

Municipality of Lakeshore

Regular Council Meeting Agenda



Thursday, February 15, 2024, 9:00 AM
Council Chambers, 419 Notre Dame Street, Belle River

Pages

1. Call to Order

The 2024 Budget deliberations will take place on the following days:

February 15, 2024 9:00 AM to 5:00 PM

- Recess for lunch 12:30 PM to 1:00 PM

February 16, 2024 9:00 AM to 5:00 PM

- Recess for lunch 12:30 PM to 1:00 PM

Note: the above-noted break times are subject to change.

2. Land Acknowledgement

3. Moment of Reflection

4. Disclosures of Pecuniary Interest

5. Delegations

6. Reports for Information

7. Reports for Direction

1. 2024 Draft Budget Deliberations

3

The 2024 Budget was presented for information at the January 30, 2024 Council meeting, in preparation for the deliberations on February 15, 2024.

The 2024 Budget will be presented in the following order:

- Office of the Chief Administrative Officer
- Council and Committees of Council
- Corporate Services
- Community Health and Safety
- Growth and Sustainability
- Legal and Legislative Services
- Operations
- Review of Staffing Requests
- Water/Wastewater
- Capital Budget

8. Adjournment

Recommendation:

Adjourn the meeting at ____ PM.

Municipality of Lakeshore – Report to Council

Corporate Services

Financial Planning and Analysis



To: Mayor & Members of Council
From: Justin Rousseau, Corporate Leader- Chief Financial Officer
Date: February 6, 2024
Subject: 2024 Draft Budget Deliberations

Recommendation

This report is provided for information and will be presented for direction and deliberation at the February 15, 2024 budget deliberation meeting.

Background

Section 290 of the *Municipal Act, 2001* states:

A local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including,

- i. amounts sufficient to pay all debts of the municipality falling due within the year;
- ii. amounts required to be raised for sinking funds or retirement funds; and
- iii. amounts required for any board, commission or other body.

The budget shall, in such detail and form as the Minister may require, set out the estimated revenues and estimated expenditures; and provide that the estimated revenues are equal to the estimated expenditures.

The Draft Budget is based on the Municipality of Lakeshore's 'own purposes' requirements, which are the dollars required for operating and capital needs of the municipality. Municipal costs are funded from a combination of user rates (water and wastewater), user fees and taxation (tax levy required for all other budget centres).

The Draft Budget is prepared based on detailed review of base budget allocations in relation to operating costs for service delivery. Staff submit budget requests, which are

reviewed by the Corporate Leadership Team (CLT) resulting in the recommended budget that accompanies this report.

Comments

General Budget Overview

The municipal levy required in 2024 is \$42,068,129 which represents an increase of \$3,275,116 before growth. With assessment growth of \$876,722 the levy requirement after growth is \$2,398,394 or 6.23 % tax increase to an existing homeowner. On an average assessed property of \$275,000 this represents a monthly tax increase of \$9.50 for 2024.

When combined with the estimated rates from County and Education rates residents can expect a 5.38% increase in total property taxes cost over 2023.

A high-level summary of the changes from the 2023 Budget to the 2024 Draft Budget which comprise the \$3,275,116 increase is provided below along with subsequent explanations for each change.

Operating Expenses and Revenue		Capital Enhancements	
Legislative Impacts	\$293,567	Asset Management Planning Reserve Enhancements	\$1,163,790
Revenue Recoveries	(2,520,725)		
One-Time Costs from 2023	1,450,088		
Wages and benefits- Inflation and provisions for contractual agreements	687,445		
Staffing Enhancements-Tax funded	198,787		
Staffing Request-Pre committed	350,750		
Inflation and Contractual Increases	1,687,986		
Transfer from Tax Stabilization	(700,000)		
Changes Line by Line Revenue and Expenses	663,428		
Total	\$2,111,326	Total	\$1,163,790

Capital Investment

The 2024 Capital Budget includes capital investments of \$22.5 M of infrastructure work including water and wastewater. Capital investment is comprised of:

- \$1.9 M for wastewater works
- \$6.6 M for water works
- \$1.5 M for Bridges and Culverts
- \$0.6 M for Community Benefits and Parks
- \$2.0 M for Facilities, Furniture and Fixtures
- \$0.4M for Plans, Studies and Council Programs
- \$5.4 M for Roads
- \$0.6 M for Stormwater
- \$0.6 M for Technology and Office Equipment
- \$0.5 M for Trails Maintenance and Tree Planting
- \$2.4 M for Vehicles and Fire Equipment

As identified in the chart above, an additional \$1,163,790 is being allocated to capital funding as part of the 2024 Budget. The additional transfer is needed to continue to support the Municipality's future infrastructure and capital needs and forms part of the recommendation from the Asset Management Plan passed by Council in 2022.

A full listing of capital purchases and projects is provided in the Capital Budget.

Reserves and Reserve Funds

These funds are used for various municipal purposes and play a critical role in long-term financial planning and financial sustainability. Some of the benefits of having reserves available for infrastructure planning include:

- a) the ability to stabilize tax rates when dealing with variable and sometimes uncontrollable factors **(used in the 2024 budget to reduce burden of inflation to the taxation rate, a withdrawal of \$700,000 has been provided for)** – Leaving a balance of \$41,860 in the tax stabilization reserve (prior to the close out of 2023 year-end);
- b) financing one-time and short-term investments;
- c) accumulating the funding for significant current and future infrastructure investments **(Increases in funding of \$1,163,790 for capital programs has been provided for)**- Attributed all towards roads in 2024; and
- d) managing the use of debt

The Summary of Reserves identifies the purpose for each reserve, its projected 2023 ending balance, the effects of the 2024 Draft Budget recommendations, and funding targets, some of which were established under Policy FN-398 – Reserve and Reserve Funds and developed through Asset Management planning.

Revenues and Recoveries

The Municipality of Lakeshore's growth has been apparent through its high building permit activity and development charge collections over the past few years.

In addition, the 2024 Budget has increases in planning fees revenue of \$220,100 based on a user fee review completed in 2023. Increases in User fees and revenue adjustments total \$283,045 in the areas of the ATRC, Recreation, Marina and the POA office have also been provided for. Increases in investment income \$425,000 from the implementation of the investment policy.

The revenue required to offset the new solid waste contract requires an adjustment of \$1,600,080.

Increases in water and wastewater revenue have been built into the 2023 budget based on the recommendation of the water and wastewater rates study completed in 2022 calling for 4% and 9% increased to both rates.

Increases to wastewater revenue are \$662,337 and \$482,007 for water. It should be noted that both rate models are self-funding.

Development charges also continue to be a significant source of revenue for the Municipality. As these are encumbered revenues, they can only be applied to growth related projects.

Expenditures

One-Time Adjustments

As part of the 2023 budget, Council approved a total of \$1,450,088 in one-time adjustments primarily from the use of the tax stabilization reserve to cover significant increases seen in 2023. The impact of the annualization of the one-time adjustment to the 2024 budget is an increase of 3.74% to the municipal levy before any operating budget adjustments.

To lessen the impact of the 2023 large transfer from the tax stabilization reserve impacting the 2024 budget a two-year repayment plan was required and is the reason for the 700,000 transfers from tax stabilization in 2024.

Wages and Benefits

Following the Municipality's collective agreements and remuneration policies, several economic adjustments were made to reflect negotiated increases for 2024 where required. An inflationary increase based on the Consumer Price Index from 24 month rolling average was provided for Council and non-union staff wages, in accordance with policy and Council direction upon the completion of the salary review and reorganization in 2023. The annualized impact of wages from 2023 to 2024 is \$687,445.

As the 2024 budget was prepared before the finalization of the CUPE Full Time collective agreement provisions have been added to the budget for potential increases due to contract negotiations, those provisions have been made in the total above.

All recommended staffing positions for the 2024 budget have been prepared with full business case reviews so that Council and the public can see the needs and risk associated with the resourcing gaps in the municipality.

New staff positions being recommended in 2024 amount to \$533,289 of which \$334,532 are funded by Grants for a Net Impact of \$198,757. This included 4 position conversions as part of the reorganization for council to debate the service level enhancement to our residents which totals \$30,387 for all 4 this is included in the total of \$198,757. The total requested levy for staffing service level changes is .51% of the tax increase.

Council, via resolutions in 2023, approved the addition of a Corporate Leader, DL Energy Management, Engineering Technologist, Team Leader Development Engineering and also a Workforce Advisor and those costs have been added to the base budget for 2024.

A complete listing of these positions and their cost including labor burden is provided below;

Operating Budget Centre	Position Title	Budgetary Impact	Grant Funding	Net	Levy Percentage
Service Level Impacts					
Digital Transformation	Information Technology Summer Students (2)	31,891	0	31,891	.08%
By-law	Administrative Assistant (full time)	87,147	0	87,147	.22%
Financial Planning	TL Asset Management	129,332	80,000	49,332	.13%
Public Service	Public Service Representatives (2) (full time)	174,532	174,532	0	0
Public Service	Customer Service Representatives (4 Part Time)	80,000	80,000	0	0
Position Conversions					
Economic Development	DL-Economic & Intergovernmental	3,048	0	3,048	.01%

	Affairs Conversion				
Communications	TL to DL Civic Engagement	9,678	0	9,678	.02%
ATRC	TL to DL ATRC Facilities and Fields	8,322	0	8,322	.02%
Public Service	TL to DL Public Service	<u>9,339</u>	<u>0</u>	<u>9,339</u>	<u>.02%</u>
Total Positions for Approval		\$533,289	\$334,532	\$198,757	.51%
Pre-committed and approved					
Work Force Development	Work Force Development Officer	124,729	0	124,729	Pre committed
Engineering	DL- Energy Management/ Utilities	156,928	150,000	6,928	Pre committed
Community Health and Safety	Corporate Leader- Community Health and Safety	219,093	0	219,093	Pre committed
Engineering	Engineering Technologist- Development	95,261	95,261	0	Pre committed
Engineering	TL-Development Engineering and Approval	<u>129,184</u>	<u>129,184</u>	<u>0</u>	Pre committed
Total pre-commitments funded by Tax		\$725,195	\$374,445	\$350,750	

Legislative, Inflation and Contractual Impacts

Legislative Impacts of \$293,567 include the adjustment required for \$419,084 for the eligible portion of the ATRC from the Development Charges Reserve. Other Legislative costs include mandatory ESA requirements and the increase to the Conservation Authority as well as the Building Code Act reserve transfer.

Inflationary and Contractual cost of \$1,687,986 including the rising cost of the police contract \$48,500, increases to fire dispatching services \$39,700, increases to security and Janitorial Contacts totaling \$70,000 & Solid waste contracts increases of \$1,523,021.

Line-Item Adjustment Increase

The budget calls for \$634,379 in line item increases and reductions the largest one being and adjustment for tile loans and debentures of \$133,841 followed by HR consulting cost of \$100,000 for recruitment services and additional costs for areas such as software licensing and telecommunications, and increases facilities maintenance costs, supplies, fuel and oil cost.

Offsetting some of the additional cost is forecasted savings in utilities cost from conversion to LED lights of \$210,500 in all budget centres, as well as reductions in insurance premiums factoring in the increase in the insurance deductible.

Water & Wastewater

The Municipality completed an update to the Water and Wastewater Rate Study in 2022 to provide solutions to support the municipality's short and long-term goal to ensure financially sustainable water and wastewater systems. The recommendations from the updated rate study have been incorporated into the 2024 Draft Budget as well as the 2024 User Fees By-law. Below is a summary of the change in the water rates for 2024.

Water Rates	2023	2024
Consumption Rate	\$1.62	\$1.68
Flat Rate	\$21.68/month	\$22.55/month
Wastewater Rates		
Consumption Rate	\$1.83	\$1.99
Flat Rate	\$23.24/month	\$25.33/month

New for 2024

List of New Positions

- Increases transparency by showing Council and residents all the staffing requests in one summary page

New 5-Year Operating Forecast for All Departments and Budget Centres

- The 2024 Budget is Lakeshore's First Multi-Year budget which forecasts 5 years of operating cost based on trends and fiscal policy document commitments such as requirements of the Asset Management Plan to contribute 3% of the rates to reserves to sustain our infrastructure.

New 5-Year Capital Forecast and Long-Range Planning

- The 2024 Budget is Lakeshore's First Multi-Year Capital Forecast budget as well which looks at Lakeshore's Capital Plans and 5 years and reviews the funding able to carry out such plans

- Lakeshore 5-Year Capital Plans Total 319 Million Dollars based on updated information
- Lakeshore will have Reserve Transfer totalling 150 Million dollars in that time frame, leaving a significant funding gap
- The outcome of this will require significant prioritization of projects and counited investment in the tracking of infrastructure plans and projects, to ensure the highest and best use of limited funds

New Budget Centre Wage Change Overview

- The 2024 Budget includes a Wage Change Overview for each area to provide a quick summary of adjustments that are from one budget year to the next, those that are legislative in nature based on collective agreements and pay policies and those Council can make decisions on based on service levels provided to our residents.

The Development of an Interactive Budget Application for Residents

- The 2024 Budget Develops Essex County first-ever budget application and interactive data for the residents of Lakeshore to enjoy. It allows for a focused selection of budget centres with interactive graphs and data to explore to enhance our resident's understanding of the municipal budget. It is AODA compliant and built to Government Finance Officers Association Standards so Lakeshore can apply for the Distinguished Budget Presentation Award.

The budget can now be found online at

<https://lakeshore.ca/budgetapp>

Others Consulted

ERCA
LTVCA
County of Essex
Ministry of Municipal Affairs and Housing

Financial Impacts

An additional municipal levy requirement before growth of \$3,275,116 is recommended for the 2024 Budget. After factoring in the growth projection of \$876,722 the municipal levy requirement after growth is \$2,398,394 for 2024. This translates into an annual increase of \$114 per home assessed at 275,000 or a 6.23% Tax rate increase to the residents of the Municipality of Lakeshore.

When combined with the estimated rates from the County and Education rates residents can expect an annual increase of \$197 per home assessed at 275,000 or a 5.38% increase in total property taxes cost over 2023.

There were several operating budget requests and capital budget requests that were either deferred to future years or not recommended at the CLT budget review stage. These budget issues are provided to Council in the Appendices to the budget document along with any business cases for staffing.

Attachments

Appendix A- 2024 Draft Budget Book

Report Approval Details

Document Title:	2024 Draft Budget Deliberations.docx
Attachments:	- Lakeshore 2024 Draft Budget - Print - Council.pdf
Final Approval Date:	Feb 6, 2024

This report and all of its attachments were approved and signed as outlined below:

Prepared by Justin Rousseau

Approved by Truper McBride



Municipality of Lakeshore
Draft Budget
 2024

CHARTING A SUSTAINABLE PATH FORWARD



Table of Contents

Mayor's Message	Page 3	Five Year Tax Rate Forecast .	Page 14	Debt Forecast	Page 230
Message from CFO	Page 4	Division Budgets	Page 16 - 205	Reserve Forecast	Page 231
Lakeshore Community	Page 5	Capital Budget	Page 206	Glossary Definitions	Page 232
Strategic Plan	Page 6	Reserve Balances	Page 222	Glossary Acronyms	Page 234
Budget Process	Page 7	New Positions	Page 223		
Budget at a Glance	Page 8	Preapproved Positions	Page 224		
Budget Highlights	Page 9	Deferred Operating	Page 225		
Budget Summary	Page 10	Deferred Capital	Page 226		
Capital Highlights	Page 11	One-Time Changes	Page 227		
Regional Comparison	Page 12	Five Year Capital Overview .	Page 228		
Regional Position	Page 13	Five Year Capital Outlook	Page 229		



Mayor's Message



Tracey Bailey
Municipality of Lakeshore Mayor

I want to express my sincere gratitude to the dedicated members of Team Lakeshore who played a crucial role in shaping the 2024 draft Budget. We understand the enormity of this task and value the hard work that has gone into it.

In light of ongoing inflation, Council and I are committed to finding a delicate balance between improving service delivery and minimizing the impact on our ratepayers. Recognizing the importance of each dollar, we pledge to use your taxes as efficiently and effectively as possible.

While grappling with financial pressures, we also recognize the significance of long-term planning in the 2024 Budget. This year, Council gains valuable insights into our long-term financial outlook through our inaugural Five-year Forecast. While the Budget encapsulates a year's worth of efforts in Lakeshore's communities, we also acknowledge the necessity of making infrastructure investments to ensure Lakeshore's sustained prosperity. The draft Budget proposes a substantial contribution to our infrastructure reserves, aligning with Council's strategic objectives to position our communities for sustainable growth and success in the years ahead.

The draft Budget serves as the starting point for an ongoing conversation. While discussions take place around the Council table, we actively seek input from residents and stakeholders. I encourage the citizens of Lakeshore's communities to explore this newly interactive document, gaining insights into the diverse range of programs and services that make our municipality an exceptional place to live, work, and play. Feel free to contact your dedicated Council members with any questions, concerns, or comments. Council, though just one part of the puzzle, is devoted to collaborating with individuals and organizations sharing the common goal of enhancing our communities.

TOGETHER WE ARE
Lakeshore

T. Bailey
Mayor Tracey Bailey



Message from the Treasurer



Justin Rousseau
Chief Financial Officer/Treasurer

Each year, the Budget is a significant, organization-wide endeavour that requires input from every department and division in Lakeshore. I would like to thank everyone for their efforts in helping to get the draft Budget where it is today. We are proud to hand this Budget off to members of Council for deliberation and decision-making.

While the process to get to where we are today is the same as it has been, the result is quite different. This year, we are excited to launch Lakeshore's first digital and fully interactive Budget application, a first for the region. This application will improve how users explore the 2024 Budget while maintaining the critical information that Council needs to inform their decision-making. This approach is part of Lakeshore's broader effort to demonstrate regional leadership by embracing innovative technology to improve the user experience for residents and stakeholders.

The 2024 Draft Budget also contains Lakeshore's first Five-year Financial Forecast for revenue and operating expenses. This information will help Council and community members understand the short- and medium-term financial outlook for the municipality while supporting our ongoing efforts to ensure financial sustainability and long-term planning.

As with last year, Lakeshore is facing significant financial pressures due to inflation. To limit the impact of inflation on residents, the Draft Budget once again proposes a \$700,000 transfer from Lakeshore's Tax Stabilization Reserve. While the Draft Budget includes an increase of \$114 per average home (6.23%) a full three per cent of 2024 tax revenue has been slated for reserves that will be used for critical infrastructure projects coming in the coming years.

When factoring in the cost of water and wastewater residents can expect to spend \$15.66 more per month. Despite the proposed increase, Lakeshore will continue to have Essex County's lowest tax rate and be one of the region's most affordable municipalities to live in.

Once again, I would like to thank our dedicated staff for their contributions to the 2024 Budget. We look forward to the upcoming deliberations and ensuring the Budget can deliver on Council's strategic priorities.

J. Rousseau CA, CPA
Chief Financial Officer/Treasurer

Lakeshore Community



Lakeshore is a Municipality situated in southern Ontario along Lake St. Clair. Lakeshore is a great place to live, work and play. The Municipality has a population of 40,000 and is one of the fastest-growing communities in Southern Ontario. The Municipality enjoys a temperate climate year-round, with more than 200 growing days. Lakeshore's affordable lakefront community enjoys over 35 km of waterfront, low taxes, high quality of life and abundant recreational opportunities with many family-friendly parks, recreation programs, a multi-use recreation centre, the Atlas Tube Recreation Centre. The Municipality services infrastructure extending over 537 kms of roads, 37 parks and conservation areas, two water treatment plants, several pumping stations, solid waste collection, pollution control and many kilometers of utility infrastructure. Find out more about Lakeshore at Lakeshore.ca

Community Data: Source, Invest WindsorEssex (Environics)

- As per the 2021 Census, **five of Lakeshore's Aggregate Dissemination Areas (ADAs) grew by over 25%** and twelve had recognized double digit growth.
- Of the 7 lower tier municipalities in the County of Essex, **Lakeshore has the largest labour force and the second highest household income** (behind only LaSalle).
- **22.5% of Lakeshore households earn over \$150,000** of after-tax income



Population Status

- As per the 2021 Census, **Lakeshore represents 20.94% of the population of Essex County.**
- As per the 2021 Census, **Lakeshore has had a 10.38% growth rate resulting in a population of 41,410**



First Official Language

- English: **94.1%**
- French: **4.5%**
- Other: **0.4%**



Generation Status

- First Generation: **14.5%**
- Second Generation: **19%**
- Third Generation or More: **66%**

Strategic Objectives 2022-2026

At the heart of our roadmap for progress in Lakeshore lies the fundamental concept of strategic objectives—these are the guiding aims that serve as our compass, charting the direction for our community’s growth between now and 2026. Our strategic objectives are not merely aspirations; they are the crystallization of our collective intentionality, forged through dialogue and consensus. Each objective acts to direct our efforts toward meaningful change. The actions listed under each objective are more than simple tasks; rather, they are concrete measures of completion, ensuring that our intentions take tangible shape and our commitments blossom into impactful outcomes.

The list of Strategic Objectives (in order of relative importance) are as follows:



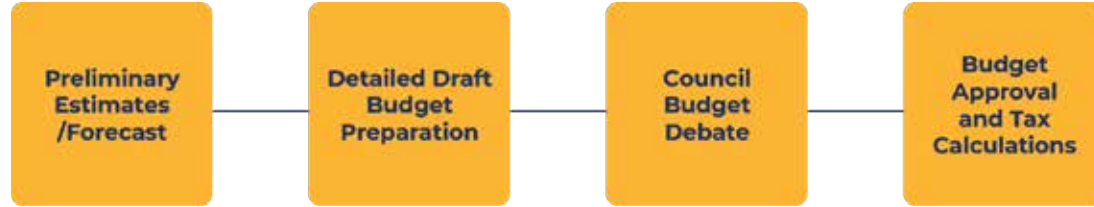
1. Building and Stewarding Municipal Infrastructure
2. Developing Our Future Communities
3. Modernizing and Enhancing Municipal Function
4. Becoming an Economic Leader in Essex County
5. Modernizing Resident-Centered Service

Our strategic objectives are not merely aspirations; they are the crystallization of our collective intentionality



Process and Policy Overview

Budget Process Overview



The goal of the municipal budget process is to produce a balanced budget while maintaining the following principals:

- The use of Reserve Funds where applicable
- The use of Reserves to fund one-time expenditures

Sections 289, 290 and 291 of the Municipal Act outline the regulations for a municipality's yearly budget or multi-year budgeting process. Beyond the Municipal Act, municipalities must comply with the generally accepted accounting principles (GAAP) set by the Public Sector Accounting Board (PSAB).

Municipal budgets contain both an operating budget and capital budget. Operating budgets are created annually, whereas capital budgets typically forecast for multiple years. It is important to note that under legislation, municipalities cannot finance operations with debt. A capital budget provides a municipality with a view into the potential expenses and investments required in the future and is based on long term financial planning and sustainability. The capital budget focuses on larger costs rather than smaller costs like an operating budget.

Council's Role:

- Decide the municipality's priorities for the upcoming year
- Define levels of service
- Provides guidelines and direction for staff
- Determines the total taxes to be levied
- Establish funding support for initiatives beyond the current budget year
- Outline Capital spending priorities
- **STEWARDSHIP ROLE:** municipality's administrative, financial and planning decisions should reflect and support the strategic plan
- Council will provide ongoing budget direction regarding changes in levels of service
- Council will establish dates for annual budget deliberations as part of their annual meeting schedule.
- Council will provide direction with respect to draft budget targets, as they deem appropriate, such as: Capital Asset Investment – renewal, Capital Asset Investment – new, Service Level Change – existing, and Service Level Change – new.

Administration's Role

- Monitoring and projecting year end results
- Compiling requested budgets based on Council policy and approved plans, established service levels and direction provided through resolutions of Council
- Balancing corporate priorities with constraints and existing conditions
- Presenting recommended operating and capital budgets to Council for approval

Financial Policies

The Municipality of Lakeshore's 2024 Budget is shaped in accordance with key financial policies including:

- **Asset Management Policy**
- **Tangible Capital Asset Policy**
- **Reserves and Reserve Funds Policy**
- **Loans and Borrowing Policy**
- **Local Improvements and Drainage Financing Policy**
- **Procurement Policy**
- **Investment Policy**

These policies guide the responsible and effective use of resources for the benefit of the entire community. For more information about a specific policy used, please contact Legislative Services at 519-728-2700.

Budget at a Glance

- **Assessment growth** providing \$876,722 of additional tax revenue.
- **Tax rate increase of 6.23%** along with a one-time use of **\$700k from the tax stabilization reserve** to mitigate the impact of inflationary pressures on taxpayers.
- **Increases to water and wastewater rates** as outlined in the water and wastewater rate studies completed in 2022.
- Total expenditures of **\$61.9 million** (compared to \$55.3 million in 2023).
 - \$22.5 million for capital projects**
 - \$29.4 million to reserves**
 - \$29.9 million from reserves**
- Approximately **\$19.88 million** (compared to \$16.6 million in 2023) in recoveries which includes grants, user fees, investment income, etc.
- **\$42.1 million in tax revenue**, which represents an **additional levy of \$3.3 million**.

Inflationary Pressure

As with all municipalities in Ontario, inflation continues to increase the cost of doing business. In 2023 the economy suffered from above average inflation, which significantly impacts the cost-of-living indexing in salaries, as well as the purchases of goods and services by the municipality. Increases in non residential construction cost have seen even greater increases at 10% increases over the year before. This has significant impacts on capital projects and use of the reserve funds used to complete those projects.

Postponement of Property Tax Reassessment

MPAC announced a continuation of the delay in releasing the updated assessment values. This means that property taxes for the 2024 taxation years will continue to be based on their 2016 valuation. Property assessments will remain the same as they were for the 2023 tax year, unless changes have been made to a property. This has had an impact on assessment growth as we are experiencing approximately 2.26% growth in assessment, even with more new homes coming online. These homes continue to be valued at 2016 construction prices for the region. Assessment growth figures however have increased slightly for Lakeshore, with an anticipated increase of approximately \$876,722 for 2024.



Budget Highlights

Proposed Rate Increases



\$114 | 6.23%
Proposed Lakeshore tax rate increase



\$197 | 5.38%
Blended tax rate increase



\$53 | 9.00%
Combined wastewater rate increase



\$21 | 4.00%
Combined water rate increase



\$83.00
Waste collection yearly increase

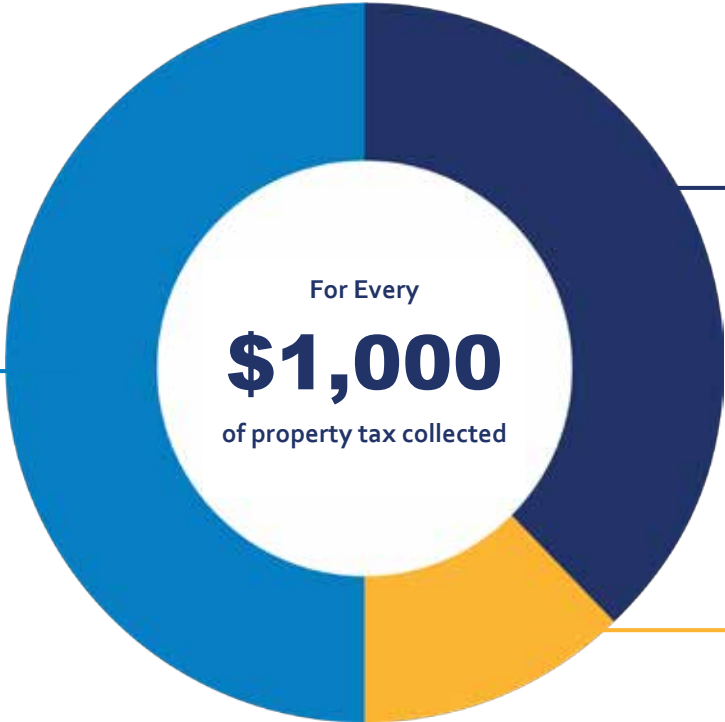


\$15.66
Avg. monthly impact on single family dwelling
(\$275,000 assessed value using 210 m3 of water.)

