when necessary, so as not to have to increase funding received from the levy. To mitigate the impact on the levy of the new Paramedic Station at Battersea Road, staff had recommended drawing from the Stabilization Reserve, which was at 16.6% of the total levy in 2022, to temporarily bring this reserve below its target balance to fund the County's portion of the base construction. Subsequent deficits in 2022 and 2023 drawn from the Stabilization Reserve has decreased the reserve balance further.

A one-time transfer of 2.0% of the total levy was recommended to be transferred to the Stabilization Reserve in 2024 based on an increase in investment income. No supplemental transfer has been recommended in the 2025 budget.

At its current balance, staff caution that the reserve balance may not be sufficient to cover future deficits, which would further increase the risk if it were to be drawn upon for one-off projects.

Canada Community Building Fund

Annual contributions through the Canada Community Building Fund from the Federal Government are flowed through the Association of Municipalities of Ontario to the County of Frontenac. The regular annual contributions, through Council resolution, has then historically been flowed through to the Townships by by-law on the basis of weighted assessment with the County.

The current balance within the County’s reserve has been committed to cover a portion of the Township Community Improvement Plan implementation, with an estimated \$74,837 remaining in eligible disbursements to the Townships, and \$813,000 allocated to K&P Trail development. The County may require additional funding in excess of what has been allocated to complete construction of the K&P Trail.

	2025 Proj. (\$)	2024 Proj. (\$)	2023 Proj. (\$)	Target Balance
Operating Reserves	8,195,948	7,714,180	7,443,551	Meets Current Requirements
Capital Asset Reserves	9,713,032	9,000,822	8,393,612	Underfunded
External Agency Reserves	697,772	664,772	626,772	Meets Current Requirements
Strategic Regional Reserves	1,414,075	1,514,075	1,614,075	Meets Current Requirements
FRC Stabilization Reserves	1,209,465	1,177,465	1,562,983	Target: 15%, Projected: 8.9%
Legally Restricted Reserves	229,067	232,309	231,551	Meets Current Requirements
Federal Gas Tax Reserve Fund	1,460,809	1,419,353	1,378,747	Caution: May Meet Current Requirements
Total	22,920,168	21,722,975	21,251,291	

Long-Term Liabilities

The County of Frontenac's budgeted payment towards long-term liabilities will decrease from \$240,728 in 2023, to \$226,395 in 2024. The debt incurred relates to the renovation of the Administrative Building and will be fully repaid as of January 2044 at a fixed rate. The reduction in debt expense relates to a decrease in the forecasted interest rate for the 2024 budget of 5.0%, to the actual rate of 4.43%.

No new debt is planned for 2025.

External Requests

As part of budget deliberations, the County of Frontenac accepts requests from external agencies for funding. Requests in the form of commitments from previous years include \$96,000 per year to fund rural transportation initiatives in the County of Frontenac, and \$55,061 per year as part of a 10-year commitment to University Hospitals Kingston Foundations. Additional requests made as part of the 2025 budget cycle have been summarized in Council Report 2024-114 Office of the Chief Administrative Officer – Grants to Others – Public Meeting Budget Comments.

County Council approved a further \$2,500 contribution to the Food Policy Council in its 2025 budget.

Conclusion

The 2025 budget presented to Council represents a 5.48% increase to the levy.

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increase - 2024 Service Level	321,881	2.51%
Frontenac Paramedics - 12-Hour Crew	162,041	1.26%
Legislative Services – Electronic Document Records Management System	30,000	0.23%
Economic Development – Community Development Officer Phase-In	43,000	0.34%
Planning - Population Projection	0	0.00%

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Fairmount Home - Physio 0.6 FTE to 1.0 FTE	17,286	0.13%
Proposed Service Level Increase	252,328	1.97%
1.00% Dedicated Capital Levy	128,284	1.00%
Total Budget Increase	702,493	5.48%

Further information on departmental budgets, business plans, and project proposals can be found here:

[2025 Business Plan and Project Proposals](#)

