

2023 County of Frontenac Budget - Executive Summary

The County of Frontenac is pleased to provide its 2023 Draft Budget to Council and taxpayers. This document is the County's financial plan for 2023 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
- 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 2023 status quo budget target would be the Ontario CPI for August 2022 which came in at 6.9%.
- 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 9th year of the capital levy enhancement in 2023.

The projected amount required to progress towards capital sustainability was based on 2014 estimated costs and assets. Costs of capital assets increasing above the rate of inflation, as well as new assets added to the County's books, will mean that the County will be short of its target at the end of the 10-year cycle. Staff recommend that Council continues with the 0.65% levy through the end of the 10-year cycle through 2024, and for Council to reaffirm their commitment to continue with the dedicated capital levy later in their Council term. This commitment will not be required as part of the 2023 budget process.

Strategic Direction (2019-2022)

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 incorporates 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 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: 6.9% (Ontario CPI, August 2022)

Proposed Status Quo Increase: 7.15%

Per budget policy, the 2023 status quo budget target is the Ontario CPI for August 2022 which came in at 6.9%. County Staff have made efforts to mitigate inflationary increases where possible; however, the increased costs of goods and services, along with sizeable increases for benefits, WSIB expenses, and other commitments made in previous years, have been felt across all business lines and a sizeable increase in the levy is required to maintain current service levels.

A discussion on some of the variances affecting the entire organization can be found below:

- Salaries and benefits, which form most of our operating expenses, increased by 9.57%.
 - WSIB expenses have seen the largest percentage increase, as our Schedule 2 expenses have increased by 102.77%.
 - Increases to our budgeted benefit rate for health care benefits for employees are 17.7%.
 - Changes in required Canada Pension Plan (CPP) deductions from 5.70% to 5.95% has increased our CPP budget by 7.12%.
 - Two of our three bargaining units have been without a contract since the end of 2020, with the other bargaining unit's contract expiring at the end of 2021. The County is still in negotiations with those bargaining units and salary increases are projected for those groups.
 - Cost of living increases for wages for non-union staff budgeted at a 2% increase for 2023.
- The 6.9% CPI was noticeable for material costs including clothing, raw food, and fuels. The total material spend was offset by a projected decreased requirement in pandemic supplies. Purchases of office furniture to furnish the new Administration Building are also rolling into materials, though this expense is being offset by a blend of borrowing and capital replacement reserve as part of the larger building project.
- Insurance costs have increased across the organization by 19% in 2023. This continues a trend dating back to 2019 where the County started seeing increases in the vicinity of 20% per year. The County went out to market to renew its insurance in 2021 and was able to secure a 7% increase last year. The increases

felt by the County are in line with what the municipal sector in Ontario has experienced in recent years.

- 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:
 - \$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.
 - \$41,513 annually to service a 20-year debenture to fund the purchase of land required to complete the K&P Trail to the border with Lanark County.

Capital Budget

Most capital spending for the County of Frontenac in 2023 is accounted for by scheduled replacements for vehicles and equipment for Fairmount Home and Frontenac Paramedics, or construction projects which were anticipated to be done in 2022 which were delayed into 2023. Two major building projects already underway will shape most of the capital spend for 2023:

- The County of Frontenac is moving forward with the renovation/addition of the County Administration Building, commonly referred to as the Old House, jointly with Cataraqui Conservation. The estimated total cost of construction is \$4,650,730 with \$762,394 incurred in 2022. The cost of construction was originally expected to be incurred in 2022, though most of the capital expense will occur in 2023. In 2022, County Council approved a debenture issue for \$2,500,000 anticipated to be drawn in July 2023, with the remainder of the cost of construction to be drawn from the Capital Replacement Reserve. A report will be presented to County Council when 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 are moving forward with the construction of a new base in 2023 with occupancy expected at the end of 2023. The cost of construction was originally anticipated to occur in 2022, though most of the capital expense will occur in 2023. The cost of construction will be shared according to weighted assessment with the City of Kingston. In discussions between City and County staff, the preferred option would be pay for the building upfront and avoid debt financing. The County would be responsible for 20.426% of the estimated \$3,000,000 in construction costs, of which staff recommend that \$250,000 be taken from the Strategic Project Reserve and the balance be taken from the Stabilization Reserve to cover off the County's portion.

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 2023 and 2024. The costs of development would be funded through the Canada Community Building Fund (formerly Federal Gas Tax) approved by Council in September 2021.

- County Council approved \$300,000 for the replacement of the Elbow Creek Bridge in 2022. Delays in work mean that this project would be completed in 2023. Additional funding of \$100,000 from Trans Canada Trail and \$100,000 from the Ontario Federation of Snowmobile Clubs is expected to offset the cost of replacement.
- Trail accessibility improvements and improvements to the Verona Trailhead for \$207,000 are also planned for 2023. 73.33% of costs are offset through grant funding through the ICIP program, while the remaining 26.67% is budgeted to come from the County's Accessibility Reserve.