Where Your Tax Dollars Go



\$500
stays in Lakeshore



\$380
to the County of Essex



\$120
to local school boards

Budget Summary

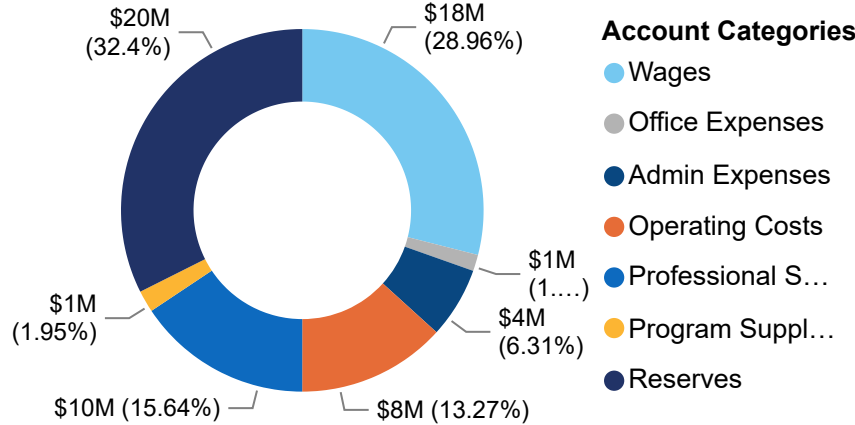
Revenue

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$52,248,564	\$53,986,608	\$55,394,578	\$61,976,869	\$6,357,846
Total	\$52,248,564	\$53,986,608	\$55,394,578	\$61,976,869	\$6,357,846

Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$14,756,090	\$14,458,249	\$16,163,525	\$18,109,454	\$1,945,929
Office Expenses	\$683,993	\$516,491	\$838,337	\$900,137	\$61,800
Admin Expenses	\$3,697,327	\$3,456,758	\$3,661,667	\$3,899,443	\$237,776
Operating Costs	\$7,347,976	\$7,806,523	\$8,062,564	\$8,196,610	\$134,046
Professional Services	\$7,690,085	\$8,296,629	\$7,991,896	\$9,656,930	\$1,665,034
Program Supplies	\$1,024,204	\$1,294,761	\$1,183,304	\$1,203,904	\$20,600
Reserves	\$17,048,889	\$17,456,799	\$17,493,285	\$20,010,391	\$2,517,106
Total	\$52,248,564	\$53,286,209	\$55,394,578	\$61,976,869	\$6,357,846

Expense Chart



Water & Wastewater Budget Summary

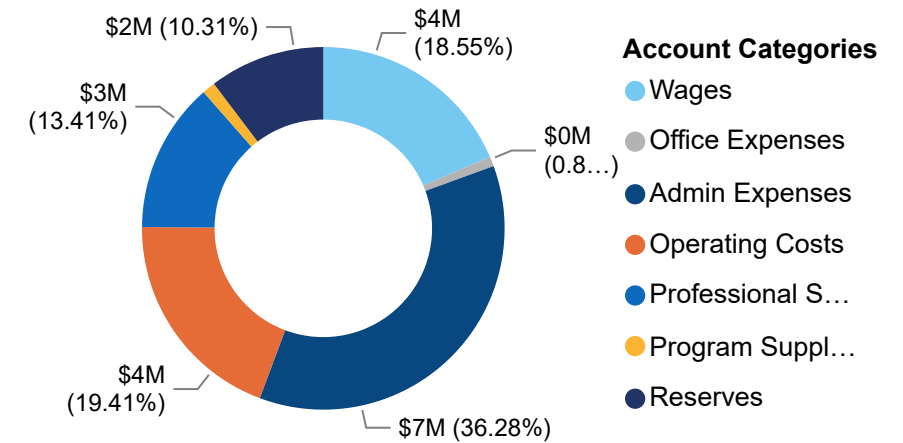
Revenue

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$16,933,450	\$18,181,304	\$18,049,102	\$19,193,446	\$1,144,344
Total	\$16,933,450	\$18,181,304	\$18,049,102	\$19,193,446	\$1,144,344

Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$3,091,774	\$2,858,403	\$3,575,555	\$3,560,235	(\$15,320)
Office Expenses	\$133,000	\$141,127	\$135,100	\$167,600	\$32,500
Admin Expenses	\$3,107,678	\$3,151,360	\$6,962,955	\$6,962,955	\$0
Operating Costs	\$3,533,077	\$3,026,611	\$3,476,264	\$3,726,124	\$249,860
Professional Services	\$2,391,483	\$2,341,516	\$2,432,628	\$2,573,650	\$141,022
Program Supplies	\$472,900	\$642,275	\$472,900	\$224,000	(\$248,900)
Reserves	\$4,203,538	\$2,201,260	\$993,700	\$1,978,882	\$985,182
Total	\$16,933,450	\$14,362,553	\$18,049,102	\$19,193,446	\$1,144,344

Expense Chart



Capital Budget Highlights

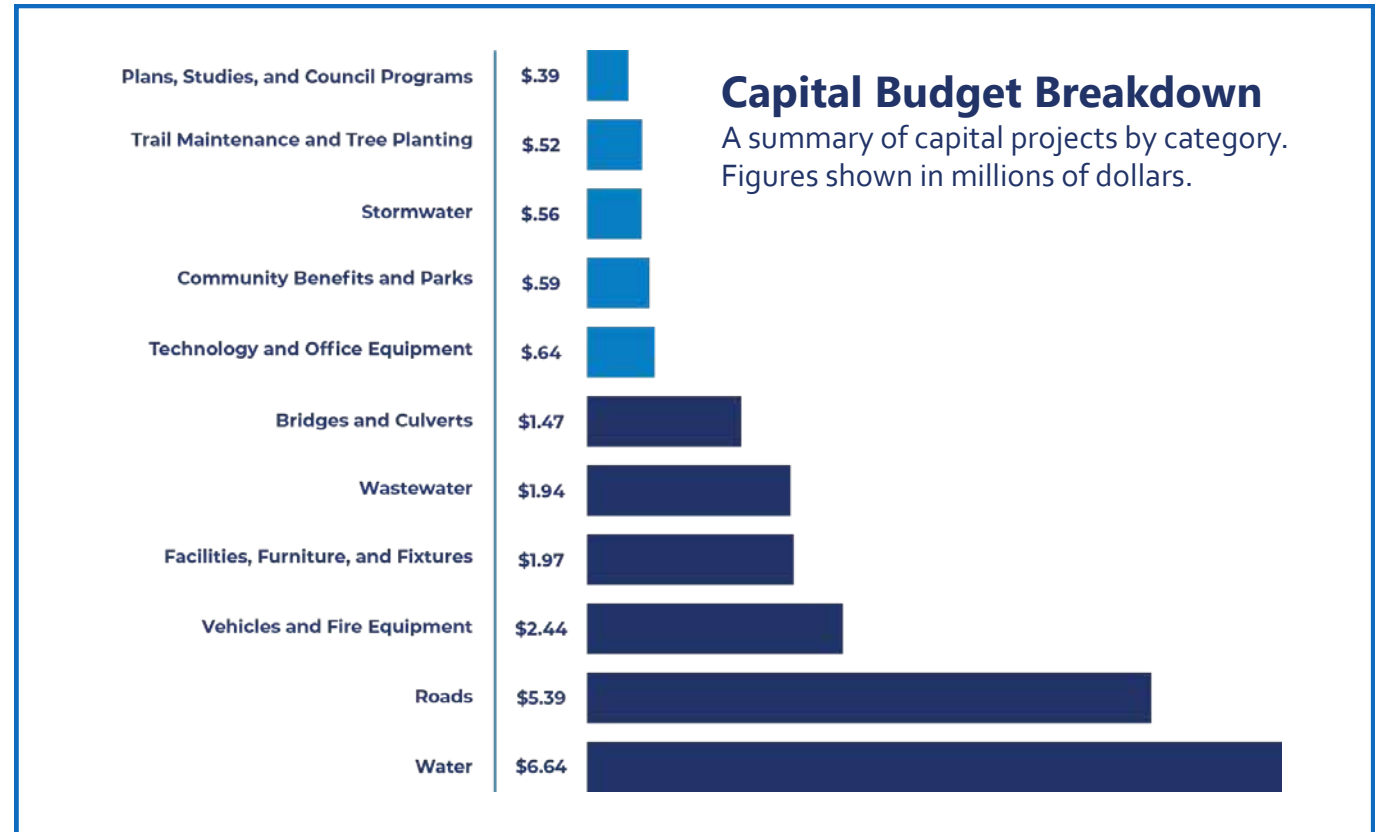
The 2024 Capital Budget focuses on achieving Council’s strategic priority to maintain roads, infrastructure, and parks development, as well as wastewater and stormwater management. The **total capital investment for 2024 is \$22.5 million.**

The current listing of encumbered projects is estimated to be in excess of \$42 million. Reducing the scope of the 2024 Capital Budget will allow administration to finalize the number of projects from 2021, 2022 and 2023.

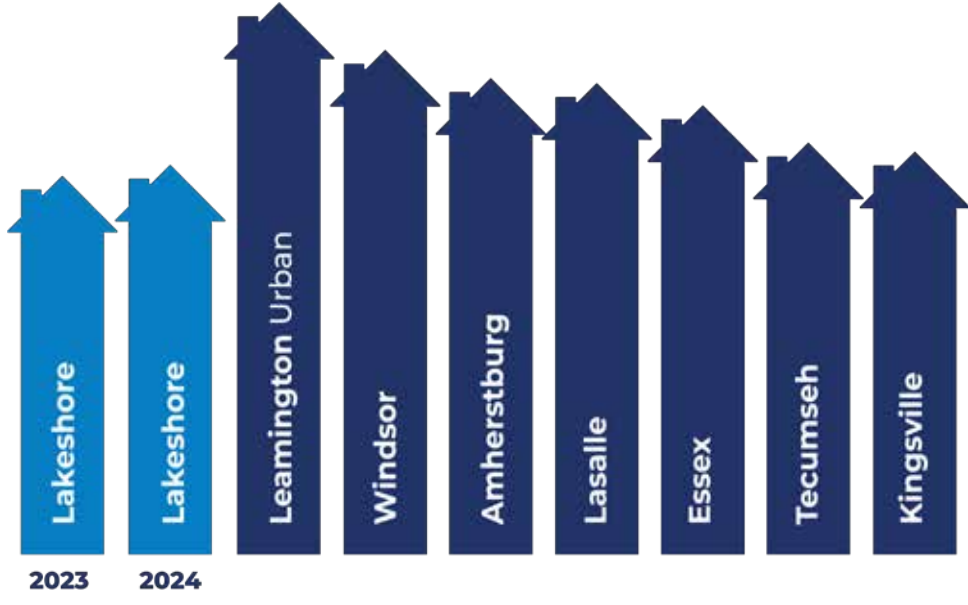
Major Projects



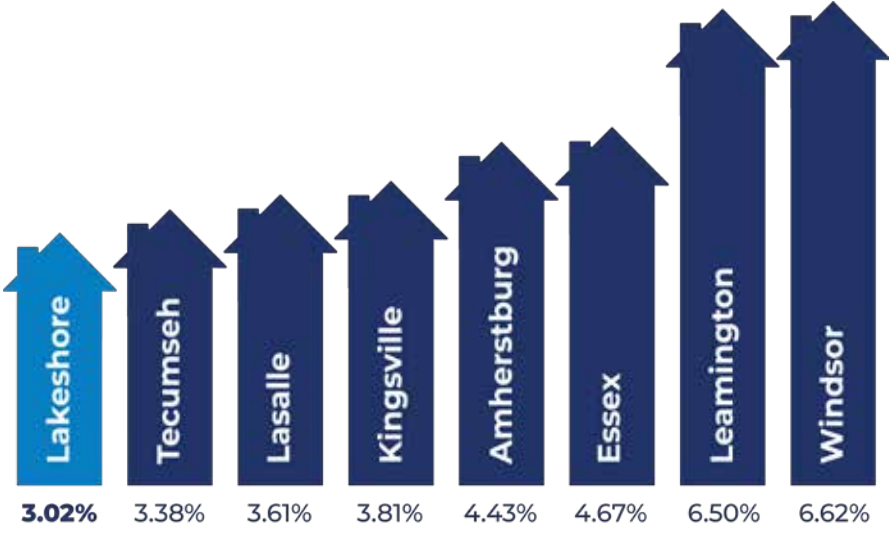
- Wallace Line Reconstruction & Watermain
- Comber Watermain
- Lifecycle Asphalt
- High Lift Pump at John George Water Treatment Plant
- Bridge Rehabilitation Program
- Lifecycle Surface Treatment
- OCWA Capital Programs at Wastewater Treatment Facilities



Regional Comparison



Lakeshore’s 2023 and 2024 tax rates compared to local municipalities’ 2023 rates.

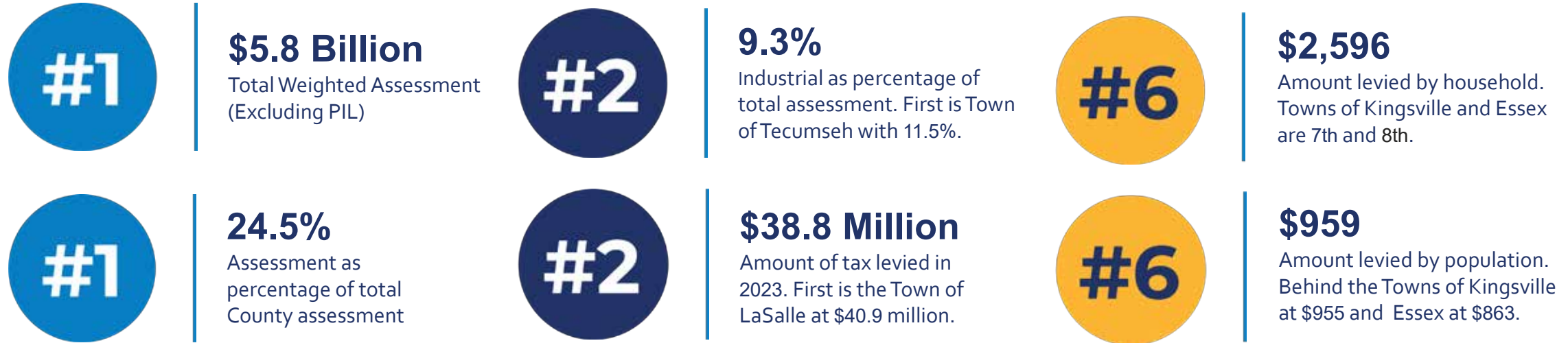


Affordability measured as property taxes compared to average household income. On average, Lakeshore residents will pay 3.02% of their income towards municipal property taxes.



Regional Position

The following graphic highlights Lakeshore's position relative to the other six County of Essex municipalities in a number of categories.



As the graphic highlights, Lakeshore has the highest assessment in Essex County and makes up 24.5% of the county assessment. It also has the second highest Industrial assessment in the county at 9.2%. Lakeshore generates the largest amount of taxation levy, second only to Lasalle which is home to 17.1% of the county's total assessment. Lakeshore also has the third lowest levy by population and the third lowest levy by household in the county. This data indicates that Lakeshore is funding current service levels on the large size of its assessment base instead of an increase to the amount levied by household.

The current difference between Lakeshore and the highest in the region Lasalle is \$814 per household. This would equate to an additional \$11.7 million (\$814 x 14,385 homes) in taxation levy should Lakeshore move to funding of that level on a per household basis. Should Lakeshore move towards a model more in line with Tecumseh or Leamington, an additional \$5 million would be levied annually. If Lakeshore levied the same amount per household as Lasalle would be approximately 33% and to move towards levels of Tecumseh or Leamington that would be 13% tax increase over last year base.

Five Year Tax Rate Forecast

Total Revenue	61,976,869	65,971,246	69,013,345	72,135,365	75,268,534
Total Expenses	61,976,869	65,971,246	69,013,345	72,135,365	75,268,534
Growth Rate	2.26%	5.00%	2.50%	2.50%	2.50%
Growth Funded Levy	876,722	2,104,258	1,134,899	1,189,946	1,245,728
Tax Rate Funded	2,398,394	1,206,542	1,067,006	1,041,316	942,112
Rate	6.23%	2.87%	2.35%	2.19%	1.89%
Tax Levy	42,068,129	45,385,318	47,586,800	49,817,617	52,005,000
	2024	2025	2026	2027	2028

Division Org Chart

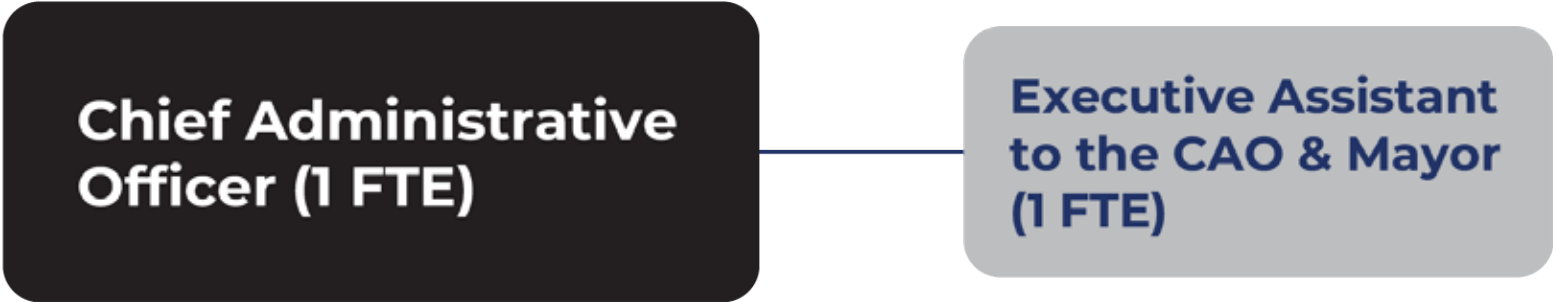
Division Selection ∨

CAO Admin ∨

Division Description ▲

The Chief Administrative Officer’s primary role is to provide effective and efficient administrative services to Council, staff, and the public. Additionally, the CAO is responsible for the overall administration of the Corporation.

CAO Admin



Division Selection 

CAO Admin 

Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-001 - CAO Admin - Training/Educational Fees	Increasing training expense to include travel to the following conferences in 2024: - AMO,OMAA, FCM	\$2,500	\$0	\$2,500
Total		\$2,500	\$0	\$2,500

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
CAO Admin	(\$1,212)	\$0	\$0
Total	(\$1,212)	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

(\$1,212)

Wage Impact Net of Funding from Grants

(\$1,212)

Division Budget

Division Selection ▼

CAO Admin ▼

Revenue

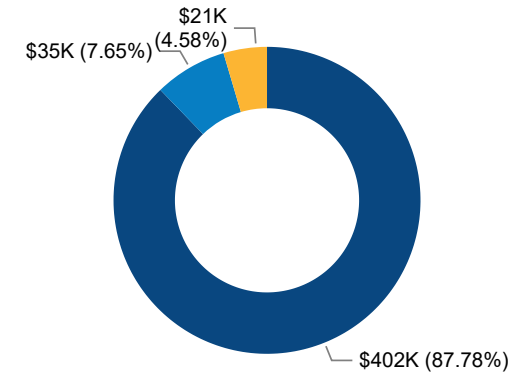
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$372,301	\$390,174	\$402,996	\$401,784	(\$1,212)
Office Expenses	\$18,450	\$13,661	\$18,450	\$20,950	\$2,500
2001 - Office Supplies	\$500	\$244	\$500	\$500	\$0
2002 - Advertising & Promotion	\$4,000	\$1,770	\$4,000	\$4,000	\$0
2004 - Meeting Expenses	\$1,500	\$2,273	\$1,500	\$1,500	\$0
2007 - Travel Expense	\$1,650	\$927	\$1,650	\$1,650	\$0
2008 - Training & Conferences	\$8,000	\$7,282	\$8,000	\$10,500	\$2,500
2009 - Memberships & Subscriptions	\$2,800	\$1,165	\$2,800	\$2,800	\$0
Operating Costs	\$1,630	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$1,630	\$0	\$0	\$0	\$0
Professional Services	\$15,000	\$11,966	\$35,000	\$35,000	\$0
4001 - Consulting Services	\$15,000	\$11,966	\$35,000	\$35,000	\$0
Reserves	\$0	\$0	(\$20,000)	(\$20,000)	\$0
Total	\$407,381	\$415,800	\$436,446	\$437,734	\$1,288



Division Five Year Forecast

Division Selection ▼

CAO Admin ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$401,784	\$428,315	\$444,450	\$461,232	\$478,688
Office Expenses	\$20,950	\$21,474	\$22,012	\$22,562	\$23,128
2001 - Office Supplies	\$500	\$510	\$520	\$530	\$541
2002 - Advertising & Promotion	\$4,000	\$4,080	\$4,162	\$4,245	\$4,330
2004 - Meeting Expenses	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
2007 - Travel Expense	\$1,650	\$1,683	\$1,717	\$1,751	\$1,786
2008 - Training & Conferences	\$10,500	\$10,815	\$11,139	\$11,473	\$11,817
2009 - Memberships & Subscriptions	\$2,800	\$2,856	\$2,913	\$2,971	\$3,030
Professional Services	\$35,000	\$36,050	\$37,132	\$38,246	\$39,394
4001 - Consulting Services	\$35,000	\$36,050	\$37,132	\$38,246	\$39,394
Reserves	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)	(\$20,000)
Total	\$437,734	\$465,839	\$483,594	\$502,040	\$521,210

Division Org Chart

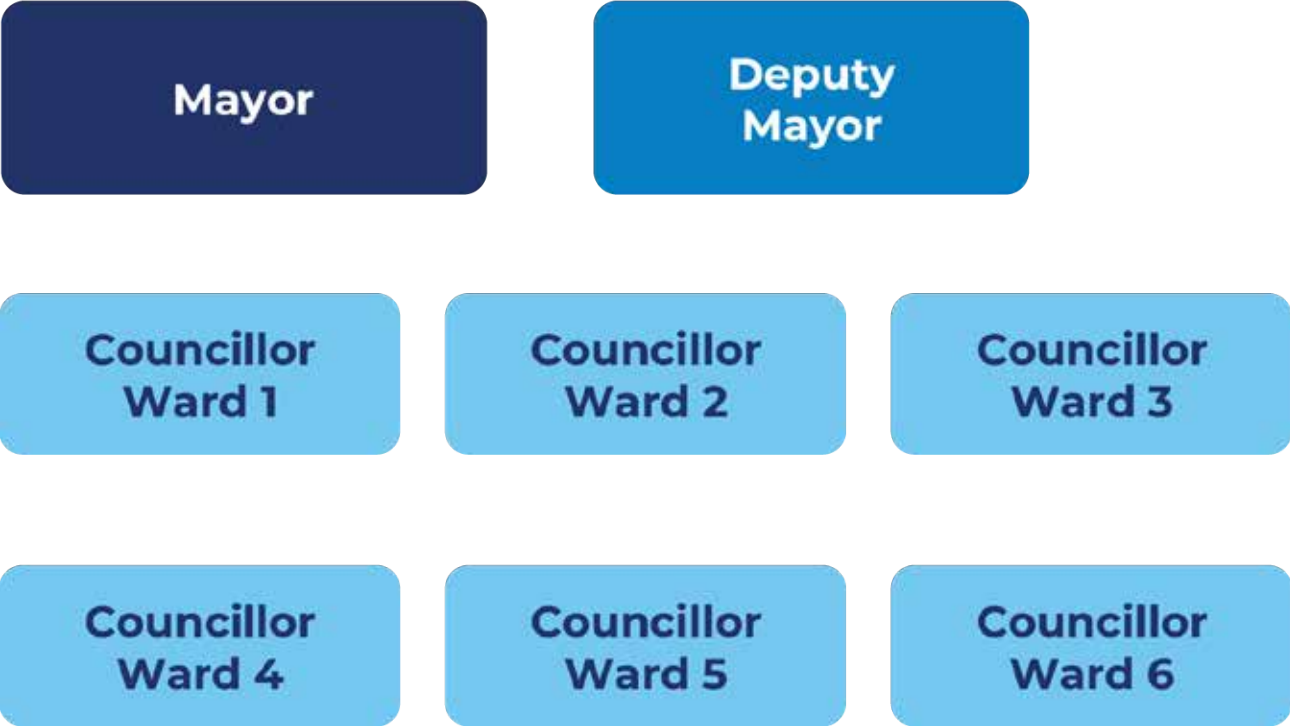
Division Selection ▼

Council Services ▼

Division Description ▲

Council sets policies, provides overall direction, and makes decisions for the municipality, taking into account the concerns of all residents and stakeholders.

Council Services



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$945	\$0	\$945
Total		\$945	\$0	\$945

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Council Services	(\$6,711)	\$0	\$0
Total	(\$6,711)	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

(\$6,711)

Wage Impact Net of Funding from Grants

(\$6,711)

Division Budget

Division Selection ▼

Council Services ▼

Revenue

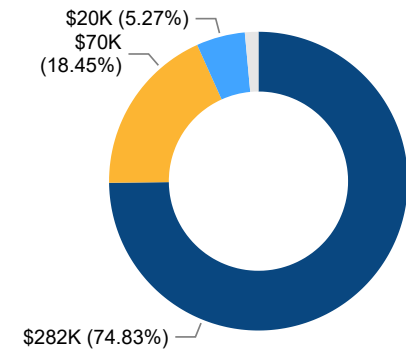
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$272,383	\$268,517	\$288,625	\$281,914	(\$6,711)
Office Expenses	\$37,500	\$15,741	\$69,500	\$69,500	\$0
2002 - Advertising & Promotion	\$5,000	\$1,596	\$5,000	\$5,000	\$0
2008 - Training & Conferences	\$32,000	\$14,146	\$64,000	\$64,000	\$0
2009 - Memberships & Subscriptions	\$500	\$0	\$500	\$500	\$0
Operating Costs	\$22,368	\$16,728	\$18,903	\$19,848	\$945
2011 - Telecommunications	\$5,640	\$0	\$0	\$0	\$0
7019 - Insurance Premiums	\$16,728	\$16,728	\$18,903	\$19,848	\$945
Program Supplies	\$11,000	\$13,360	\$5,500	\$5,500	\$0
2016 - Events and Functions	\$3,500	\$2,208	\$3,500	\$3,500	\$0
2017 - Staff Appreciation	\$5,500	\$9,692	\$0	\$0	\$0
5002 - Materials & Supplies	\$2,000	\$1,461	\$2,000	\$2,000	\$0
Reserves	(\$16,728)	(\$16,728)	\$0	\$0	\$0
Total	\$326,523	\$297,619	\$382,528	\$376,762	(\$5,766)



Division Five Year Forecast

Division Selection ▼

Council Services ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Total					
-------	--	--	--	--	--



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Wages	\$281,914	\$293,193	\$304,921	\$317,129	\$329,814
Office Expenses	\$69,500	\$71,530	\$73,618	\$75,772	\$77,985
2002 - Advertising & Promotion	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2008 - Training & Conferences	\$64,000	\$65,920	\$67,896	\$69,936	\$72,032
2009 - Memberships & Subscriptions	\$500	\$510	\$520	\$530	\$541
Operating Costs	\$19,848	\$20,841	\$21,883	\$22,978	\$24,127
7019 - Insurance Premiums	\$19,848	\$20,841	\$21,883	\$22,978	\$24,127
Program Supplies	\$5,500	\$5,685	\$5,876	\$6,074	\$6,279
2016 - Events and Functions	\$3,500	\$3,605	\$3,713	\$3,824	\$3,939
5002 - Materials & Supplies	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340
Total	\$376,762	\$391,249	\$406,298	\$421,953	\$438,205

Division Org Chart

Division Selection ∨

Committees of Council ∨

Division Description ▲

This budget centre tracks costs associated with Committees of Council, including Committee of Adjustment, Accessibility Advisory Committee, Hearing Committee, and Drainage Board.

Committees of Council



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-132 - Training and Conference	Training, conferences fees including conference travel costs, OCOA, Ancestry Website, Advertising.	\$5,000	\$0	\$5,000
2024-133 - Contributions to Heritage Committee Reserve	Remove annual contributions to Heritage Committee Reserve	\$0	(\$5,000)	(\$5,000)
2024-119 - Committee of Council Wage Adjustment by CPI	Committee of Council Wage Adjustment by CPI	\$377	\$0	\$377
Total		\$5,377	(\$5,000)	\$377

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Committees of Council	\$377	\$0	\$0
Total	\$377	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$377

Wage Impact Net of Funding from Grants

\$377

Division Budget

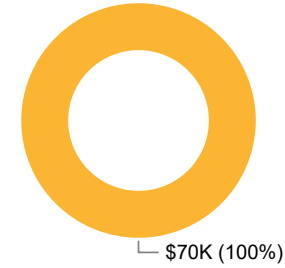
Division Selection ▼

Committees of Council ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$60,000	\$60,448	\$70,000	\$70,000	\$0
6000 - User Fee Revenue	\$60,000	\$60,448	\$70,000	\$70,000	\$0
Total	\$60,000	\$60,448	\$70,000	\$70,000	\$0

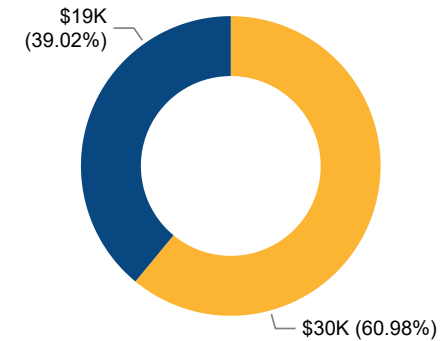
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$18,800	\$18,362	\$18,800	\$19,177	\$377
Office Expenses	\$24,975	\$7,022	\$24,975	\$29,975	\$5,000
2001 - Office Supplies	\$250	\$0	\$250	\$250	\$0
2002 - Advertising & Promotion	\$5,000	\$0	\$5,000	\$5,000	\$0
2006 - Courier & Postage	\$2,000	\$0	\$2,000	\$2,000	\$0
2007 - Travel Expense	\$10,025	\$2,943	\$10,025	\$10,025	\$0
2008 - Training & Conferences	\$6,000	\$3,629	\$6,000	\$11,000	\$5,000
2009 - Memberships & Subscriptions	\$1,700	\$450	\$1,700	\$1,700	\$0
Professional Services	\$0	\$2,091	\$0	\$0	\$0
4001 - Consulting Services	\$0	\$2,091	\$0	\$0	\$0
Reserves	\$5,000	\$5,000	\$5,000	\$0	(\$5,000)
Total	\$48,775	\$32,475	\$48,775	\$49,152	\$377

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Committees of Council ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
6000 - User Fee Revenue	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786
Total	\$70,000	\$72,100	\$74,263	\$76,491	\$78,786



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$19,177	\$19,945	\$20,743	\$21,571	\$22,432
Office Expenses	\$29,975	\$30,685	\$31,413	\$32,158	\$32,920
2001 - Office Supplies	\$250	\$255	\$260	\$265	\$270
2002 - Advertising & Promotion	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2006 - Courier & Postage	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2007 - Travel Expense	\$10,025	\$10,226	\$10,431	\$10,640	\$10,853
2008 - Training & Conferences	\$11,000	\$11,330	\$11,670	\$12,020	\$12,380
2009 - Memberships & Subscriptions	\$1,700	\$1,734	\$1,769	\$1,804	\$1,840
Total	\$49,152	\$50,630	\$52,156	\$53,729	\$55,352

Division Org Chart

Division Selection ▼

Economic Development & Mobility ▼

Division Description ▲

The Economic Development Office is responsible for attracting and retaining business development programs, marketing employment lands, developing an economic development Strategic plan, and liaising with Invest Windsor Essex, TWEPI, County, other levels of government and overseeing Mobility (Active Transportation, Transit, Goods Movement).

Economic Development



Division Change Request

Division Selection 

Economic Development & Mobility 

Change Request

Change Request 

2024 Expense

2024 Revenue

2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Economic Development & Mobility	\$13,663	\$0	\$0
Total	\$13,663	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Division Leader Level I to be converted to Division Leader Level II - Economic & Intergovernmental Affairs	\$0	\$3,048	\$0	\$0	\$0
Total	\$0	\$3,048	\$0	\$0	\$0

Total Wage Impact

\$16,711

Wage Impact Net of Funding from Grants

\$16,711

Division Budget

Division Selection ▼

Economic Development & Mobility ▼

Revenue

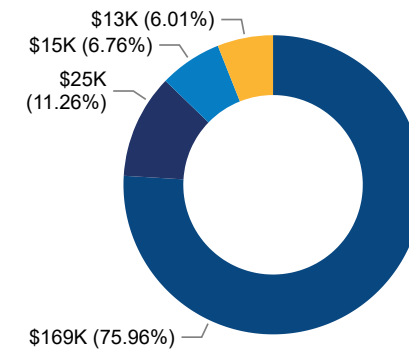
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$138,565	\$138,542	\$151,885	\$168,596	\$16,711
Office Expenses	\$13,350	\$9,718	\$13,350	\$13,350	\$0
2001 - Office Supplies	\$150	\$0	\$150	\$150	\$0
2002 - Advertising & Promotion	\$3,000	\$4,295	\$3,000	\$3,000	\$0
2007 - Travel Expense	\$4,000	\$14	\$4,000	\$4,000	\$0
2008 - Training & Conferences	\$5,000	\$4,349	\$5,000	\$5,000	\$0
2009 - Memberships & Subscriptions	\$1,200	\$1,060	\$1,200	\$1,200	\$0
Operating Costs	\$2,010	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$1,010	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$1,000	\$0	\$0	\$0	\$0
Professional Services	\$15,000	\$8,064	\$15,000	\$15,000	\$0
4009 - Senior Transit Services	\$15,000	\$8,064	\$15,000	\$15,000	\$0
Reserves	\$25,000	\$25,000	\$25,000	\$25,000	\$0
Total	\$193,925	\$181,324	\$205,235	\$221,946	\$16,711



Division Five Year Forecast

Division Selection ▼

Economic Development & Mobility ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$168,596	\$181,283	\$195,021	\$202,302	\$209,875
Office Expenses	\$13,350	\$13,667	\$13,992	\$14,324	\$14,665
2001 - Office Supplies	\$150	\$153	\$156	\$159	\$162
2002 - Advertising & Promotion	\$3,000	\$3,060	\$3,121	\$3,183	\$3,247
2007 - Travel Expense	\$4,000	\$4,080	\$4,162	\$4,245	\$4,330
2008 - Training & Conferences	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
2009 - Memberships & Subscriptions	\$1,200	\$1,224	\$1,248	\$1,273	\$1,298
Professional Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
4009 - Senior Transit Services	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Reserves	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Total	\$221,946	\$234,950	\$249,013	\$256,626	\$264,540

Division Org Chart

Division Selection ▼

Digital Transformation and Cloud Services ▼

Division Description ▲

Digital Transformation and Cloud Services (DTCS) is responsible for corporate information systems business planning, communications, engagement, digital modernization of service delivery, information sharing/collaboration, corporate information security, public service, and the migration of Lakeshore systems to the Cloud. DTCS also has core IT functions of maintaining and supporting current hardware and software, providing technical support, and help desk support.

