

County of Frontenac



2022 Final Budget

Executive Summary

The County of Frontenac is pleased to provide its 2022 Budget to Council and taxpayers. This document is the County's financial plan for 2022 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
- Homelessness Services
- Kingston Frontenac Public Library
- Kingston Frontenac Lennox & Addington Public Health

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

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 2022 status quo budget target would be the Ontario CPI for August 2021 which came in at 4.0%.
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** – To progress towards capital sustainability for future replacement costs of long-lived assets, the Budget Policy recommends that an additional 0.65% be added to the previous year's levy for capital replacement for 10 years. The County of Frontenac will be in the 8th year of the capital levy enhancement in 2022.

Strategic Direction

As the County looks to the future, it envisions:

The County of Frontenac is committed to sustaining diverse, strong, and resilient rural communities known for their unique, pristine natural environment and lifestyle choices.

- The County is a vibrant community of diverse friendly people from all walks of life. The beauty of Frontenac is in the landscape but the strength is in its people, from the northern-most tip to the islands. These characteristics define our sense of place.
- The County aims to support the people of Frontenac and serve as the voice for our rural community lifestyle.
- The County of Frontenac facilitates those living, visiting and doing business to experience the diversity of the region and all that it has to offer in areas of tourism, agriculture, forestry, services and government.
- It also recognizes the unique and distinct characteristics of its four townships and how each contributes to the rich culture of the County.

As a framework for strategic planning, this future vision incorporate goals related to:

- Working collaboratively with partners to resolve complex issues beyond individual mandates or jurisdictions.
- Expanding the network of broadband and cell services.
- Supporting community vitality through services, infrastructure, partnerships and innovation.
- Effective management of long-term care, emergency services, planning, community and economic development.
- Completing major capital projects related to Fairmount Home, Frontenac Paramedics and administrative offices.
- Building the County's organizational capacity in line with its mandate and accountabilities.
- Maintaining a sustainable financial framework that respects the taxpayer and manages risks.

Priority 1: Get behind plans that build community vitality and resilience in times of growth and change.

- Provide committed leadership and continuing support to the long-term regional plan to **enhance broadband and cell service**.
- Refine and invest in efforts to **accelerate economic development** — to grow businesses, attract more visits and expand the tax base.

- **Pursue proactive planning approaches** that reflect local concerns and priorities within strategic regional planning policy so as to enhance service levels, manage rising demand for new housing and deal with new types of development.

Priority 2: Explore new funding sources and invest in critical long-term infrastructure using sound judgement.

- To meet the needs of future capital projects, **explore new sources of funding support** (current and future programs), cost-sharing options and other potential economies.
- Design a framework, explore options and initiate plans for development of a long-term care facility that will meet **Fairmount Home's** mandate.
- Develop plans within a changing legislative and service delivery landscape to provide additional facilities for **Frontenac Paramedics** that will effectively meet steadily growing demand for services and accommodate more paramedic training.
- Finalize plans and financing to replace/construct/renovate **aging County buildings** now used for administration services (through a shared admin facility if possible).
- Explore a collaborative upper-tier role for the County in **securing potential funding and support** for township maintenance of roads & bridges in a regional road system.

Priority 3: Champion and coordinate collaborative efforts with partners to resolve complex problems otherwise beyond the reach of their individual mandates and jurisdictions.

- Work with the townships, other municipalities and levels of government on broad infrastructure issues — ranging from environmental concerns to regional transportation strategies for residential, social and economic purposes, and access to funding.
- Play a leadership role on communications to promote shared messaging for all regional initiatives such as economic development, tourism and lifestyle opportunities, and broadband and cell services.
- Continue to pursue collaborative opportunities to achieve service and cost efficiencies and other economies through cost-sharing and shared services.

Operating Budget

Status Quo Target: 4.0% (Ontario CPI, August 2021)

Proposed Status Quo Increase: 2.18%

The 2021 status quo budget target would be the Ontario CPI for August 2021 which came in at 4.0%. At this time, it is difficult to ascertain whether the increase in CPI is related to overall prices catching up from 2020 (August 2020 CPI: 0.1%), or whether we will be in a continued high inflation environment going forward. County Staff have made

efforts to mitigate inflationary increases where possible so that existing items covered under the Status Quo portion would come in close to the 2% range.

In March 2021, County Council accepted the staffing plan and hiring of positions to support the Community Paramedicine for Long-Term Care program. These positions have been included in the Status Quo figures for 2022 but were not in the 2021 budget. In reviewing individual budget lines, the year-over-year revenue and expenses for the County of Frontenac look quite different; however, the \$2,000,000 in revenue received for the program along with the \$2,000,000 in expenses projected net out to no levy impact for the County of Frontenac in 2022.

A discussion on some of the variances outside of the addition of the Community Paramedicine program can be found below:

- Salaries and benefits, which form the majority of our operating expenses, increased by 1.1%. Cost of living increases for wages estimated at 1.75% were offset by a 13% reduction in benefit costs for 2022.
- The 4.0% CPI was noticeable for material costs including computer software, medical supplies and fuels. The total material spend was offset by a projected decreased requirement in pandemic supplies.
- The budget for insurance costs have increased across the organization by 28%. The majority of this increase is to catch up from the previous two years where we saw increases of 25% in 2019 and 20% in 2020. The budget includes a 7.5% provision for increases compared to 2021 actual costs.
- The proposed status quo increase includes previous commitments to phase-in funding for programs over a number of years. These costs were not incurred in 2022 and include:
- \$37,000 to support Economic Development through annual incremental contributions to the Community Development Reserve. This is year 5 of 5 of the Community Development Reserve phase-in.
- \$32,000 to phase-in funding to support Rural Transportation. This is year 2 of 4 for \$32,000 increases with the fourth year levy amount carried forward into years 5 and 6 to repay the Stabilization Reserve.
- The proposed status quo increase also includes the continuation of the HR Generalist position which was initially setup as a 3-year contract through to March 31, 2021 and was extended through the end of 2021 during the previous cycle of budget deliberations. The cost of this position has fully been on the levy since 2019 and will be coming forward as a project proposal to make the position permanent.

Capital Budget

The County of Frontenac plans on moving forward with the renovation/addition of the Old House in 2022 jointly with Cataraqui Conservation. The cost of construction is budgeted to be incurred in 2022, with the capital expense to be covered 50% through Capital

Reserves and 50% through Debt Financing. A report will come to County Council when costs are finalized, financing is required and market rates are known with greater certainty. The CRCA will be responsible for a share of the associated borrowing expenses in proportion to their assigned occupancy of the new facility.