A full listing of the capital projects planned for 2023 can be found below:

Department	Project	Cost (\$)
Corporate Services	Office Furnishings	120,000
Corporate Services	New Building Technology	50,000
Corporate Services	Building Alarm Installation	5,000
Corporate Services	Building Cost	4,650,730
Fairmount	Bearings, motor cover, additional testing and treatment	10,000
Fairmount	Beds-frames, side rails- mattresses below	95,744
Fairmount	Lighting Upgrade LED	20,000
Fairmount	Parking lot General Repairs and Maintenance	10,000
Fairmount	Resident room Flooring x3 units	22,921
Fairmount	Shower room lift (2 shower room ceiling room lift each year x 2)	14,000
Fairmount	Small water softener replacement	15,000

Department	Project	Cost (\$)
Fairmount	Handrail replacement	18,020
Fairmount	Lifts	17,319
Fairmount	Mattresses	25,080
Fairmount	Wall protection	20,000
Fairmount	Washer	25,000
Fairmount	Dryers	15,000
Fairmount	Floor Machine	20,000
Fairmount	Water System Upgrades New Equipment	10,000
Fairmount	Zero Turn Lawn Mower	15,000
Paramedics	Defibs (4)	133,200
Paramedics	Stretchers (5)	102,500
Paramedics	Additional Ambulance	245,000
Paramedics	Ambulance - 2023 New (3)	735,000
Paramedics	Ford Expedition	96,125
Paramedics	Logistics Car	37,241
Paramedics	New Base - 2069 Battersea Road	2,500,000
Paramedics	New Base - Site Works	500,000
K&P Trail	K&P Trail Additions	440,000
K&P Trail	Trail Improvements - ICIP	207,000

Department	Project	Cost (\$)
K&P Trail	Elbow Creek Bridge Replacement	300,000
Total		10,474,880

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 assist with service delivery.

2023 Project Proposals	Total	County Levy	% Increase
Frontenac Paramedics - 0.65% Dedicated Levy for Growth	74,321	74,321	0.65%
Frontenac Paramedics – 12-Hour Crew	692,078	141,364	1.23%
Frontenac Paramedics – New Vehicle	245,000	50,043	0.44%
Frontenac Paramedics – Transfer from Operations Reserve to offset new crew and vehicle (Requires 2023 0.65% Dedicated Levy for Paramedic Growth)	-191,407	-191,407	-1.67%
Fairmount – 5 Hour Shift Dietary	75,365	24,117	0.21%
County – Cyber Security Training	20,500	8,860	0.08%
Other – Physician Recruitment	22,000	22,000	0.20%
Total Project Proposals	1,316,239	104,298	1.14%

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 indicated above, continued growth in the asset base, as well as the cost of capital assets increasing at a rate above inflation, will likely result in the 0.65% dedicated levy extending beyond 2024.

As of the end of 2021, our KPI for long-term sustainability which measures the rate of contributions to capital replacement compared to the depreciation of our current assets

was 89.07%. 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 funded through borrowing.

Assessment

The 2023 final assessment roll was provided by the Municipal Property Assessment Corporation (MPAC) on November 30, 2022. MPAC has continued to use the assessment as of January 1, 2016 for the 2023 property tax year. Growth through new assessment and property changes is 1.28% for the 2023 taxation year.

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 20.426% of the total costs for 2022 based on the 2021 weighted assessment. More of these shared costs have shifted to the County of Frontenac in 2022, as shared service costs were 20.304% attributed to the County of Frontenac in 2021. The change in weighted assessment between the two years is largely driven by a rate reduction in payments in lieu collected for Federal properties in the City of Kingston. 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 and the Canada Community Building Fund Reserve (formerly Federal Gas Tax). The budget for 2023 is proposing a relatively high draw on reserves with a number of capital projects already underway.

Planned contributions to our reserves continue to be made, providing predictable increases to the budget and serving to increase the reserve balance. The Strategic Regional reserves continue to fund key strategic projects approved by Council. Adjustments to reserve balances recommended outside of normal contributions in or out are discussed in further detail below:

Fairmount Joint Capital Reserve

Staff are recommending the establishment of a Joint Capital Reserve with the City of Kingston for asset replacement for Fairmount Home, similar to the reserves set up for Frontenac Paramedics for vehicle and equipment replacement. The County would dissolve its dedicated capital reserve for Fairmount to establish the joint reserve. The reserve would be used to fund building, equipment, and IT replacement.

- The reserve would be established by the City of Kingston taking their debenture payment from 2022 of \$534,377 and apply it toward future capital expenses
- In accordance with the 68%/32% cost share, the County of Frontenac would match the annual contribution by transferring \$251,471 from its dedicated Fairmount Capital Reserve.
 - The projected balance in the reserve at the end of 2022 would be \$895,851
 - Once dedicated reserve is depleted, future contributions would be carved out of the County capital levy
- All future replacement capital costs would be drawn from the joint reserve
- Should the cost of replacement exceed what is available in the reserve for a major project (such as building replacement), excess costs would be shared in accordance with the 68%/32% cost share. Based on capital expense projections, this is unlikely except for a redevelopment of Fairmount Home.