Digital Transformation and Cloud Services



Division Change Request

Division Selection ▼

Digital Transformation and Cloud Services ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-004 - DTCS - IT Service Cost	<p>The Municipality of Lakeshore is making strategic changes to its IT budget totaling \$60,000. These changes encompass several key initiatives:</p> <p>Continued Critical Service Hosting in Cloud Providers: A portion of the budget will be allocated to maintain and enhance the municipality's critical services hosted on cloud platforms, ensuring their reliability and scalability. Continuation of this strategy will provide the Municipality with more secure and reliable technology while also reducing future Capital needs for IT Server lifecycleing. (\$10,000)</p> <p>Increased Digital Permitting and Licensing via CloudPermit: The budget includes funding to expand the use of CloudPermit for digital permitting and licensing services, with a particular focus on extending these services to cover eGaming and Lottery activities. (\$10,000)</p> <p>Best-in-Class HR and Payroll Service with Ceridian Dayforce: Funds have been allocated to implement Ceridian Dayforce, a top-tier HR and payroll service, to streamline and improve HR and payroll processes for the municipality. (\$20,000)</p> <p>Digitization of Expense Management and Credit Card Reconciliation: Investment will be made in digitizing expense management and credit card reconciliation processes, improving accuracy and efficiency in financial operations. (\$8,000)</p> <p>Increased Platform Capability of ArgGIS: Funds are allocated to boost the platform capability of ArgGIS, which will enhance the municipality's geographic information system and spatial analysis capabilities. (\$9,000)</p> <p>Marina Management Software. (\$3,000)</p> <p>These budgetary changes reflect the Municipality of Lakeshore's commitment to modernizing its IT infrastructure, improving service delivery, continuing its Digital Transformation and ensuring efficiency and scalability operations.</p>	\$60,000	\$0	\$60,000
2024-003 - DTCS - Telco	<p>The Municipality of Lakeshore is allocating a total budget of \$20,000 to make critical enhancements in its IT Telecommunication infrastructure. These changes include:</p> <p>Additional Cellular Coverage for Field Assets and Employees (\$9,000): A portion of the budget will be utilized to expand cellular coverage, ensuring that field assets and employees have access to improved connectivity. This enhancement will not only enhance communication but also bolster overall service delivery.</p> <p>Additional Call Volume and Reporting for the PSU (\$5,000): Funds are allocated to increase call volume capacity and reporting capabilities for the Public Service Unit (PSU). This investment will facilitate more efficient response times and improved monitoring of PSU activities.</p> <p>Pre-Approved Internet Service Increase for the ATRC (\$6,000): The budget includes provisions for a pre-approved increase in internet service for the Advanced Technology Research Center (ATRC). This boost in connectivity will support the center's research and development efforts, ensuring a seamless and high-speed internet experience.</p> <p>These budgetary changes reflect the Municipality of Lakeshore's commitment to enhancing its telecommunications infrastructure to better serve its field personnel, improve public services, and support critical research activities at the ATRC.</p>	\$20,000	\$0	\$20,000
2024-115 - DTCS Co-op Students	<p>The inclusion of co-op students in our workforce has proven to be an invaluable strategy in enhancing our IT service delivery while fostering the growth and development of our youth. The total cost for this initiative is estimated at \$30,220.</p> <p>Cost-Effective Solutions: These students will offer a first line of defence and prompt response to employee technical issues allowing full-time staff to remain focused on project work. Co-op students provide a cost-effective solution to supplement our IT workforce. Their contributions are valuable in addressing the increasing service demands while remaining within our budgetary constraints.</p> <p>Co-op education is a powerful tool that not only contributes to the personal and professional growth of young individuals but also brings significant value to our organization. Here are the key reasons why we believe these co-op positions will greatly benefit the Municipality of Lakeshore:</p> <p>Youth Development: Co-op placements offer young individuals the opportunity to gain hands-on experience and apply their academic knowledge in real-world scenarios. By welcoming co-op students into our organization, we are actively investing in the development of our local youth, contributing to their skill set and career readiness.</p> <p>Fresh Perspectives: Co-op students bring fresh perspectives, innovative ideas, and the latest industry knowledge to our IT team. Their enthusiasm and eagerness to learn drive our team's creativity and adaptability, allowing us to explore new approaches to service delivery.</p> <p>Mentorship Opportunities: Hosting co-op students offers our experienced IT professionals the chance to mentor and shape the future IT workforce. This mentorship not only benefits the students but also fosters a culture of knowledge sharing within our organization.</p> <p>We believe that by bringing two co-op students on board, we can bolster our IT service delivery capabilities, meet the growing demands of our municipality, and harness the energy and potential of our local youth. The estimated cost of \$30,220 for these co-op positions is a worthwhile investment in the present and future success of the Municipality of Lakeshore.</p>	\$31,890	\$0	\$31,890
2024-ADJ003 - ActiveNet Transaction Fee	<p>Reallocate ActiveNet transaction fees from DTCS budget to ATRC, Recreation and Marina.</p>	(\$85,500)	\$0	(\$85,500)
2024-037 - Equipment Rental	<p>Our ongoing printing services play a crucial role in facilitating communication and delivering essential information to our residents and stakeholders. However, we anticipate an increase in our printing costs for 2023, necessitating a budget adjustment of \$15,560.</p> <p>Until the Municipality is ready and able to move to fully digital services for Tax & Utility building, Public Notices, Program Details, Council and Public meeting agendas we will need to be prepared to continue delivering these services to internal and external stakeholders.</p> <p>Tax & Utility Billing: As our residence base and utility services expand and more residents and businesses come under our purview, the distribution of these notices will rise. These notices are essential for billing accuracy and maintaining transparency in utility services.</p> <p>Agendas and Supporting Material: Council elected to continue receiving printed copies of their agendas and supporting materials. We will continue to print agendas and supporting materials for council meetings, public hearings, and other municipal gatherings.</p> <p>The requested budget increase of \$15,560 will ensure that we can meet the rising demand for printing services while maintaining the quality and accuracy of the materials we distribute.</p> <p>Administration will be reviewing new ways to manage and reduce this operating cost in future years. We will be looking to enhance the availability of digital portals where many of these notice types can be provided without the need of printing services. We expect in 2025 and 2026 to begin to systematically reduce our reliance on print copies to manage future costs.</p>	\$15,560	\$0	\$15,560
2024-126 - Insurance Premiums	<p>Annual insurance premiums adjustment</p>	\$1,728	\$0	\$1,728
Total		\$43,678	\$0	\$43,678

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Digital Transformation and Cloud Services	\$37,209	\$0	\$0
Total	\$37,209	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
IT Summer Student	\$0	\$0	\$31,891	\$0	\$31,891
Total	\$0	\$0	\$31,891	\$0	\$31,891

Total Wage Impact

\$69,100

Wage Impact Net of Funding from Grants

\$69,100

Division Budget

Division Selection ▼

Digital Transformation and Cloud Servic... ▼

Revenue

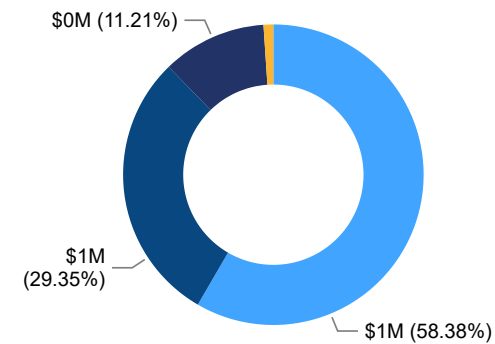
Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$0	\$2,087	\$0	\$0	\$0
6045 - Wage Subsidy	\$0	\$2,087	\$0	\$0	\$0
Total	\$0	\$2,087	\$0	\$0	\$0

2024 Revenue Budget by Income Source

Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$348,188	\$458,494	\$559,087	\$628,187	\$69,100
Office Expenses	\$5,000	\$6,825	\$22,500	\$22,500	\$0
2001 - Office Supplies	\$0	\$0	\$2,500	\$2,500	\$0
2004 - Meeting Expenses	\$0	\$157	\$0	\$0	\$0
2007 - Travel Expense	\$0	\$519	\$5,000	\$5,000	\$0
2008 - Training & Conferences	\$5,000	\$6,149	\$15,000	\$15,000	\$0
Operating Costs	\$510,817	\$1,161,417	\$1,237,777	\$1,249,565	\$11,788
2011 - Telecommunications	\$33,000	\$169,612	\$187,000	\$207,000	\$20,000
2012 - Computer Expense	\$444,727	\$893,311	\$999,270	\$973,770	(\$25,500)
7016 - Equipment Repairs & Maintenance	\$2,500	\$22,425	\$2,500	\$2,500	\$0
7018 - Equipment Rental	\$0	\$45,479	\$14,440	\$30,000	\$15,560
7019 - Insurance Premiums	\$30,590	\$30,590	\$34,567	\$36,295	\$1,728
Reserves	\$160,710	\$144,283	\$240,000	\$240,000	\$0
Total	\$1,024,715	\$1,771,018	\$2,059,364	\$2,140,252	\$80,888

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Digital Transformation and Cloud Servi... ▼

Revenue Table

Account Category ▲	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories ▲	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$628,187	\$658,375	\$682,485	\$707,550	\$733,631
Office Expenses	\$22,500	\$23,100	\$23,717	\$24,350	\$25,001
2001 - Office Supplies	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706
2007 - Travel Expense	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2008 - Training & Conferences	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
Operating Costs	\$1,249,565	\$1,331,982	\$1,391,608	\$1,454,064	\$1,519,490
2011 - Telecommunications	\$207,000	\$211,140	\$215,363	\$219,670	\$224,064
2012 - Computer Expense	\$973,770	\$1,049,233	\$1,101,698	\$1,156,784	\$1,214,620
7016 - Equipment Repairs & Maintenance	\$2,500	\$2,600	\$2,704	\$2,812	\$2,924
7018 - Equipment Rental	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
7019 - Insurance Premiums	\$36,295	\$38,109	\$40,016	\$42,016	\$44,117
Reserves	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
Total	\$2,140,252	\$2,253,457	\$2,337,810	\$2,425,964	\$2,518,122

Division Org Chart

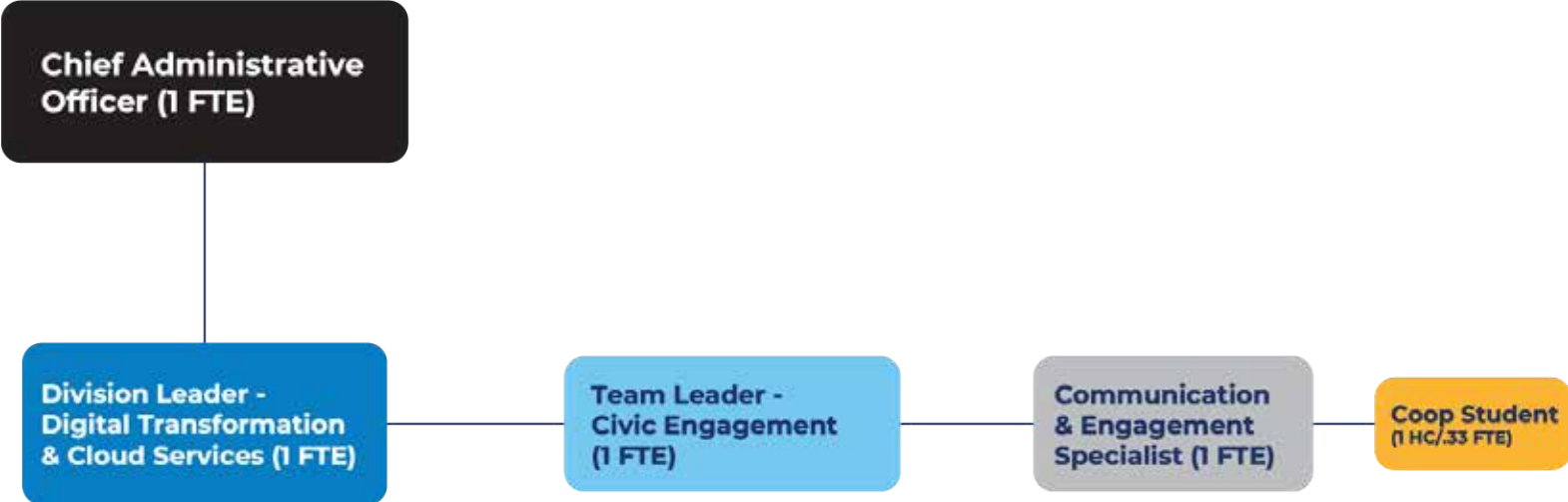
Division Selection ▼

Communications and Engagement ▼

Division Description ▲

Communication Engagement provides internal and external communication services, media management, and graphic design and marketing.

Communication and Engagement



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-018 - Communications - Training	The division will undertake training for accessibility, focusing specifically on accessible communications and engagement. the leader will also undertake Project Management training in 2024 in order to increase efficiencies in service delivery.	\$2,500	\$0	\$2,500
2024-ADJ004 - New Division - Communications	On Nov 7 2023, Administration presented Strategic Objective Implementation - Organizational Restructuring to Council. One of the proposed changes to the organizational design is to centralize Communications, Public Service and Information Technology under one Section and reporting to the Office of the CAO. Therefore, Communications function needs to be separate from Legislative Service division.	\$325,774	\$0	\$325,774
Total		\$328,274	\$0	\$328,274

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Communications and Engagement	\$15,211	\$227,885	\$0
Total	\$15,211	\$227,885	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Team Leader to be converted to Division Leader - Civic Engagement	\$0	\$9,678	\$0	\$0	\$0
Total	\$0	\$9,678	\$0	\$0	\$0

Total Wage Impact

\$252,774

Wage Impact Net of Funding from Grants

\$252,774

Division Budget

Division Selection ▼

Communications and Engagement ▼

Revenue

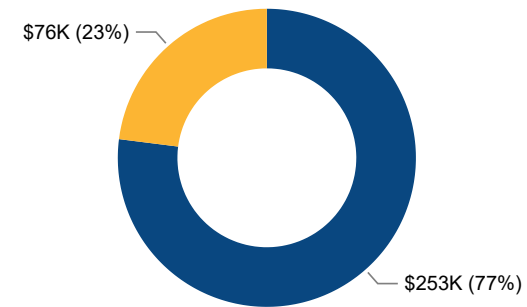
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$0	\$0	\$0	\$252,774	\$252,774
Office Expenses	\$0	\$0	\$0	\$75,500	\$75,500
2002 - Advertising & Promotion	\$0	\$0	\$0	\$39,000	\$39,000
2005 - Newsletter	\$0	\$0	\$0	\$28,000	\$28,000
2007 - Travel Expense	\$0	\$0	\$0	\$1,000	\$1,000
2008 - Training & Conferences	\$0	\$0	\$0	\$7,500	\$7,500
Total	\$0	\$0	\$0	\$328,274	\$328,274



Division Five Year Forecast

Division Selection ▼

Communications and Engagement ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$252,774	\$267,658	\$283,624	\$300,749	\$311,873
Office Expenses	\$75,500	\$77,085	\$78,704	\$80,359	\$82,048
2002 - Advertising & Promotion	\$39,000	\$39,780	\$40,576	\$41,388	\$42,216
2005 - Newsletter	\$28,000	\$28,560	\$29,131	\$29,714	\$30,308
2007 - Travel Expense	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2008 - Training & Conferences	\$7,500	\$7,725	\$7,957	\$8,196	\$8,442
Total	\$328,274	\$344,743	\$362,328	\$381,108	\$393,921

Division Org Chart

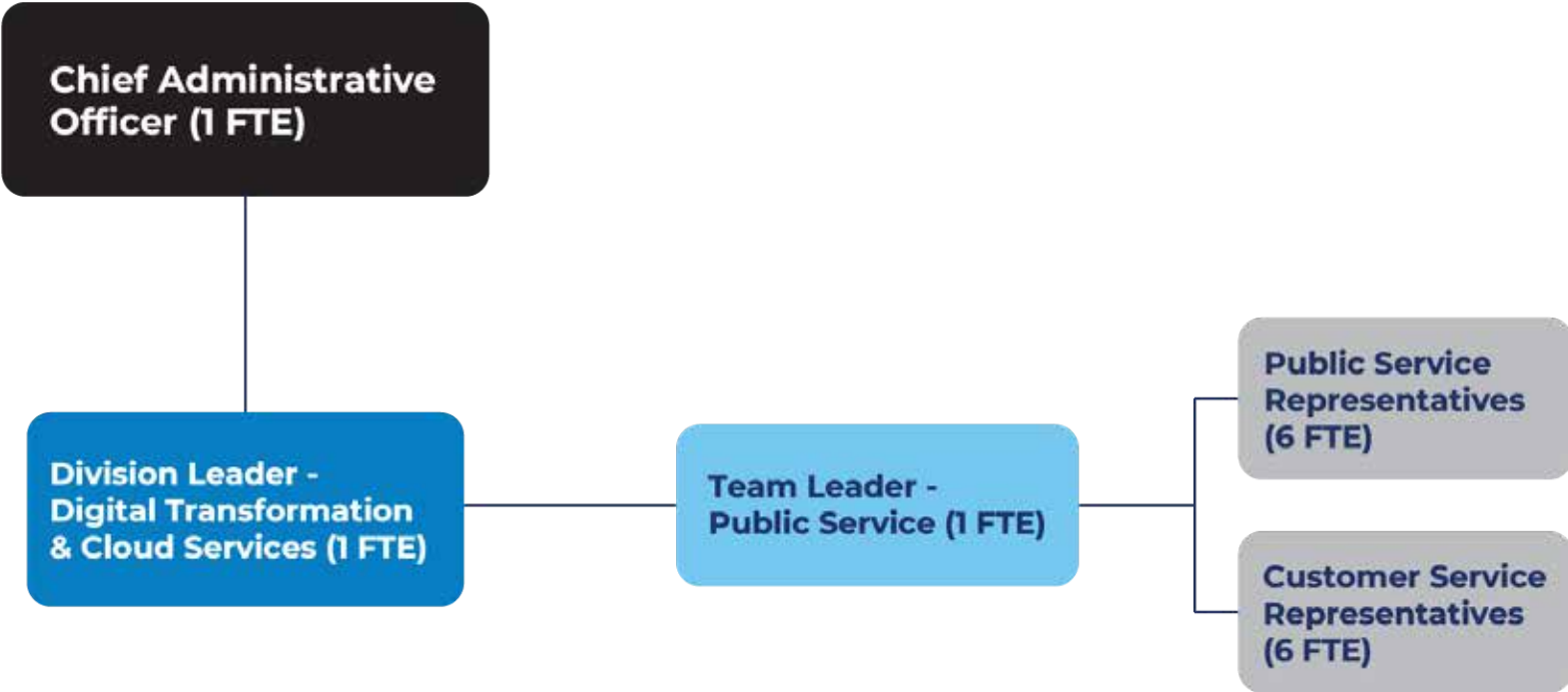
Division Selection ▼

Public Service ▼

Division Description ▲

The Public Service Division responds to inquiries, requests, and concerns from the public, accepting payment of various fees, providing general information, programs, and facility registration bookings.

Public Service



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-118 - Public Unit Full-time Staff	<p>On June 20th, 2022, the full time Recreation Facility Clerks officially transitioned to full time Public Service Representatives. This transition allows the Public Service Unit to operate Monday to Friday, from 6:00am to 5:00pm using five full time employees.</p> <p>At the Regular Council meeting of July 12, 2022, a report was brought to Council titled "Lakeshore Public Service Update". This report updated Council on where the Public Service unit had made its greatest improvements including:</p> <ul style="list-style-type: none"> • Training and Communication for All Staff • Customer Service Training • Dealing with Difficult Interactions Training • Public Service Synergy Team • Public Service Representative Training Guide • Enhanced Communication tools including: <ul style="list-style-type: none"> o Public Service Requests o The Current o Radio Etiquette Guide o Survey Calls o Warm Transfers <p>The report also explained:</p> <p>"In keeping with the Flood Mitigation and Protection Framework, the Public Service Unit will be deployed to assist during significant storm events to help manage calls during and after the event. The Flood Rapid Response Plan, which is currently under development, will formalize the roles and responsibilities and be presented to Council at a future date. In January 2022, Council approved Lakeshore's Digital Transformation Strategy which included funding for supporting internal systems to professionally receive and manage phone calls, track issues from the public for resolution, and improve communication within Administration. On June 15th, 2022, the RFP for the Public Service Unit Contact Centre software closed and has now been completed. The PSU is now being recommended to expand into coverage at other Municipal building and increase tracking of resident calls and responses to meet council strategic goals</p>	\$174,532	(\$174,532)	\$0
2024-051 - Mileage	Increases in mileage costs due to division needs.	\$600	\$0	\$600
2024-094 - Training and Conferences	Increase in the expense for training and conferences of Public Service employees to align with the growth of the division.	\$1,200	\$0	\$1,200
2024-092 - Meeting Expenses	Increase in the allocation towards meeting expenses.	\$250	\$0	\$250
2024-093 - Clothing Expenses	Increase in Public Service Employee clothing expense.	\$1,000	\$0	\$1,000
2024-057 - Public Unit additional Part Time Customer Service Representatives	<p>In November 2020, 5 additional Part Time Customer Service Representatives were hired utilizing COVID relief funding. The COVID-19 Resilience Infrastructure Stream covered the added costs associated with the additional 5 Part Time positions. These positions allowed the Atlas Tube Recreation Centre to operate through the pandemic, with constant and consistent staff shortages due to testing procedures and stay at home protocols. This also allowed the Community Services Division to increase staff safety by having two employees per shift, which created safe coverage during busy periods, breaks and lunches.</p> <p>In November of 2021, the 5 additional Part Time Customer Service Representative positions were approved to stay on utilizing COVID relief funding, the COVID-19 Resilience Infrastructure Stream, to assist with the former Lakeshore Call Centre, and the newly forming Public Service Unit. These positions would cover evenings and weekends, which allowed the Full Time Public Service Representatives to be better utilized during the Public Service hours of operation. (Monday to Friday, 6:00am to 5:00pm.) it is recommended the 2024 Budget to continue utilize COVID relief grant to fund the part-time positions, to provide the same level of customer service in the Public Service Unit.</p>	\$0	(\$80,000)	(\$80,000)
2024-091 - Office Supplies	An increase to office supplies to meet departmental growth in alignment with departments of similar scale.	\$2,000	\$0	\$2,000
Total		\$179,582	(\$254,532)	(\$74,950)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Public Service	\$21,898	(\$89,035)	\$0
Total	\$21,898	(\$89,035)	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Customer Service Representatives	\$0	\$0	\$80,000	\$80,000	\$0
Public Service Representative	\$6,800	\$0	\$174,532	\$174,532	\$0
Team Leader to be converted to Division Leader - Public Service	\$0	\$9,339	\$0	\$0	\$0
Total	\$6,800	\$9,339	\$254,532	\$254,532	\$0

Total Wage Impact

\$203,534

Wage Impact Net of Funding from Grants

(\$50,998)

Division Budget

Division Selection ▼

Public Service ▼

Revenue

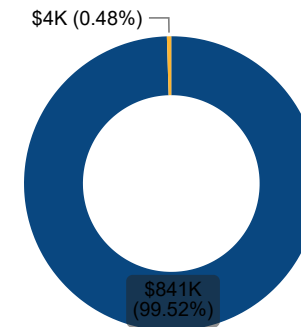
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$613,642	\$730,071	\$636,743	\$841,277	\$204,534
Office Expenses	\$0	\$193	\$0	\$4,050	\$4,050
2001 - Office Supplies	\$0	\$0	\$0	\$2,000	\$2,000
2004 - Meeting Expenses	\$0	\$0	\$0	\$250	\$250
2007 - Travel Expense	\$0	\$193	\$0	\$600	\$600
2008 - Training & Conferences	\$0	\$0	\$0	\$1,200	\$1,200
Operating Costs	\$3,180	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$400	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$2,780	\$0	\$0	\$0	\$0
Reserves	\$0	(\$104,718)	\$0	(\$254,532)	(\$254,532)
Total	\$616,822	\$625,546	\$636,743	\$590,795	(\$45,948)



Division Five Year Forecast

Division Selection ▼

Public Service ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Total					
-------	--	--	--	--	--



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Wages	\$841,277	\$876,469	\$913,445	\$952,794	\$994,067
Office Expenses	\$4,050	\$4,143	\$4,238	\$4,335	\$4,434
2001 - Office Supplies	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2004 - Meeting Expenses	\$250	\$255	\$260	\$265	\$270
2007 - Travel Expense	\$600	\$612	\$624	\$636	\$649
2008 - Training & Conferences	\$1,200	\$1,236	\$1,273	\$1,311	\$1,350
Reserves	(\$254,532)	\$0	\$0	\$0	\$0
Total	\$590,795	\$880,612	\$917,683	\$957,129	\$998,501

Division Org Chart

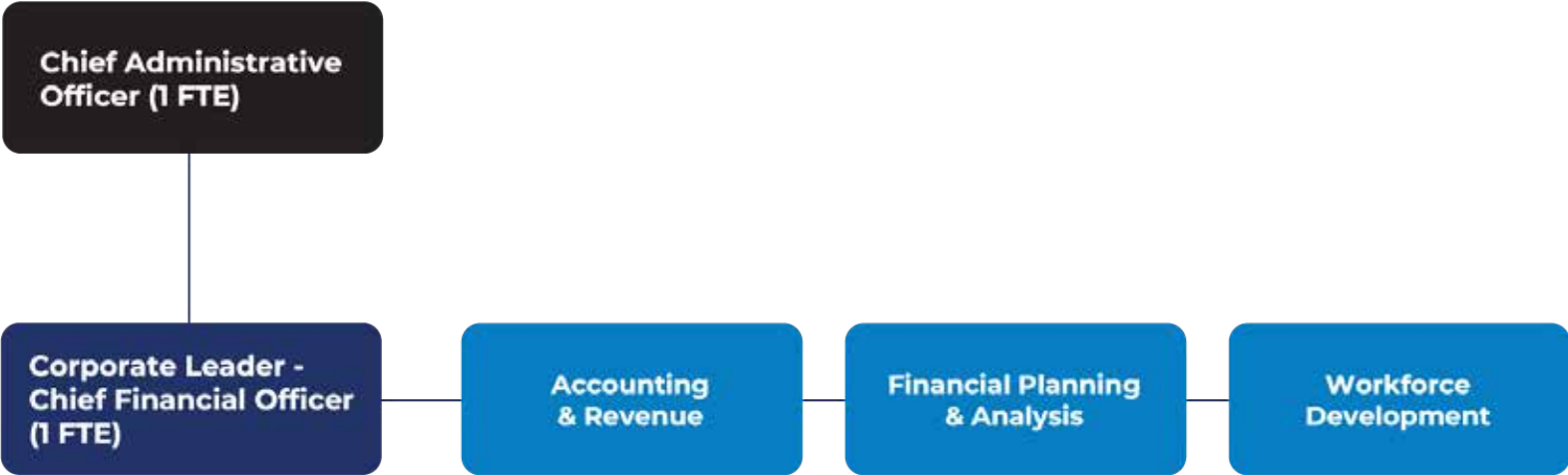
Division Selection ▼

Finance Admin ▼

Division Description ▲

The Corporate Leader in this department oversees Accounting & Revenue and Financial Planning & Analysis.

Finance Admin



Division Change Request

Division Selection 

Finance Admin 

Change Request

Change Request 

2024 Expense

2024 Revenue

2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Finance Admin	\$39,682	\$0	\$0
Total	\$39,682	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$39,682

Wage Impact Net of Funding from Grants

\$39,682

Division Budget

Division Selection ▼

Finance Admin ▼

Revenue

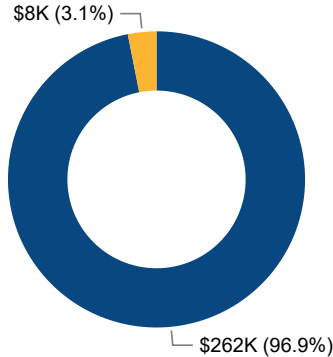
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$211,143	\$170,272	\$222,553	\$262,235	\$39,682
Office Expenses	\$10,689	\$7,688	\$8,400	\$8,400	\$0
2004 - Meeting Expenses	\$500	\$40	\$500	\$500	\$0
2007 - Travel Expense	\$2,400	\$0	\$2,400	\$2,400	\$0
2008 - Training & Conferences	\$2,500	\$3,021	\$2,500	\$2,500	\$0
2009 - Memberships & Subscriptions	\$5,289	\$4,627	\$3,000	\$3,000	\$0
Operating Costs	\$2,820	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$2,820	\$0	\$0	\$0	\$0
Professional Services	\$0	\$3,579	\$0	\$0	\$0
4002 - Legal Services	\$0	\$3,579	\$0	\$0	\$0
Total	\$224,652	\$181,539	\$230,953	\$270,635	\$39,682



Division Five Year Forecast

Division Selection ▼

Finance Admin ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Total					
-------	--	--	--	--	--



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

<input checked="" type="checkbox"/> Wages	\$262,235	\$282,532	\$293,293	\$304,485	\$316,123
<input checked="" type="checkbox"/> Office Expenses	\$8,400	\$8,593	\$8,790	\$8,991	\$9,199
2004 - Meeting Expenses	\$500	\$510	\$520	\$530	\$541
2007 - Travel Expense	\$2,400	\$2,448	\$2,497	\$2,547	\$2,598
2008 - Training & Conferences	\$2,500	\$2,575	\$2,653	\$2,732	\$2,814
2009 - Memberships & Subscriptions	\$3,000	\$3,060	\$3,120	\$3,182	\$3,246
Total	\$270,635	\$291,125	\$302,083	\$313,476	\$325,322

Division Org Chart

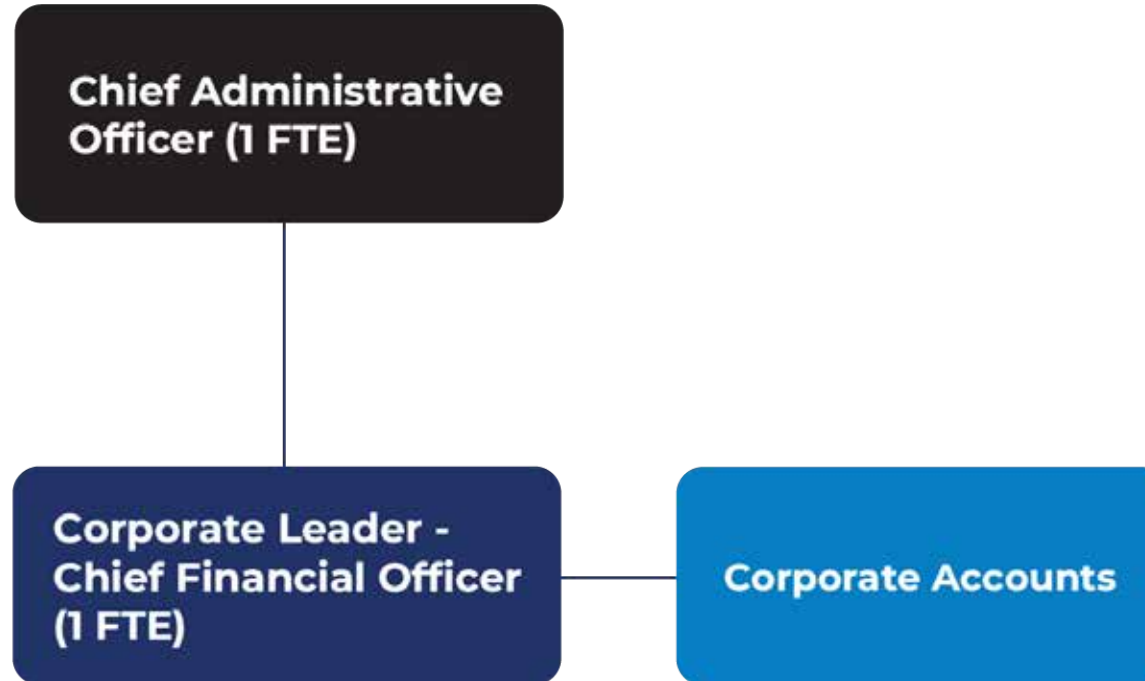
Division Selection ▼

Corporate Accounts ▼

Division Description ▲

The Corporate budget centre captures accounts of a corporate nature and includes the annual tax levy, tax-related revenue and expense accounts, OMPF Funding, Provincial Offences, taxes payable to the County and School Boards, grants, conservation authority budgets, and grants to third-party agencies.