County of Frontenac
 All Departments
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	61,000	66,000	5,000	(8.20%)	66,000	66,000	66,000	66,000
User Charges	3,981,235	3,969,286	(11,949)	0.30%	3,948,403	3,997,950	4,068,876	4,141,210
Payments in Lieu of Taxes	42,839	44,500	1,661	(3.88%)	45,390	46,298	47,224	48,168
Federal and Provincial	24,206,164	25,659,806	1,453,642	(6.01%)	25,014,791	25,818,257	26,633,500	27,480,484
Provincial Offences Net Revenue	68,372	69,292	920	(1.35%)	100,000	100,000	100,000	100,000
Investment Income	600,000	600,000			500,000	450,000	400,000	400,000
Other	1,064,190	1,485,929	421,739	(39.63%)	1,591,900	1,626,096	1,674,958	1,705,324
Transfers from Obligatory Reserve	892,851	969,415	76,564	(8.58%)	969,415	1,007,792	1,007,792	1,007,792
Transfers from Reserve	627,477	827,234	199,757	(31.83%)	458,039	191,926	135,000	150,000
Total Operating Revenue	31,544,128	33,691,462	2,147,334	(6.81%)	32,693,938	33,304,319	34,133,350	35,098,978
Operating Expense								
Salaries & Benefits	41,094,136	46,374,366	5,280,230	12.85%	49,799,737	51,536,240	54,324,226	56,501,372
Materials	4,465,370	3,655,940	-809,430	(18.13%)	3,309,712	3,323,224	3,365,244	3,376,956
Contracted Services	9,202,286	9,640,462	438,176	4.76%	9,856,162	10,172,248	10,469,191	10,890,227
Rents & Financing	218,395	237,198	18,803	8.61%	487,198	487,198	487,198	487,198
External Transfers	1,034,712	1,113,276	78,564	7.59%	1,110,776	1,149,153	1,149,153	1,149,153
Depreciation	2,056,311	2,458,436	402,125	19.56%	2,056,311	2,056,311	2,056,311	2,056,311
Reserve Transfers	3,484,970	3,731,318	246,348	7.07%	3,670,792	3,913,348	4,182,175	4,461,449
Unapproved Projects								
Total Operating Expense	61,556,180	67,210,996	5,654,816	9.19%	70,290,688	72,637,722	76,033,498	78,922,666
Net Municipal Contribution	30,012,052	33,519,534	3,507,482	11.69%	37,596,750	39,333,403	41,900,148	43,823,688
LESS: Depreciation	(2,056,311)	(2,458,436)	(402,125)	(19.56%)	(2,056,311)	(2,056,311)	(2,056,311)	(2,056,311)
Net Municipal Contribution LESS Depreciation	27,955,741	31,061,098	3,105,357	11.11%	35,540,439	37,277,092	39,843,837	41,767,377
City of Kingston	-15,409,626	-17,756,644	-2,347,018	15.23%	-19,931,881	-20,658,191	-22,067,055	-22,999,752
County Contribution - Operating	12,546,115	13,304,454	758,339	6.04%	15,608,558	16,618,901	17,776,782	18,767,625

County of Frontenac
 General
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	61,000	66,000	5,000	(8.20%)	66,000	66,000	66,000	66,000
User Charges	53,664	53,664			53,664	53,664	53,664	53,664
Payments in Lieu of Taxes	42,839	44,500	1,661	(3.88%)	45,390	46,298	47,224	48,168
Provincial Offences Net Revenue	68,372	69,292	920	(1.35%)	100,000	100,000	100,000	100,000
Investment Income	600,000	600,000			500,000	450,000	400,000	400,000
Total Operating Revenue	825,875	833,456	7,581	(0.92%)	765,054	715,962	666,888	667,832
Operating Expense								
Contracted Services	1,501	1	-1,500	(99.93%)	1	1	1	1
Rents & Financing	1	16,001	16,000		16,001	16,001	16,001	16,001
Reserve Transfers	1,089,597	968,757	-120,840	(11.09%)	923,709	1,090,890	1,323,961	1,566,355
Total Operating Expense	1,091,099	984,759	-106,340	(9.75%)	939,711	1,106,892	1,339,963	1,582,357
Net Municipal Contribution	265,224	151,303	-113,921	(42.95%)	174,657	390,930	673,075	914,525
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	265,224	151,303	-113,921	(42.95%)	174,657	390,930	673,075	914,525
City of Kingston								
County Contribution - Operating	265,224	151,303	-113,921	(42.95%)	174,657	390,930	673,075	914,525
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	265,224	151,303	-113,921	(42.95%)	174,657	390,930	673,075	914,525