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 2022 is \$1,926,791, or 16.6% of its total levy.

The Stabilization Reserve has been previously committed to be used for the County's portion of the Eastern Ontario Regional Network project for \$97,538 in 2023.

Staff are recommending that the Stabilization Reserve be taken below its target balance in 2023 to fund the construction of the new Paramedic Base at 2069 Battersea Road. Three options have been considered to fund the base at an estimated cost of \$3,000,000.

Option 1: Debenture for \$3,000,000 with the City of Kingston and the County of Frontenac paying their share of the debenture per the LSR agreement cost share. In discussions with City staff, they would prefer to avoid debt financing and to fund their portion of the cost of the new base upfront.

Option 2: Debenture for the County's portion of the build. The County of Frontenac's estimated cost share for the new station is \$612,780. Given that City of Kingston staff have expressed that they would prefer to pay upfront, the County could pay for its portion by taking out a 20-year debenture. The projected annual cost to repay the debenture would be \$47,108 per year, or 0.41% levy increase.

Option 3: Withdraw County's portion of the build from Stabilization Reserve. This would reduce the target Stabilization Reserve balance to 10.6% of the total levy. The benefit would be a 0.41% reduction in the levy for the next 20 years and allow the County's debt capacity open for other potential projects.

Frontenac Paramedic Joint Vehicle Reserve

The contributions to the Joint Vehicle Reserve are shared by the City of Kingston and County of Frontenac through the LSR Weighted Assessment calculation. The contribution to reserve is made on an annual basis, and the amount required to replace a paramedic vehicle is then taken from the reserve, which avoids variances in the levy due to timing of vehicle purchases.

The cost of ambulances has been increasing at a rate above the Consumer Price Index, which will require an increase to our vehicle reserve. Since 2016, the cost of a new

ambulance has increased by 8%. Further accelerating the situation, the County's ambulance provider has suspended its remount program for 2023. The ambulance remount program was an integral part of our asset management strategy where the box on an older ambulance could be taken off and placed on a new chassis. This allowed for cost savings of approximately 40% of the cost of a full, new ambulance.

Based on current projections, the vehicle replacement reserve would be down to zero by 2026. To maintain a balance sufficient to avoid having to directly levy for a paramedic vehicle for the next five years, staff are recommending a \$100,000 annual increase to the Joint Vehicle Replacement reserve.

	2023 Proj. (\$)	2022 Proj. (\$)	2021 (\$)	Target Balance
Operating Reserves	6,402,036	5,826,021	5,942,969	Meets Current Requirements
Capital Asset Reserves	8,237,743	9,951,320	9,262,232	Underfunded - Ongoing review and annual allocation
External Agency Reserves	673,255	614,255	569,255	Meets Current Requirements
Strategic Regional Reserves	1,567,064	1,589,564	1,710,556	Meets Current Requirements
FRC Stabilization Reserves	1,216,573	1,926,791	2,024,723	Target: 15%, Projected: 10.6%
Legally Restricted Reserves	234,185	233,427	232,669	Meets Current Requirements
Federal Gas Tax Reserve Fund	926,641	1,229,749	1,254,834	Underfunded
Total	18,423,939	20,561,848	20,187,959	

Long-Term Liabilities

The County of Frontenac's budgeted payment towards long-term liabilities will decrease from \$157,721 in 2022 to \$90,476 in 2023. This represents a 0.58% decrease in the levy in 2023.

The County of Frontenac was responsible for a long-term debenture issued for the redevelopment of the long-term care facility, Fairmount Home. The total debenture amount was \$17,200,000 and fully paid as of September 2022. The Province contributed

\$483,552 annually to the debenture, the City of Kingston contributed \$712,503, and the County of Frontenac contributed \$335,295, which is partially offset by an annual reserve transfer of \$125,000.

The contributions for 2022 were prorated based on the debenture being fully repaid in September. The City of Kingston contribution was \$534,377 and the County contribution was \$251,471, split between a \$93,750 reserve contribution and \$157,721 raised through the levy.

The 2023 budget anticipates that the County will have to borrow funds to complete its capital projects for the Admin Building Redesign. It is estimated that the total amount to be borrowed will be \$2,500,000 to be repaid over 20 years. The amount to be borrowed is anticipated to occur in July 2023 and is included in the budget. Ongoing annual debenture payments from 2023 to 2042 will be \$180,951, although that estimate could vary with interest rates and the final cost of construction. The estimated debenture payment in the 2023 calendar year is \$90,476 to be raised through the levy.