Frontenac Paramedics plan on moving forward with the construction of a new base in 2022 with occupancy expected for the start of 2023. The cost of construction is budgeted to be incurred in 2022, with the capital expense 100% covered through Debt Financing. A project proposal to fund the upcoming growth requirements of the paramedic service, including the construction of the new base, will come forward during the 2022 budget process. A further report will come to County Council when financing is required and market rates are known with greater certainty.

The major capital projects Fairmount Home is planning on taking on for 2022 are the replacement of their HVAC and Nurse Call Bell systems. A combination of Federal and Provincial funding has been secured which should fund the majority of the HVAC Replacement. The installation of the Nurse Call Bell system would be covered through our Capital Replacement reserves.

K&P Trail:

- The County plans to acquire the remainder of the land to extend the K&P Trail from Clarendon Station to the Lanark County border in 2022. There are currently no funds allocated for land purchases and any purchases would be funded through borrowing. Development of this phase of trail is also anticipated to occur in 2022. The costs of development would be funded through the Canada Community Building Fund (formerly Federal Gas Tax) approved by Council in September 2021.
- Trail accessibility improvements and improvements to the Verona Trailhead are also planned for 2022.

A full listing of the capital projects planned for 2022 can be found below:

Department	Project	Cost (\$)
Corporate Services	Building Cost	4,311,460
Fairmount	External Fuel Tank - Generator	18,000
Fairmount	Beds	39,130
Fairmount	Dietary - Ice Machines	7,000

Fairmount	Lighting Upgrade LED	20,000
Fairmount	Main roof and dormers - shingles	60,500
Fairmount	Resident room Flooring x3 units	21,624
Fairmount	Hand Rail Replacement	17,000
Fairmount	Lifts	16,979
Fairmount	Dietary - SuzyQ Cart System	9,500
Fairmount	Mattresses	8,320
Fairmount	HVAC Replacement	1,487,792
Fairmount	Tablets 1North	16,236
Fairmount	Nurse call bell system	192,000
Paramedics	Stair Chairs (2)	8,440
Paramedics	Powerloads (3)	85,500
Paramedics	Defibs (2)	70,028
Paramedics	Stretchers (5)	101,825
Paramedics	Ambulance - 2022 New (3)	384,858
Paramedics	Ambulance - 2022 Remount (1)	111,853
Paramedics	ORH - New Base	1,530,000
K&P Trail	K&P Construction	1,050,000
K&P Trail	K&P Land Purchases	100,000
K&P Trail	Trail Improvements - ICIP	207,000

Total		9,875,045
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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 to elaborate on how they will assist with service delivery.

2022 Project Proposals	Total	County Levy	% Increase
Frontenac Paramedics - 0.65% Dedicated Levy for Growth	71,480	71,480	0.65%
Frontenac Paramedics - Oxygen Holders for Stretchers	52,300	-	0.00%
Fairmount - 0.4 FTE Recreationist	31,948	-	0.00%
GIS – LIDAR	23,000	23,000	0.21%
Human Resources - HRIS Software	244,560	28,508	0.26%
County - Increase to Accessibility Reserve	5,000	5,000	0.05%
Human Resources - HR Generalist - Full-Time (Already on County Levy)	98,469	-	0.00%
County - Development Charge Study	40,000	-	0.00%
Planning - Natural Heritage Study	110,000	-	0.00%
Planning - Regional CIP	40,000	-	0.00%
Total Project Proposals	1,319,239	127,988	1.17%

Capital Levy

The budget policy recommends a 0.65% dedicated levy increase for Capital Replacement from 2015 to 2024. The dedicated levy was implemented to help provide funds for large purchases for asset replacement and to help keep annual levy increases predictable.

As of the end of 2020, our KPI for long-term sustainability which measures the rate of contributions to capital replacement compared to the depreciation of our current assets was 86.12%. Therefore, the money annually going into reserves for asset replacement was less than the average cost per year to replace those assets at historical costs. It is recommended that County Council continue their commitment to the 0.65% capital levy until the rate of our contributions exceeds the depreciation of our capital assets, at which time the percentage increase of the capital levy can be revisited.

The 0.65% target was achieved by reducing the 1% target recommended by the consultant and assuming that 50% of building asset replacement would be from borrowing.

Assessment

The 2022 final assessment roll will be provided by the Municipal Property Assessment Corporation on November 30, 2021. These figures will have an impact on the growth figure and the final increase in the levy percentage.

Shared services based on weighted assessment with the City of Kingston include the costs of Social Housing, Social Services and Land Ambulance. For those services allocated through weighted assessment with the City of Kingston, the County of Frontenac is attributed 20.304% of the total costs for 2021 based on the 2020 weighted assessment. The County of Frontenac has benefitted in recent years due to increased growth in the City of Kingston as 2020 shared service costs were 20.541% attributed to the County of Frontenac. Future allocations can change based on changes in the weighted assessment.

Reserves

Most of our reserve balances are meeting current requirements with the exception of the Capital Asset reserves. The budget for 2022 is proposing a relative high draw on reserves with a number of capital projects and future-oriented studies proposed.

Planned contributions to the reserve continue to go in with a predictable increase to the budget and serve to increase the reserve balance. The Strategic Regional reserves continue to fund key strategic projects approved by Council.

	2022 Proj. (\$)	2021 Proj. (\$)	2020 (\$)	Target Balance
Operating Reserves	4,975,364	4,780,685	5,156,518	Meets Current Requirements
Capital Asset Reserves	7,710,925	9,192,153	8,384,175	Underfunded - Ongoing review

	2022 Proj. (\$)	2021 Proj. (\$)	2020 (\$)	Target Balance
				and annual allocation
External Agency Reserves	614,255	569,255	524,755	Meets Current Requirements
Strategic Regional Reserves	1,179,553	1,495,347	1,811,142	Meets Current Requirements
FRC Stabilization Reserves	1,618,353	1,742,353	1,779,353	Target: 15%, Projected: 14.1%
Legally Restricted Reserves	245,702	226,281	206,860	Meets Current Requirements
Federal Gas Tax Reserve Fund	167,749	1,260,249	445,554	Meets Current Requirements
Total	16,511,902	19,266,325	18,308,357	

Long-Term Liabilities

The County of Frontenac is responsible for a long term debenture issued for the redevelopment of the long term care facility, Fairmount Home. The total debenture was \$17,200,000 to be fully paid by September 2022. The amount remaining on the debenture at the end of 2020 is \$2,860,998. The Province contributes \$483,552 annually to the debenture and the City of Kingston contributes \$712,503. The County net annual contribution is \$335,295, which is partially offset by an annual reserve transfer of \$125,000.