Corporate Accounts



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-154 - Reverse One Time Development Charges Discounts and Exemptions	To adjust for one time Development Charges Discounts and Exemptions for 148 & 152 Summer Street, and 324 Blake Ave	(\$34,844)	\$0	(\$34,844)
2024-144 - POA	Revenue from Provincial Offences is anticipated to increase in 2024.	\$0	(\$20,000)	(\$20,000)
2024-155 - Increase in 2024 Tax Levy	Request tax levy increase	\$0	(\$3,275,116)	(\$3,275,116)
2024-143 - OMPF grant	Provincial OMPF Funding has reduced to 408,000 for 2024	\$0	\$95,892	\$95,892
2024-141 - Conservation Levy	Increases of 2% are anticipated for the conservation authority levies	\$9,527	\$0	\$9,527
2024-142 - Retiree Benefits	Increase to do with inflationary pressures on retiree benefits cost	\$2,171	\$0	\$2,171
2024-140 - Hydro One - Community Benefit Grant	Hydro One contribution as per Community Support Agreement (CSA) Plan between Hydro One and the Municipality of Lakeshore for the Chatham x Lakeshore project	\$0	\$0	\$0
2024-151 - Transfer From Tax Stabilization	Due to significant inflationary pressures and increased requirements for Asset Management Planning it is recommended to utilize the assessment stabilization again to smooth the impacts to the tax rate due to unprecedented economic times.	\$0	(\$700,000)	(\$700,000)
2024-139 - Increase in grant revenue	Anticipated increase in Canada Community Building Fund and Ontario Community Infrastructure Fund	\$0	\$0	\$0
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$873	\$0	\$873
Total		(\$22,273)	(\$3,899,224)	(\$3,921,497)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Corporate Accounts	\$2,171	\$0	\$0
Total	\$2,171	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$2,171

Wage Impact Net of Funding from Grants

\$2,171

Division Budget

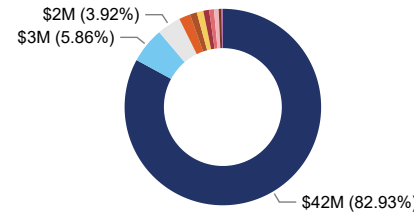
Division Selection ▼

Corporate Accounts ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$44,183,135	\$44,840,696	\$46,844,149	\$50,724,890	\$3,880,741
6004 - Grant Revenue	\$0	\$416,549	\$0	\$580,000	\$580,000
6011 - Interest Revenue	\$555,000	\$557,623	\$555,000	\$555,000	\$0
6012 - Special Charges On Taxes	\$0	\$6,424	\$0	\$0	\$0
6013 - Payments in Lieu	\$365,000	\$376,406	\$400,000	\$400,000	\$0
6030 - Recovery Of Expense	\$234,422	\$234,422	\$234,422	\$234,422	\$0
6033 - Corporate Miscellaneous Revenue	\$0	\$79,742	\$0	\$0	\$0
6035 - Wind Farm Revenue	\$394,640	\$440,397	\$394,640	\$394,640	\$0
6037 - Federal Gas Tax	\$1,857,797	\$1,884,502	\$1,894,953	\$1,987,053	\$92,100
6038 - OCIF	\$2,903,166	\$2,903,166	\$2,961,229	\$2,970,646	\$9,417
6039 - OMPF	\$564,600	\$564,600	\$575,892	\$480,000	(\$95,892)
6040 - Provincial Offences	\$160,000	\$93,083	\$90,000	\$110,000	\$20,000
6041 - Supplementary Tax	\$700,000	\$835,386	\$945,000	\$945,000	\$0
6050 - Municipal Levy	\$36,448,510	\$36,448,395	\$38,793,013	\$42,068,129	\$3,275,116
Total	\$44,183,135	\$44,840,696	\$46,844,149	\$50,724,890	\$3,880,741

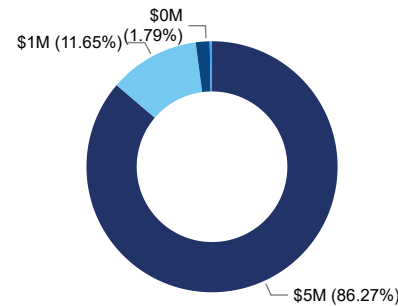
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$268,400	\$98,066	\$108,570	\$110,741	\$2,171
Admin Expenses	\$788,365	\$640,753	\$747,705	\$722,388	(\$25,317)
3002 - Municipal Tax Write Offs	\$200,000	\$89,160	\$150,000	\$150,000	\$0
3009 - Grants & Subsidies	\$27,500	\$4,946	\$27,500	\$27,500	\$0
3010 - Conservation Authorities Levies	\$467,021	\$486,147	\$476,361	\$485,888	\$9,527
3012 - Development Charges Discounts and Exemptions	\$34,844	\$0	\$34,844	\$0	(\$34,844)
3016 - Comber Historical Museum Grant	\$11,500	\$11,500	\$11,500	\$11,500	\$0
3017 - Club De L'Age Grant	\$11,320	\$11,320	\$11,320	\$11,320	\$0
3018 - Good Neighbour Grant	\$13,180	\$13,180	\$13,180	\$13,180	\$0
3019 - Maidstone Historical Museum Grant	\$11,500	\$11,500	\$11,500	\$11,500	\$0
3020 - John Freeman Walls Historic Site & Underground Railroad Museum Gran	\$11,500	\$13,000	\$11,500	\$11,500	\$0
Operating Costs	\$15,451	\$15,451	\$17,460	\$18,333	\$873
7019 - Insurance Premiums	\$15,451	\$15,451	\$17,460	\$18,333	\$873
Program Supplies	\$0	\$202,581	\$0	\$0	\$0
2016 - Events and Functions	\$0	\$202,581	\$0	\$0	\$0
Reserves	\$5,094,652	\$5,268,408	\$3,795,534	\$5,351,839	\$1,556,305
Total	\$6,166,868	\$6,225,259	\$4,669,269	\$6,203,301	\$1,534,032

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Corporate Accounts ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$50,724,890	\$54,269,256	\$56,705,020	\$59,177,399	\$61,613,869
6004 - Grant Revenue	\$580,000	\$580,000	\$580,000	\$580,000	\$580,000
6011 - Interest Revenue	\$555,000	\$582,750	\$611,888	\$642,482	\$674,606
6013 - Payments in Lieu	\$400,000	\$412,000	\$424,360	\$437,091	\$450,203
6030 - Recovery Of Expense	\$234,422	\$241,455	\$248,699	\$256,160	\$263,844
6035 - Wind Farm Revenue	\$394,640	\$406,479	\$418,673	\$431,233	\$444,170
6037 - Federal Gas Tax	\$1,987,053	\$2,046,665	\$2,108,065	\$2,171,308	\$2,236,447
6038 - OCIF	\$2,970,646	\$3,029,989	\$3,090,588	\$3,152,400	\$3,215,448
6039 - OMPF	\$480,000	\$489,600	\$499,391	\$509,379	\$519,567
6040 - Provincial Offences	\$110,000	\$112,200	\$114,444	\$116,732	\$119,067
6041 - Supplementary Tax Revenue	\$945,000	\$982,800	\$1,022,112	\$1,062,997	\$1,105,517
6050 - Municipal Levy	\$42,068,129	\$45,385,318	\$47,586,800	\$49,817,617	\$52,005,000
Total	\$50,724,890	\$54,269,256	\$56,705,020	\$59,177,399	\$61,613,869



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$110,741	\$103,400	\$103,400	\$103,400	\$103,400
Admin Expenses	\$722,388	\$746,598	\$771,725	\$797,800	\$824,863
3002 - Municipal Tax Write Offs	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826
3009 - Grants & Subsidies	\$27,500	\$27,775	\$28,053	\$28,333	\$28,616
3010 - Conservation Authorities Levies	\$485,888	\$505,323	\$525,537	\$546,558	\$568,421
3016 - Comber Historical Museum Grant	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
3017 - Club De L'Age Grant	\$11,320	\$11,320	\$11,320	\$11,320	\$11,320
3018 - Good Neighbour Grant	\$13,180	\$13,180	\$13,180	\$13,180	\$13,180
3019 - Maidstone Historical Museum Grant	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
3020 - John Freeman Walls Historic Site & Underground Railroad Museum Gran	\$11,500	\$11,500	\$11,500	\$11,500	\$11,500
Operating Costs	\$18,333	\$19,249	\$20,211	\$21,222	\$22,283
7019 - Insurance Premiums	\$18,333	\$19,249	\$20,211	\$21,222	\$22,283
Reserves	\$5,351,839	\$6,170,794	\$6,292,793	\$6,417,848	\$6,546,035
Total	\$6,203,301	\$7,040,041	\$7,188,129	\$7,340,270	\$7,496,581

Division Org Chart

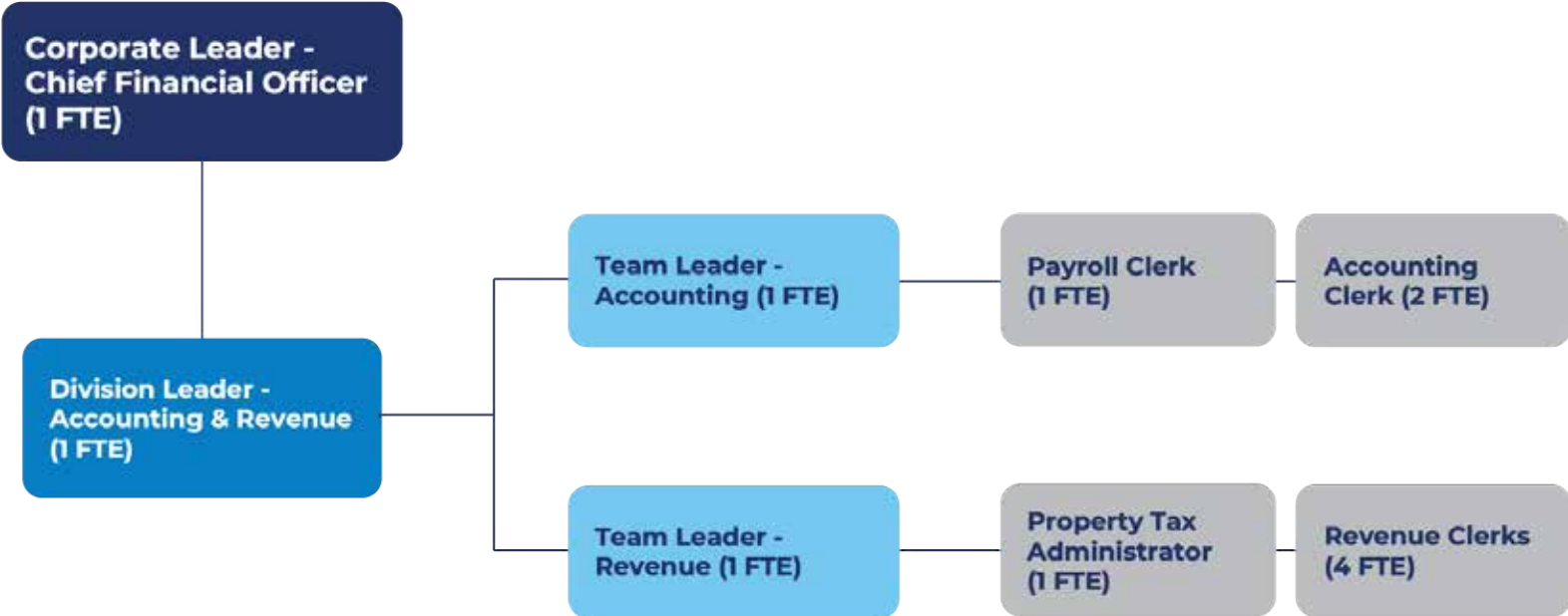
Division Selection ▼

Accounting & Revenue Services ▼

Division Description ▲

The Tax and Revenue division manages the billing and collection of property tax, water and wastewater fees, accounts receivable, cash management, invoices for recoverable costs, drainage maintenance, and developer services billing. The Accounting division handles accounts payable, payroll, general ledger account reconciliations and balancing, financial statement preparation, statutory reporting, and investments.

Accounting and Revenue Services



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-136 - Security Service	Saving on security service cost for cash pickup with less cash transactions.	(\$2,500)	\$0	(\$2,500)
2024-135 - Audit Fees	Increase to do with inflationary pressures on cost in the area.	\$10,000	\$0	\$10,000
2024-137 - Account & Revenue - Revenue increase	Anticipate user fee revenue and investment revenue increase.	\$0	(\$425,000)	(\$425,000)
2024-114 - Accounting & Revenue - Training and Conference	A review of finance training and development plans has been conducted and additional funds are required	\$3,000	\$0	\$3,000
Total		\$10,500	(\$425,000)	(\$414,500)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Accounting & Revenue Services	\$49,512	\$0	\$0
Total	\$49,512	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$49,512

Wage Impact Net of Funding from Grants

\$49,512

Division Budget

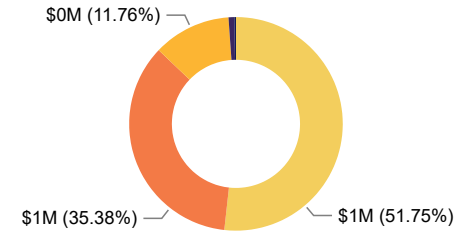
Division Selection ▼

Accounting & Revenue Services ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$1,448,240	\$2,606,211	\$1,658,240	\$2,083,240	\$425,000
6000 - User Fee Revenue	\$185,000	\$238,462	\$220,000	\$245,000	\$25,000
6003 - Recovery of Staff	\$737,000	\$737,000	\$737,000	\$737,000	\$0
6007 - Miscellaneous Revenue	\$18,240	\$141,535	\$18,240	\$18,240	\$0
6011 - Interest Revenue	\$503,000	\$1,481,119	\$678,000	\$1,078,000	\$400,000
6018 - Debenture Revenue	\$5,000	\$8,094	\$5,000	\$5,000	\$0
Total	\$1,448,240	\$2,606,211	\$1,658,240	\$2,083,240	\$425,000

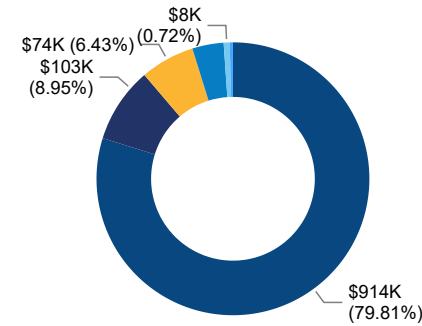
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$742,619	\$898,107	\$864,985	\$914,497	\$49,512
Office Expenses	\$67,705	\$55,947	\$70,705	\$73,705	\$3,000
2001 - Office Supplies	\$14,500	\$4,407	\$14,500	\$14,500	\$0
2002 - Advertising & Promotion	\$500	\$1,357	\$500	\$500	\$0
2006 - Courier & Postage	\$47,000	\$44,443	\$47,000	\$47,000	\$0
2007 - Travel Expense	\$0	\$48	\$0	\$0	\$0
2008 - Training & Conferences	\$4,000	\$4,025	\$6,000	\$9,000	\$3,000
2009 - Memberships & Subscriptions	\$1,705	\$1,667	\$2,705	\$2,705	\$0
Admin Expenses	\$8,200	\$56,299	\$8,200	\$8,200	\$0
3003 - Bank Charges	\$7,100	\$56,113	\$7,100	\$7,100	\$0
3006 - Bad Debts & Writeoffs	\$1,000	\$0	\$1,000	\$1,000	\$0
3007 - Cash Over/Short	\$100	\$186	\$100	\$100	\$0
Operating Costs	\$43,700	\$877	\$6,800	\$4,300	(\$2,500)
2012 - Computer Expense	\$900	\$0	\$0	\$0	\$0
7014 - Security Services	\$6,800	\$877	\$6,800	\$4,300	(\$2,500)
7018 - Equipment Rental	\$36,000	\$0	\$0	\$0	\$0
Professional Services	\$27,600	\$40,756	\$42,600	\$42,600	\$0
4001 - Consulting Services	\$0	\$0	\$15,000	\$5,000	(\$10,000)
4007 - Audit Fee	\$22,600	\$37,651	\$22,600	\$32,600	\$10,000
4008 - Outside Printing	\$5,000	\$3,105	\$5,000	\$5,000	\$0
Reserves	\$102,500	\$528,730	\$102,500	\$102,500	\$0
Total	\$992,324	\$1,580,716	\$1,095,790	\$1,145,802	\$50,012

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Accounting & Revenue Services ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$2,083,240	\$2,167,297	\$2,254,954	\$2,346,372	\$2,441,720
6000 - User Fee Revenue	\$245,000	\$252,350	\$259,920	\$267,718	\$275,749
6003 - Recovery of Staff	\$737,000	\$759,110	\$781,883	\$805,339	\$829,499
6007 - Miscellaneous Revenue	\$18,240	\$18,787	\$19,350	\$19,930	\$20,527
6011 - Interest Revenue	\$1,078,000	\$1,131,900	\$1,188,496	\$1,247,921	\$1,310,317
6018 - Debenture Revenue	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Total	\$2,083,240	\$2,167,297	\$2,254,954	\$2,346,372	\$2,441,720



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$914,497	\$952,633	\$987,481	\$1,023,331	\$1,060,541
Office Expenses	\$73,705	\$75,269	\$76,866	\$78,500	\$80,170
2001 - Office Supplies	\$14,500	\$14,790	\$15,086	\$15,388	\$15,696
2002 - Advertising & Promotion	\$500	\$510	\$520	\$530	\$541
2006 - Courier & Postage	\$47,000	\$47,940	\$48,899	\$49,877	\$50,875
2008 - Training & Conferences	\$9,000	\$9,270	\$9,548	\$9,835	\$10,131
2009 - Memberships & Subscriptions	\$2,705	\$2,759	\$2,813	\$2,870	\$2,927
Admin Expenses	\$8,200	\$8,446	\$8,699	\$8,960	\$9,229
3003 - Bank Charges	\$7,100	\$7,313	\$7,532	\$7,758	\$7,991
3006 - Bad Debts & Writeoffs	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
3007 - Cash Over/Short	\$100	\$103	\$106	\$109	\$112
Operating Costs	\$4,300	\$4,386	\$4,474	\$4,563	\$4,654
7014 - Security Services	\$4,300	\$4,386	\$4,474	\$4,563	\$4,654
Professional Services	\$42,600	\$44,204	\$45,870	\$47,598	\$49,393
4001 - Consulting Services	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
4007 - Audit Fee	\$32,600	\$33,904	\$35,260	\$36,670	\$38,137
4008 - Outside Printing	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Reserves	\$102,500	\$102,500	\$102,500	\$102,500	\$102,500
Total	\$1,145,802	\$1,187,438	\$1,225,890	\$1,265,452	\$1,306,487

Division Org Chart

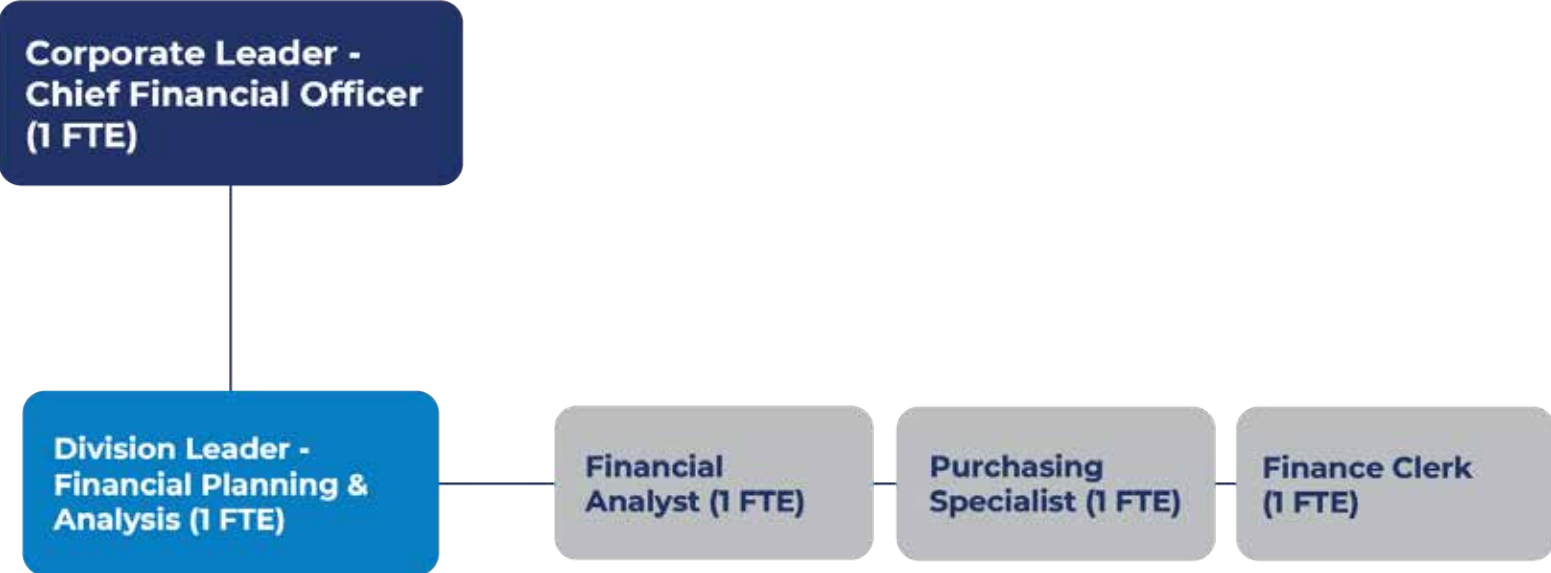
Division Selection ▼

Financial Planning & Analysis ▼

Division Description ▲

The Financial Planning and Analysis division is responsible for asset management, grant applications, budget preparation, planning, budget monitoring, and financial analysis support.

Financial Planning and Analysis



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-123 - AMP Staff	<p>The goal of asset management is to ensure that limited funds are spent on the right assets, at the right time, in the right way to bring the maximum value to the community at the lowest cost. The asset management coordinator functions as a single point of accountability in support of this important, overarching goal.</p> <p>Increasingly, senior government funding programs are conditional on asset management reporting. Under Ontario Regulation 588/17, the Ministry of Infrastructure (MOI) now requires all municipalities to produce detailed asset management plans. (AMPs) Failing to meet these requirements may have funding and eligibility implications under both the Ontario Community Infrastructure Fund (OCIF) and through the Canada Infrastructure Program (ICIP). With municipal budgets, this would result in lost opportunities to invest in public infrastructure and potential deferral of important projects. As part of his or her responsibilities, an asset management coordinator would provide corporate oversight on asset management practices to ensure the Municipality is eligible for all senior infrastructure funding programs.</p> <p>The asset management coordinator provides holistic analysis on infrastructure programs, with the aim of balancing the Municipality's fiscal capacity, the quality of the infrastructure services promised and delivered to constituents and minimizing associated risks. The analysis produced by the asset management coordinator can hold administration accountable for decision-making and improve transparency of infrastructure decisions. As the analysis also typically involves identification of long-term infrastructure needs, the data can be used to gradually build reserve levels and keep tax and utility rates stable. Ultimately, this can support effective communication with the community when difficult decisions need to be made.</p> <p>To optimize departmental infrastructure programs, and improve collaboration across the organization, the Municipality will need to bring on new tools, processes, and systems—the implementation and maintenance of which require substantial additional staff time and effort. Some examples of these initiatives include building and maintaining asset inventories, implementing maintenance management systems, developing standardized data and business case templates, and developing models and projections to compare different infrastructure investment scenarios. Most of this work can be consolidated and centralized with the asset management coordinator, alleviating capacity pressures.</p> <p>Description of AM Coordinator Responsibilities</p> <ul style="list-style-type: none"> - Assist in establishing, developing, implementing, and administration of asset management plans, standards, strategies, policies, and procedures for all assets - Reviewing risk and levels of service documentation, identifying existing and future infrastructure needs - Lifecycle studies and evaluations to determine short and long-term rehabilitation and replacement needs - Assist in the development of annual operating and capital budgeting requirements - Asset management data and condition collection through field inspections - Data entry and maintenance of asset information and financial data into AM systems while ensuring data integrity - Identification of data gaps within asset inventory - Provide training for staff, council and other stakeholders related to the AM program - Ensuring regulatory compliance and other internal policies relating to AM - Ensuring departmental asset programs align with corporate strategic direction/vision - Researching best practices and emerging trends related to AM or financial planning <p>Risks of Forgoing an AM Coordinator Position</p> <ul style="list-style-type: none"> - Missed infrastructure funding opportunities - Continuation of 'worst first' approach to infrastructure spending, and missed opportunities to cut costs and avoid unplanned asset failures by completing cheaper, timely, and more proactive maintenance and repairs - Asset management plans, policies, and strategies may not be implemented - Misalignment of municipal strategic goals/vision and individual service areas - Difficulty meeting the levels of service for the community as well as any future levels of service goals - Improper prioritization and allocation of budget to the right infrastructure projects, leading to potential service disruptions, and public dissatisfaction - Unconsolidated, inaccurate, and outdated asset database - Improper use of infrastructure management systems (e.g., work order and maintenance management systems) - Inability to clearly communicate asset risks to the broader public 	\$129,332	(\$80,000)	\$49,332
2024-138 - Financial Planning & Analysis	As Finance works to improve business process and internal controls as well as long range planning additional consulting fees are warranted to provide external expertise.	\$25,000	\$0	\$25,000
Total		\$154,332	(\$80,000)	\$74,332

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Financial Planning & Analysis	\$23,376	\$0	\$0
Total	\$23,376	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Team Leader - Asset Management	\$0	\$0	\$129,332	\$80,000	\$49,332
Total	\$0	\$0	\$129,332	\$80,000	\$49,332

Total Wage Impact

\$152,708

Wage Impact Net of Funding from Grants

\$72,708

Division Budget

Division Selection ▼

Financial Planning & Analysis ▼

Revenue

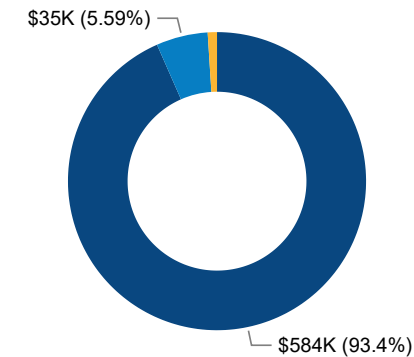
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$0	\$1,260	\$0	\$0	\$0
6045 - Wage Subsidy	\$0	\$1,260	\$0	\$0	\$0
Total	\$0	\$1,260	\$0	\$0	\$0

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$315,128	\$329,426	\$431,691	\$584,399	\$152,708
Office Expenses	\$6,276	\$4,190	\$6,276	\$6,276	\$0
2001 - Office Supplies	\$1,000	\$104	\$1,000	\$1,000	\$0
2007 - Travel Expense	\$0	\$35	\$0	\$0	\$0
2008 - Training & Conferences	\$4,000	\$2,057	\$4,000	\$4,000	\$0
2009 - Memberships & Subscriptions	\$1,276	\$1,995	\$1,276	\$1,276	\$0
Professional Services	\$10,000	\$24,522	\$10,000	\$35,000	\$25,000
4001 - Consulting Services	\$10,000	\$24,522	\$10,000	\$35,000	\$25,000
Reserves	\$33,300	\$33,300	\$33,300	(\$46,700)	(\$80,000)
Total	\$364,704	\$391,438	\$481,267	\$578,975	\$97,708



Division Five Year Forecast

Division Selection ▼

Financial Planning & Analysis ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Total



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Wages	\$584,399	\$616,705	\$651,297	\$682,453	\$707,549
Office Expenses	\$6,276	\$6,442	\$6,612	\$6,788	\$6,968
2001 - Office Supplies	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2008 - Training & Conferences	\$4,000	\$4,120	\$4,244	\$4,372	\$4,504
2009 - Memberships & Subscriptions	\$1,276	\$1,302	\$1,328	\$1,355	\$1,382
Professional Services	\$35,000	\$36,050	\$37,132	\$38,246	\$39,393
4001 - Consulting Services	\$35,000	\$36,050	\$37,132	\$38,246	\$39,393
Reserves	(\$46,700)	(\$46,700)	(\$46,700)	(\$46,700)	(\$46,700)
Total	\$578,975	\$612,497	\$648,341	\$680,787	\$707,210

Division Org Chart

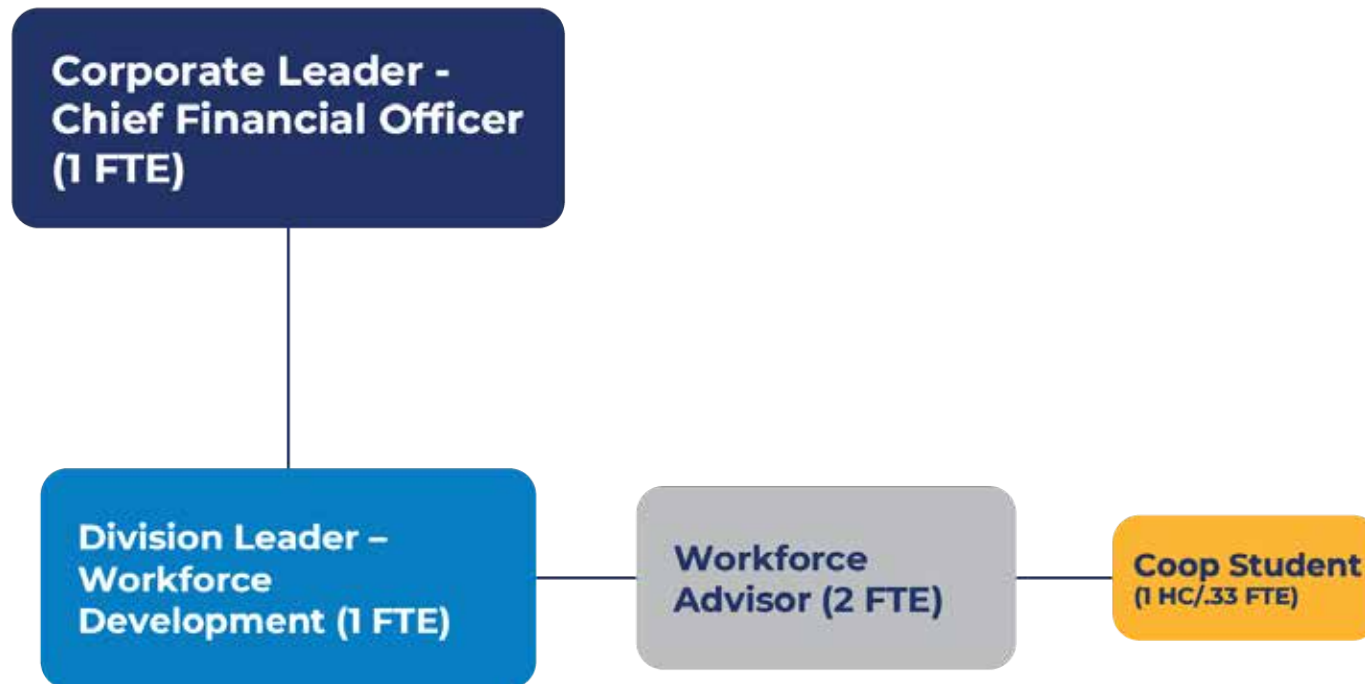
Division Selection ▼

Workforce Development ▼

Division Description ▲

Workforce Development supports departments regarding recruitment, discipline, health & safety, labour relations, employee benefits administration, and disability management.