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 2023 budget cycle have been summarized in Council Report 2023-014 Office of the Chief Administrative Officer – Grants to Others – Public Meeting Budget Comments.

Any requests for funding that are from this year's budget cycle are not included in the draft budget levy increase below. Any requests for funding would have to be approved by Council, and then would be added to the draft levy increase. Long-term commitments from previous years have been included in the Status Quo budget.

Conclusion

The 2023 draft budget for Council consideration represents an 8.95% increase to the levy.

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increase - 2022 Service Level	743,785	6.50%
Rural Transportation (Year 3 of 6)	32,000	0.28%
K&P Expansion Debenture	41,513	0.36%

Project/Service	County Levy Increase (\$)	County Levy Increase (%)
Status Quo Increases	817,298	7.15%
Frontenac Paramedics - 0.65% Dedicated Levy for Growth In 2023, would fund: <ul style="list-style-type: none">• 12-hour crew as of April 1, 2023• 12-hour crew as of October 1, 2023	74,321	0.65%
Fairmount - 5 Hour Dietary Shift	24,117	0.21%
County - Cyber Security Training	8,860	0.08%
Other – Physician Recruitment	22,000	0.22%
Proposed Service Level Increase	129,298	1.14%
0.65% Dedicated Capital Levy	74,321	0.65%
Total Draft Budget Increase	1,020,917	8.93%

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

[2023 Business Plan and Project Proposals](#)

County of Frontenac

All Departments

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	53,000	61,000	8,000	(15.09%)	61,860	62,729	63,606	64,492
User Charges	3,665,215	3,981,235	316,020	(8.62%)	4,072,918	4,164,813	4,259,641	4,345,966
Payments in Lieu of Taxes	42,297	42,839	542	(1.28%)	43,267	43,700	44,137	44,578
Federal and Provincial	22,176,688	24,206,164	2,029,476	(9.15%)	23,828,570	24,619,006	25,101,203	25,571,637
Provincial Offences Net Revenue	81,298	68,372	(12,926)	15.90%	68,372	68,372	68,372	68,372
Investment Income	160,000	600,000	440,000	(275.00%)	480,000	440,000	400,000	360,000
Other	981,620	1,064,190	82,570	(8.41%)	1,104,477	1,127,407	1,155,796	1,169,680
Transfers from Obligatory Reserve	902,851	892,851	(10,000)	1.11%	892,851	892,851	892,851	892,851
Transfers from Reserve	570,929	627,477	56,548	(9.90%)	781,132	797,245	580,074	580,074
Total Operating Revenue	28,633,898	31,544,128	2,910,230	(10.16%)	31,333,447	32,216,123	32,565,680	33,097,650
Operating Expense								
Salaries & Benefits	38,525,966	41,094,136	2,568,170	6.67%	43,318,389	45,513,279	46,859,035	47,281,673
Materials	5,217,203	5,348,221	131,018	2.51%	4,102,007	4,146,746	4,180,266	4,218,752
Contracted Services	8,471,810	9,202,286	730,476	8.62%	9,297,080	9,425,162	9,725,864	9,995,316
Rents & Financing	221,675	218,395	(3,280)	(1.48%)	221,667	221,736	221,807	221,879
External Transfers	249,299	151,861	(97,438)	(39.08%)	151,861	151,861	151,861	151,861
Depreciation	1,942,002	2,056,311	114,309	5.89%	2,056,311	2,056,311	2,056,311	2,056,311
Reserve Transfers	2,995,459	3,484,970	489,511	16.34%	3,526,231	3,657,826	3,762,171	3,776,808
Four Hours of Care				#DIV/0!	120,091	120,091	120,091	120,091
Unapproved Projects				#DIV/0!				
Total Operating Expense	57,623,414	61,556,180	3,932,766	6.82%	62,793,637	65,293,012	67,077,406	67,822,691
Net Municipal Contribution								
Net Municipal Contribution	28,989,516	30,012,052	1,022,536	3.53%	31,460,190	33,076,889	34,511,726	34,725,041
LESS: Depreciation	(1,942,002)	(2,056,311)	(114,309)	(5.89%)	(2,056,311)	(2,056,311)	(2,056,311)	(2,056,311)
Net Municipal Contribution LESS Depreciation	27,047,514	27,955,741	908,227	3.36%	29,403,879	31,020,578	32,455,415	32,668,730
City of Kingston	(14,723,294)	(15,409,626)	(686,332)	4.66%	(16,262,467)	(17,299,262)	(17,910,183)	(18,119,005)
County Contribution - Operating	12,324,220	12,546,115	221,895	1.80%	13,141,412	13,721,316	14,545,232	14,549,725