The 2022 budget anticipates that the County will have to borrow funds to complete its capital projects for the Admin Building Redesign and a new Paramedic base. Subject to tendering, it is estimated that the total amount to be borrowed will be \$3,685,730 to be repaid over 20 years. A grant was received in the amount of \$100,000 towards the administration reception area component of this project in order to address social distancing requirements. This work is anticipated to commence before the end of 2021. It is budgeted that the ongoing debenture payment from 2023 to 2042 will be \$259,331, although that estimate could vary with interest rates and the final cost of construction.

Conclusion

The 2022 budget for Council consideration represents a 3.98% increase to the levy.

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increase - 2021 Service Level	169,240	1.54%
Rural Transportation	32,000	0.29%
Community Development Reserve (Year 5 of 5)	37,000	0.34%
Status Quo Increases	238,240	2.18%
Frontenac Paramedics - 0.65% Dedicated Levy for Growth	71,480	0.65%
Frontenac Paramedics - Oxygen Holders for Stretchers	-	0.00%
Fairmount - 0.4 FTE Recreationist	-	0.00%
GIS – LIDAR	23,000	0.21%
Human Resources - HRIS Software	28,508	0.26%
County - Increase to Accessibility Reserve	5,000	0.05%
Human Resources - HR Generalist - Full-Time*	-	0.00%
County - Development Charge Study	-	0.00%
Planning - Natural Heritage Study	-	0.00%
Planning - Regional CIP	-	0.00%

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Proposed Service Level Increases	127,988	1.17%
Capital Levy Increase	71,480	0.65%
Total Draft Budget Increase	437,708	3.98%

*HR Generalist – Full-Time is already on County Levy. Removing position would remove \$33,832 from County Levy.

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

[2022 Business Plan and Project Proposals](#)

County of Frontenac
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	50,000	50,000			50,000	50,000	50,000	50,000
User Charges	3,596,167	3,607,023	10,856	(0.30%)	3,845,276	3,898,071	3,984,942	3,985,965
Payments in Lieu of Taxes	42,297	42,297			42,297	42,297	42,297	42,297
Federal and Provincial	17,102,568	20,703,160	3,600,592	(21.05%)	22,762,520	24,453,563	23,243,851	23,475,218
Provincial Offences Net Revenue	133,875	106,136	(27,739)	20.72%	73,275	74,810	78,786	78,786
Investment Income	120,000	132,000	12,000	(10.00%)	140,000	140,000	140,000	140,000
Other	816,426	936,379	119,953	(14.69%)	975,897	987,674	1,002,983	1,015,876
Transfers from Obligatory Reserve	851,884	896,065	44,181	(5.19%)	856,065	856,065	856,065	856,065
Transfers from Reserve	344,797	416,657	71,860	(20.84%)	453,411	289,756	429,311	549,624
Total Operating Revenue	23,058,014	26,889,717	3,831,703	(16.62%)	29,198,741	30,792,236	29,828,235	30,193,831
Operating Expense								
Salaries & Benefits	31,743,442	33,895,183	2,151,741	6.78%	36,975,089	38,708,512	38,756,139	39,611,890
Materials	3,705,871	4,962,403	1,256,532	33.91%	4,893,696	4,919,404	3,797,788	3,815,961
Contracted Services	7,856,541	8,088,009	231,468	2.95%	8,216,578	8,383,099	8,457,171	8,578,205
Rents & Financing	228,328	231,428	3,100	1.36%	234,618	237,800	241,004	241,004
External Transfers	248,799	248,799			248,799	151,361	151,361	151,361
Depreciation	1,869,879	1,902,536	32,657	1.75%	1,942,436	1,983,569	1,983,569	1,983,569
Reserve Transfers	1,818,312	1,941,665	123,353	6.78%	2,071,970	2,206,359	2,231,155	2,252,366
Unapproved Projects		586,340	586,340	#DIV/0!	1,505,272	2,262,661	2,531,959	2,672,777
Total Operating Expense	47,471,172	51,856,363	4,385,191	9.24%	56,088,458	58,852,765	58,150,146	59,307,133
Net Municipal Contribution	24,413,158	24,966,646	553,488	2.27%	26,889,717	28,060,529	28,321,911	29,113,302
LESS: Depreciation	(1,869,879)	(1,902,536)	(32,657)	(1.75%)	(1,942,436)	(1,983,569)	(1,983,569)	(1,983,569)
Net Municipal Contribution LESS Depreciation	22,543,279	23,064,110	520,831	2.31%	24,947,281	26,076,960	26,338,342	27,129,733
City of Kingston	-11,762,392	-11,794,655	-32,263	0.27%	-13,185,001	-13,609,298	-13,763,020	-14,355,731
County Contribution - Operating	10,780,887	11,269,455	488,568	4.53%	11,762,280	12,467,662	12,575,322	12,774,002
Capital Revenue	920,568	9,570,969	8,650,401	(939.68%)	1,678,816	3,862,779	723,160	1,035,675
Capital Expense	1,202,616	9,875,045	8,672,429	721.13%	2,105,442	4,497,607	1,327,602	1,444,034
Net Capital Expense	282,048	304,076	22,028	7.81%	426,626	634,828	604,442	408,359
City of Kingston - Capital	-276,288	-296,602	-20,314	7.35%	-359,336	-201,466	-181,616	-360,049
County Contribution - Capital	5,760	7,474	1,714	29.76%	67,290	433,362	422,826	48,310
County Contribution - Debenture	210,295	157,721	-52,574	(25.00%)	259,331	259,331	411,653	411,653
Total Requisition	10,996,942	11,434,650	437,708	3.98%	12,088,901	13,160,355	13,409,801	13,233,965