Workforce Development



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-124 - 2nd Workforce Advisor	<p>On October 10, 2023 Council Approved the following Motion: 296-10-2023</p> <p>Moved: Councillor McNamara</p> <p>Seconded: Councillor Santarossa</p> <p>Result:</p> <p>Carried Unanimously</p> <p>Direct the Corporate Leader - Chief Financial Officer to implement phases 1, 2, 3 and 4 of the Recruitment Strategy as laid out in this report;</p> <p>Approve a 2023 Budget variance of an upset limit of \$100,000 dollars for requirement services for Phase 1;</p> <p>Approve a first charge to the 2024 Budget with an upset limit of \$117,000 for salary and benefits cost for the recruitment of a Health and Safety Coordinator/Workforce Advisor; and</p> <p>Approve a 2023 budget variance of an upset limit of \$15,000 dollars for the recruitment of a Health and Safety Coordinator/Workforce Advisor.</p>	\$124,729	\$0	\$124,729
2024-050 - Diversity, equity and inclusion	Diversity, equity and inclusion programs are developed to ensure compliance to the Human Rights Code of Ontario.	\$5,000	\$0	\$5,000
2024-019 - Recruitment Costs	Based on the historical budget, the cost for recruitment has been underbudget by approximately \$10,000 annually. The average cost of a recruitment is \$1,100 and the Municipality recruits approximately 125 people per year. Although some of these recruits are found internally accruing minimal recruitment costs, others require reposting because the labour market is competitive which doubles the cost. Recruitment in 2024 is forecast to be close to the annual average at between 125 and 135 people. Based on these average recruitment numbers, and the budget historically being short \$10,000 average annually, a request for a \$10,000 increase to better balance the budget is requested.	\$10,000	\$0	\$10,000
2024-047 - Workplace improvement strategies	<p>Based on the Culture Review of 2022, there are a number of initiatives recommended by the consultant to improve the workplace culture. Many of these recommendations will require resources and funding to develop and implement. Many of these initiatives will depend on if the 2nd Workforce Advisor is approved. Without this additional resource, many of these initiatives will not be completed.</p> <p>Wellness initiatives are one way to improve the workplace culture and provide a healthy work environment for all staff. One element is an Employee Wellness program. Lakeshore already has extended health care included mental health programs. Once a 2nd Workforce Advisor is added to the resources of Workforce Development, Workforce Development will have the labour resources to implement a Wellness Team which will be overseen by Workforce Development and consist of employee volunteers from all divisions in the organization. The Wellness Team will recommend different wellness initiatives to implement throughout the year such as activities that may include meditation, stretching program, wellness first aid checks, wellness fun activities, etc.</p> <p>A new initiative is Employee Membership for recreation programs delivered by the Municipality of Lakeshore at a special rate for Lakeshore employees. This program will provide employees with a reduced rate to participate in Lakeshore recreation programs. Participation in these types of programs would allow employees to improve their physical and mental wellness which results in a happier and more productive employee. The return on investment of this cost of membership is higher productivity and lower turnover. Administration is proposing the employee pay 50% and the Employer will pay the other 50% on specific programs such as swimming, drop in basketball, cooking classes, yoga, etc. The program is for the employee and immediate family members (spouse and dependents).</p> <p>Diversity, equity and inclusion programs are developed to ensure compliance to the Human Rights Code of Ontario. The programs also help to promote healthy workplace cultures and environments for all staff to feel safe and valued in the workplace. DEI programs focus on education and awareness as well as acceptance and inclusion of people of different cultures, colour, gender, languages, etc. WD will work with the DEI Team (through the Workplace Improvement Team introduced through the Culture Strategy Review of 2022) to develop recommendations for different initiatives to promote diversity, equity and inclusion in the workplace. Some initiatives will require funding such as purchasing specialized training and education materials, guest speakers, etc. Workforce Development is not staffed enough to develop these initiatives. The current budget is for internal staffing availability.</p>	\$10,000	\$0	\$10,000
2024-005 - Memberships	Additional memberships and subscriptions required to meet new staff joining Workforce Development.	\$1,250	\$0	\$1,250
2024-108 - HR Consulting	<p>3rd party consultants in HR activities - Some HR activities are not being completed because of lack of resources. Even with a 2nd WA hired, there will still be activities that will not be completed. Securing 3rd party consultants will assist in the following:</p> <p>Attracting and retaining qualified employees is becoming a challenge. The labour pool for specific specialized designations and certifications such as planning and building and civil engineering is small. There are not enough experienced candidates in certain fields. This results in greater challenges in attracting and retaining employees with these qualifications. Consequently, Lakeshore has used 3rd party recruiters in order to actively recruit specific positions once normal recruitment processes were unsuccessful in attracting the qualified candidates. This costs between \$30,000 to \$60,000 per recruitment depending on the position and the recruiter based on the type of recruitment (full time vs temporary or special skills vs general labour).</p> <p>Health & safety program audit and development. There is not enough staffing resources in Workforce Development currently to audit and develop a robust health & safety program. If a new Workforce Advisor position is not approved by Council, then this audit and development through a consultant will be the first step in developing and implementing a health and safety program to ensure compliance and address the gaps in the current program to keep staff safe. This audit is expected to cost \$50,000 not including the development and implementation of new procedures and processes to address the current gaps.</p>	\$100,000	\$0	\$100,000
Total		\$250,979	\$0	\$250,979

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Workforce Development	\$32,850	\$0	\$0
Total	\$32,850	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Workforce Advisor	\$0	\$0	\$124,729	\$0	\$124,729
Total	\$0	\$0	\$124,729	\$0	\$124,729

Total Wage Impact

\$157,579

Wage Impact Net of Funding from Grants

\$157,579

Division Budget

Division Selection ▼

Workforce Development ▼

Revenue

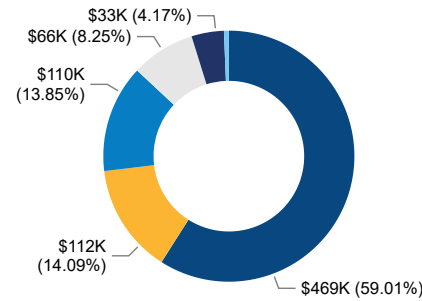
Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$0	\$2,034	\$0	\$0	\$0
6045 - Wage Subsidy	\$0	\$2,034	\$0	\$0	\$0
Total	\$0	\$2,034	\$0	\$0	\$0

2024 Revenue Budget by Income Source

Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$294,740	\$299,054	\$311,025	\$468,604	\$157,579
Office Expenses	\$80,155	\$76,276	\$100,655	\$111,905	\$11,250
2001 - Office Supplies	\$300	\$25	\$300	\$300	\$0
2002 - Advertising & Promotion	\$20,500	\$31,399	\$20,500	\$30,500	\$10,000
2004 - Meeting Expenses	\$3,000	\$947	\$5,000	\$5,000	\$0
2007 - Travel Expense	\$1,250	\$601	\$1,250	\$1,250	\$0
2008 - Training & Conferences	\$53,400	\$41,802	\$69,900	\$69,900	\$0
2009 - Memberships & Subscriptions	\$1,705	\$1,502	\$3,705	\$4,955	\$1,250
Admin Expenses	\$0	\$896	\$5,000	\$5,000	\$0
3014 - Service Fees	\$0	\$896	\$5,000	\$5,000	\$0
Operating Costs	\$1,967	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$1,967	\$0	\$0	\$0	\$0
Professional Services	\$15,000	\$26,000	\$65,000	\$110,000	\$45,000
4001 - Consulting Services	\$15,000	\$26,000	\$65,000	\$110,000	\$45,000
Program Supplies	\$10,000	\$3,642	\$55,500	\$65,500	\$10,000
1808 - Employee Fitness Initiative	\$5,000	\$0	\$30,000	\$30,000	\$0
2017 - Staff Appreciation	\$0	\$0	\$20,500	\$20,500	\$0
2018 - Employee Wellness program	\$0	\$0	\$0	\$10,000	\$10,000
5001 - Health & Safety Supplies	\$5,000	\$3,642	\$5,000	\$5,000	\$0
Reserves	\$13,100	\$13,100	\$23,100	\$33,100	\$10,000
Total	\$414,962	\$418,968	\$560,280	\$794,109	\$233,829

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Workforce Development ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$468,604	\$497,840	\$521,329	\$546,190	\$566,542
Office Expenses	\$111,905	\$114,807	\$117,825	\$120,924	\$124,106
2001 - Office Supplies	\$300	\$306	\$312	\$318	\$324
2002 - Advertising & Promotion	\$30,500	\$31,110	\$31,732	\$32,367	\$33,014
2004 - Meeting Expenses	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2007 - Travel Expense	\$1,250	\$1,275	\$1,301	\$1,327	\$1,354
2008 - Training & Conferences	\$69,900	\$71,997	\$74,158	\$76,383	\$78,675
2009 - Memberships & Subscriptions	\$4,955	\$5,019	\$5,120	\$5,223	\$5,327
Admin Expenses	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
3014 - Service Fees	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Professional Services	\$110,000	\$113,300	\$116,699	\$120,200	\$123,806
4001 - Consulting Services	\$110,000	\$113,300	\$116,699	\$120,200	\$123,806
Program Supplies	\$65,500	\$66,615	\$67,765	\$68,951	\$70,176
1808 - Employee Fitness Initiative	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
2017 - Staff Appreciation	\$20,500	\$21,115	\$21,748	\$22,400	\$23,072
2018 - Employee Wellness program	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255
5001 - Health & Safety Supplies	\$5,000	\$5,200	\$5,408	\$5,624	\$5,849
Reserves	\$33,100	\$33,100	\$33,100	\$33,100	\$33,100
Total	\$794,109	\$830,812	\$862,023	\$894,829	\$923,358

Division Org Chart

Division Selection ▼

Community Health & Safety Admin ▼

Division Description ▲

The Corporate Leader in this department is responsible for overseeing Community and Fire Services.

Community Health and Safety Admin



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-116 - New Division - Community Health and Safety Admin	<p>On November 7, 2023 Council Approved the following Motion: 322-11-2023</p> <p>Moved: Councillor McNamara Seconded: Councillor Santarossa Result: Carried</p> <p>Direct Administration to implement the Corporate Leader – Community Health and Safety position effective January 2024; and that the Corporate Leader - Community Health and Safety Service position be a first charge against the 2024 budget, as presented at the November 7, 2023 Council meeting.</p>	\$226,593	\$0	\$226,593
Total		\$226,593	\$0	\$226,593

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Community Health & Safety Admin	\$0	\$0	\$0
Total	\$0	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Corporate Leader - Community Health & Safety Services	\$0	\$0	\$219,093	\$0	\$219,093
Total	\$0	\$0	\$219,093	\$0	\$219,093

Total Wage Impact

\$219,093

Wage Impact Net of Funding from Grants

\$219,093

Division Budget

Division Selection ▼

Community Health & Safety Admin ▼

Revenue

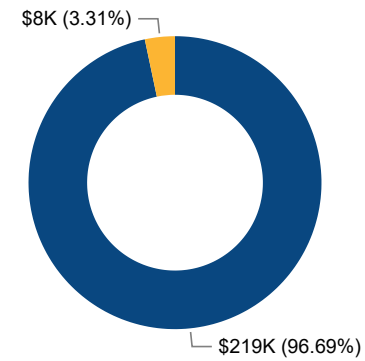
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$0	\$0	\$0	\$219,093	\$219,093
Office Expenses	\$0	\$0	\$0	\$7,500	\$7,500
2007 - Travel Expense	\$0	\$0	\$0	\$1,000	\$1,000
2008 - Training & Conferences	\$0	\$0	\$0	\$6,000	\$6,000
2009 - Memberships & Subscriptions	\$0	\$0	\$0	\$500	\$500
Total	\$0	\$0	\$0	\$226,593	\$226,593



Division Five Year Forecast

Division Selection ▼

Community Health & Safety Admin ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Wages	\$219,093	\$235,871	\$254,022	\$273,641	\$284,046
Office Expenses	\$7,500	\$7,710	\$7,925	\$8,147	\$8,376
2007 - Travel Expense	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2008 - Training & Conferences	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753
2009 - Memberships & Subscriptions	\$500	\$510	\$520	\$530	\$541
Total	\$226,593	\$243,581	\$261,947	\$281,788	\$292,422

Division Org Chart

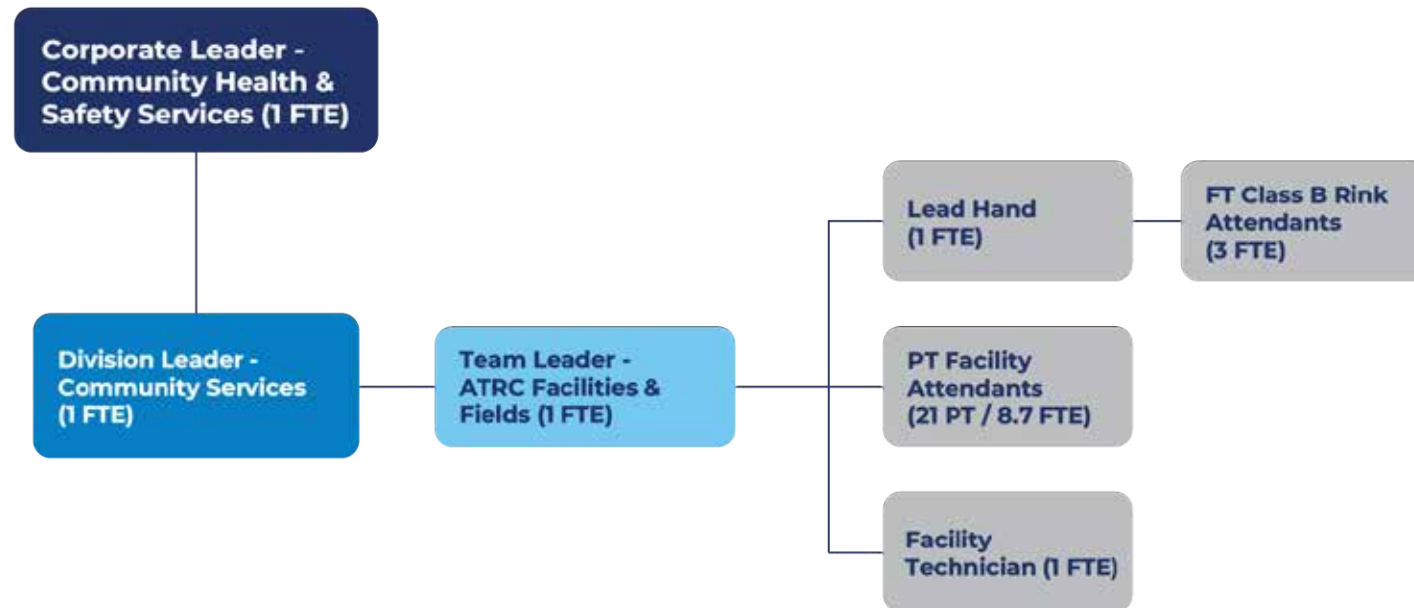
Division Selection

ATRC Facilities

Division Description

The Atlas Tube Recreation Centre (ATRC) Facilities & Fields budget centre covers costs associated with operating the multi-purpose recreation facility, including the WFCU Community Pools and Splash pad. The ATRC also houses the Essex-Toldo Library.

ATRC Facilities and Fields



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-032 - Reduction in Utilities	Save on utilities usage	(\$210,500)	\$0	(\$210,500)
2024-058 - ATRC Site Services Clothing Allowance	Rink Staff uniforms increases due to cost increases.	\$3,000	\$0	\$3,000
2024-131 - DC repayment adjustment	Repayment of ATRC Debt - from Development Charge - Parks reserve fund account	\$0	\$419,084	\$419,084
2024-ADJ003 - ActiveNet Transaction Fee	Reallocate ActiveNet transaction fees from DTCS budget to ATRC, Recreation and Marina.	\$49,500	\$0	\$49,500
2024-063 - ATRC - Travel/Mileage	Mileage increases for Corporate Leader, Team Leader ATRC Facilities, Team Leader Aquatics.	\$1,500	\$0	\$1,500
2024-065 - ATRC - Aquatics Membership Fees	Membership increases for PRO, ORFA, Life Saving Society.	\$300	\$0	\$300
2024-066 - ATRC - Membership Fees	Membership increases for PRO, ORFA, Life Saving Society.	\$3,400	\$0	\$3,400
2024-061 - ATRC - Meeting expenses	Meeting expenses for Corporate Leader, Team Leader ATRC Facilities, Team Leader Aquatics.	\$1,250	\$0	\$1,250
2024-056 - ATRC - Aquatics Clothing Allowance	Life Guard Staff uniform increases due to cost increases.	\$3,000	\$0	\$3,000
2024-101 - SecurityOne Contract	Increase to the SecurityOne contract cost.	\$1,000	\$0	\$1,000
2024-098 - ATRC - Janitorial Supplies	Increase to the cost of janitorial supplies for the ATRC.	\$5,000	\$0	\$5,000
2024-097 - ATRC - Pool Chemicals	Increase to the cost of Chlorine and Muric Acid used in treating the pool water.	\$8,900	\$0	\$8,900
2024-054 - ATC Adjustments 11-21	Increase for equipment rentals (Lifts, Jacks) to service the ATRC.	\$2,000	\$0	\$2,000
2024-095 - ATRC - Concession	Decrease in the concession revenue and cost of goods sold for the ATC canteen due to contracting out the service.	(\$55,000)	\$117,200	\$62,200
2024-033 - ATRC revenue increase	Anticipated revenue increase in Aquatics and Ice Rental	\$0	(\$200,000)	(\$200,000)
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$6,086	\$0	\$6,086
2024-070 - ATRC - Grass Cutting	10% increase to grass cutting at ATRC.	\$1,850	\$0	\$1,850
2024-099 - ATRC - Aquatics Program Supplies	10% increase to ATRC Aquatics Program Supplies over last year.	\$2,500	\$0	\$2,500
2024-102 - Pool Maintenance Increase	10% increase in Pool Maintenance costs over last year.	\$1,300	\$0	\$1,300
2024-103 - Equipment Repair	10% increase in Equipment Repairs at the ATRC over previous years.	\$13,450	\$0	\$13,450
2024-100 - Facilities Maintenance	10% increase in ATRC Facilities maintenance over last year.	\$17,000	\$0	\$17,000
2024-064 - ATRC - Training Conferences	10% increase for training and conferences from 2023 to accommodate growth.	\$4,000	\$0	\$4,000
2024-104 - Fuel for Ice Resurfacers	10% increase for 3 Ice Resurfacers at the ATRC over last year.	\$2,000	\$0	\$2,000
2024-060 - ATRC - Office Supplies	10 % increase to office supplies from 2023 to accommodate growth.	\$300	\$0	\$300
2024-096 - ATRC - Pop Products for Vending Machines	Increase to pop purchases for pop machines.	\$1,000	\$0	\$1,000
2024-071 - ATRC - Snow Removal	10% increase to snow removal at ATRC.	\$3,915	\$0	\$3,915
Total		(\$133,249)	\$336,284	\$203,035

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
ATRC Facilities	\$12,442	\$0	\$0
Total	\$12,442	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Team Leader to be converted to Division Leader - ATRC Facilities & Fields	\$0	\$8,322	\$0	\$0	\$0
Total	\$0	\$8,322	\$0	\$0	\$0

Total Wage Impact

\$20,764

Wage Impact Net of Funding from Grants

\$20,764

Division Budget

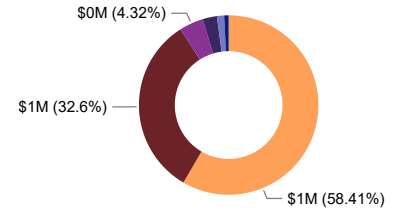
Division Selection ▼

ATRC Facilities ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$1,777,815	\$1,639,674	\$1,777,815	\$1,860,615	\$82,800
6006 - Advertising Revenue	\$15,000	\$2,500	\$15,000	\$15,000	\$0
6007 - Miscellaneous Revenue	\$48,000	\$1,494	\$48,000	\$48,000	\$0
6008 - Concession Revenue	\$144,000	\$79,946	\$144,000	\$24,000	(\$120,000)
6009 - Rental Income	\$77,550	\$83,155	\$77,550	\$80,350	\$2,800
6010 - Proceeds From Sale Of Equipment	\$0	\$9,232	\$0	\$0	\$0
6052 - Aquatics Revenue	\$506,500	\$455,966	\$506,500	\$606,500	\$100,000
6053 - Ice Revenue	\$986,765	\$1,007,380	\$986,765	\$1,086,765	\$100,000
Total	\$1,777,815	\$1,639,674	\$1,777,815	\$1,860,615	\$82,800

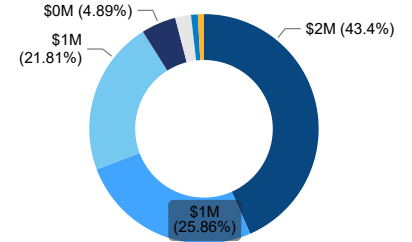
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$1,719,676	\$1,831,347	\$1,937,736	\$1,964,500	\$26,764
Office Expenses	\$28,250	\$17,071	\$28,250	\$39,000	\$10,750
2001 - Office Supplies	\$1,700	\$2,672	\$1,700	\$2,000	\$300
2002 - Advertising & Promotion	\$3,000	\$0	\$3,000	\$3,000	\$0
2004 - Meeting Expenses	\$250	\$4,612	\$250	\$1,500	\$1,250
2006 - Courier & Postage	\$250	\$287	\$250	\$250	\$0
2007 - Travel Expense	\$1,550	\$658	\$1,550	\$3,050	\$1,500
2008 - Training & Conferences	\$20,000	\$7,601	\$20,000	\$24,000	\$4,000
2009 - Memberships & Subscriptions	\$1,500	\$1,241	\$1,500	\$5,200	\$3,700
Admin Expenses	\$937,700	\$950,132	\$937,700	\$987,200	\$49,500
3001 - Interest Expense	\$347,410	\$345,972	\$347,410	\$347,410	\$0
3003 - Bank Charges	\$0	\$0	\$0	\$30,500	\$30,500
3004 - Debt Payments	\$559,590	\$559,590	\$559,590	\$559,590	\$0
3007 - Cash Over/Short	\$200	(\$299)	\$200	\$200	\$0
3008 - Transaction Fees	\$30,500	\$44,870	\$30,500	\$49,500	\$19,000
Operating Costs	\$1,459,018	\$1,166,123	\$1,336,272	\$1,170,458	(\$165,814)
2011 - Telecommunications	\$7,250	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$49,500	\$0	\$0	\$0	\$0
4003 - Grounds Maintenance	\$23,500	\$2,994	\$23,500	\$25,350	\$1,850
7009 - Facility Maintenance	\$170,048	\$179,176	\$170,048	\$187,048	\$17,000
7014 - Security Services	\$2,500	\$3,998	\$3,500	\$4,500	\$1,000
7015 - Waste Collection	\$13,000	\$6,637	\$13,000	\$13,000	\$0
7016 - Equipment Repairs & Maintenance	\$147,500	\$121,217	\$147,500	\$162,250	\$14,750
7017 - Fuel & Oil	\$10,000	\$10,898	\$12,000	\$14,000	\$2,000
7018 - Equipment Rental	\$3,000	\$7,409	\$3,000	\$5,000	\$2,000
7019 - Insurance Premiums	\$107,720	\$107,720	\$121,724	\$127,810	\$6,086
7044 - Vehicle Repairs & Maintenance	\$0	\$813	\$0	\$0	\$0
7048 - Water	\$120,000	\$97,773	\$120,000	\$90,000	(\$30,000)
7049 - Natural Gas	\$140,000	\$107,283	\$140,000	\$105,000	(\$35,000)
7050 - Electricity	\$665,000	\$520,206	\$582,000	\$436,500	(\$145,500)
Professional Services	\$37,300	\$49,866	\$39,150	\$43,065	\$3,915
4001 - Consulting Services	\$0	\$13,916	\$0	\$0	\$0
4004 - Winter Control Services	\$37,300	\$35,950	\$39,150	\$43,065	\$3,915
Program Supplies	\$135,000	\$141,588	\$138,600	\$101,000	(\$37,600)
5000 - Cost Of Good Sold	\$71,500	\$56,116	\$71,500	\$17,500	(\$54,000)
5001 - Health & Safety Supplies	\$3,000	\$5,161	\$3,000	\$3,000	\$0
5002 - Materials & Supplies	\$43,000	\$58,662	\$46,600	\$60,500	\$13,900
5003 - Program Supplies	\$17,500	\$21,649	\$17,500	\$20,000	\$2,500
Reserves	(\$214,320)	\$81,053	(\$197,500)	\$221,584	\$419,084
Total	\$4,102,624	\$4,237,180	\$4,220,208	\$4,526,807	\$306,599

2024 Expense Budget by Account Category



Division Five Year Forecast

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$1,860,615	\$1,916,434	\$1,973,928	\$2,033,146	\$2,094,141
6006 - Advertising Revenue	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
6007 - Miscellaneous Revenue	\$48,000	\$49,440	\$50,923	\$52,451	\$54,025
6008 - Concession Revenue	\$24,000	\$24,720	\$25,462	\$26,226	\$27,013
6009 - Rental Income	\$80,350	\$82,761	\$85,244	\$87,802	\$90,436
6052 - Aquatics Revenue	\$606,500	\$624,695	\$643,436	\$662,739	\$682,621
6053 - Ice Revenue	\$1,086,765	\$1,119,368	\$1,152,949	\$1,187,537	\$1,223,163
Total	\$1,860,615	\$1,916,434	\$1,973,928	\$2,033,146	\$2,094,141



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$1,964,500	\$2,103,661	\$2,162,743	\$2,224,215	\$2,288,155
Office Expenses	\$39,000	\$40,020	\$41,068	\$42,143	\$43,247
2001 - Office Supplies	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2002 - Advertising & Promotion	\$3,000	\$3,060	\$3,121	\$3,183	\$3,247
2004 - Meeting Expenses	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
2006 - Courier & Postage	\$250	\$255	\$260	\$265	\$270
2007 - Travel Expense	\$3,050	\$3,111	\$3,173	\$3,236	\$3,301
2008 - Training & Conferences	\$24,000	\$24,720	\$25,462	\$26,226	\$27,012
2009 - Memberships & Subscriptions	\$5,200	\$5,304	\$5,410	\$5,518	\$5,628
Admin Expenses	\$987,200	\$988,616	\$990,064	\$991,546	\$993,063
3001 - Interest Expense	\$347,410	\$347,410	\$347,410	\$347,410	\$347,410
3003 - Bank Charges	\$30,500	\$31,415	\$32,357	\$33,328	\$34,328
3004 - Debt Payments	\$559,590	\$559,590	\$559,590	\$559,590	\$559,590
3007 - Cash Over/Short	\$200	\$206	\$212	\$218	\$225
3008 - Transaction Fees	\$49,500	\$49,995	\$50,495	\$51,000	\$51,510
Operating Costs	\$1,170,458	\$1,181,446	\$1,193,776	\$1,207,497	\$1,222,665
4003 - Grounds Maintenance	\$25,350	\$26,364	\$27,419	\$28,515	\$29,656
7009 - Facility Maintenance	\$187,048	\$194,530	\$202,311	\$210,404	\$218,820
7014 - Security Services	\$4,500	\$4,590	\$4,681	\$4,775	\$4,870
7015 - Waste Collection	\$13,000	\$14,300	\$15,730	\$17,303	\$19,033
7016 - Equipment Repairs & Maintenance	\$162,250	\$168,741	\$175,491	\$182,511	\$189,811
7017 - Fuel & Oil	\$14,000	\$14,700	\$15,435	\$16,207	\$17,018
7018 - Equipment Rental	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
7019 - Insurance Premiums	\$127,810	\$134,201	\$140,911	\$147,956	\$155,354
7048 - Water	\$90,000	\$88,200	\$86,436	\$84,707	\$83,013
7049 - Natural Gas	\$105,000	\$102,900	\$100,842	\$98,825	\$96,849
7050 - Electricity	\$436,500	\$427,770	\$419,215	\$410,830	\$402,613
Professional Services	\$43,065	\$44,788	\$46,580	\$48,443	\$50,380
4004 - Winter Control Services	\$43,065	\$44,788	\$46,580	\$48,443	\$50,380
Program Supplies	\$101,000	\$105,040	\$109,242	\$113,613	\$118,158
5000 - Cost Of Good Sold	\$17,500	\$18,200	\$18,928	\$19,686	\$20,474
5001 - Health & Safety Supplies	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
5002 - Materials & Supplies	\$60,500	\$62,920	\$65,437	\$68,055	\$70,777
5003 - Program Supplies	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397
Reserves	\$221,584	\$121,584	\$121,584	\$121,584	\$121,584
Total	\$4,526,807	\$4,585,155	\$4,665,057	\$4,749,041	\$4,837,252

Division Org Chart

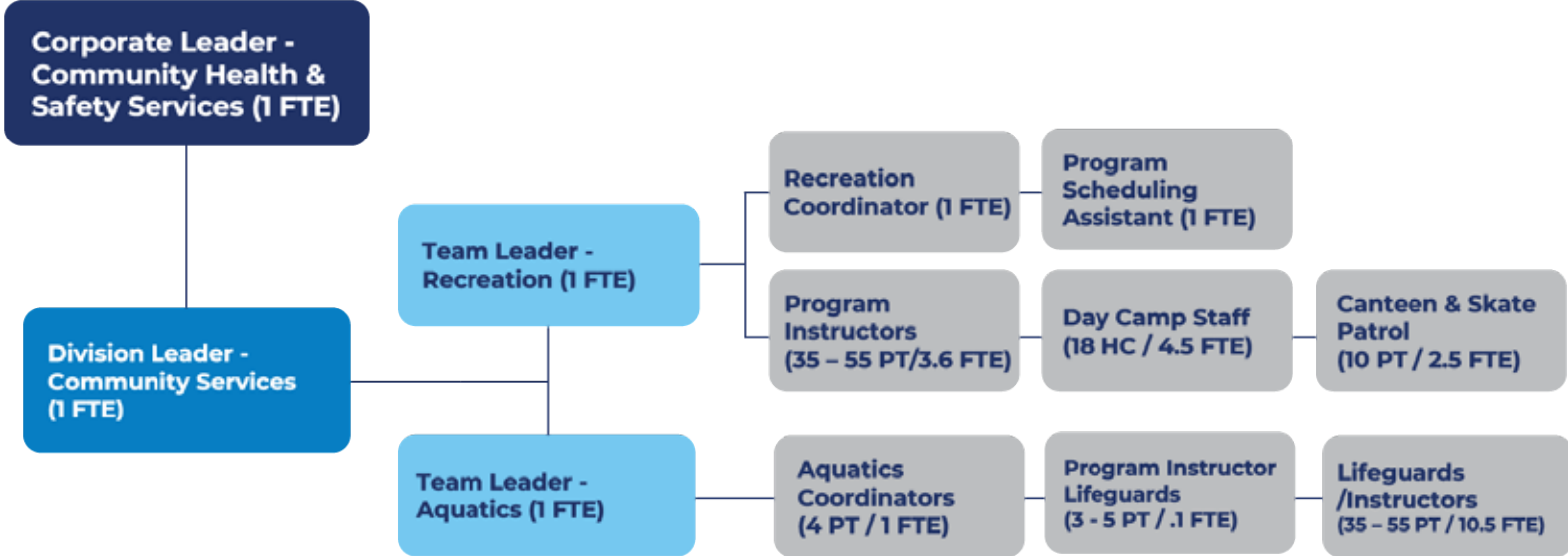
Division Selection ▼

Recreation ▼

Division Description ▲

The Recreation Services division plans, organizes, and leads leisure activities for the enjoyment of Lakeshore’s residents and community groups.