County of Frontenac

All Departments

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Capital Revenue	7,892,704	2,433,236	(5,459,468)	69.17%	2,039,125	3,876,859	1,978,558	1,950,597
Capital Expense	10,474,880	2,433,236	(8,041,644)	(76.77%)	2,330,125	3,892,848	1,994,558	2,233,597
Net Capital Expense	2,582,176		(2,582,176)	(100.00%)	291,000	15,989	16,000	283,000
City of Kingston - Capital	(2,582,176)		2,582,176	(100.00%)		(218,625)		
County Contribution - Capital				#DIV/0!	291,000	(202,636)	16,000	283,000
County Contribution - Debenture	131,989	282,241	150,252	113.84%	282,241	282,239	282,241	282,241
Total Requisition	12,456,209	12,828,356	372,147	2.99%	13,714,653	13,800,919	14,843,473	15,114,966

County of Frontenac

General

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Taxation from Other Governments	53,000	61,000	8,000	(15.09%)	61,860	62,729	63,606	64,492
User Charges	53,664	53,664			53,664	53,664	53,664	53,664
Payments in Lieu of Taxes	42,297	42,839	542	(1.28%)	43,267	43,700	44,137	44,578
Provincial Offences Net Revenue	81,298	68,372	(12,926)	15.90%	68,372	68,372	68,372	68,372
Investment Income	160,000	600,000	440,000	(275.00%)	480,000	440,000	400,000	360,000
Total Operating Revenue	390,259	825,875	435,616	(111.62%)	707,163	668,465	629,779	591,106
Operating Expense								
Contracted Services	1,501	1,501			1,501	1,501	1,501	1,501
Rents & Financing	250	1	(249)	(99.60%)	1	1	1	1
Reserve Transfers	759,508	1,089,597	330,089	43.46%	1,013,614	1,023,778	1,034,349	1,045,343
Total Operating Expense	761,259	1,091,099	329,840	43.33%	1,015,116	1,025,280	1,035,851	1,046,845
Net Municipal Contribution	371,000	265,224	(105,776)	(28.51%)	307,953	356,815	406,072	455,739
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	371,000	265,224	(105,776)	(28.51%)	307,953	356,815	406,072	455,739
City of Kingston				#DIV/0!				
County Contribution - Operating	371,000	265,224	(105,776)	(28.51%)	307,953	356,815	406,072	455,739
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	371,000	265,224	(105,776)	(28.51%)	307,953	356,815	406,072	455,739

County of Frontenac

Governance

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve	22,500	10,000	(12,500)	55.56%			25,000	25,000
Total Operating Revenue	22,500	10,000	(12,500)	55.56%			25,000	25,000
Operating Expense								
Salaries & Benefits	180,330	184,160	3,830	2.12%	187,540	190,988	194,503	198,090
Materials	63,998	61,880	(2,118)	(3.31%)	61,964	62,751	61,838	61,927
Contracted Services	67,402	92,106	24,704	36.65%	58,405	62,368	91,357	92,374
Reserve Transfers	15,000	25,000	10,000	66.67%	25,000	25,000	25,000	25,000
Unapproved Projects				#DIV/0!				
Total Operating Expense	326,730	363,146	36,416	11.15%	332,909	341,107	372,698	377,391
Net Municipal Contribution								
Net Municipal Contribution	304,230	353,146	48,916	16.08%	332,909	341,107	347,698	352,391
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	304,230	353,146	48,916	16.08%	332,909	341,107	347,698	352,391
City of Kingston				#DIV/0!				
County Contribution - Operating	304,230	353,146	48,916	16.08%	332,909	341,107	347,698	352,391
Capital Revenue								
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	304,230	353,146	48,916	16.08%	332,909	341,107	347,698	352,391

County of Frontenac

Corporate

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges		132,689	132,689	#DIV/0!	132,689	132,689	132,689	132,689
Other	605,561	618,693	13,132	(2.17%)	648,165	659,969	676,915	679,197
Transfers from Reserve	5,000	20,000	15,000	(300.00%)	5,000	11,000	5,000	5,000
Total Operating Revenue	610,561	771,382	160,821	(26.34%)	785,854	803,658	814,604	816,886
Operating Expense								
Salaries & Benefits	1,670,900	1,726,095	55,195	3.30%	1,804,221	1,874,149	1,942,182	1,910,012
Materials	215,235	232,061	16,826	7.82%	201,594	209,248	206,844	208,423
Contracted Services	945,863	943,097	(2,766)	(0.29%)	940,361	946,715	956,613	968,316
Rents & Financing	7,000	720	(6,280)	(89.71%)	720	720	720	720
Depreciation	416,484	510,484	94,000	22.57%	510,484	510,484	510,484	510,484
Reserve Transfers	17,500	17,500			17,500	17,500	17,500	17,500
Unapproved Projects				#DIV/0!				
Total Operating Expense	3,272,982	3,429,957	156,975	4.80%	3,474,880	3,558,816	3,634,343	3,615,455
Net Municipal Contribution								
Net Municipal Contribution	2,662,421	2,658,575	(3,846)	(0.14%)	2,689,026	2,755,158	2,819,739	2,798,569
LESS: Depreciation	(416,484)	(510,484)	(94,000)	(22.57%)	(510,484)	(510,484)	(510,484)	(510,484)
Net Municipal Contribution LESS Depreciation	2,245,937	2,148,091	(97,846)	(4.36%)	2,178,542	2,244,674	2,309,255	2,288,085
City of Kingston				#DIV/0!				
County Contribution - Operating	2,245,937	2,148,091	(97,846)	(4.36%)	2,178,542	2,244,674	2,309,255	2,288,085
Capital Revenue								
Capital Revenue	4,825,730	6,500	(4,819,230)	99.87%				
Capital Expense	4,825,730	6,500	(4,819,230)	(99.87%)				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture	90,476	240,728	150,252	166.07%	240,728	240,727	240,728	240,728
Total Requisition	2,336,413	2,388,819	52,406	2.24%	2,419,270	2,485,401	2,549,983	2,528,813