2022 Fairmount Home Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Increase \$175,933 – Ministry funding to support ongoing operations Decrease \$150,823 – Loss of one-time funding to support infection prevention Increase \$42,864 – New funding to support Medication Safety Technology Increase \$73,131 – Municipal Modernization Funding to offset Fairmount Home portion of HRIS costs Decrease \$35,390 – Budgeted reserve transfer from 2021 to offset COVID costs Increase \$1,095,876 – Increase in 4 hours of care staffing enhancement 	\$1,184,283	+11.82%
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$229,102 – Increase in wages and statutory benefits Decrease \$181,760 – Cost of Medical Benefits Increase \$1,095,876 – Increase in 4 hours of care staffing enhancement 	\$1,144,218	+9.90%
Materials	<ul style="list-style-type: none"> Decrease \$124,083 – Costs associated with COVID pandemic Increase \$51,753 – Computer Software (Mostly offset by Medication Safety Technology funding) 	-\$51,300	-3.88%
Contracted Services	<ul style="list-style-type: none"> Most changes close to inflationary levels 	\$7,727	+0.55%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$112,509 – Fairmount share of HRIS Software Project Proposal 	\$112,509	
Capital Expense	<ul style="list-style-type: none"> Increase \$1,487,792 – HVAC Replacement Project 	\$1,507,775	
Capital Revenue	<ul style="list-style-type: none"> Increase \$1,487,792 – Grant funding for HVAC Replacement Project <ul style="list-style-type: none"> Project 100% funded through grants up to \$1,487,792 – Recommended that anything over be funded through capital replacement reserve 	\$1,494,187	
Debenture	<ul style="list-style-type: none"> Decrease \$52,574 - Fairmount Home debenture payments end September 2022 	-\$52,574	-25.00%

Please Note: In October 2021, the Ministry of Health and Long-Term Care has announced funding for additional positions in long-term care. No changes are anticipated to the status quo budget, but staff are awaiting more details and coming up with a plan on how to phase-in the new positions. An amendment report will be forthcoming with recommendations following the new funding.

2022 Fairmount Home Levy Decrease: -\$17,675, -1.07%



County of Frontenac
Fairmount - County
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	3,303,789	3,287,923	(15,866)	0.48%	3,386,872	3,429,326	3,472,402	3,472,402
Federal and Provincial	6,541,949	7,778,001	1,236,052	(18.89%)	9,594,967	10,951,033	11,418,714	11,645,987
Other	114,939	104,426	(10,513)	9.15%	105,507	106,607	107,722	108,860
Transfers from Reserve	60,390	35,000	(25,390)	42.04%	25,000	25,000	35,000	35,000
Total Operating Revenue	10,021,067	11,205,350	1,184,283	(11.82%)	13,112,346	14,511,966	15,033,838	15,262,249
Operating Expense								
Salaries & Benefits	11,557,994	12,702,212	1,144,218	9.90%	14,011,500	14,980,680	15,297,150	15,319,390
Materials	1,322,788	1,271,488	-51,300	(3.88%)	1,236,062	1,253,658	1,266,304	1,280,642
Contracted Services	1,400,583	1,408,310	7,727	0.55%	1,377,138	1,400,200	1,378,018	1,391,276
Depreciation	591,538	603,369	11,831	2.00%	615,436	627,745	627,745	627,745
Reserve Transfers	138,600	140,195	1,595	1.15%	131,822	133,482	135,175	136,902
Unapproved Projects		112,509	112,509		1,293,052	1,967,493	2,152,250	2,205,315
Total Operating Expense	15,011,503	16,238,083	1,226,580	8.17%	18,665,010	20,363,258	20,856,642	20,961,270
Net Municipal Contribution	4,990,436	5,032,733	42,297	0.85%	5,552,664	5,851,292	5,822,804	5,699,021
LESS: Depreciation	(591,538)	(603,369)	(11,831)	(2.00%)	(615,436)	(627,745)	(627,745)	(627,745)
Net Municipal Contribution LESS Depreciation	4,398,898	4,429,364	30,466	0.69%	4,937,228	5,223,547	5,195,059	5,071,276
City of Kingston	-2,961,074	-2,956,641	4,433	(0.15%)	-3,340,043	-3,534,591	-3,515,072	-3,430,754
County Contribution - Operating	1,437,824	1,472,723	34,899	2.43%	1,597,185	1,688,956	1,679,987	1,640,522
Capital Revenue	124,258	1,618,445	1,494,187	(1,202.49%)	65,545	81,445	82,641	82,641
Capital Expense	406,306	1,914,081	1,507,775	371.09%	281,334	296,273	267,082	267,259
Net Capital Expense	282,048	295,636	13,588	4.82%	215,789	214,828	184,441	184,618
City of Kingston - Capital	-276,288	-289,876	-13,588	4.92%	-191,307	-201,466	-181,616	-181,736
County Contribution - Capital	5,760	5,760			24,482	13,362	2,825	2,882
County Contribution - Debenture	210,295	157,721	-52,574	(25.00%)				
Total Requisition	1,653,879	1,636,204	-17,675	(1.07%)	1,621,667	1,702,318	1,682,812	1,643,404

2022 Land Ambulance Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Increase \$2,000,000 – Community Paramedicine Long-Term Care program (CPLTC) <ul style="list-style-type: none"> \$2,000,000 in expenses to offset funding – zero levy impact Increase \$186,317 – Land Ambulance formula funding projected increase Increase \$64,517 – Land Ambulance portion of Municipal Modernization Funding for HRIS software project proposal 	\$2,235,484	+23.08%
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$708,079 – Salaries and Benefits for additional CPLTC staff Increase \$281,555 – Wage increase: Estimated annual increase + Wage band adjustments Decrease \$239,872 – Cost of Medical Benefits 	\$757,552	+4.51%
Materials	<ul style="list-style-type: none"> Increase \$1,262,583 – Materials to operate CPLTC program Increase \$60,600 – Gasoline costs Increase \$30,000 – Medical Supplies in line with historical averages Decrease \$119,673 – Infection Prevention costs 	\$1,245,065	+102.85%
Contracted Services	<ul style="list-style-type: none"> Increase \$19,020 – Contracted Services to operate CPLTC program Increase \$41,292 – Insurance Costs Increase \$10,000 – Brokerage fees for imports 	\$83,950	+5.16%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$99,257 – Land Ambulance portion of HRIS Project Proposal Increase \$52,300 – Stretcher Oxygen Mounts Increase \$71,480 – Dedicated County of Frontenac levy for Paramedic growth 	\$223,037	
Capital Expense	<ul style="list-style-type: none"> Increase \$1,530,000 – Estimated cost of New Paramedic Base Increase \$301,194 – Capital purchase (Vehicles & Equipment) 	\$1,831,194	396.96%
Capital Revenue	<ul style="list-style-type: none"> Increase \$1,530,000 – 100% of new Paramedic Base from borrowing Increase \$292,754 – Capital replacement reserves (Vehicles & Equipment) 	\$1,822,754	395.13%

Please Note: Items highlighted in Yellow are for the new Community Paramedicine Long-Term Care (CPLTC) program in 2021 which has increased revenue and expenses by \$2,000,000 for 2022 and are outside of the Land Ambulance Service Grant agreement with the ministry.