County of Frontenac
 Governance
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	10,000		(10,000)	100.00%		25,000	25,000	25,000
Total Operating Revenue	10,000		(10,000)	100.00%		25,000	25,000	25,000
Operating Expense								
Salaries & Benefits	184,160	191,005	6,845	3.72%	203,085	208,723	214,531	220,511
Materials	61,880	62,364	484	0.78%	62,751	61,838	61,927	61,927
Contracted Services	92,106	60,653	-31,453	(34.15%)	100,565	133,500	105,462	108,452
Reserve Transfers	25,000	25,000			25,000	25,000	25,000	25,000
Total Operating Expense	363,146	339,022	-24,124	(6.64%)	391,401	429,061	406,920	415,890
Net Municipal Contribution	353,146	339,022	-14,124	(4.00%)	391,401	404,061	381,920	390,890
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	353,146	339,022	-14,124	(4.00%)	391,401	404,061	381,920	390,890
City of Kingston								
County Contribution - Operating	353,146	339,022	-14,124	(4.00%)	391,401	404,061	381,920	390,890
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	353,146	339,022	-14,124	(4.00%)	391,401	404,061	381,920	390,890

County of Frontenac
 Corporate
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	132,689	129,945	(2,744)	2.07%	129,945	129,945	129,945	129,945
Other	618,693	1,028,882	410,189	(66.30%)	1,112,594	1,134,606	1,171,098	1,199,670
Transfers from Reserve	20,000		(20,000)	100.00%	6,000			
Total Operating Revenue	771,382	1,158,827	387,445	(50.23%)	1,248,539	1,264,551	1,301,043	1,329,615
Operating Expense								
Salaries & Benefits	1,726,095	2,156,638	430,543	24.94%	2,346,442	2,402,362	2,481,254	2,549,218
Materials	232,061	232,193	132	0.06%	207,600	205,371	207,190	208,666
Contracted Services	943,097	975,904	32,807	3.48%	991,528	1,004,703	1,018,116	1,032,086
Rents & Financing	720	720			720	720	720	720
Depreciation	510,484	763,366	252,882	49.54%	510,484	510,484	510,484	510,484
Reserve Transfers	17,500	17,500			17,500	17,500	17,500	17,500
Unapproved Projects								
Total Operating Expense	3,429,957	4,146,321	716,364	20.89%	4,074,274	4,141,140	4,235,264	4,318,674
Net Municipal Contribution	2,658,575	2,987,494	328,919	12.37%	2,825,735	2,876,589	2,934,221	2,989,059
LESS: Depreciation	(510,484)	(763,366)	(252,882)	(49.54%)	(510,484)	(510,484)	(510,484)	(510,484)
Net Municipal Contribution LESS Depreciation	2,148,091	2,224,128	76,037	3.54%	2,315,251	2,366,105	2,423,737	2,478,575
City of Kingston								
County Contribution - Operating	2,148,091	2,224,128	76,037	3.54%	2,315,251	2,366,105	2,423,737	2,478,575
Capital Revenue	6,500	65,000	58,500	(900.00%)				
Capital Expense	6,500	65,000	58,500	900.00%				
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture	240,728	226,395	-14,333	(5.95%)	226,396	226,395	226,396	226,396
Total Requisition	2,388,819	2,450,523	61,704	2.58%	2,541,647	2,592,500	2,650,133	2,704,971