County of Frontenac

Ferry

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	283,080	282,606	(474)	0.17%	293,656	303,064	313,508	313,508
Federal and Provincial	1,097,059	1,130,547	33,488	(3.05%)	1,157,554	1,186,493	1,216,155	1,246,559
Total Operating Revenue	1,380,139	1,413,153	33,014	(2.39%)	1,451,210	1,489,557	1,529,663	1,560,067
Operating Expense								
Salaries & Benefits	1,246,433	1,294,811	48,378	3.88%	1,461,056	1,508,163	1,560,371	1,516,316
Materials	48,152	53,467	5,315	11.04%	48,785	48,785	48,785	48,785
Contracted Services	85,554	64,875	(20,679)	(24.17%)	68,379	70,651	72,890	75,305
Depreciation	4,770	4,770			4,770	4,770	4,770	4,770
Unapproved Projects				#DIV/0!				
Total Operating Expense	1,384,909	1,417,923	33,014	2.38%	1,582,990	1,632,369	1,686,816	1,645,176
Net Municipal Contribution								
Net Municipal Contribution	4,770	4,770			131,780	142,812	157,153	85,109
LESS: Depreciation	(4,770)	(4,770)			(4,770)	(4,770)	(4,770)	(4,770)
Net Municipal Contribution LESS Depreciation				#DIV/0!	127,010	138,042	152,383	80,339
City of Kingston				#DIV/0!				
County Contribution - Operating				#DIV/0!	127,010	138,042	152,383	80,339
Capital Revenue								
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture								
County Contribution - Debenture				#DIV/0!				
Total Requisition				#DIV/0!	127,010	138,042	152,383	80,339

County of Frontenac

Social Housing

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve				#DIV/0!				
Total Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281
Reserve Transfers				#DIV/0!				
Unapproved Projects				#DIV/0!				
Total Operating Expense	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281
Net Municipal Contribution	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281
City of Kingston				#DIV/0!				
County Contribution - Operating	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	818,041	793,668	(24,373)	(2.98%)	817,478	842,003	867,263	893,281

County of Frontenac
Fairmount - County
Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	3,322,971	3,506,776	183,805	(5.53%)	3,587,409	3,669,896	3,754,280	3,840,605
Federal and Provincial	8,873,306	9,810,670	937,364	(10.56%)	9,972,164	10,031,228	10,093,690	10,156,777
Other	105,367	118,567	13,200	(12.53%)	119,883	121,225	122,591	123,813
Transfers from Reserve	288,471	276,471	(12,000)	4.16%	276,471	288,471	25,000	25,000
Total Operating Revenue	12,590,115	13,712,484	1,122,369	(8.91%)	13,955,927	14,110,820	13,995,561	14,146,195
Operating Expense								
Salaries & Benefits	14,247,375	15,281,588	1,034,213	7.26%	15,800,653	16,275,467	16,801,879	16,638,875
Materials	1,319,662	1,458,599	138,937	10.53%	1,417,097	1,435,801	1,454,446	1,473,436
Contracted Services	1,452,803	1,587,102	134,299	9.24%	1,602,718	1,643,529	1,683,921	1,784,654
Rents & Financing	3,334	3,401	67	2.01%	3,469	3,538	3,609	3,681
Depreciation	615,436	627,745	12,309	2.00%	627,745	627,745	627,745	627,745
Reserve Transfers	834,681	834,681			834,681	834,681	834,681	834,681
Four Hours of Care				#DIV/0!	120,091	120,091	120,091	120,091
Unapproved Projects				#DIV/0!				
Total Operating Expense	18,473,291	19,793,116	1,319,825	7.14%	20,406,454	20,940,852	21,526,372	21,483,163
Net Municipal Contribution	5,883,176	6,080,632	197,456	3.36%	6,450,527	6,830,032	7,530,811	7,336,968
LESS: Depreciation	(615,436)	(627,745)	(12,309)	(2.00%)	(627,745)	(627,745)	(627,745)	(627,745)
Net Municipal Contribution LESS Depreciation	5,267,740	5,452,887	185,147	3.51%	5,822,782	6,202,287	6,903,066	6,709,223
City of Kingston	(3,753,063)	(3,876,963)	(123,900)	3.30%	(4,147,155)	(4,405,218)	(4,710,748)	(4,578,934)
County Contribution - Operating	1,514,677	1,575,924	61,247	4.04%	1,675,627	1,797,069	2,192,318	2,130,289
Capital Revenue	353,084	641,304	288,220	(81.63%)	521,620	423,875	426,628	398,667
Capital Expense	353,084	641,304	288,220	81.63%	521,620	423,875	426,628	398,667
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	1,514,677	1,575,924	61,247	4.04%	1,675,627	1,797,069	2,192,318	2,130,289