2022 Land Ambulance Levy Increase: \$60,267, 2.64%



County of Frontenac
Frontenac Paramedics
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges					27,935	27,935	66,685	66,685
Federal and Provincial	9,659,081	11,909,915	2,250,834	(23.30%)	12,130,463	12,424,080	10,726,506	10,726,506
Transfers from Reserve	25,969	10,619	(15,350)	59.11%	220,273	164,356	299,761	420,074
Total Operating Revenue	9,685,050	11,920,534	2,235,484	(23.08%)	12,378,671	12,616,371	11,092,952	11,213,265
Operating Expense								
Salaries & Benefits	16,801,041	17,558,593	757,552	4.51%	19,089,039	19,675,493	19,316,906	20,114,011
Materials	1,210,521	2,455,586	1,245,065	102.85%	2,451,219	2,456,583	1,319,852	1,321,766
Contracted Services	1,628,246	1,712,196	83,950	5.16%	1,720,360	1,712,898	1,698,563	1,729,284
Rents & Financing	228,078	231,178	3,100	1.36%	234,368	237,550	240,754	240,754
Depreciation	891,312	897,312	6,000	0.67%	905,312	913,312	913,312	913,312
Reserve Transfers	901,470	919,499	18,029	2.00%	970,162	988,889	1,007,992	1,027,476
Unapproved Projects		223,037	223,037		196,979	279,411	363,765	451,360
Total Operating Expense	21,660,668	23,997,401	2,336,733	10.79%	25,567,439	26,264,136	24,861,144	25,797,963
Net Municipal Contribution	11,975,618	12,076,867	101,249	0.85%	13,188,768	13,647,765	13,768,192	14,584,698
LESS: Depreciation	(891,312)	(897,312)	(6,000)	(0.67%)	(905,312)	(913,312)	(913,312)	(913,312)
Net Municipal Contribution LESS Depreciation	11,084,306	11,179,555	95,249	0.86%	12,283,456	12,734,453	12,854,880	13,671,386
City of Kingston	-8,801,318	-8,838,014	-36,696	0.42%	-9,844,958	-10,074,707	-10,247,948	-10,924,977
County Contribution - Operating	2,282,988	2,341,541	58,553	2.56%	2,438,498	2,659,746	2,606,932	2,746,409
Capital Revenue	461,310	2,284,064	1,822,754	(395.13%)	1,613,271	3,781,334	640,519	953,034
Capital Expense	461,310	2,292,504	1,831,194	396.96%	1,824,108	3,781,334	640,520	1,176,775
Net Capital Expense		8,440	8,440		210,837		1	223,741
City of Kingston - Capital		-6,726	-6,726		-168,029			-178,313
County Contribution - Capital		1,714	1,714		42,808		1	45,428
County Contribution - Debenture					107,652	107,652	259,974	259,974
Total Requisition	2,282,988	2,343,255	60,267	2.64%	2,588,958	2,767,398	2,866,907	3,051,811

2022 Marine Services Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Increase \$89,765 – Increased revenue from MTO to account for 80% of operating costs Increase \$26,722 – 2022 budgeted revenue from pass sales/tickets increased in line with 2021 actual ridership 	\$116,487	+10.38%
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$80,990 – Salary increase of Service Level Changes with implementation of Manager of Marine Services and Administration Clerk 	\$108,436	+10.61%
Materials	<ul style="list-style-type: none"> Increase \$8,288 – Bring clothing allowance in line with historical averages Increase \$2,140 – Training Costs Decrease \$2,000 – Anticipated reduced spending for Infection Control in 2022 Decrease \$3,000 – Maintenance Supplies 	\$6,308	+13.67%
Contracted Services	<ul style="list-style-type: none"> Increase \$4,531 – Anticipated impact of service level changes for Ferry Management Decrease \$2,703 – Inspection Fees 	\$1,743	+3.17%

2022 Marine Services Levy Increase: \$0, 0.00%



County of Frontenac
Ferry
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	221,214	247,936	26,722	(12.08%)	259,272	269,613	274,658	275,681
Federal and Provincial	901,538	991,303	89,765	(9.96%)	1,037,090	1,078,450	1,098,631	1,102,725
Transfers from Reserve								
Total Operating Revenue	1,122,752	1,239,239	116,487	(10.38%)	1,296,362	1,348,063	1,373,289	1,378,406
Operating Expense								
Salaries & Benefits	1,021,574	1,130,010	108,436	10.61%	1,181,382	1,235,120	1,258,842	1,263,592
Materials	46,128	52,436	6,308	13.67%	38,397	37,403	38,529	38,529
Contracted Services	55,050	56,793	1,743	3.17%	72,660	71,385	71,679	71,975
Depreciation	9,266	5,204	-4,062	(43.84%)	5,204	5,204	5,204	5,204
Unapproved Projects					3,923	4,155	4,239	4,310
Total Operating Expense	1,132,018	1,244,443	112,425	9.93%	1,301,566	1,353,267	1,378,493	1,383,610
Net Municipal Contribution	9,266	5,204	-4,062	(43.84%)	5,204	5,204	5,204	5,204
LESS: Depreciation	(9,266)	(5,204)	4,062	43.84%	(5,204)	(5,204)	(5,204)	(5,204)
Net Municipal Contribution LESS Depreciation								
City of Kingston								
County Contribution - Operating								
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition								

2022 Governance Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Decrease \$10,000 – Municipal Modernization Funding for EOWC Initiatives (3 year commitment ended in 2021) 	-\$10,000	
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$3,359 – Increase in Council Remuneration Increase \$1,725 – Adjustment to board per diem in line with historical average 	+\$5,084	+3.67%
Materials	<ul style="list-style-type: none"> Decrease \$2,500 – Warden's Reception costs in line with recent actuals Decrease \$1,150 – Travel Mileage Decrease \$1,000 – Meeting Expense (Reallocated below to Catering under Contracted Services) 	-\$5,316	-\$7.61%
Contracted Services	<ul style="list-style-type: none"> Decrease \$10,000 – EOWC Initiatives covered by Municipal Modernization Funding Increase \$2,000 – Catering Expense 	-\$7,040	-12.84%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$5,000 – Increase Allocation to Accessibility Reserve project proposal 	\$5,000	