County of Frontenac
 Ferry
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	282,606	314,077	31,471	(11.14%)	225,000	205,000	205,000	205,000
Federal and Provincial	1,130,547	1,195,390	64,843	(5.74%)	1,238,833	1,288,386	1,339,921	1,393,518
Total Operating Revenue	1,413,153	1,509,467	96,314	(6.82%)	1,463,833	1,493,386	1,544,921	1,598,518
Operating Expense								
Salaries & Benefits	1,294,811	1,352,433	57,622	4.45%	1,487,365	1,513,363	1,561,250	1,610,707
Materials	53,467	65,633	12,166	22.75%	53,893	53,893	53,893	53,893
Contracted Services	64,875	91,401	26,526	40.89%	94,042	77,118	80,458	84,091
Depreciation	4,770	4,770			4,770	4,770	4,770	4,770
Unapproved Projects								
Total Operating Expense	1,417,923	1,514,237	96,314	6.79%	1,640,070	1,649,144	1,700,371	1,753,461
Net Municipal Contribution	4,770	4,770			176,237	155,758	155,450	154,943
LESS: Depreciation	(4,770)	(4,770)			(4,770)	(4,770)	(4,770)	(4,770)
Net Municipal Contribution LESS Depreciation					171,467	150,988	150,680	150,173
City of Kingston								
County Contribution - Operating					171,467	150,988	150,680	150,173
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition					171,467	150,988	150,680	150,173

County of Frontenac
 Fairmount - County
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	3,506,776	3,464,100	(42,676)	1.22%	3,532,294	3,601,841	3,672,767	3,745,101
Federal and Provincial	9,810,670	10,031,451	220,781	(2.25%)	9,965,844	10,039,857	10,114,984	10,185,361
Other	118,567	126,747	8,180	(6.90%)	133,093	135,200	137,190	138,984
Transfers from Reserve	276,471	276,471			351,339	81,926	25,000	40,000
Total Operating Revenue	13,712,484	13,898,769	186,285	(1.36%)	13,982,570	13,858,824	13,949,941	14,109,446
Operating Expense								
Salaries & Benefits	15,281,588	16,428,908	1,147,320	7.51%	17,903,594	18,244,460	18,874,622	19,942,582
Materials	1,458,599	1,575,374	116,775	8.01%	1,463,896	1,470,886	1,496,384	1,493,961
Contracted Services	1,587,102	1,653,918	66,816	4.21%	1,708,426	1,729,858	1,796,907	1,877,020
Rents & Financing	3,401	3,000	-401	(11.79%)	3,000	3,000	3,000	3,000
Depreciation	627,745	745,391	117,646	18.74%	627,745	627,745	627,745	627,745
Reserve Transfers	834,681	991,851	157,170	18.83%	1,039,002	1,068,707	1,099,303	1,130,817
Unapproved Projects								
Total Operating Expense	19,793,116	21,398,442	1,605,326	8.11%	22,745,663	23,144,656	23,897,961	25,075,125
Net Municipal Contribution	6,080,632	7,499,673	1,419,041	23.34%	8,763,093	9,285,832	9,948,020	10,965,679
LESS: Depreciation	(627,745)	(745,391)	(117,646)	(18.74%)	(627,745)	(627,745)	(627,745)	(627,745)
Net Municipal Contribution LESS Depreciation	5,452,887	6,754,282	1,301,395	23.87%	8,135,348	8,658,087	9,320,275	10,337,934
City of Kingston	-3,876,963	-4,763,912	-886,949	22.88%	-5,761,892	-5,942,716	-6,354,707	-7,046,715
County Contribution - Operating	1,575,924	1,990,370	414,446	26.30%	2,373,456	2,715,371	2,965,568	3,291,219
Capital Revenue	641,304	1,062,036	420,732	(65.61%)	966,033	991,421	408,208	361,728
Capital Expense	641,304	1,062,036	420,732	65.61%	966,033	991,421	408,208	361,728
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	1,575,924	1,990,370	414,446	26.30%	2,373,456	2,715,371	2,965,568	3,291,219

County of Frontenac
 Social Services
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967
Total Operating Expense	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967
Net Municipal Contribution	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967
City of Kingston								
County Contribution - Operating	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	1,243,565	1,275,793	32,228	2.59%	1,332,139	1,378,764	1,427,021	1,476,967