County of Frontenac

Social Services

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562
Total Operating Expense	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562
Net Municipal Contribution	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562
City of Kingston				#DIV/0!				
County Contribution - Operating	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	1,161,556	1,243,565	82,009	7.06%	1,280,873	1,319,273	1,358,824	1,399,562

County of Frontenac
 Frontenac Paramedics
 Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges				#DIV/0!				
Federal and Provincial	12,206,323	13,264,947	1,058,624	(8.67%)	12,698,852	13,401,285	13,791,358	14,168,301
Transfers from Reserve	121,520	164,356	42,836	(35.25%)	299,761	420,074	420,074	420,074
Total Operating Revenue	12,327,843	13,429,303	1,101,460	(8.93%)	12,998,613	13,821,359	14,211,432	14,588,375
Operating Expense								
Salaries & Benefits	20,282,858	21,662,296	1,379,438	6.80%	23,064,932	24,628,109	25,283,291	25,976,302
Materials	2,617,556	2,591,387	(26,169)	(1.00%)	1,422,989	1,442,783	1,460,975	1,478,803
Contracted Services	1,843,130	2,188,742	345,612	18.75%	2,157,173	2,234,444	2,305,368	2,357,405
Rents & Financing	211,091	214,273	3,182	1.51%	217,477	217,477	217,477	217,477
Depreciation	905,312	913,312	8,000	0.88%	913,312	913,312	913,312	913,312
Reserve Transfers	1,183,690	1,294,771	111,081	9.38%	1,406,330	1,522,042	1,642,062	1,645,705
Unapproved Projects				#DIV/0!				
Total Operating Expense	27,043,637	28,864,781	1,821,144	6.73%	29,182,213	30,958,167	31,822,485	32,589,004
Net Municipal Contribution								
Net Municipal Contribution	14,715,794	15,435,478	719,684	4.89%	16,183,600	17,136,808	17,611,053	18,000,629
LESS: Depreciation	(905,312)	(913,312)	(8,000)	(0.88%)	(913,312)	(913,312)	(913,312)	(913,312)
Net Municipal Contribution LESS Depreciation	13,810,482	14,522,166	711,684	5.15%	15,270,288	16,223,496	16,697,741	17,087,317
City of Kingston	(10,970,231)	(11,532,663)	(562,432)	5.13%	(12,115,312)	(12,894,044)	(13,199,435)	(13,540,071)
County Contribution - Operating	2,840,251	2,989,503	149,252	5.25%	3,154,976	3,329,452	3,498,306	3,547,246
Capital Revenue								
Capital Revenue	1,766,890	1,057,432	(709,458)	40.15%	867,505	3,452,984	1,551,930	1,551,930
Capital Expense	4,349,066	1,057,432	(3,291,634)	(75.69%)	1,158,505	3,468,973	1,567,930	1,834,930
Net Capital Expense	2,582,176		(2,582,176)	(100.00%)	291,000	15,989	16,000	283,000
City of Kingston - Capital	(2,582,176)		2,582,176	(100.00%)		(218,625)		
County Contribution - Capital				#DIV/0!	291,000	(202,636)	16,000	283,000
County Contribution - Debenture								
Total Requisition	2,840,251	2,989,503	149,252	5.25%	3,445,976	3,126,816	3,514,306	3,830,246

County of Frontenac

Health Unit

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue				#DIV/0!				
Operating Expense								
Contracted Services	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Total Operating Expense	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Net Municipal Contribution	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
City of Kingston				#DIV/0!				
County Contribution - Operating	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	834,078	854,930	20,852	2.50%	876,303	898,211	920,666	920,891

County of Frontenac

Library

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve		33,150	33,150	#DIV/0!	153,400	31,200	58,500	58,500
Total Operating Revenue		33,150	33,150	#DIV/0!	153,400	31,200	58,500	58,500
Operating Expense								
Contracted Services	946,275	1,010,652	64,377	6.80%	1,160,227	1,068,232	1,126,643	1,158,687
Reserve Transfers	34,000	38,000	4,000	11.76%	42,000	46,000	50,000	50,000
Total Operating Expense	980,275	1,048,652	68,377	6.98%	1,202,227	1,114,232	1,176,643	1,208,687
Net Municipal Contribution	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
City of Kingston				#DIV/0!				
County Contribution - Operating	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	980,275	1,015,502	35,227	3.59%	1,048,827	1,083,032	1,118,143	1,150,187