2022 Governance Levy Increase: \$7,728, 2.94%



County of Frontenac
Governance
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	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%				
Total Operating Revenue	10,000		(10,000)	100.00%				
Operating Expense								
Salaries & Benefits	138,603	143,687	5,084	3.67%	178,605	181,498	183,774	183,774
Materials	69,868	64,552	-5,316	(7.61%)	64,798	64,848	64,898	65,599
Contracted Services	54,818	47,778	-7,040	(12.84%)	48,902	50,056	50,056	50,056
Reserve Transfers	10,000	10,000			10,000	10,000	10,000	10,000
Unapproved Projects		5,000	5,000		5,000	5,000	5,000	5,000
Total Operating Expense	273,289	271,017	-2,272	(0.83%)	307,305	311,402	313,728	314,429
Net Municipal Contribution	263,289	271,017	7,728	2.94%	307,305	311,402	313,728	314,429
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	263,289	271,017	7,728	2.94%	307,305	311,402	313,728	314,429
City of Kingston								
County Contribution - Operating	263,289	271,017	7,728	2.94%	307,305	311,402	313,728	314,429
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	263,289	271,017	7,728	2.94%	307,305	311,402	313,728	314,429

2022 General Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Decrease \$27,739 – Provincial Offences Revenue Increase \$12,000 – Investment Income Increase \$40,000 – Transfer from Stabilization Reserve 	\$24,261	+6.07%
Reserve Transfers	<ul style="list-style-type: none"> Increase \$71,480 – Dedicated 0.65% Capital Levy (Year 8 of 10) 	\$71,480	+11.65%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$40,000 – Project proposal for Development Charge Study 	\$40,000	

2022 General Levy Increase: \$87,219; 40.45%



County of Frontenac
General
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	50,000	50,000			50,000	50,000	50,000	50,000
User Charges	53,664	53,664			53,664	53,664	53,664	53,664
Payments in Lieu of Taxes	42,297	42,297			42,297	42,297	42,297	42,297
Provincial Offences Net Revenue	133,875	106,136	(27,739)	20.72%	73,275	74,810	78,786	78,786
Investment Income	120,000	132,000	12,000	(10.00%)	140,000	140,000	140,000	140,000
Transfers from Reserve		40,000	40,000					
Total Operating Revenue	399,836	424,097	24,261	(6.07%)	359,236	360,771	364,747	364,747
Operating Expense								
Contracted Services	1,501	1,501			1,501	1,501	1,501	1,501
Rents & Financing	250	250			250	250	250	250
Reserve Transfers	613,707	685,187	71,480	11.65%	759,526	836,839	836,839	836,839
Unapproved Projects		40,000	40,000					
Total Operating Expense	615,458	726,938	111,480	18.11%	761,277	838,590	838,590	838,590
Net Municipal Contribution	215,622	302,841	87,219	40.45%	402,041	477,819	473,843	473,843
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	215,622	302,841	87,219	40.45%	402,041	477,819	473,843	473,843
City of Kingston								
County Contribution - Operating	215,622	302,841	87,219	40.45%	402,041	477,819	473,843	473,843
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	215,622	302,841	87,219	40.45%	402,041	477,819	473,843	473,843

2022 Corporate Services Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Increase \$96,426 – Added recovery for additional GIS Technician for NG-911 Increase \$23,941 – Corporate Services portion of Municipal Modernization Funding for HRIS software project proposal Increase \$35,100 – Reserve transfers from Safe Restart funding to offset 6-month HR Coordinator contract 	\$153,667	+30.98%
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$90,712 – Salaries and Benefits for additional GIS Technician Increase \$21,199 – Salary increase: 1.75% annual increase + Wage band adjustments Decrease \$16,993 – Cost of Medical Benefits 	\$95,222	+6.55%
Materials	<ul style="list-style-type: none"> Increase \$8,179 – Computer Hardware/Software Increase \$5,928 – Training Costs 	\$19,049	+10.16%
Contracted Services	<ul style="list-style-type: none"> Increase \$11,677 – MPAC Fees Increase \$10,280 – Liability Insurance Increase \$35,100 – 6-month HR Coordinator contract offset by Safe Restart funding 	\$57,683	+6.07%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$32,784 – Corporate Services portion of HRIS Project Proposal 	\$32,794	
Capital Expense	<ul style="list-style-type: none"> Increase \$4,311,460 - Major Building Project: Admin Building Redesign cost 	\$4,101,460	
Capital Revenue	<ul style="list-style-type: none"> Increase \$2,155,730 – 50% of Admin Building Redesign from Capital Replacement Reserve Increase \$2,155,730 – 50% of Admin Building Redesign from borrowing 	\$4,101,460	

2022 Corporate Services Levy Increase: \$52,081, 2.47%



County of Frontenac
Corporate
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges					100,033	100,033	100,033	100,033
Federal and Provincial		23,941	23,941					
Other	491,042	579,668	88,626	(18.05%)	599,698	603,865	611,386	616,302
Transfers from Reserve	5,000	46,100	41,100	(822.00%)	5,000	5,000	5,000	5,000
Total Operating Revenue	496,042	649,709	153,667	(30.98%)	704,731	708,898	716,419	721,335
Operating Expense								
Salaries & Benefits	1,454,101	1,549,323	95,222	6.55%	1,643,932	1,715,988	1,750,288	1,770,005
Materials	187,403	206,452	19,049	10.16%	194,741	198,682	199,948	201,168
Contracted Services	950,704	1,008,387	57,683	6.07%	981,132	989,239	997,802	1,002,546
Depreciation	377,763	396,651	18,888	5.00%	416,484	437,308	437,308	437,308
Reserve Transfers	14,000	15,000	1,000	7.14%	14,000	14,000	14,000	14,000
Unapproved Projects		32,794	32,794		6,318	6,602	6,705	6,792
Total Operating Expense	2,983,971	3,208,607	224,636	7.53%	3,256,607	3,361,819	3,406,051	3,431,819
Net Municipal Contribution	2,487,929	2,558,898	70,969	2.85%	2,551,876	2,652,921	2,689,632	2,710,484
LESS: Depreciation	(377,763)	(396,651)	(18,888)	(5.00%)	(416,484)	(437,308)	(437,308)	(437,308)
Net Municipal Contribution LESS Depreciation	2,110,166	2,162,247	52,081	2.47%	2,135,392	2,215,613	2,252,324	2,273,176
City of Kingston								
County Contribution - Operating	2,110,166	2,162,247	52,081	2.47%	2,135,392	2,215,613	2,252,324	2,273,176
Capital Revenue	210,000	4,311,460	4,101,460	(1,953.08%)				
Capital Expense	210,000	4,311,460	4,101,460	1,953.08%				
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture					151,679	151,679	151,679	151,679
Total Requisition	2,110,166	2,162,247	52,081	2.47%	2,287,071	2,367,292	2,404,003	2,424,855