County of Frontenac
 Frontenac Paramedics
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Federal and Provincial	13,264,947	14,432,965	1,168,018	(8.81%)	13,810,114	14,490,014	15,178,595	15,901,605
Transfers from Reserve	164,356	452,214	287,858	(175.14%)				
Total Operating Revenue	13,429,303	14,885,179	1,455,876	(10.84%)	13,810,114	14,490,014	15,178,595	15,901,605
Operating Expense								
Salaries & Benefits	21,662,296	25,267,146	3,604,850	16.64%	26,680,555	28,093,418	29,947,828	30,899,539
Materials	2,591,387	1,647,121	-944,266	(36.44%)	1,452,545	1,466,709	1,481,323	1,493,982
Contracted Services	2,188,742	2,503,741	314,999	14.39%	2,406,947	2,484,943	2,568,241	2,647,690
Rents & Financing	214,273	217,477	3,204	1.50%	467,477	467,477	467,477	467,477
Depreciation	913,312	944,909	31,597	3.46%	913,312	913,312	913,312	913,312
Reserve Transfers	1,294,771	1,477,104	182,333	14.08%	1,357,756	1,390,672	1,390,672	1,390,672
Unapproved Projects								
Total Operating Expense	28,864,781	32,057,498	3,192,717	11.06%	33,278,592	34,816,531	36,768,853	37,812,672
Net Municipal Contribution	15,435,478	17,172,319	1,736,841	11.25%	19,468,478	20,326,517	21,590,258	21,911,067
LESS: Depreciation	(913,312)	(944,909)	(31,597)	(3.46%)	(913,312)	(913,312)	(913,312)	(913,312)
Net Municipal Contribution LESS Depreciation	14,522,166	16,227,410	1,705,244	11.74%	18,555,166	19,413,205	20,676,946	20,997,755
City of Kingston	-11,532,663	-12,992,732	-1,460,069	12.66%	-14,169,989	-14,715,475	-15,712,348	-15,953,037
County Contribution - Operating	2,989,503	3,234,678	245,175	8.20%	4,385,177	4,697,730	4,964,598	5,044,718
Capital Revenue	1,057,432	983,958	(73,474)	6.95%	1,330,558	1,551,930	1,559,930	1,551,930
Capital Expense	1,057,432	1,179,323	121,891	11.53%	1,346,557	1,842,930	1,559,930	1,834,930
Net Capital Expense		195,365	195,365		15,999	291,000		283,000
City of Kingston - Capital		-195,365	-195,365			-219,197		-219,197
County Contribution - Capital					15,999	71,803		63,803
County Contribution - Debenture								
Total Requisition	2,989,503	3,234,678	245,175	8.20%	4,401,176	4,769,533	4,964,598	5,108,521

County of Frontenac
 Health Unit
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482
Total Operating Expense	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482
Net Municipal Contribution	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482
City of Kingston								
County Contribution - Operating	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	854,930	883,998	29,068	3.40%	906,995	934,205	985,023	1,037,482

County of Frontenac
 Library
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	33,150	14,950	(18,200)	54.90%	31,200	58,500	58,500	58,500
Total Operating Revenue	33,150	14,950	(18,200)	54.90%	31,200	58,500	58,500	58,500
Operating Expense								
Contracted Services	1,010,652	1,030,961	20,309	2.01%	1,106,892	1,170,493	1,197,782	1,293,384
Reserve Transfers	38,000	33,000	-5,000	(13.16%)	33,000	33,000	33,000	33,000
Total Operating Expense	1,048,652	1,063,961	15,309	1.46%	1,139,892	1,203,493	1,230,782	1,326,384
Net Municipal Contribution	1,015,502	1,049,011	33,509	3.30%	1,108,692	1,144,993	1,172,282	1,267,884
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	1,015,502	1,049,011	33,509	3.30%	1,108,692	1,144,993	1,172,282	1,267,884
City of Kingston								
County Contribution - Operating	1,015,502	1,049,011	33,509	3.30%	1,108,692	1,144,993	1,172,282	1,267,884
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	1,015,502	1,049,011	33,509	3.30%	1,108,692	1,144,993	1,172,282	1,267,884