Recreation



Division Change Request

Division Selection ▼

Recreation ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-117 - Remove Concession Staff	Remove Concession Staff as the result of outsourcing concession service	(\$83,694)	\$0	(\$83,694)
2024-ADJ003 - ActiveNet Transaction Fee	Reallocate ActiveNet transaction fees from DTCS budget to ATRC, Recreation and Marina.	\$16,800	\$0	\$16,800
2024-069 - Mileage	Mileage updated forecast for Team Leader Recreation, Recreation Coordinator, Recreation Scheduler.	\$1,900	\$0	\$1,900
2024-068 - Meeting Expenses	Meeting expenses for the Team Leader Recreation.	\$250	\$0	\$250
2024-075 - Events and Functions	Increases to Friday Night Concert Series. Costs for Entertainers and Program Supplies.	\$3,000	\$0	\$3,000
2024-073 - Revenue increase	Estimate 5% increase to Summer Camp program	\$0	(\$24,045)	(\$24,045)
2024-074 - Canada Day	Canada Day at the Waterfront, increase for water based fireworks and police contracts.	\$20,000	\$0	\$20,000
2024-067 - Clothing Allowance	10% increase for uniforms from 2023 for program staff in recreation due to increases in clothing prices.	\$200	\$0	\$200
2024-072 - Training and Conferences	10% increase due to cost increases.	\$100	\$0	\$100
2024-076 - Rec Programs	10% increase due to cost increases.	\$2,500	\$0	\$2,500
2024-077 - Program Supplies	10% increase due to cost increases.	\$4,400	\$0	\$4,400
Total		(\$34,544)	(\$24,045)	(\$58,589)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Recreation	\$34,435	\$89,035	(\$79,336)
Total	\$34,435	\$89,035	(\$79,336)

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$44,134

Wage Impact Net of Funding from Grants

\$44,134

Division Budget

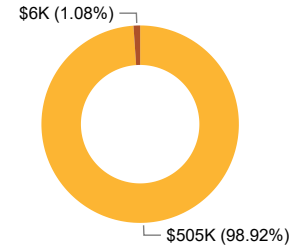
Division Selection ⌵

Recreation ⌵

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$486,405	\$468,696	\$486,405	\$510,450	\$24,045
6000 - User Fee Revenue	\$480,905	\$412,481	\$480,905	\$504,950	\$24,045
6004 - Grant Revenue	\$5,500	\$56,215	\$5,500	\$5,500	\$0
Total	\$486,405	\$468,696	\$486,405	\$510,450	\$24,045

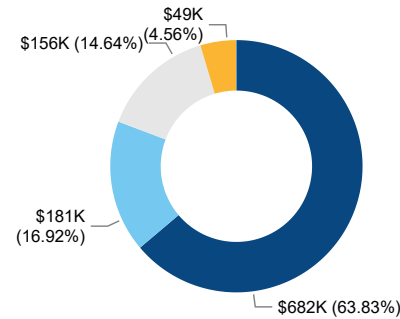
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$700,224	\$564,337	\$637,676	\$682,010	\$44,334
Office Expenses	\$46,500	\$31,547	\$46,500	\$48,750	\$2,250
2001 - Office Supplies	\$5,000	\$5,210	\$5,000	\$5,000	\$0
2002 - Advertising & Promotion	\$30,000	\$19,882	\$30,000	\$30,000	\$0
2004 - Meeting Expenses	\$0	\$0	\$0	\$250	\$250
2006 - Courier & Postage	\$300	\$347	\$300	\$300	\$0
2007 - Travel Expense	\$2,100	\$1,200	\$2,100	\$4,000	\$1,900
2008 - Training & Conferences	\$7,100	\$0	\$7,100	\$7,200	\$100
2009 - Memberships & Subscriptions	\$2,000	\$4,908	\$2,000	\$2,000	\$0
Admin Expenses	\$163,965	\$153,524	\$163,965	\$180,765	\$16,800
3001 - Interest Expense	\$13,832	\$11,899	\$13,832	\$13,832	\$0
3003 - Bank Charges	\$0	\$0	\$0	\$9,000	\$9,000
3004 - Debt Payments	\$141,133	\$141,133	\$141,133	\$141,133	\$0
3008 - Transaction Fees	\$9,000	\$493	\$9,000	\$16,800	\$7,800
Operating Costs	\$27,450	\$0	\$500	\$500	\$0
2011 - Telecommunications	\$2,750	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$17,800	\$0	\$0	\$0	\$0
7018 - Equipment Rental	\$6,400	\$0	\$0	\$0	\$0
7499 - Miscellaneous Expense	\$500	\$0	\$500	\$500	\$0
Program Supplies	\$126,500	\$106,870	\$146,500	\$156,400	\$9,900
2016 - Events and Functions	\$42,500	\$39,825	\$62,500	\$65,500	\$3,000
5003 - Program Supplies	\$69,000	\$55,967	\$69,000	\$75,900	\$6,900
5004 - Program Discounts	\$15,000	\$11,078	\$15,000	\$15,000	\$0
Reserves	\$0	(\$68,424)	\$0	\$0	\$0
Total	\$1,064,639	\$787,854	\$995,141	\$1,068,425	\$73,284

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Recreation ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$510,450	\$525,764	\$541,536	\$557,782	\$574,516
6000 - User Fee Revenue	\$504,950	\$520,099	\$535,701	\$551,772	\$568,326
6004 - Grant Revenue	\$5,500	\$5,665	\$5,835	\$6,010	\$6,190
Total	\$510,450	\$525,764	\$541,536	\$557,782	\$574,516



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$682,010	\$712,471	\$744,606	\$778,485	\$807,824
Office Expenses	\$48,750	\$49,542	\$50,607	\$51,695	\$52,807
2001 - Office Supplies	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2002 - Advertising & Promotion	\$30,000	\$30,600	\$31,212	\$31,836	\$32,473
2004 - Meeting Expenses	\$250	\$0	\$0	\$0	\$0
2006 - Courier & Postage	\$300	\$306	\$312	\$318	\$324
2007 - Travel Expense	\$4,000	\$4,080	\$4,162	\$4,245	\$4,330
2008 - Training & Conferences	\$7,200	\$7,416	\$7,638	\$7,867	\$8,103
2009 - Memberships & Subscriptions	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
Admin Expenses	\$180,765	\$181,203	\$181,651	\$182,108	\$182,576
3001 - Interest Expense	\$13,832	\$13,832	\$13,832	\$13,832	\$13,832
3003 - Bank Charges	\$9,000	\$9,270	\$9,548	\$9,834	\$10,129
3004 - Debt Payments	\$141,133	\$141,133	\$141,133	\$141,133	\$141,133
3008 - Transaction Fees	\$16,800	\$16,968	\$17,138	\$17,309	\$17,482
Operating Costs	\$500	\$500	\$500	\$500	\$500
7499 - Miscellaneous Expense	\$500	\$500	\$500	\$500	\$500
Program Supplies	\$156,400	\$161,851	\$167,496	\$173,342	\$179,396
2016 - Events and Functions	\$65,500	\$67,465	\$69,489	\$71,574	\$73,721
5003 - Program Supplies	\$75,900	\$78,936	\$82,093	\$85,377	\$88,792
5004 - Program Discounts	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
Total	\$1,068,425	\$1,105,567	\$1,144,860	\$1,186,130	\$1,223,103

Division Org Chart

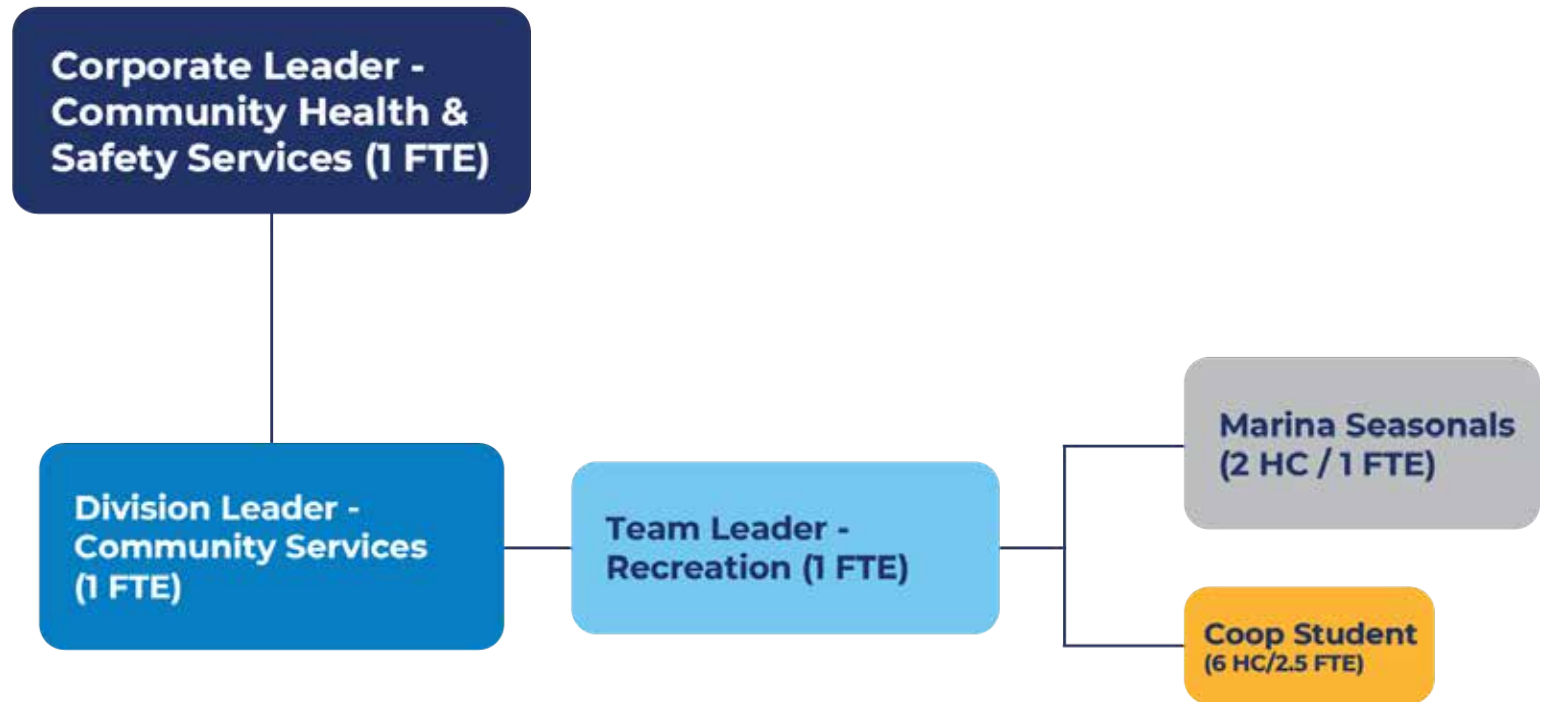
Division Selection ▼

Marina ▼

Division Description ▲

This division is responsible for the Marina operations, including customer service, boat well booking, boat launch, fuelling, special activities, etc.

Marina



Division Change Request

Division Selection ▼

Marina ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-ADJ003 - ActiveNet Transaction Fee	Reallocate ActiveNet transaction fees from DTCS budget to ATRC, Recreation and Marina.	\$19,200	\$0	\$19,200
2024-079 - Security Alarm	Increases to Security One contract.	\$600	\$0	\$600
2024-085 - Health & Safety Supplies	Increases to personal protection devices for marina staff.	\$500	\$0	\$500
2024-081 - Training Conferences	Increase to Boating Ontario staff training.	\$1,000	\$0	\$1,000
2024-082 - Ontario Boating Association	Increase to Boating Ontario Membership.	\$500	\$0	\$500
2024-112 - Fuel sales	Increase in fuel sales and costs	\$15,000	(\$29,080)	(\$14,080)
2024-083 - Slip Rental increase	Anticipated increase in Seasonal Dock rental	\$0	(\$36,000)	(\$36,000)
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$1,022	\$0	\$1,022
2024-080 - Office Supplies	10% increase to office supplies from 2023 to accommodate growth.	\$200	\$0	\$200
2024-086 - Maintenance	10% increase to maintenance.	\$2,000	\$0	\$2,000
2024-084 - Grounds Maintenance	10% increase to grounds maintenance.	\$300	\$0	\$300
2024-111 - Clothing Allowance	10% increase in clothing allowance from 2023.	\$100	\$0	\$100
2024-078 - Security Contract	Increases to midnight security contract and addition of security vehicle.	\$40,000	\$0	\$40,000
2024-087 - Equipment Repairs	Increases to equipment repairs, costs of items and contractors.	\$2,000	\$0	\$2,000
Total		\$82,422	(\$65,080)	\$17,342

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Marina	\$10,356	\$0	\$0
Total	\$10,356	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$10,356

Wage Impact Net of Funding from Grants

\$10,356

Division Budget

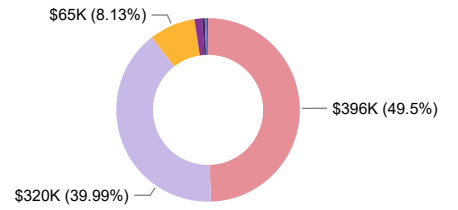
Division Selection ▼

Marina ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$619,865	\$808,089	\$734,865	\$799,945	\$65,080
6000 - User Fee Revenue	\$25,000	\$39,519	\$65,000	\$65,000	\$0
6004 - Grant Revenue	\$250	\$0	\$250	\$250	\$0
6007 - Miscellaneous Revenue	\$1,200	\$491	\$1,200	\$1,200	\$0
6008 - Concession Revenue	\$3,100	\$2,875	\$3,100	\$3,100	\$0
6009 - Rental Income	\$10,815	(\$811)	\$10,815	\$10,815	\$0
6044 - Slip Rentals	\$360,000	\$403,634	\$360,000	\$396,000	\$36,000
6045 - Wage Subsidy	\$3,700	\$34,037	\$3,700	\$3,700	\$0
6051 - Fuel and Oil Sales	\$215,800	\$328,344	\$290,800	\$319,880	\$29,080
Total	\$619,865	\$808,089	\$734,865	\$799,945	\$65,080

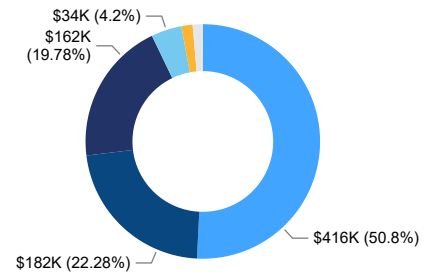
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$200,415	\$162,536	\$172,008	\$182,464	\$10,456
Office Expenses	\$11,000	\$7,919	\$11,000	\$12,700	\$1,700
2001 - Office Supplies	\$2,000	\$1,470	\$2,000	\$2,200	\$200
2002 - Advertising & Promotion	\$100	\$0	\$100	\$100	\$0
2008 - Training & Conferences	\$2,000	\$0	\$2,000	\$3,000	\$1,000
2009 - Memberships & Subscriptions	\$1,000	\$244	\$1,000	\$1,500	\$500
2015 - Lease Expense	\$5,900	\$6,205	\$5,900	\$5,900	\$0
Admin Expenses	\$15,200	\$13,778	\$15,200	\$34,400	\$19,200
3003 - Bank Charges	\$0	\$0	\$0	\$15,000	\$15,000
3007 - Cash Over/Short	\$200	\$0	\$200	\$200	\$0
3008 - Transaction Fees	\$15,000	\$13,778	\$15,000	\$19,200	\$4,200
Operating Costs	\$310,180	\$413,709	\$355,130	\$416,052	\$60,922
2011 - Telecommunications	\$3,200	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$19,200	\$0	\$0	\$0	\$0
4003 - Grounds Maintenance	\$3,000	\$1,687	\$3,000	\$3,300	\$300
7009 - Facility Maintenance	\$17,500	\$36,091	\$17,500	\$19,500	\$2,000
7014 - Security Services	\$35,400	\$42,993	\$35,400	\$76,000	\$40,600
7015 - Waste Collection	\$6,000	\$10,366	\$6,000	\$6,000	\$0
7016 - Equipment Repairs & Maintenance	\$4,500	\$2,611	\$4,500	\$6,500	\$2,000
7017 - Fuel & Oil	\$176,800	\$280,905	\$241,800	\$256,800	\$15,000
7019 - Insurance Premiums	\$18,080	\$18,080	\$20,430	\$21,452	\$1,022
7048 - Water	\$1,500	\$502	\$1,500	\$1,500	\$0
7050 - Electricity	\$25,000	\$20,473	\$25,000	\$25,000	\$0
Program Supplies	\$10,900	\$3,640	\$10,900	\$11,400	\$500
2016 - Events and Functions	\$6,000	\$0	\$6,000	\$6,000	\$0
5000 - Cost Of Good Sold	\$2,000	\$1,384	\$2,000	\$2,000	\$0
5001 - Health & Safety Supplies	\$500	\$0	\$500	\$1,000	\$500
5002 - Materials & Supplies	\$2,400	\$2,256	\$2,400	\$2,400	\$0
Reserves	\$153,320	\$153,320	\$162,000	\$162,000	\$0
Total	\$701,015	\$754,901	\$726,238	\$819,016	\$92,778

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼
 Marina ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$799,945	\$823,943	\$848,662	\$874,122	\$900,347
6000 - User Fee Revenue	\$65,000	\$66,950	\$68,959	\$71,028	\$73,159
6004 - Grant Revenue	\$250	\$258	\$266	\$274	\$282
6007 - Miscellaneous Revenue	\$1,200	\$1,236	\$1,273	\$1,311	\$1,351
6008 - Concession Revenue	\$3,100	\$3,193	\$3,289	\$3,387	\$3,488
6009 - Rental Income	\$10,815	\$11,139	\$11,473	\$11,817	\$12,172
6044 - Slip Rentals	\$396,000	\$407,880	\$420,116	\$432,720	\$445,702
6045 - Wage Subsidy	\$3,700	\$3,811	\$3,925	\$4,043	\$4,164
6051 - Fuel and Oil Sales	\$319,880	\$329,476	\$339,361	\$349,542	\$360,029
Total	\$799,945	\$823,943	\$848,662	\$874,122	\$900,347



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$182,464	\$189,762	\$197,351	\$205,245	\$213,457
Office Expenses	\$12,700	\$12,984	\$13,275	\$13,572	\$13,876
2001 - Office Supplies	\$2,200	\$2,244	\$2,289	\$2,335	\$2,382
2002 - Advertising & Promotion	\$100	\$102	\$104	\$106	\$108
2008 - Training & Conferences	\$3,000	\$3,090	\$3,183	\$3,278	\$3,376
2009 - Memberships & Subscriptions	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
2015 - Lease Expense	\$5,900	\$6,018	\$6,138	\$6,261	\$6,386
Admin Expenses	\$34,400	\$35,048	\$35,712	\$36,391	\$37,088
3003 - Bank Charges	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
3007 - Cash Over/Short	\$200	\$206	\$212	\$218	\$225
3008 - Transaction Fees	\$19,200	\$19,392	\$19,586	\$19,782	\$19,980
Operating Costs	\$416,052	\$432,727	\$450,245	\$468,651	\$487,985
4003 - Grounds Maintenance	\$3,300	\$3,432	\$3,569	\$3,712	\$3,860
7009 - Facility Maintenance	\$19,500	\$20,280	\$21,091	\$21,935	\$22,812
7014 - Security Services	\$76,000	\$77,520	\$79,070	\$80,652	\$82,265
7015 - Waste Collection	\$6,000	\$6,600	\$7,260	\$7,985	\$8,783
7016 - Equipment Repairs & Maintenance	\$6,500	\$6,760	\$7,030	\$7,311	\$7,603
7017 - Fuel & Oil	\$256,800	\$269,640	\$283,123	\$297,279	\$312,142
7019 - Insurance Premiums	\$21,452	\$22,525	\$23,651	\$24,835	\$26,077
7048 - Water	\$1,500	\$1,470	\$1,441	\$1,412	\$1,384
7050 - Electricity	\$25,000	\$24,500	\$24,010	\$23,530	\$23,059
Program Supplies	\$11,400	\$11,796	\$12,206	\$12,631	\$13,071
2016 - Events and Functions	\$6,000	\$6,180	\$6,365	\$6,556	\$6,753
5000 - Cost Of Good Sold	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340
5001 - Health & Safety Supplies	\$1,000	\$1,040	\$1,082	\$1,125	\$1,170
5002 - Materials & Supplies	\$2,400	\$2,496	\$2,596	\$2,700	\$2,808
Reserves	\$162,000	\$162,000	\$162,000	\$162,000	\$162,000
Total	\$819,016	\$844,317	\$870,789	\$898,490	\$927,477

Division Org Chart

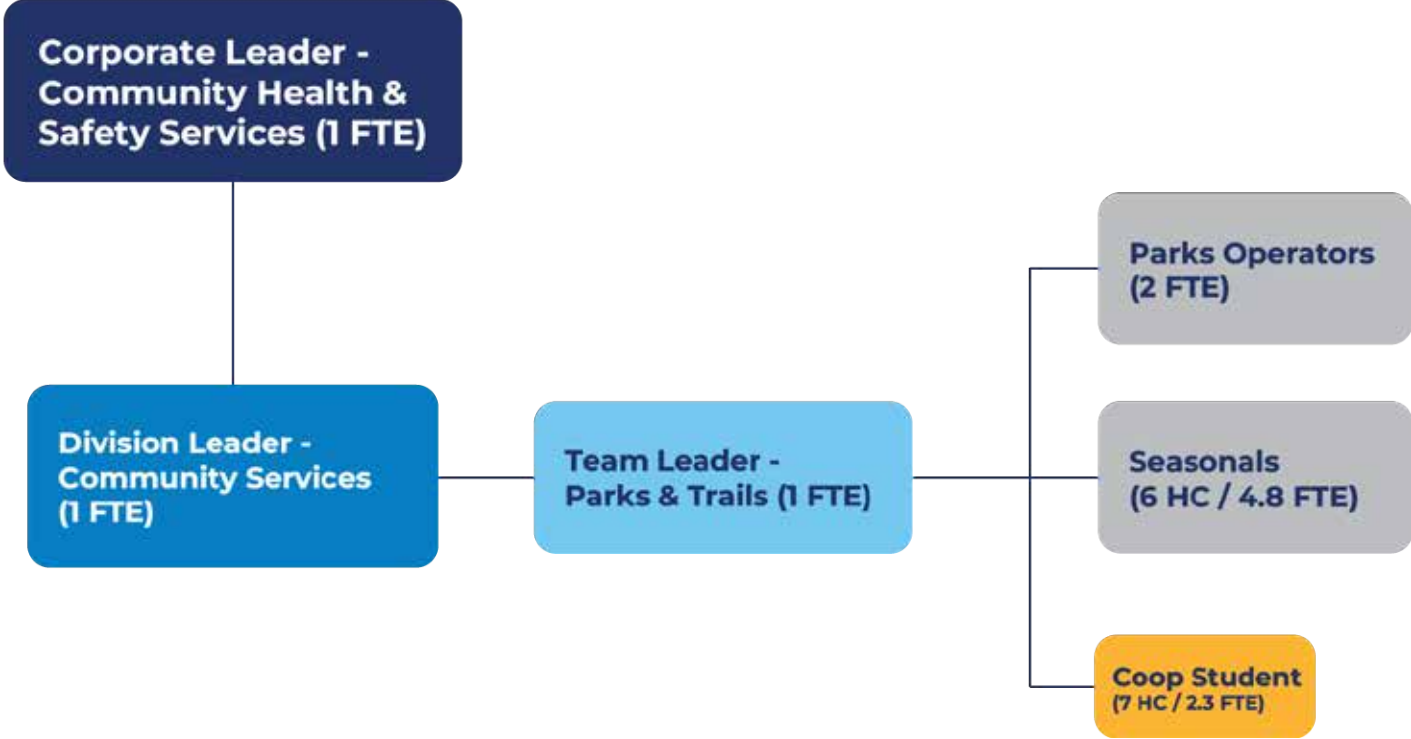
Division Selection ▼

Parks & Trails ▼

Division Description ▲

The Parks and Trails Division is responsible for the operation and maintenance of the Municipally owned parks and sports fields, keeping them playable and safe for all users.

Parks and Trails



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-017 - ESA - CSS Program	<p>With the Continuous Safety Services (CSS) compliance program, business owners and operators benefit from regular inspections of electrical maintenance activities based on a logbook approach rather than having to take out a permit for each job.</p> <p>Your obligations pursuant to the Ontario Electrical Safety Code (OESC) is that all electrical work in your facilities/properties must be recorded (logged and available to an Inspector when requested) and an application for inspection obtained either individually or covered by CSS for all electrical installations, including maintenance work.</p> <p>The Electrical Safety Authority (ESA) is an administrative authority with a mandate from the Government of Ontario to enhance public electrical safety in the province. Similar to MOL Inspectors, ESA's Inspectors are the only designated individuals that can perform these inspections as designated through legislation.</p>	\$5,000	\$0	\$5,000
2024-015 - Deep Well Bags	The Municipality currently has ~60 in-ground Deep Wells and are planning on expanding the program. This increase is needed to purchase rolls of deep well bags. The bags are currently supplied by the manufacturers and have to be shipped from British Columbia.	\$4,500	\$0	\$4,500
2024-022 - Repairs and maintenance of splash pads	<p>The cost of maintenance and repairs of our splash pads has increased with the addition of the River Ridge splash pad. Weekly cleaning and sanitization requires more cleaning products and the cost for these products has substantially increased.</p> <p>Lakeview splash pad is getting older and requires extra time and materials to keep it clean and a fun area for children to enjoy.</p>	\$6,000	\$0	\$6,000
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$2,117	\$0	\$2,117
Total		\$17,617	\$0	\$17,617

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Parks & Trails	\$40,687	\$0	\$0
Total	\$40,687	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$40,687

Wage Impact Net of Funding from Grants

\$40,687

Division Budget

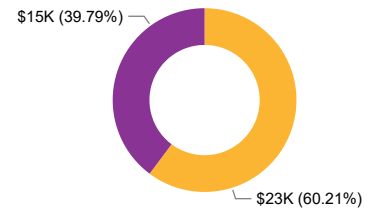
Division Selection ▼

Parks & Trails ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$38,200	\$136,889	\$38,200	\$38,200	\$0
6000 - User Fee Revenue	\$23,000	\$30,183	\$23,000	\$23,000	\$0
6005 - Sponsorships & Donations	\$0	\$14,600	\$0	\$0	\$0
6009 - Rental Income	\$15,200	\$16,800	\$15,200	\$15,200	\$0
6010 - Proceeds From Sale Of Equipment	\$0	\$38,037	\$0	\$0	\$0
6045 - Wage Subsidy	\$0	\$37,269	\$0	\$0	\$0
Total	\$38,200	\$136,889	\$38,200	\$38,200	\$0

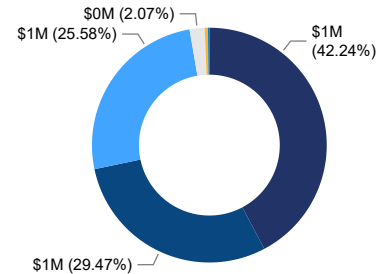
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$637,367	\$625,123	\$729,855	\$770,542	\$40,687
Office Expenses	\$6,500	\$3,923	\$11,500	\$11,500	\$0
2002 - Advertising & Promotion	\$1,000	\$0	\$1,000	\$1,000	\$0
2008 - Training & Conferences	\$5,000	\$3,923	\$10,000	\$10,000	\$0
2009 - Memberships & Subscriptions	\$500	\$0	\$500	\$500	\$0
Admin Expenses	\$0	\$220	\$0	\$0	\$0
3013 - Pagers & Radio Airtime	\$0	\$220	\$0	\$0	\$0
Operating Costs	\$604,888	\$559,399	\$656,239	\$668,856	\$12,617
2011 - Telecommunications	\$6,420	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$100	\$0	\$0	\$0	\$0
4003 - Grounds Maintenance	\$170,800	\$181,064	\$170,800	\$170,800	\$0
7009 - Facility Maintenance	\$48,500	\$46,374	\$58,500	\$64,500	\$6,000
7015 - Waste Collection	\$7,000	\$2,373	\$7,000	\$11,500	\$4,500
7016 - Equipment Repairs & Maintenance	\$15,000	\$17,673	\$15,000	\$15,000	\$0
7017 - Fuel & Oil	\$30,000	\$66,852	\$30,000	\$30,000	\$0
7018 - Equipment Rental	\$13,000	\$17,648	\$17,000	\$17,000	\$0
7019 - Insurance Premiums	\$37,468	\$37,468	\$42,339	\$44,456	\$2,117
7038 - Playground Equipment Maintenance	\$25,000	\$22,894	\$25,000	\$25,000	\$0
7039 - Trail Maintenance	\$82,800	\$49,723	\$88,800	\$88,800	\$0
7040 - Sportsfield Maintenance	\$48,000	\$50,387	\$48,000	\$48,000	\$0
7041 - Tree Services	\$20,000	\$19,503	\$20,000	\$20,000	\$0
7042 - Drain Assessments	\$19,800	\$4,062	\$19,800	\$19,800	\$0
7044 - Vehicle Repairs & Maintenance	\$22,000	\$11,482	\$22,000	\$22,000	\$0
7048 - Water	\$37,000	\$18,589	\$58,000	\$58,000	\$0
7050 - Electricity	\$22,000	\$13,307	\$34,000	\$34,000	\$0
Professional Services	\$0	\$0	\$0	\$5,000	\$5,000
4017 - EAS-CSS Program	\$0	\$0	\$0	\$5,000	\$5,000
Program Supplies	\$43,700	\$44,190	\$54,200	\$54,200	\$0
5001 - Health & Safety Supplies	\$3,000	\$2,546	\$3,000	\$3,000	\$0
5002 - Materials & Supplies	\$18,500	\$23,523	\$29,000	\$29,000	\$0
5006 - Signs & Safety Devices	\$7,200	\$6,176	\$7,200	\$7,200	\$0
5007 - Small Tools & Equipment	\$15,000	\$11,946	\$15,000	\$15,000	\$0
Reserves	\$584,932	\$622,969	\$1,104,300	\$1,104,300	\$0
Total	\$1,877,387	\$1,855,824	\$2,556,094	\$2,614,398	\$58,304

2024 Expense Budget by Account Category



Division Five Year Forecast

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$38,200	\$39,346	\$40,526	\$41,742	\$42,994
6000 - User Fee Revenue	\$23,000	\$23,690	\$24,401	\$25,133	\$25,887
6009 - Rental Income	\$15,200	\$15,656	\$16,125	\$16,609	\$17,107
Total	\$38,200	\$39,346	\$40,526	\$41,742	\$42,994