2022 Planning & Economic Development Budget Variance Highlights

Category	Main Drivers	\$	%
Revenue	<ul style="list-style-type: none"> Increase \$46,840 – Revenue from Township share of Planning Shared Service model Increase \$110,000 – Transfer from reserve to offset Natural Heritage Study Decrease \$40,000 – Estimated transfers from obligatory reserve for local CIPs Increase \$40,000 – Transfer from obligatory reserve to offset Regional CIP study project proposal 	\$152,340	47.22%
Salaries and Benefits	<ul style="list-style-type: none"> Increase \$30,237 – Four additional months of new Community Planner. Full-time position in 2021 budget approved as of May 1, 2021. 	\$40,824	5.39%
Materials	<ul style="list-style-type: none"> Decrease \$3,000 – One (1) fewer computer to purchase in 2022 than 2021 	-\$3,502	-6.38%
Contracted Services	<ul style="list-style-type: none"> Decrease \$40,000 – Estimated expense claims from local CIPs Increase \$35,000 – K&P Trail Operating Costs Increase \$6,566 – Insurance Costs 	\$623	0.21%
Reserve Transfers	<ul style="list-style-type: none"> Increase \$37,000 – Year 5 of 5 of Community Development Reserve phase-in Decrease \$6,913 – Repayment of borrowing for planning vehicles complete in 2021 	\$30,749	32.02%
Unapproved Projects	<ul style="list-style-type: none"> Increase \$110,000 – Natural Heritage Study project proposal Increase \$40,000 – Regional CIP study project proposal 	\$150,000	
Capital	<ul style="list-style-type: none"> \$1,050,000 – Budgeted cost to extend K&P Trail to Lanark County border <ul style="list-style-type: none"> Funded through Federal Gas Tax/Canada Community Building Fund \$100,000 – Land acquisition for K&P Trail <ul style="list-style-type: none"> Funded through borrowing \$207,000 - Trail Improvements <ul style="list-style-type: none"> Funded through 73.33% Provincial/Federal Funding, 26.67% County Accessibility Reserve 	\$1,232,000	

2022 Planning & Economic Development Budget Levy Increase: \$66,354, 7.53%

County of Frontenac
Planning & Development
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	17,500	17,500			17,500	17,500	17,500	17,500
Federal and Provincial								
Other	210,145	251,985	41,840	(19.91%)	270,392	276,902	283,575	290,414
Transfers from Obligatory Reserve	50,000	50,000			10,000	10,000	10,000	10,000
Transfers from Reserve	45,000	155,500	110,500	(245.56%)	36,000	46,500	46,500	46,500
Total Operating Revenue	322,645	474,985	152,340	(47.22%)	333,892	350,902	357,575	364,414
Operating Expense								
Salaries & Benefits	757,164	797,988	40,824	5.39%	856,031	904,991	934,364	946,237
Materials	54,911	51,409	-3,502	(6.38%)	50,187	49,911	49,911	49,911
Contracted Services	295,531	296,154	623	0.21%	298,919	318,004	310,668	310,836
Reserve Transfers	96,035	126,784	30,749	32.02%	127,460	128,149	128,149	128,149
Unapproved Projects		150,000	150,000					
Total Operating Expense	1,203,641	1,422,335	218,694	18.17%	1,332,597	1,401,055	1,423,092	1,435,133
Net Municipal Contribution	880,996	947,350	66,354	7.53%	998,705	1,050,153	1,065,517	1,070,719
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	880,996	947,350	66,354	7.53%	998,705	1,050,153	1,065,517	1,070,719
City of Kingston								
County Contribution - Operating	880,996	947,350	66,354	7.53%	998,705	1,050,153	1,065,517	1,070,719
Capital Revenue	125,000	1,357,000	1,232,000	(985.60%)				
Capital Expense	125,000	1,357,000	1,232,000	985.60%		420,000	420,000	
Net Capital Expense						420,000	420,000	
City of Kingston - Capital								
County Contribution - Capital						420,000	420,000	
County Contribution - Debenture								
Total Requisition	880,996	947,350	66,354	7.53%	998,705	1,470,153	1,485,517	1,070,719

2022 Continuous Improvement/GIS Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none">Decrease \$5,000 – Innovation Ready Certification Program	-\$5,000	-100.00%
Salaries and Benefits	<ul style="list-style-type: none">Increase \$405 – Inflationary increase for wages and benefits	\$405	+3.12%
Materials	<ul style="list-style-type: none">Increase \$2,000 – Computer Software increase for GIS Architecture Review	\$2,047	+19.74%
Contracted Services	<ul style="list-style-type: none">Decrease \$5,000 – Innovation Ready Certification Program	-\$5,000	-100.00%
Unapproved Projects	<ul style="list-style-type: none">Increase \$23,000 – County contribution raised by levy for LIDAR	\$23,000	

2022 Continuous Improvement/GIS Levy Increase: \$25,452, 109.08%



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County of Frontenac
GIS and Continuous Improvement
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	5,000		(5,000)	100.00%				
Total Operating Revenue	5,000		(5,000)	100.00%				
Operating Expense								
Salaries & Benefits	12,965	13,370	405	3.12%	14,600	14,742	14,815	14,881
Materials	10,368	12,415	2,047	19.74%	10,227	10,254	10,281	10,281
Contracted Services	5,000		-5,000	(100.00%)				
Unapproved Projects		23,000	23,000					
Total Operating Expense	28,333	48,785	20,452	72.18%	24,827	24,996	25,096	25,162
Net Municipal Contribution	23,333	48,785	25,452	109.08%	24,827	24,996	25,096	25,162
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	23,333	48,785	25,452	109.08%	24,827	24,996	25,096	25,162
City of Kingston								
County Contribution - Operating	23,333	48,785	25,452	109.08%	24,827	24,996	25,096	25,162
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	23,333	48,785	25,452	109.08%	24,827	24,996	25,096	25,162

2022 Other Transfers Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none"> Increase \$44,181 – Projected revenue from Federal Gas Tax/Canada Community Building Fund Decrease \$32,000 – Reduce transfer from reserve to fund Rural Transportation (Year 2 of 6) 	\$12,181	+1.26%
Materials	<ul style="list-style-type: none"> Increase \$44,181 – Transfer of 2022 Federal Gas Tax to Townships based on weighted assessment – Offset by “Transfer from Obligatory Reserve” 	\$44,181	5.51%
External Transfers	<ul style="list-style-type: none"> No change for 2022. Payments include: <ul style="list-style-type: none"> \$97,438 to Eastern Ontario Regional Network \$55,061 to University Hospitals Kingston Foundation \$300 to Kingston Agricultural Fair \$96,000 for Rural Transportation initiatives 	\$0	0.00%

