

**SCHEDULE A PART I TO BY-LAW 9-2023
MUNICIPALITY OF LAKESHORE
2023 FINAL BUDGET SUMMARY**

| | Description | Total 2023 Budget |
|----|--|------------------------------|
| 1 | Taxation Revenue | 38,793,014 |
| | Operating Revenue | |
| 2 | Chief Administrative Office | - |
| 3 | Digital Transformations & Cloud Services | - |
| 4 | Council Services | - |
| 5 | Committees of Council | 70,000 |
| 6 | Legal Services | - |
| 7 | Civic Affairs | 196,225 |
| 8 | Workforce Development | 1,000 |
| 9 | Animal Control | 81,000 |
| 10 | Fire | 138,500 |
| 11 | Police | 2,557,815 |
| 12 | ATRC Facilities & Fields | 486,405 |
| 13 | Recreation | 734,865 |
| 14 | Marina | 79,900 |
| 15 | Community Planning | 1,217,995 |
| 16 | Building | - |
| 17 | By Law | 40,900 |
| 18 | Roads & Fleet | 171,000 |
| 19 | Parks & Trails | 138,800 |
| 20 | Engineering & Infrastructure | 24,100 |
| 21 | Drainage | 38,200 |
| 22 | Facilities (non ATC) & Properties | 1,518,899 |
| 23 | Accounting & Revenue Services | 376,280 |
| 24 | Financial Planning & Analysis | 1,658,240 |
| 25 | Solid Waste | - |
| 26 | Corporate Accounts | 8,051,136 |
| | | <u>17,581,260</u> |
| | Operating Expenses | |
| 27 | Chief Administrative Office | 436,446 |
| 28 | Digital Transformations & Cloud Services | 2,059,364 |
| 29 | Council Services | 382,528 |
| 30 | Committees of Council | 48,775 |
| 31 | Strategic & Legal Affairs Admin | 233,543 |
| 32 | Legal Services | 560,280 |
| 33 | Civic Affairs | 886,096 |
| 34 | Workforce Development | 844,454 |
| 35 | Animal Control | 2,471,635 |
| 36 | Fire | 4,960,238 |
| 37 | Police | 228,703 |
| 38 | Growth & Sustainability Admin | 5,000,208 |
| 39 | Economic Development & Mobility | 995,141 |
| 40 | ATRC Facilities & Fields | 726,238 |
| 41 | Recreation | 636,743 |
| 42 | Marina | 878,848 |
| 43 | Community Planning | 143,329 |
| 44 | GIS | 1,217,995 |
| 45 | Building | 205,235 |
| 46 | By Law | 377,039 |
| 47 | Public Service | 83,515 |
| 48 | Operations Admin | 72,086 |
| 49 | Roads & Fleet | 230,053 |
| 50 | Parks & Trails | 930,133 |
| 51 | Engineering & Infrastructure | 16,865,293 |
| 52 | Capital Projects | 1,746,248 |
| 53 | Drainage | 2,556,094 |
| 54 | Facilities (non ATC) & Properties | 3,109,900 |
| 55 | Crossing Guards | 640,996 |
| 56 | Finance Admin | 369,839 |
| 57 | Accounting & Revenue Services | 230,953 |
| 58 | Financial Planning & Analysis | 1,095,790 |
| 59 | Solid Waste | 481,267 |
| 60 | Corporate Accounts | 4,669,269 |
| | | <u>56,374,274</u> |
| 61 | Surplus (Deficit) | <u>-</u> |

**SCHEDULE A PART II TO BY-LAW 9-2023
MUNICIPALITY OF LAKESHORE
2023 PROJECTED RESERVE AND RESERVE FUND BALANCES**

| | Projected Opening Balance | Contributions | Operating Draws | Capital Draws | Estimated Development Charges To Be Collected | Estimated Transfers between Funds | Projected Closing Balance | |
|---|--|-------------------|--------------------|--------------------|--|--|---------------------------------|-------------------|
| Obligatory Reserve Funds | | | | | | | | |
| 1 | Parkland Dedication | 617,252 | - | - | 200,000 | - | 817,252 | |
| 2 | Development Charges | 17,000,747 | - | (4,203,600) | (2,989,326) | - | 14,807,821 | |
| 3 | Federal Gas Tax | 2,948,020 | 1,894,953 | - | - | - | 4,842,973 | |
| 4 | Building Services – Operating | 1,711,112 | - | (199,695) | - | - | 1,511,417 | |
| 5 | Building Services – Capital | 167,228 | - | - | - | - | 167,228 | |
| 6 | Tree Planting – Subdivisions | 165,969 | - | (20,000) | - | - | 145,969 | |
| 7 | Parking Lot Development | 714 | - | - | - | - | 714 | |
| 8 | Ontario Community Infrastructure Fund (OCIF) | 1,427,135 | 2,961,229 | - | - | (2,230,000) | 2,158,364 | |
| 9 | OCLIF Cannabis Legalization | 35,421 | - | - | - | - | 35,421 | |
| 10 | Swim Drink Fish | 19,029 | - | - | - | - | 19,029 | |
| 11 | Efficiency Grant | - | - | - | - | - | - | |
| 12 | Provincial Grant - ICIP | - | 4,166,500 | - | (4,166,500) | - | - | |
| 13 | Invest Windsor Essex - Economic Development | 192,586 | - | - | - | - | 192,586 | |
| 14 | Safe Restart | 915,708 | - | (915,708) | - | - | - | |
| | | 25,200,922 | 9,022,682 | (5,339,003) | (7,155,826) | 5,200,000 | (2,230,000) | 24,698,775 |
| Discretionary Reserve Funds | | | | | | | | |
| 15 | Future Employee Benefits | 713,308 | - | - | - | - | 713,308 | |
| 16 | Debt Reduction | 1,437,639 | - | - | - | - | 1,437,639 | |
| | | 2,150,947 | - | - | - | - | 2,150,947 | |
| Discretionary Reserve Funds – Wastewater | | | | | | | | |
| 17 | Wastewater | 204,266 | 1,198,526 | - | (3,960,350) | 2,501,600 | (55,958) | |
| 18 | Wastewater – Capital | - | 271,600 | - | - | (271,600) | - | |
| | | 204,266 | 1,470,126 | - | (3,960,350) | 2,230,000 | (55,958) | |
| Discretionary Reserve Funds – Water | | | | | | | | |
| 19 | Water | 12,397,814 | 2,844,174 | - | (2,563,745) | - | 12,678,243 | |
| 20 | Water – Filters | 1,195,162 | 103,000 | - | - | - | 1,298,162 | |
| | | 13,592,976 | 2,947,174 | - | (2,563,745) | - | 13,976,405 | |