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$770,542	\$802,213	\$832,659	\$864,331	\$897,277
Office Expenses	\$11,500	\$11,830	\$12,170	\$12,519	\$12,879
2002 - Advertising & Promotion	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2008 - Training & Conferences	\$10,000	\$10,300	\$10,610	\$10,928	\$11,256
2009 - Memberships & Subscriptions	\$500	\$510	\$520	\$530	\$541
Operating Costs	\$668,856	\$691,355	\$714,966	\$739,742	\$765,734
4003 - Grounds Maintenance	\$170,800	\$177,632	\$184,737	\$192,126	\$199,811
7009 - Facility Maintenance	\$64,500	\$67,080	\$69,763	\$72,554	\$75,457
7015 - Waste Collection	\$11,500	\$12,650	\$13,915	\$15,307	\$16,838
7016 - Equipment Repairs & Maintenance	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
7017 - Fuel & Oil	\$30,000	\$31,500	\$33,075	\$34,729	\$36,465
7018 - Equipment Rental	\$17,000	\$17,510	\$18,036	\$18,577	\$19,135
7019 - Insurance Premiums	\$44,456	\$46,679	\$49,013	\$51,464	\$54,038
7038 - Playground Equipment Maintenance	\$25,000	\$26,000	\$27,040	\$28,122	\$29,247
7039 - Trail Maintenance	\$88,800	\$92,352	\$96,046	\$99,888	\$103,884
7040 - Sportsfield Maintenance	\$48,000	\$49,920	\$51,917	\$53,994	\$56,154
7041 - Tree Services	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397
7042 - Drain Assessments	\$19,800	\$20,592	\$21,416	\$22,273	\$23,164
7044 - Vehicle Repairs & Maintenance	\$22,000	\$22,880	\$23,795	\$24,747	\$25,737
7048 - Water	\$58,000	\$56,840	\$55,703	\$54,589	\$53,498
7050 - Electricity	\$34,000	\$33,320	\$32,654	\$32,002	\$31,361
Professional Services	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
4017 - EAS-CSS Program	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Program Supplies	\$54,200	\$56,368	\$58,624	\$60,968	\$63,406
5001 - Health & Safety Supplies	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
5002 - Materials & Supplies	\$29,000	\$30,160	\$31,367	\$32,621	\$33,925
5006 - Signs & Safety Devices	\$7,200	\$7,488	\$7,788	\$8,099	\$8,423
5007 - Small Tools & Equipment	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
Reserves	\$1,104,300	\$1,104,300	\$1,104,300	\$1,104,300	\$1,104,300
Total	\$2,614,398	\$2,671,216	\$2,728,024	\$2,787,324	\$2,849,224

Division Org Chart

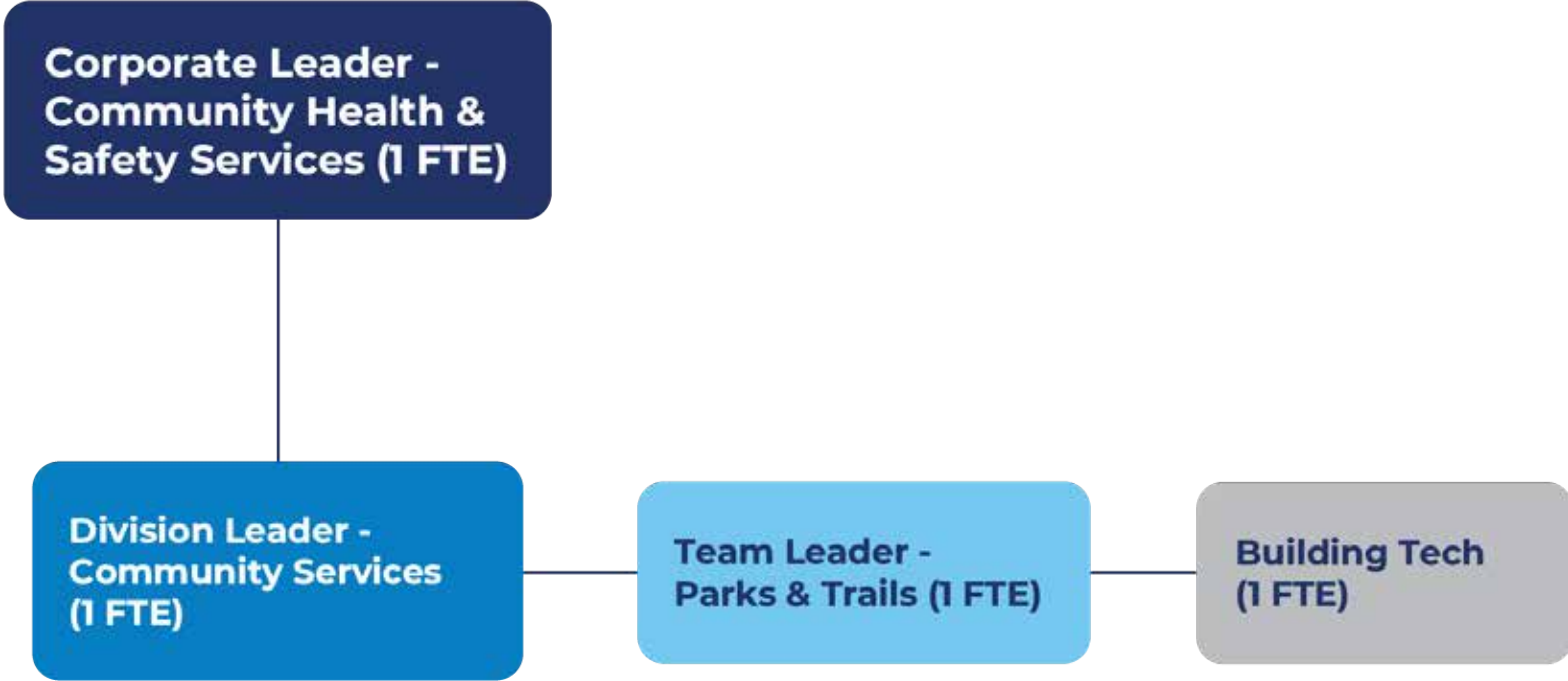
Division Selection ▼

Facilities (non ATRC) & Properties ▼

Division Description ▲

The Facilities Division is responsible for the preventative maintenance, repairs, and safety of all municipal facilities (except for the ATRC).

Facilities (non ATRC) and Properties



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-043 - Electrical Safety Authority	<p>With the Continuous Safety Services (CSS) compliance program, business owners and operators benefit from regular inspections of electrical maintenance activities based on a logbook approach rather than having to take out a permit for each job.</p> <p>Your obligations pursuant to the Ontario Electrical Safety Code (OESC) is that all electrical work in your facilities/properties must be recorded (logged and available to an Inspector when requested) and an application for inspection obtained either individually or covered by CSS for all electrical installations, including maintenance work.</p> <p>The Electrical Safety Authority (ESA) is an administrative authority with a mandate from the Government of Ontario to enhance public electrical safety in the province. Similar to MOL Inspectors, ESA's Inspectors are the only designated individuals that can perform these inspections as designated through legislation.</p>	\$7,500	\$0	\$7,500
2024-090 - Generator Maintenance	This contract will be to service 9 generators as required by and identified in CSA 282 Preventative Maintenance. Proper service and maintenance is crucial to ensure all generators are working properly when they are needed. Monthly inspection are completed by Municipal staff, Semi Annual and Annual testing are more in-depth and stringent requiring specialized equipment.	\$15,000	\$0	\$15,000
2024-045 - Facility and General Maintenance	<p>The facility operating budget for the Operations is \$5,000 and this has been exceeded every year since the facility was opened in 2021.</p> <ul style="list-style-type: none"> - \$18,429 (2021) - \$21,236 (2022) - \$11,418 as of August 2023 <p>Before the Operations center was open there was a budget amount of 35,000.00 for the parks facility maintenance which included 10,000.00 for maintenance of all parks washrooms. This remaining parks facility budget was never reallocated to the OPS center.</p>	\$25,000	\$0	\$25,000
2024-008 - Vehicle Maintenance	The Facilities Operating budget requires an account for vehicle maintenance. This will include oil changes, minor repairs and tires.	\$3,000	\$0	\$3,000
2024-046 - Janitorial Contract	<p>The Budget for the janitorial contract is \$99,150. Included in this budget is scheduled cleaning of Municipal Facilities as identified in the janitorial contract that is due to expire December 31st 2023.</p> <p>A request for proposal will be posted in late September, which will include the requirement to collect and maintain recycling for all facilities included in the proposal. The current market value including minimum wages increases is expected to be a 30% increase. The current Budget for all facilities is \$99,150.00, a 30% would require this budget in increase by \$30,000.</p>	\$30,000	\$0	\$30,000
2024-044 - Small Tool Allowance	<p>Specialized Tools: Facilities Technician (Electrician)</p> <p>With the addition of an electrician in Facilities maintenance specialized tools are needed to meet the requirements of safety protocols and procedures related to electrical type repairs. Electrical projects may require tools that are not part of a standard electrician's toolkit. Adding to the tool budget can ensure that our staff have access to the necessary tools needed to complete various tasks safely.</p> <p>Efficiency: The right tools can significantly increase an electrician's efficiency and speed in completing tasks. Faster work can translate to cost savings as the electrician may be able to take on more projects in a given time frame.</p>	\$2,500	\$0	\$2,500
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$1,043	\$0	\$1,043
Total		\$84,043	\$0	\$84,043

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Facilities (non ATRC) & Properties	\$2,176	\$0	\$0
Total	\$2,176	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Facility Attendant	\$5,000	\$0	\$0	\$0	\$0
Total	\$5,000	\$0	\$0	\$0	\$0

Total Wage Impact

\$7,176

Wage Impact Net of Funding from Grants

\$7,176

Division Budget

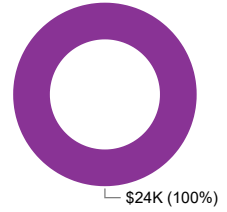
Division Selection ▼

Facilities (non ATRC) & Properties ▼

Revenue

2024 Revenue Budget by Income Source

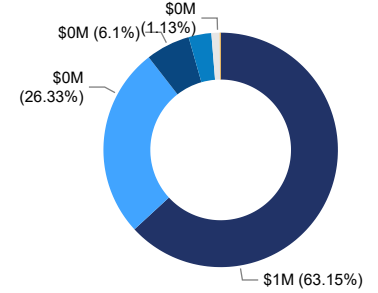
Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$24,100	\$7,113	\$24,100	\$24,100	\$0
6009 - Rental Income	\$24,100	\$5,873	\$24,100	\$24,100	\$0
6045 - Wage Subsidy	\$0	\$1,240	\$0	\$0	\$0
Total	\$24,100	\$7,113	\$24,100	\$24,100	\$0



Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$140,034	\$21,370	\$104,930	\$112,106	\$7,176
Office Expenses	\$2,500	\$583	\$2,500	\$2,500	\$0
2001 - Office Supplies	\$0	\$583	\$0	\$0	\$0
2002 - Advertising & Promotion	\$500	\$0	\$500	\$500	\$0
2008 - Training & Conferences	\$2,000	\$0	\$2,000	\$2,000	\$0
Operating Costs	\$415,282	\$405,902	\$409,843	\$483,886	\$74,043
2011 - Telecommunications	\$7,840	\$0	\$0	\$0	\$0
4003 - Grounds Maintenance	\$6,550	\$7,101	\$6,550	\$6,550	\$0
7009 - Facility Maintenance	\$121,775	\$127,841	\$121,775	\$146,775	\$25,000
7010 - Janitorial Services	\$85,550	\$112,283	\$85,550	\$115,550	\$30,000
7013 - Property Taxes	\$2,500	\$2,216	\$2,500	\$2,500	\$0
7014 - Security Services	\$2,950	\$1,597	\$2,950	\$2,950	\$0
7015 - Waste Collection	\$8,500	\$6,928	\$8,500	\$8,500	\$0
7016 - Equipment Repairs & Maintenance	\$0	\$0	\$0	\$15,000	\$15,000
7017 - Fuel & Oil	\$6,350	\$3,876	\$6,350	\$6,350	\$0
7018 - Equipment Rental	\$0	\$1,047	\$0	\$0	\$0
7019 - Insurance Premiums	\$18,467	\$18,467	\$20,868	\$21,911	\$1,043
7044 - Vehicle Repairs & Maintenance	\$0	\$3,403	\$0	\$3,000	\$3,000
7048 - Water	\$2,600	\$9,760	\$2,600	\$2,600	\$0
7049 - Natural Gas	\$5,300	\$24,639	\$5,300	\$5,300	\$0
7050 - Electricity	\$146,900	\$86,745	\$146,900	\$146,900	\$0
Professional Services	\$50,225	\$50,143	\$50,225	\$57,725	\$7,500
4004 - Winter Control Services	\$50,225	\$50,143	\$50,225	\$50,225	\$0
4017 - EAS-CSS Program	\$0	\$0	\$0	\$7,500	\$7,500
Program Supplies	\$18,350	\$18,395	\$18,350	\$20,850	\$2,500
5001 - Health & Safety Supplies	\$500	\$1,082	\$500	\$500	\$0
5002 - Materials & Supplies	\$16,350	\$15,910	\$16,350	\$16,350	\$0
5007 - Small Tools & Equipment	\$1,500	\$1,403	\$1,500	\$4,000	\$2,500
Reserves	\$1,154,033	\$1,127,300	\$1,160,400	\$1,160,400	\$0
Total	\$1,780,424	\$1,623,692	\$1,746,248	\$1,837,467	\$91,219



Division Five Year Forecast

Division Selection ▼

Facilities (non ATRC) & Properties ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$24,100	\$24,823	\$25,568	\$26,336	\$27,127
6009 - Rental Income	\$24,100	\$24,823	\$25,568	\$26,336	\$27,127
Total	\$24,100	\$24,823	\$25,568	\$26,336	\$27,127



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$112,106	\$114,011	\$117,649	\$121,439	\$125,381
Office Expenses	\$2,500	\$2,570	\$2,642	\$2,716	\$2,793
2002 - Advertising & Promotion	\$500	\$510	\$520	\$530	\$541
2008 - Training & Conferences	\$2,000	\$2,060	\$2,122	\$2,186	\$2,252
Operating Costs	\$483,886	\$494,663	\$506,121	\$518,287	\$531,194
4003 - Grounds Maintenance	\$6,550	\$6,812	\$7,085	\$7,369	\$7,664
7009 - Facility Maintenance	\$146,775	\$152,646	\$158,753	\$165,104	\$171,709
7010 - Janitorial Services	\$115,550	\$120,171	\$124,978	\$129,978	\$135,176
7013 - Property Taxes	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
7014 - Security Services	\$2,950	\$3,009	\$3,068	\$3,129	\$3,193
7015 - Waste Collection	\$8,500	\$9,350	\$10,285	\$11,315	\$12,447
7016 - Equipment Repairs & Maintenance	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
7017 - Fuel & Oil	\$6,350	\$6,668	\$7,001	\$7,351	\$7,719
7019 - Insurance Premiums	\$21,911	\$23,008	\$24,160	\$25,366	\$26,633
7044 - Vehicle Repairs & Maintenance	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
7048 - Water	\$2,600	\$2,548	\$2,497	\$2,446	\$2,398
7049 - Natural Gas	\$5,300	\$5,194	\$5,091	\$4,988	\$4,888
7050 - Electricity	\$146,900	\$143,962	\$141,082	\$138,261	\$135,495
Professional Services	\$57,725	\$59,959	\$62,280	\$64,691	\$67,195
4004 - Winter Control Services	\$50,225	\$52,234	\$54,323	\$56,495	\$58,753
4017 - EAS-CSS Program	\$7,500	\$7,725	\$7,957	\$8,196	\$8,442
Program Supplies	\$20,850	\$21,684	\$22,551	\$23,454	\$24,393
5001 - Health & Safety Supplies	\$500	\$520	\$541	\$563	\$586
5002 - Materials & Supplies	\$16,350	\$17,004	\$17,684	\$18,392	\$19,128
5007 - Small Tools & Equipment	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Reserves	\$1,160,400	\$1,160,400	\$1,160,400	\$1,160,400	\$1,160,400
Total	\$1,837,467	\$1,853,287	\$1,871,643	\$1,890,987	\$1,911,356

Division Org Chart

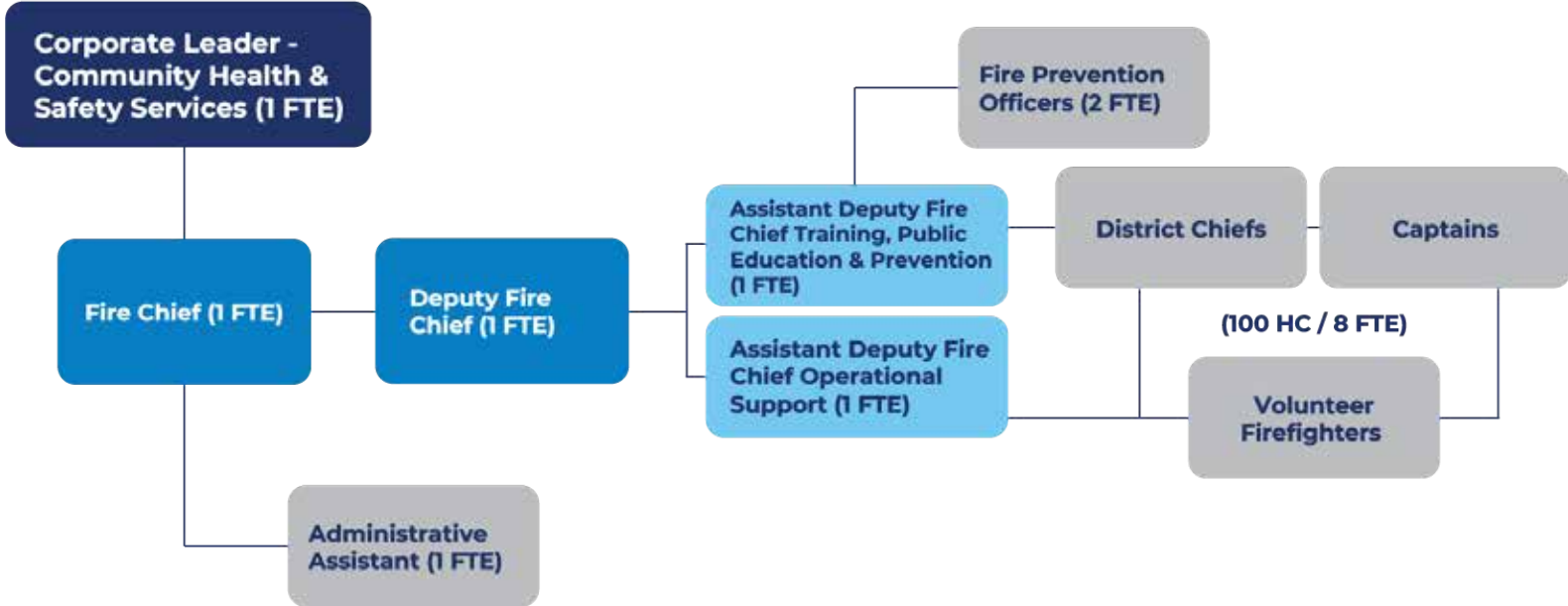
Division Selection ▼

Fire ▼

Division Description ▲

Fire Services provide fire suppression, water rescue, auto extrication services, municipal emergency planning, fire investigation, fire code inspection, fire prevention education, and comment on development applications for fire code compliance.

Fire Services



Division Change Request

Division Selection ▼
 Fire ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-089 - Fire - Dispatching Services - 911 PSAP	Lakeshore 911 calls go through the North Bay OPP call center (PSAP - Public Safety Access Point) - they will be impacted by NG911 upgrades - anticipating a 10% price increase of \$2,300.	\$2,300	\$0	\$2,300
2024-036 - Fire - Small Tool Allowance	Inflationary increase in the small tool allowance.	\$1,800	\$0	\$1,800
2024-009 - Fire - Equipment Repair	Increase based on 2 year historical spend related to aging equipment. All VFF bunker gear exposure to live fire training & associated repairs.	\$6,500	\$0	\$6,500
2024-016 - Fire - Staff Recognition	Funds allocated for Firefighter staff recognition. \$5,000 to be allocated towards a VFF sit-down dinner with Council. \$3,000 will be allocated towards 14 recruit graduation with room for recruits and family. Additionally, 8 long-serving VFF retirees approach 30-years of service. A retirement fund of \$24,000 is paid out between the 8 retirees for \$100 per year for 30-years of service.	\$32,000	\$0	\$32,000
2024-062 - Fulltime Clothing Allowance	Fulltime staff clothing allowance increase for inflation and product cost.	\$700	\$0	\$700
2024-010 - Fire - Fuel and Oil Expense	Fuel adjustment based on previous budget terms to better align with long-term historical spending create a more accurate prediction of anticipated need.	\$20,000	\$0	\$20,000
2024-059 - VFF Clothing Allowance Increase	Clothing allowance increase of \$20 per firefighter to cover inflationary costs and move this allowance closer to the regional fire service average.	\$1,800	\$0	\$1,800
2024-088 - Fire - Dispatching Services - City of Windsor	City dispatching fees will go up in 2024 due to staff additions, NFPA training requirements, and a census number increase. The current cost to dispatch is \$1.94 per capita, now - confirmed as \$2.79 resulting in an increase \$0.85 per person. With average of 44,000 dispatches per year, the additional dispatching cost for City of Windsor is forecast to be a \$37,400 increase. Despite this increase, this is still \$.40 to \$.50 more cost effective than other centers on a per-dispatch basis.	\$37,400	\$0	\$37,400
2024-011 - Fire - Vehicle Repairs Allowance	Based on the \$162,000 spend in 2022; One high MTCE Truck (E1) has been replaced with new. 2022 spending was removed from the overall number leaving the \$24,000 ask. This accounts for the extended lifespan of equipment due to prior repairs.	\$24,000	\$0	\$24,000
2024-035 - Fire - Alarm Monitoring	Anticipated Increase in alarm monitoring for 2024.	\$100	\$0	\$100
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$2,344	\$0	\$2,344
2024-013 - Fire - Training Base budget	Allocation of funds for fulltime staff training/conference. The additional funds will be used to pay for the Chief Fire Officer Program through Humber College.	\$4,000	\$0	\$4,000
2024-014 - Fire - Training One Time	14 recruits will require DZ licenses to operate equipment. Each license is \$1700 resulting in a total one-time increase in budget of \$23,800. In addition to the license costs, all VFF nigh-time and weekend courses require travel and lunch expenses.	\$39,000	\$0	\$39,000
2024-012 - Clothing Promotion	14 recruit uniforms, 2 District Chief uniforms, 4 Captain uniforms and associated regalia (\$600/uniform).	\$12,000	\$0	\$12,000
Total		\$183,944	\$0	\$183,944

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Fire	\$170,049	\$0	\$0
Total	\$170,049	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$170,049

Wage Impact Net of Funding from Grants

\$170,049

Division Budget

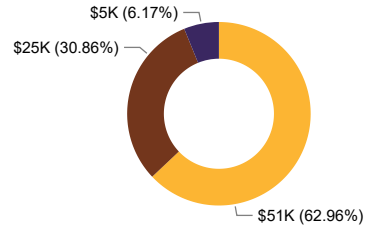
Division Selection ▼

Fire ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$81,000	\$54,799	\$81,000	\$81,000	\$0
6000 - User Fee Revenue	\$51,000	\$26,240	\$51,000	\$51,000	\$0
6007 - Miscellaneous Revenue	\$5,000	\$5,197	\$5,000	\$5,000	\$0
6010 - Proceeds From Sale Of Equipment	\$0	\$10,279	\$0	\$0	\$0
6030 - Recovery Of Expense	\$25,000	\$13,084	\$25,000	\$25,000	\$0
Total	\$81,000	\$54,799	\$81,000	\$81,000	\$0

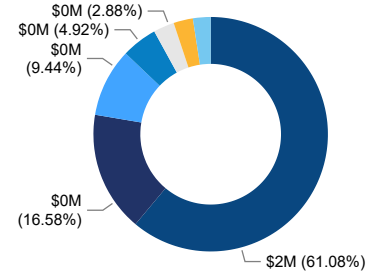
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$1,445,384	\$1,422,887	\$1,520,151	\$1,704,700	\$184,549
Office Expenses	\$29,650	\$52,042	\$66,350	\$74,650	\$8,300
2001 - Office Supplies	\$2,000	\$2,062	\$2,000	\$2,000	\$0
2002 - Advertising & Promotion	\$1,200	\$3,304	\$1,200	\$1,200	\$0
2004 - Meeting Expenses	\$2,250	\$1,579	\$2,250	\$2,250	\$0
2006 - Courier & Postage	\$600	\$697	\$600	\$600	\$0
2007 - Travel Expense	\$6,800	\$337	\$6,800	\$6,800	\$0
2008 - Training & Conferences	\$12,500	\$40,271	\$49,200	\$57,500	\$8,300
2009 - Memberships & Subscriptions	\$4,300	\$3,794	\$4,300	\$4,300	\$0
Admin Expenses	\$67,940	\$46,688	\$67,940	\$67,940	\$0
3013 - Pagers & Radio Airtime	\$67,940	\$46,688	\$67,940	\$67,940	\$0
Operating Costs	\$240,544	\$287,265	\$210,394	\$263,338	\$52,944
2011 - Telecommunications	\$23,750	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$7,700	\$0	\$0	\$0	\$0
2014 - Pagers & Radios	\$3,500	\$552	\$3,500	\$3,500	\$0
7014 - Security Services	\$1,415	\$1,537	\$1,415	\$1,515	\$100
7016 - Equipment Repairs & Maintenance	\$22,500	\$31,128	\$22,500	\$29,000	\$6,500
7017 - Fuel & Oil	\$25,300	\$44,389	\$26,600	\$46,600	\$20,000
7018 - Equipment Rental	\$3,500	\$427	\$3,500	\$3,500	\$0
7019 - Insurance Premiums	\$46,879	\$46,879	\$46,879	\$49,223	\$2,344
7044 - Vehicle Repairs & Maintenance	\$106,000	\$162,352	\$106,000	\$130,000	\$24,000
Professional Services	\$97,600	\$122,597	\$97,600	\$137,300	\$39,700
4006 - Dispatch Services	\$97,600	\$122,597	\$97,600	\$137,300	\$39,700
Program Supplies	\$46,500	\$59,454	\$46,500	\$80,300	\$33,800
2017 - Staff Appreciation	\$1,500	\$394	\$1,500	\$33,500	\$32,000
5001 - Health & Safety Supplies	\$4,300	\$3,664	\$4,300	\$4,300	\$0
5002 - Materials & Supplies	\$10,500	\$7,485	\$10,500	\$10,500	\$0
5007 - Small Tools & Equipment	\$30,200	\$47,911	\$30,200	\$32,000	\$1,800
Reserves	\$426,721	\$437,000	\$462,700	\$462,700	\$0
Total	\$2,354,339	\$2,427,932	\$2,471,635	\$2,790,928	\$319,293

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Fire ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$81,000	\$83,430	\$85,935	\$88,513	\$91,169
6000 - User Fee Revenue	\$51,000	\$52,530	\$54,107	\$55,730	\$57,402
6007 - Miscellaneous Revenue	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
6030 - Recovery Of Expense	\$25,000	\$25,750	\$26,523	\$27,319	\$28,139
Total	\$81,000	\$83,430	\$85,935	\$88,513	\$91,169



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$1,704,700	\$1,781,941	\$1,876,744	\$1,968,182	\$2,042,718
Office Expenses	\$74,650	\$36,548	\$37,470	\$38,416	\$39,386
2001 - Office Supplies	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2002 - Advertising & Promotion	\$1,200	\$1,224	\$1,248	\$1,273	\$1,298
2004 - Meeting Expenses	\$2,250	\$2,295	\$2,341	\$2,388	\$2,436
2006 - Courier & Postage	\$600	\$612	\$624	\$636	\$649
2007 - Travel Expense	\$6,800	\$6,936	\$7,075	\$7,217	\$7,361
2008 - Training & Conferences	\$57,500	\$19,055	\$19,627	\$20,216	\$20,823
2009 - Memberships & Subscriptions	\$4,300	\$4,386	\$4,474	\$4,563	\$4,654
Admin Expenses	\$67,940	\$69,978	\$72,078	\$74,241	\$76,469
3013 - Pagers & Radio Airtime	\$67,940	\$69,978	\$72,078	\$74,241	\$76,469
Operating Costs	\$263,338	\$274,694	\$286,548	\$298,926	\$311,846
2014 - Pagers & Radios	\$3,500	\$3,570	\$3,641	\$3,714	\$3,788
7014 - Security Services	\$1,515	\$1,545	\$1,576	\$1,608	\$1,640
7016 - Equipment Repairs & Maintenance	\$29,000	\$30,160	\$31,366	\$32,621	\$33,926
7017 - Fuel & Oil	\$46,600	\$48,930	\$51,376	\$53,945	\$56,642
7018 - Equipment Rental	\$3,500	\$3,605	\$3,713	\$3,824	\$3,938
7019 - Insurance Premiums	\$49,223	\$51,684	\$54,268	\$56,982	\$59,831
7044 - Vehicle Repairs & Maintenance	\$130,000	\$135,200	\$140,608	\$146,232	\$152,081
Professional Services	\$137,300	\$142,793	\$148,505	\$154,445	\$160,622
4006 - Dispatch Services	\$137,300	\$142,793	\$148,505	\$154,445	\$160,622
Program Supplies	\$80,300	\$83,177	\$86,159	\$89,250	\$92,454
2017 - Staff Appreciation	\$33,500	\$34,505	\$35,540	\$36,606	\$37,704
5001 - Health & Safety Supplies	\$4,300	\$4,472	\$4,651	\$4,838	\$5,032
5002 - Materials & Supplies	\$10,500	\$10,920	\$11,357	\$11,811	\$12,283
5007 - Small Tools & Equipment	\$32,000	\$33,280	\$34,611	\$35,995	\$37,435
Reserves	\$462,700	\$462,700	\$462,700	\$462,700	\$462,700
Total	\$2,790,928	\$2,851,831	\$2,970,204	\$3,086,160	\$3,186,195

Division Org Chart

Division Selection ▼

Growth & Sustainability Admin ▼

Division Description ▲

The Corporate Leader oversees the Building and Community Planning Divisions.