County of Frontenac
 Planning & Development
 Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
User Charges	5,500	5,500			5,500	5,500	5,500	5,500
Federal and Provincial				#DIV/0!				
Other	270,392	326,630	56,238	(20.80%)	336,129	345,913	355,990	366,370
Transfers from Obligatory Reserve	20,000	10,000	(10,000)	50.00%	10,000	10,000	10,000	10,000
Transfers from Reserve	36,000	103,500	67,500	(187.50%)	46,500	46,500	46,500	46,500
Total Operating Revenue	331,892	445,630	113,738	(34.27%)	398,129	407,913	417,990	428,370
Operating Expense								
Salaries & Benefits	881,080	927,930	46,850	5.32%	981,749	1,018,090	1,058,317	1,023,710
Materials	54,127	55,722	1,595	2.95%	52,246	52,246	52,246	52,246
Contracted Services	308,185	395,845	87,660	28.44%	326,878	331,103	333,303	335,403
Reserve Transfers	129,080	131,421	2,341	1.81%	133,106	134,825	136,579	136,579
Unapproved Projects				#DIV/0!				
Total Operating Expense	1,372,472	1,510,918	138,446	10.09%	1,493,979	1,536,264	1,580,445	1,547,938
Net Municipal Contribution								
Net Municipal Contribution	1,040,580	1,065,288	24,708	2.37%	1,095,850	1,128,351	1,162,455	1,119,568
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	1,040,580	1,065,288	24,708	2.37%	1,095,850	1,128,351	1,162,455	1,119,568
City of Kingston				#DIV/0!				
County Contribution - Operating	1,040,580	1,065,288	24,708	2.37%	1,095,850	1,128,351	1,162,455	1,119,568
Capital Revenue								
Capital Revenue	947,000	728,000	(219,000)	23.13%	650,000			
Capital Expense	947,000	728,000	(219,000)	(23.13%)	650,000			
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture								
County Contribution - Debenture	41,513	41,513			41,513	41,512	41,513	41,513
Total Requisition	1,082,093	1,106,801	24,708	2.28%	1,137,363	1,169,863	1,203,968	1,161,081

County of Frontenac

Continuous Improvement GIS

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	Budget	Budget	Budget	Budget	Projected	Projected	Projected	Projected
	\$	\$	Variance \$	Variance (%)	Budget	Budget	Budget	Budget
Operating Revenue								
Transfers from Reserve		20,000	20,000	#DIV/0!				
Total Operating Revenue		20,000	20,000	#DIV/0!				
Operating Expense								
Salaries & Benefits	16,990	17,256	266	1.57%	18,238	18,313	18,492	18,368
Materials	13,622	10,254	(3,368)	(24.72%)	12,481	10,281	10,281	10,281
Contracted Services	1,870	22,903	21,033	1,124.76%	3,484	3,832	4,215	4,637
Unapproved Projects				#DIV/0!				
Total Operating Expense	32,482	50,413	17,931	55.20%	34,203	32,426	32,988	33,286
Net Municipal Contribution	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
City of Kingston				#DIV/0!				
County Contribution - Operating	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	32,482	30,413	(2,069)	(6.37%)	34,203	32,426	32,988	33,286

County of Frontenac

Other

Segmented Budget

	2023	2024	2023-2024	2023-2024	2025	2026	2027	2028
	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	882,851			882,851	882,851	882,851	882,851
Transfers from Reserve	97,438		(97,438)	100.00%				
Total Operating Revenue	980,589	883,151	(97,438)	9.94%	883,151	883,151	883,151	883,151
Operating Expense								
Materials	882,851	882,851			882,851	882,851	882,851	882,851
External Transfers	249,299	151,861	(97,438)	(39.08%)	151,861	151,861	151,861	151,861
Reserve Transfers	22,000	54,000	32,000	145.45%	54,000	54,000	22,000	22,000
Unapproved Projects				#DIV/0!				
Total Operating Expense	1,154,150	1,088,712	(65,438)	(5.67%)	1,088,712	1,088,712	1,056,712	1,056,712
Net Municipal Contribution	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
LESS: Depreciation				#DIV/0!				
Net Municipal Contribution LESS Depreciation	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
City of Kingston				#DIV/0!				
County Contribution - Operating	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561
Capital Revenue				#DIV/0!				
Capital Expense				#DIV/0!				
Net Capital Expense				#DIV/0!				
City of Kingston - Capital				#DIV/0!				
County Contribution - Capital				#DIV/0!				
County Contribution - Debenture				#DIV/0!				
Total Requisition	173,561	205,561	32,000	18.44%	205,561	205,561	173,561	173,561