County of Frontenac
 Planning & Development
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	5,500	7,500	2,000	(36.36%)	7,500	7,500	7,500	7,500
Federal and Provincial								
Other	326,630	330,000	3,370	(1.03%)	345,913	355,990	366,370	366,370
Transfers from Obligatory Reserve	10,000	10,000			10,000	10,000	10,000	10,000
Transfers from Reserve	103,500	83,599	(19,901)	19.23%	69,500	26,500	26,500	26,500
Total Operating Revenue	445,630	431,099	(14,531)	3.26%	432,913	399,990	410,370	410,370
Operating Expense								
Salaries & Benefits	927,930	961,830	33,900	3.65%	1,160,868	1,055,900	1,226,498	1,260,468
Materials	55,722	60,974	5,252	9.43%	52,246	52,246	52,246	52,246
Contracted Services	395,845	394,457	-1,388	(0.35%)	352,014	371,919	372,218	382,747
Reserve Transfers	131,421	164,106	32,685	24.87%	220,825	265,579	270,739	276,105
Unapproved Projects				#DIV/0!				
Total Operating Expense	1,510,918	1,581,367	70,449	4.66%	1,785,953	1,745,644	1,921,701	1,971,566
Net Municipal Contribution	1,065,288	1,150,268	84,980	7.98%	1,353,040	1,345,654	1,511,331	1,561,196
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	1,065,288	1,150,268	84,980	7.98%	1,353,040	1,345,654	1,511,331	1,561,196
City of Kingston								
County Contribution - Operating	1,065,288	1,150,268	84,980	7.98%	1,353,040	1,345,654	1,511,331	1,561,196
Capital Revenue	728,000		(728,000)	100.00%				
Capital Expense	728,000		-728,000	(100.00%)				
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture	41,513		-41,513	(100.00%)	21,870	20,986	20,986	20,986
Total Requisition	1,106,801	1,150,268	43,467	3.93%	1,374,910	1,366,640	1,532,317	1,582,182

County of Frontenac
 Continuous Improvement GIS
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	20,000		(20,000)	100.00%				
Total Operating Revenue	20,000		(20,000)	100.00%				
Operating Expense								
Salaries & Benefits	17,256	16,406	-850	(4.93%)	17,828	18,014	18,243	18,347
Materials	10,254	10,281	27	0.26%	14,781	10,281	10,281	10,281
Contracted Services	22,903	2,782	-20,121	(87.85%)	3,116	3,490	3,909	4,378
Total Operating Expense	50,413	29,469	-20,944	(41.54%)	35,725	31,785	32,433	33,006
Net Municipal Contribution	30,413	29,469	-944	(3.10%)	35,725	31,785	32,433	33,006
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	30,413	29,469	-944	(3.10%)	35,725	31,785	32,433	33,006
City of Kingston								
County Contribution - Operating	30,413	29,469	-944	(3.10%)	35,725	31,785	32,433	33,006
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	30,413	29,469	-944	(3.10%)	35,725	31,785	32,433	33,006

County of Frontenac
 Other
 Segmented Budget

	2024	2025	2024-2025	2024-2025	2026	2027	2028	2029
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Other	300	300			300	300	300	300
Transfers from Obligatory Reserve	882,851	959,415	76,564	(8.67%)	959,415	997,792	997,792	997,792
Transfers from Reserve								
Total Operating Revenue	883,151	959,715	76,564	(8.67%)	959,715	998,092	998,092	998,092
Operating Expense								
External Transfers	1,034,712	1,113,276	78,564	7.59%	1,111,276	1,149,653	1,149,653	1,149,653
Reserve Transfers	54,000	54,000			54,000	22,000	22,000	22,000
Unapproved Projects								
Total Operating Expense	1,088,712	1,167,276	78,564	7.22%	1,165,276	1,171,653	1,171,653	1,171,653
Net Municipal Contribution	205,561	207,561	2,000	0.97%	205,561	173,561	173,561	173,561
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	205,561	207,561	2,000	0.97%	205,561	173,561	173,561	173,561
City of Kingston								
County Contribution - Operating	205,561	207,561	2,000	0.97%	205,561	173,561	173,561	173,561
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	205,561	207,561	2,000	0.97%	205,561	173,561	173,561	173,561