2022 Other Transfers Budget Levy Increase: \$32,000, 36.76%



County of Frontenac
Other
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	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	801,884	846,065	44,181	(5.51%)	846,065	846,065	846,065	846,065
Transfers from Reserve	161,438	129,438	(32,000)	19.82%	97,438			
Total Operating Revenue	963,622	975,803	12,181	(1.26%)	943,803	846,365	846,365	846,365
Operating Expense								
Materials	801,884	846,065	44,181	5.51%	846,065	846,065	846,065	846,065
External Transfers	248,799	248,799			248,799	151,361	151,361	151,361
Reserve Transfers						32,000	32,000	32,000
Unapproved Projects								
Total Operating Expense	1,050,683	1,094,864	44,181	4.20%	1,094,864	1,029,426	1,029,426	1,029,426
Net Municipal Contribution	87,061	119,061	32,000	36.76%	151,061	183,061	183,061	183,061
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	87,061	119,061	32,000	36.76%	151,061	183,061	183,061	183,061
City of Kingston								
County Contribution - Operating	87,061	119,061	32,000	36.76%	151,061	183,061	183,061	183,061
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	87,061	119,061	32,000	36.76%	151,061	183,061	183,061	183,061

2022 Health Unit Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Contracted Services	<ul style="list-style-type: none">Increase \$16,034 – Estimated operating increase from Health Unit	\$16,034	+2.00%

2022 Health Unit Budget Levy Increase: \$16,034, 2.00%



County of Frontenac
Health Unit (General)
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Operating Expense								
Contracted Services	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420
Total Operating Expense	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420
Net Municipal Contribution	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420
City of Kingston								
County Contribution - Operating	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	801,690	817,724	16,034	2.00%	830,804	847,420	847,420	847,420

2022 Kingston Frontenac Public Library Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none">Decrease \$19,500 – Reserve Transfer to offset capital projects for library board – 2022 projects to be funded from Library’s reserves	-\$19,500	
Contracted Services	<ul style="list-style-type: none">Increase \$20,043 – Draft budget increase provided by KFPL	\$20,043	2.27%

2022 Kingston Frontenac Public Library Levy Increase: \$40,043, 4.52%



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County of Frontenac
Library
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	19,500		(19,500)	100.00%	57,200	36,400	30,550	30,550
Total Operating Revenue	19,500		(19,500)	100.00%	57,200	36,400	30,550	30,550
Operating Expense								
Contracted Services	886,505	906,548	20,043	2.26%	949,785	984,973	1,018,958	1,018,958
Reserve Transfers	19,500	20,000	500	2.56%	34,000	38,000	42,000	42,000
Total Operating Expense	906,005	926,548	20,543	2.27%	983,785	1,022,973	1,060,958	1,060,958
Net Municipal Contribution	886,505	926,548	40,043	4.52%	926,585	986,573	1,030,408	1,030,408
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	886,505	926,548	40,043	4.52%	926,585	986,573	1,030,408	1,030,408
City of Kingston								
County Contribution - Operating	886,505	926,548	40,043	4.52%	926,585	986,573	1,030,408	1,030,408
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	886,505	926,548	40,043	4.52%	926,585	986,573	1,030,408	1,030,408

2022 Social Housing Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
Revenue	<ul style="list-style-type: none">Decrease \$12,500 – Transfer from Reserve decrease since no capital estimate provided for 2022.<ul style="list-style-type: none">If Capital Expenses occur in 2022, will be drawn from Social Housing reserve	-\$12,500	
City of Kingston requisition	<ul style="list-style-type: none">Increase \$26,092 – Estimated operating increase for Social Housing	\$26,092	+3.97%

- Overall costs for Social Housing are split approximately 77% by Program Costs and 23% by Administrative Costs
 - Program Costs are apportioned based on the actual net cost of each housing facility located within the geographic area
 - Administrative Costs are apportioned based on weighted assessment with the City of Kingston

2022 Social Housing Budget Levy Increase: \$38,592, 5.76%



County of Frontenac
Social Housing
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	12,500		(12,500)	100.00%	12,500	12,500	12,500	12,500
Total Operating Revenue	12,500		(12,500)	100.00%	12,500	12,500	12,500	12,500
Operating Expense								
Contracted Services	657,782	683,874	26,092	3.97%	750,429	789,141	830,018	868,449
Reserve Transfers	25,000	25,000			25,000	25,000	25,000	25,000
Total Operating Expense	682,782	708,874	26,092	3.82%	775,429	814,141	855,018	893,449
Net Municipal Contribution	670,282	708,874	38,592	5.76%	762,929	801,641	842,518	880,949
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	670,282	708,874	38,592	5.76%	762,929	801,641	842,518	880,949
City of Kingston								
County Contribution - Operating	670,282	708,874	38,592	5.76%	762,929	801,641	842,518	880,949
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	670,282	708,874	38,592	5.76%	762,929	801,641	842,518	880,949

2022 Social Service Budget Variance Highlights

Category	Main Drivers	\$ Variance	% Variance
City of Kingston requisition	Increase \$29,613 – Estimated increase for Social Services	\$29,613	+2.66%

- Overall costs are split approximately 83% towards Program Administration and 17% toward Caseload Support
 - Administration costs of the program will be shared through weighted assessment with the City of Kingston
 - Caseload support costs will be directly attributable to clients within each jurisdiction

2022 Social Service Budget Levy Increase: \$29,613, 2.66%



County of Frontenac
OW FB Child Care
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Operating Expense								
Contracted Services	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352
Total Operating Expense	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352
Net Municipal Contribution	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352
City of Kingston								
County Contribution - Operating	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	1,113,579	1,143,192	29,613	2.66%	1,179,396	1,212,730	1,246,936	1,280,352

County of Frontenac
Emergency Management
Segmented 5 Year Budget

	2021	2022	2021-2022	2021-2022	2023	2024	2025	2026
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Operating Expense								
Materials	2,000	2,000			2,000	2,000	2,000	2,000
Contracted Services	5,552	5,552			5,552	5,552	5,552	5,552
Total Operating Expense	7,552	7,552			7,552	7,552	7,552	7,552
Net Municipal Contribution	7,552	7,552			7,552	7,552	7,552	7,552
LESS: Depreciation								
Net Municipal Contribution LESS Depreciation	7,552	7,552			7,552	7,552	7,552	7,552
City of Kingston								
County Contribution - Operating	7,552	7,552			7,552	7,552	7,552	7,552
Capital Revenue								
Capital Expense								
Net Capital Expense								
City of Kingston - Capital								
County Contribution - Capital								
County Contribution - Debenture								
Total Requisition	7,552	7,552			7,552	7,552	7,552	7,552