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|------------------------|---------------------------------|---------------|--------------------|---------------|--|--|---------------------------------|
| <u>Reserves</u> | | | | | | | |
| 21 | Working Funds | 4,885,564 | - | - | - | - | 4,885,564 |
| 22 | Contingency | 881,220 | - | - | - | - | 881,220 |
| 23 | Encumbrance | 28,041,742 | - | - | (28,041,742) | - | - |
| 24 | Community Improvement Plan | 49,561 | - | - | - | - | 49,561 |
| 25 | Assessment Stabilization | 1,671,262 | - | (1,574,788) | - | - | 96,474 |
| 26 | Accumulated Sick Leave | 55,000 | - | - | - | - | 55,000 |
| 27 | Employee Related | 158,814 | 23,100 | - | - | - | 181,914 |
| 28 | Self-Insuring | 494,660 | 16,000 | - | - | - | 510,660 |
| 29 | Community Benefit | 602,367 | 214,140 | - | (99,150) | - | 717,357 |
| 30 | Police Operating | 203,443 | 64,997 | - | - | - | 268,440 |
| 31 | Winter Control | 471,281 | - | - | - | - | 471,281 |
| 32 | Water Working Funds | 1,061,541 | - | - | - | - | 1,061,541 |
| 33 | Water - Contingency | 319,172 | - | - | - | - | 319,172 |
| 34 | Facilities – New | 3,093,389 | 1,249,500 | - | - | - | 4,342,889 |
| 35 | Facilities | 2,758,546 | 972,800 | - | (912,000) | - | 2,819,346 |
| 36 | Furniture and Fixtures | 78,329 | 24,600 | - | (48,000) | - | 54,929 |
| 37 | Vehicles & Equipment | 767,435 | 603,500 | - | (839,500) | - | 531,435 |
| 38 | Technology & Office Equipment | 138,738 | 251,200 | - | (310,000) | 62,339 | 142,277 |
| 39 | Technology Software | 62,339 | - | - | - | (62,339) | - |
| 40 | Fire Vehicles & Equipment | 614,674 | 452,200 | - | (256,000) | - | 810,874 |
| 41 | Roads | 11,465,181 | 6,185,249 | - | (6,511,897) | - | 11,138,533 |
| 42 | Railway Crossings | 49,433 | - | - | - | - | 49,433 |
| 43 | Bridges & Culverts | 324,209 | 998,300 | - | (1,100,000) | - | 222,509 |
| 44 | Storm water | 578,683 | 1,084,600 | - | (525,000) | - | 1,138,283 |

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| 45 Road Share of Drainage | 1,474,009 | 378,700 | - | (27,500) | - | - | 1,825,209 |
| 46 Gravel Road Conversion | 2,201,427 | 845,200 | - | (1,505,000) | - | - | 1,541,627 |
| 47 Street Lights – New | 1,502,735 | 239,000 | - | - | - | - | 1,741,735 |
| 48 Playground Equipment | 173,602 | 164,500 | - | (75,000) | - | - | 263,102 |
| 49 Trails – New | 450,804 | 361,900 | - | - | - | - | 812,704 |
| 50 Trails – Existing | 254,729 | 99,600 | - | (240,000) | - | - | 114,329 |
| 51 Parks Signage | 51,500 | 10,300 | - | - | - | - | 61,800 |
| 52 Parks Furniture & Fixtures | 367,627 | 725,000 | - | (38,940) | - | - | 1,053,687 |
| 53 Building Repairs & Maintenance | 790,493 | 57,700 | - | - | - | - | 848,193 |
| 54 Election | (97,644) | 35,000 | - | - | - | - | (62,644) |
| 55 Tree Replacement | 28,130 | - | - | (20,000) | - | - | 8,130 |
| 56 Plans & Studies | 905,142 | 319,500 | (45,000) | (554,000) | - | - | 625,642 |
| 57 Legal Reserve | 225,916 | - | (150,000) | - | - | - | 75,916 |
| 58 Heritage Committee | 10,000 | 5,000 | - | - | - | - | 15,000 |
| 59 Economic Development | 25,000 | 25,000 | - | - | - | - | 50,000 |
| | 67,190,052 | 15,406,586 | (1,769,788) | (41,103,729) | - | - | 39,723,121 |
| 60 Total Reserves & Reserve Funds | 108,339,163 | 28,846,568 | (7,108,791) | (54,783,650) | 5,200,000 | - | 80,493,290 |