Growth and Sustainability Admin



Division Change Request

Division Selection 

Growth & Sustainability Admin 

Change Request

Change Request 

2024 Expense

2024 Revenue

2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Growth & Sustainability Admin	\$22,213	\$0	\$0
Total	\$22,213	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$22,213

Wage Impact Net of Funding from Grants

\$22,213

Division Budget

Division Selection ▼

Growth & Sustainability Admin ▼

Revenue

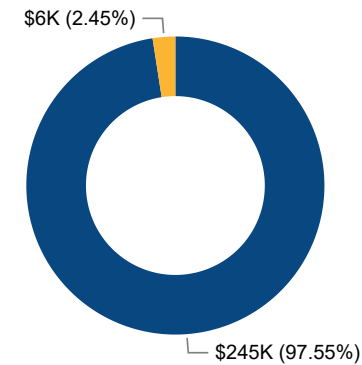
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$203,543	\$200,025	\$222,553	\$244,766	\$22,213
Office Expenses	\$6,150	\$1,062	\$6,150	\$6,150	\$0
2001 - Office Supplies	\$350	\$168	\$350	\$350	\$0
2004 - Meeting Expenses	\$1,000	\$904	\$1,000	\$1,000	\$0
2007 - Travel Expense	\$1,500	\$154	\$1,500	\$1,500	\$0
2008 - Training & Conferences	\$2,500	(\$164)	\$2,500	\$2,500	\$0
2009 - Memberships & Subscriptions	\$800	\$0	\$800	\$800	\$0
Operating Costs	\$1,100	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$1,100	\$0	\$0	\$0	\$0
Total	\$210,793	\$201,087	\$228,703	\$250,916	\$22,213



Division Five Year Forecast

Division Selection ▼

Growth & Sustainability Admin ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$244,766	\$254,016	\$263,637	\$273,641	\$284,046
Office Expenses	\$6,150	\$6,298	\$6,449	\$6,605	\$6,764
2001 - Office Supplies	\$350	\$357	\$364	\$371	\$378
2004 - Meeting Expenses	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2007 - Travel Expense	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
2008 - Training & Conferences	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
2009 - Memberships & Subscriptions	\$800	\$816	\$832	\$849	\$866
Total	\$250,916	\$260,314	\$270,086	\$280,246	\$290,810

Division Org Chart

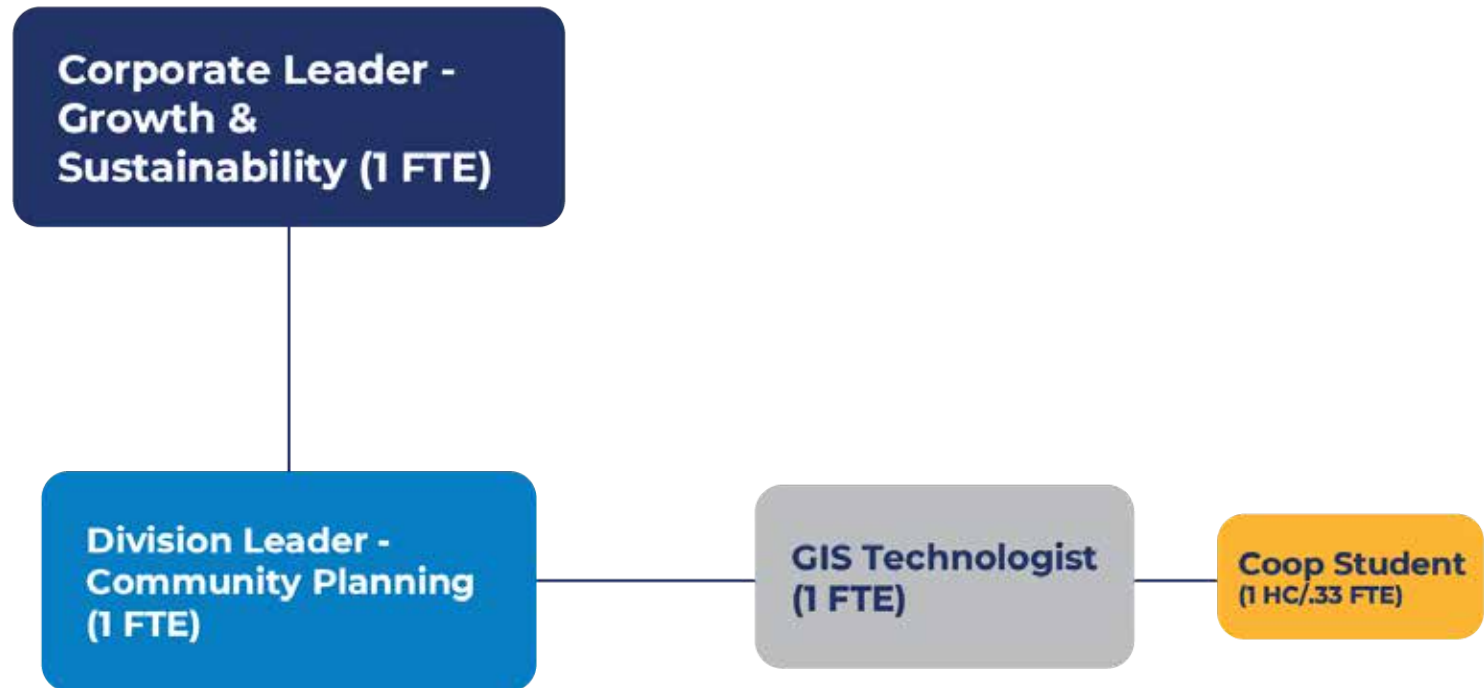
Division Selection

GIS

Division Description

The GIS division provides up-to-date data for the Municipality's land-based infrastructure, allowing for viewing, understanding, questioning, interpreting, and visualizing data in various ways.

Geographic Information Systems



Division Change Request

Division Selection 

GIS 

Change Request

Change Request 

2024 Expense

2024 Revenue

2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
GIS	\$4,176	\$0	\$0
Total	\$4,176	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$4,176

Wage Impact Net of Funding from Grants

\$4,176

Division Budget

Division Selection ▼

GIS ▼

Revenue

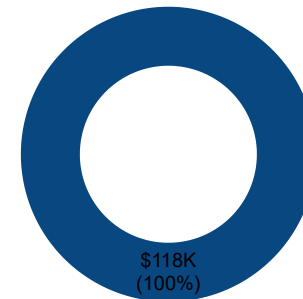
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$188,058	\$98,513	\$113,329	\$117,505	\$4,176
Office Expenses	\$0	\$25	\$0	\$0	\$0
2007 - Travel Expense	\$0	\$25	\$0	\$0	\$0
Operating Costs	\$22,000	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$22,000	\$0	\$0	\$0	\$0
Professional Services	\$0	\$0	\$30,000	\$0	(\$30,000)
4001 - Consulting Services	\$0	\$0	\$30,000	\$0	(\$30,000)
Total	\$210,058	\$98,538	\$143,329	\$117,505	(\$25,824)



Division Five Year Forecast

Division Selection ▼
 GIS ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$117,505	\$121,734	\$126,130	\$130,705	\$135,461
Total	\$117,505	\$121,734	\$126,130	\$130,705	\$135,461

Division Org Chart

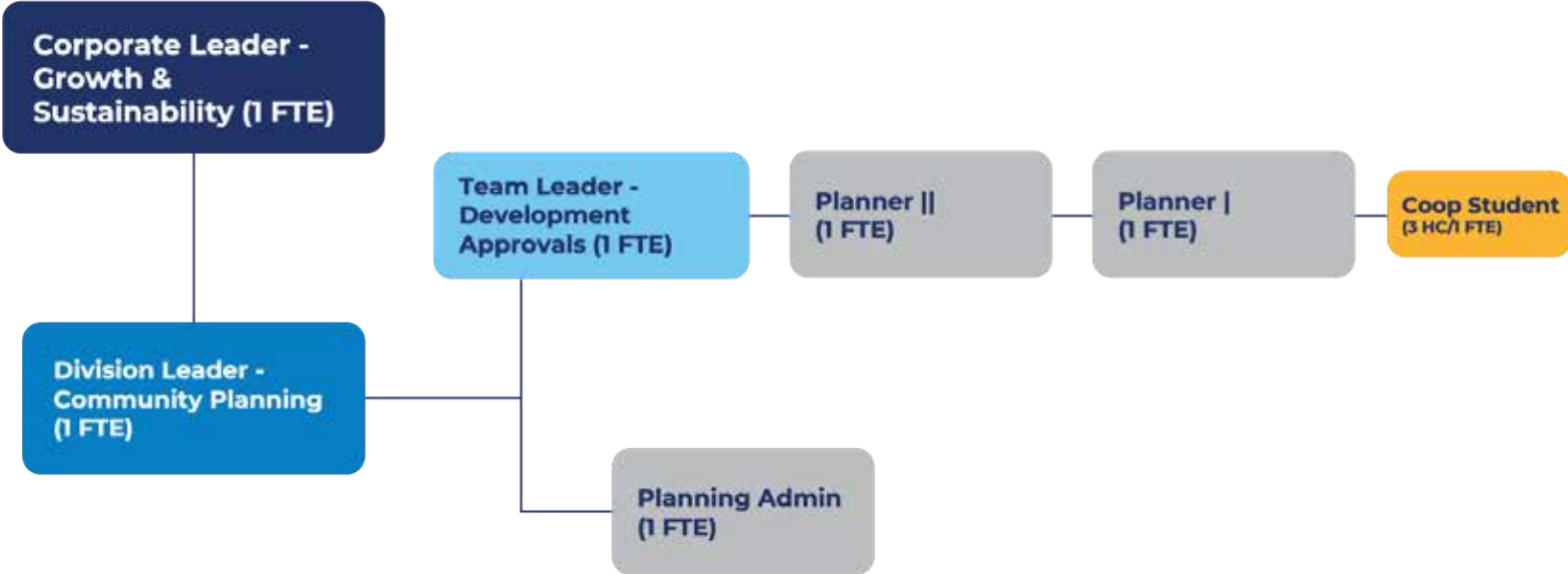
Division Selection ▼

Community Planning ▼

Division Description ▲

The Community Planning division provides professional planning advice to Council, the public, and Council-endorsed committees on development applications and policy-related issues. It is accountable for protecting provincial policy interests and ensuring conformity with the Municipality and the County's Official Plans.

Community Planning



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-034 - Environmental Consulting	As a result of Bill 23, The Province of Ontario has downloaded responsibility of reviewing Environmental Impact Assessments to the local Municipalities. Planning is recommending adding an additional \$35,000 to the Consulting Budget to ensure the costs of this download are covered. This increase is requested to the current 4001- Consulting Budget.	\$35,000	\$0	\$35,000
2024-130 - User Fee Revenue	Anticipated increase of user fee revenue	\$0	(\$220,100)	(\$220,100)
Total		\$35,000	(\$220,100)	(\$185,100)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Community Planning	\$29,432	\$0	\$0
Total	\$29,432	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$29,432

Wage Impact Net of Funding from Grants

\$29,432

Division Budget

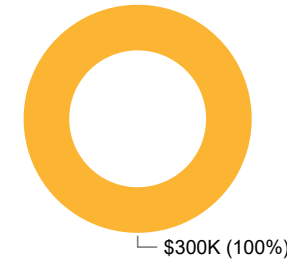
Division Selection ▼

Community Planning ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$79,900	\$101,535	\$79,900	\$300,000	\$220,100
6000 - User Fee Revenue	\$79,900	\$84,554	\$79,900	\$300,000	\$220,100
6045 - Wage Subsidy	\$0	\$16,980	\$0	\$0	\$0
Total	\$79,900	\$101,535	\$79,900	\$300,000	\$220,100

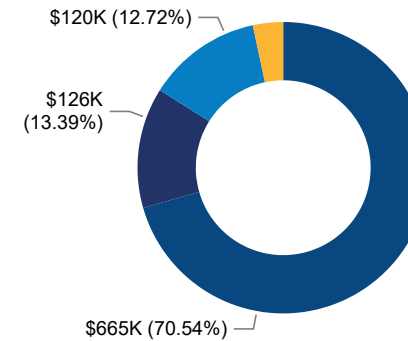
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$579,860	\$558,823	\$635,948	\$665,380	\$29,432
Office Expenses	\$31,600	\$17,340	\$31,600	\$31,600	\$0
2001 - Office Supplies	\$1,000	\$1,293	\$1,000	\$1,000	\$0
2002 - Advertising & Promotion	\$12,000	\$4,534	\$12,000	\$12,000	\$0
2004 - Meeting Expenses	\$500	\$100	\$500	\$500	\$0
2006 - Courier & Postage	\$3,000	\$35	\$3,000	\$3,000	\$0
2007 - Travel Expense	\$2,500	\$368	\$2,500	\$2,500	\$0
2008 - Training & Conferences	\$8,000	\$7,434	\$8,000	\$8,000	\$0
2009 - Memberships & Subscriptions	\$4,600	\$3,575	\$4,600	\$4,600	\$0
Operating Costs	\$17,865	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$800	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$12,760	\$0	\$0	\$0	\$0
7018 - Equipment Rental	\$4,305	\$0	\$0	\$0	\$0
Professional Services	\$75,000	\$55,762	\$85,000	\$120,000	\$35,000
4001 - Consulting Services	\$75,000	\$55,762	\$85,000	\$120,000	\$35,000
Reserves	\$126,300	\$141,300	\$126,300	\$126,300	\$0
Total	\$830,625	\$773,225	\$878,848	\$943,280	\$64,432

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Community Planning ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653
6000 - User Fee Revenue	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653
Total	\$300,000	\$309,000	\$318,270	\$327,818	\$337,653



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$665,380	\$693,760	\$723,617	\$755,213	\$782,484
Office Expenses	\$31,600	\$32,312	\$33,040	\$33,786	\$34,550
2001 - Office Supplies	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2002 - Advertising & Promotion	\$12,000	\$12,240	\$12,485	\$12,735	\$12,990
2004 - Meeting Expenses	\$500	\$510	\$520	\$530	\$541
2006 - Courier & Postage	\$3,000	\$3,060	\$3,121	\$3,183	\$3,247
2007 - Travel Expense	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706
2008 - Training & Conferences	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004
2009 - Memberships & Subscriptions	\$4,600	\$4,692	\$4,786	\$4,882	\$4,980
Professional Services	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061
4001 - Consulting Services	\$120,000	\$123,600	\$127,308	\$131,127	\$135,061
Reserves	\$126,300	\$126,300	\$126,300	\$126,300	\$126,300
Total	\$943,280	\$975,972	\$1,010,265	\$1,046,426	\$1,078,395

Division Org Chart

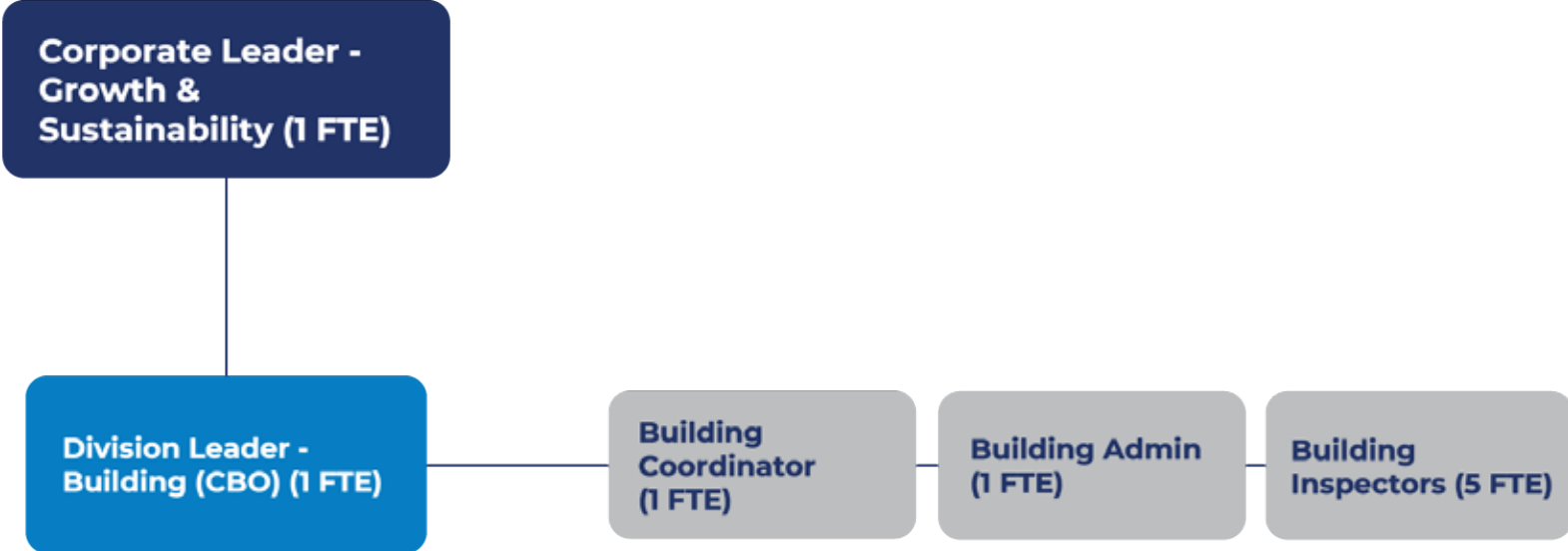
Division Selection ∨

Building ∨

Division Description ▲

The Building division enforces the Building Code Act by providing compliance inspections for a safe and healthy environment. It issues permits for construction, renovation, change of use, or demolition of buildings that conform to the Building Code Act and the Building Code.

Building



Division Change Request

Division Selection ▼
Building ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-152 - Building Reserve Transfer to balance division budget	Transfer from Building Reserve to balance Building division budget	\$0	(\$147,544)	(\$147,544)
2024-053 - One-time Loss of Revenue	Anticipated loss of revenue for 2024 budget year	\$0	\$108,000	\$108,000
Total		\$0	(\$39,544)	(\$39,544)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Building	\$39,544	\$0	\$0
Total	\$39,544	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$39,544

Wage Impact Net of Funding from Grants

\$39,544

Division Budget

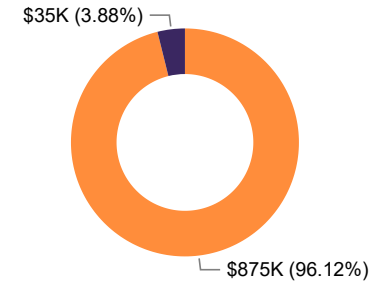
Division Selection ▼

Building ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$1,018,300	\$928,295	\$1,018,300	\$910,300	(\$108,000)
6001 - Licences & Permits	\$975,000	\$877,896	\$975,000	\$875,000	(\$100,000)
6007 - Miscellaneous Revenue	\$43,300	\$50,399	\$43,300	\$35,300	(\$8,000)
Total	\$1,018,300	\$928,295	\$1,018,300	\$910,300	(\$108,000)

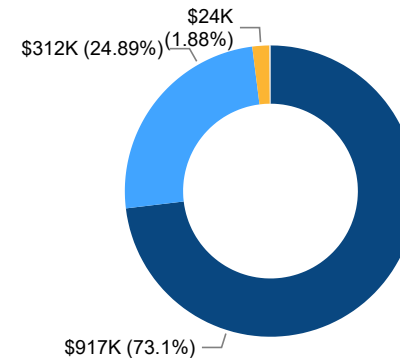
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$844,877	\$815,895	\$877,188	\$916,732	\$39,544
Office Expenses	\$23,633	\$18,214	\$23,633	\$23,633	\$0
2001 - Office Supplies	\$3,000	\$1,973	\$3,000	\$3,000	\$0
2007 - Travel Expense	\$833	\$0	\$833	\$833	\$0
2008 - Training & Conferences	\$15,000	\$10,805	\$15,000	\$15,000	\$0
2009 - Memberships & Subscriptions	\$4,800	\$5,436	\$4,800	\$4,800	\$0
Operating Costs	\$338,078	\$395,426	\$312,174	\$312,174	\$0
2011 - Telecommunications	\$5,614	\$5,526	\$0	\$0	\$0
2012 - Computer Expense	\$20,290	\$69,025	\$0	\$0	\$0
7017 - Fuel & Oil	\$0	\$14,389	\$0	\$0	\$0
7019 - Insurance Premiums	\$69,252	\$69,252	\$69,252	\$69,252	\$0
7023 - Overhead allocation	\$234,422	\$234,422	\$234,422	\$234,422	\$0
7044 - Vehicle Repairs & Maintenance	\$8,500	\$2,812	\$8,500	\$8,500	\$0
Program Supplies	\$1,500	(\$598)	\$1,500	\$1,500	\$0
5006 - Signs & Safety Devices	\$1,500	(\$598)	\$1,500	\$1,500	\$0
Reserves	(\$189,788)	(\$300,642)	(\$196,195)	(\$343,739)	(\$147,544)
Total	\$1,018,300	\$928,295	\$1,018,300	\$910,300	(\$108,000)

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Building ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$910,300	\$1,048,849	\$1,080,315	\$1,112,725	\$1,146,106
6001 - Licences & Permits	\$875,000	\$1,004,250	\$1,034,378	\$1,065,410	\$1,097,372
6007 - Miscellaneous Revenue	\$35,300	\$44,599	\$45,937	\$47,315	\$48,734
Total	\$910,300	\$1,048,849	\$1,080,315	\$1,112,725	\$1,146,106



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$916,732	\$948,857	\$982,139	\$1,016,864	\$1,052,909
Office Expenses	\$23,633	\$24,256	\$24,896	\$25,552	\$26,228
2001 - Office Supplies	\$3,000	\$3,060	\$3,121	\$3,183	\$3,247
2007 - Travel Expense	\$833	\$850	\$867	\$884	\$902
2008 - Training & Conferences	\$15,000	\$15,450	\$15,914	\$16,391	\$16,883
2009 - Memberships & Subscriptions	\$4,800	\$4,896	\$4,994	\$5,094	\$5,196
Operating Costs	\$312,174	\$323,010	\$334,245	\$345,892	\$357,966
7019 - Insurance Premiums	\$69,252	\$72,715	\$76,352	\$80,170	\$84,178
7023 - Overhead allocation	\$234,422	\$241,455	\$248,699	\$256,160	\$263,844
7044 - Vehicle Repairs & Maintenance	\$8,500	\$8,840	\$9,194	\$9,562	\$9,944
Program Supplies	\$1,500	\$1,560	\$1,622	\$1,687	\$1,754
5006 - Signs & Safety Devices	\$1,500	\$1,560	\$1,622	\$1,687	\$1,754
Reserves	(\$343,739)	(\$248,834)	(\$262,587)	(\$277,270)	(\$292,751)
Total	\$910,300	\$1,048,849	\$1,080,315	\$1,112,725	\$1,146,106

Division Org Chart

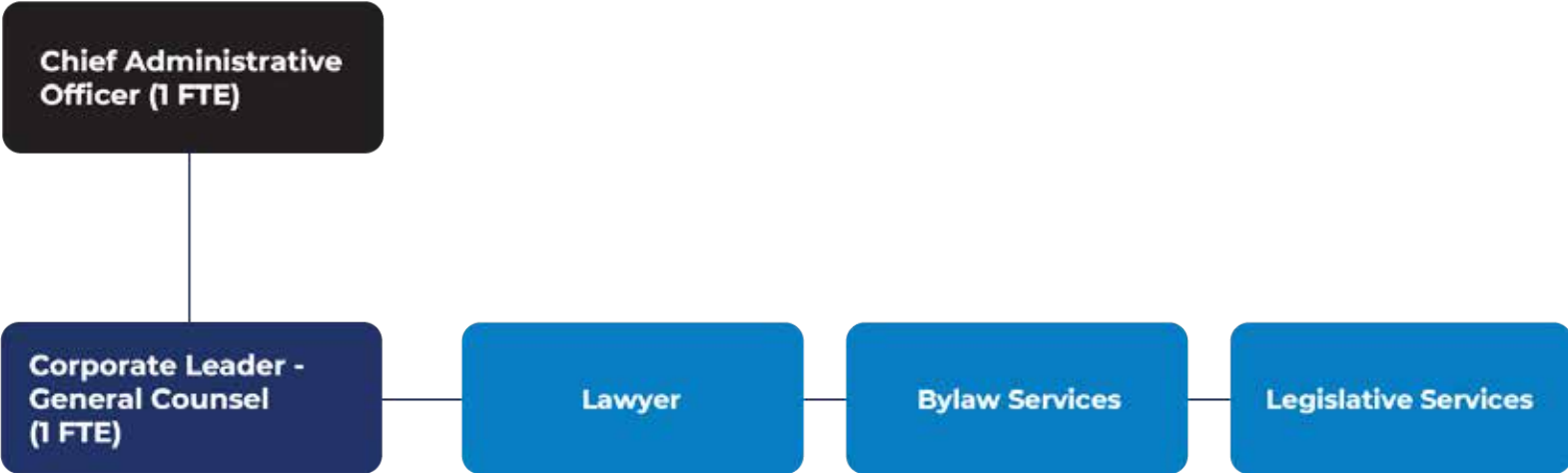
Division Selection ▼

Strategic & Legal Affairs Admin ▼

Division Description ▲

The Corporate Leader for this department oversees Fire, Police, Legal Services, Civic Affairs, and Workforce Development.

Strategic and Legal Affairs Admin



Division Change Request

Division Selection 

Strategic & Legal Affairs Admin 

Change Request

Change Request 

2024 Expense

2024 Revenue

2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Strategic & Legal Affairs Admin	\$22,213	\$0	\$0
Total	\$22,213	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$22,213

Wage Impact Net of Funding from Grants

\$22,213

Division Budget

Division Selection ▼

Strategic & Legal Affairs Admin ▼

Revenue

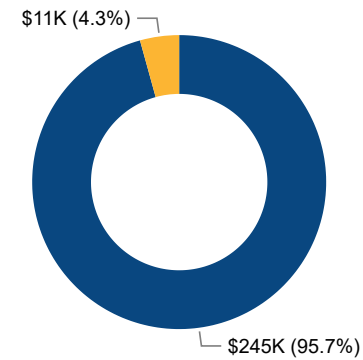
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$211,143	\$215,587	\$222,553	\$244,766	\$22,213
Office Expenses	\$10,990	\$9,630	\$10,990	\$10,990	\$0
2007 - Travel Expense	\$1,225	\$18	\$1,225	\$1,225	\$0
2008 - Training & Conferences	\$3,500	\$1,374	\$3,500	\$3,500	\$0
2009 - Memberships & Subscriptions	\$6,265	\$8,238	\$6,265	\$6,265	\$0
Operating Costs	\$983	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$983	\$0	\$0	\$0	\$0
Total	\$223,116	\$225,217	\$233,543	\$255,756	\$22,213



Division Five Year Forecast

Division Selection ▼

Strategic & Legal Affairs Admin ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$244,766	\$254,016	\$263,637	\$273,641	\$284,046
Office Expenses	\$10,990	\$11,245	\$11,506	\$11,773	\$12,047
2007 - Travel Expense	\$1,225	\$1,250	\$1,275	\$1,301	\$1,327
2008 - Training & Conferences	\$3,500	\$3,605	\$3,713	\$3,824	\$3,939
2009 - Memberships & Subscriptions	\$6,265	\$6,390	\$6,518	\$6,648	\$6,781
Total	\$255,756	\$265,261	\$275,143	\$285,414	\$296,093

Division Org Chart

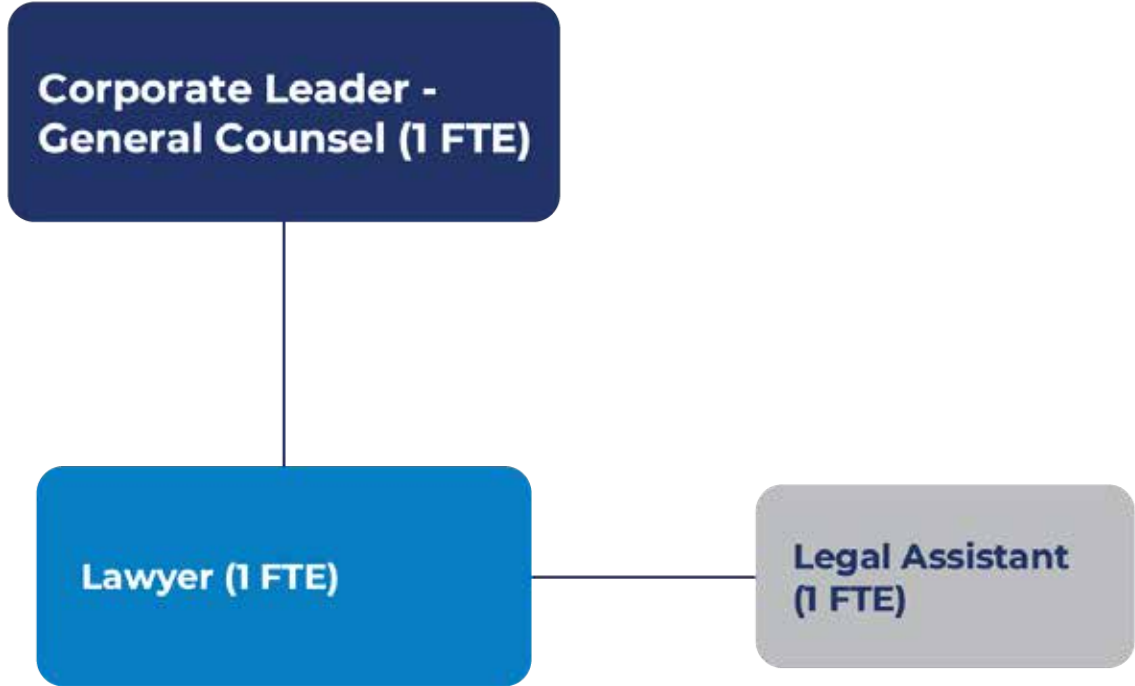
Division Selection ▼

Legal Services ▼

Division Description ▲

Legal Services are responsible for risk management, insurance, claims administration, corporate property acquisitions, and disposals.

Legal Services



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-002 - Legal Services - Legal Fee	In 2023 a one time increase was made due to significant legal variance and covered by a transfer from reserve. It is anticipated to not be needed in 2024.	(\$150,000)	\$150,000	\$0
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	(\$77,206)	\$0	(\$77,206)
Total		(\$227,206)	\$150,000	(\$77,206)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Legal Services	\$7,809	\$0	\$0
Total	\$7,809	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$7,809

Wage Impact Net of Funding from Grants

\$7,809

Division Budget

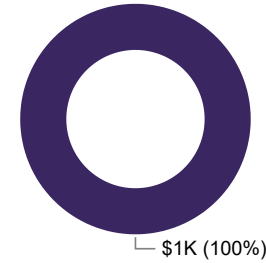
Division Selection ▼

Legal Services ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$1,000	\$0	\$1,000	\$1,000	\$0
6007 - Miscellaneous Revenue	\$1,000	\$0	\$1,000	\$1,000	\$0
Total	\$1,000	\$0	\$1,000	\$1,000	\$0

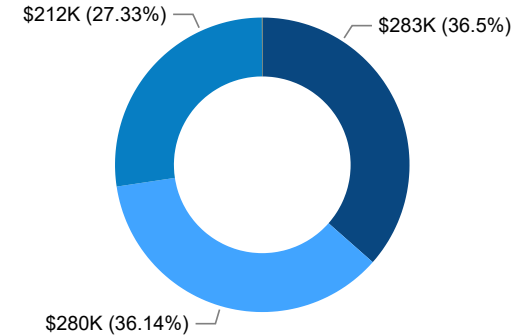
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$108,333	\$132,271	\$275,063	\$282,872	\$7,809
Office Expenses	\$300	\$610	\$300	\$300	\$0
2001 - Office Supplies	\$300	\$13	\$300	\$300	\$0
2008 - Training & Conferences	\$0	\$748	\$0	\$0	\$0
2009 - Memberships & Subscriptions	\$0	(\$151)	\$0	\$0	\$0
Operating Costs	\$334,790	\$345,490	\$357,291	\$280,085	(\$77,206)
7019 - Insurance Premiums	\$173,090	\$208,019	\$195,591	\$118,385	(\$77,206)
7020 - Insurance Claims	\$161,700	\$137,471	\$161,700	\$161,700	\$0
Professional Services	\$211,800	\$801,680	\$361,800	\$211,800	(\$150,000)
4001 - Consulting Services	\$1,800	\$5,697	\$1,800	\$1,800	\$0
4002 - Legal Services	\$198,300	\$792,827	\$348,300	\$198,300	(\$150,000)
4016 - Integrity Commissioner Costs	\$11,700	\$3,156	\$11,700	\$11,700	\$0
Reserves	\$202,110	\$202,110	(\$150,000)	\$0	\$150,000
Total	\$857,333	\$1,482,161	\$844,454	\$775,057	(\$69,397)

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Legal Services ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
6007 - Miscellaneous Revenue	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
Total	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$282,872	\$299,326	\$316,927	\$335,798	\$348,138
Office Expenses	\$300	\$306	\$312	\$318	\$324
2001 - Office Supplies	\$300	\$306	\$312	\$318	\$324
Operating Costs	\$280,085	\$385,425	\$404,695	\$424,929	\$446,174
7019 - Insurance Premiums	\$118,385	\$215,640	\$226,421	\$237,741	\$249,627
7020 - Insurance Claims	\$161,700	\$169,785	\$178,274	\$187,188	\$196,547
Professional Services	\$211,800	\$217,803	\$223,986	\$230,355	\$236,915
4001 - Consulting Services	\$1,800	\$1,854	\$1,910	\$1,967	\$2,026
4002 - Legal Services	\$198,300	\$204,249	\$210,376	\$216,688	\$223,189
4016 - Integrity Commissioner Costs	\$11,700	\$11,700	\$11,700	\$11,700	\$11,700
Total	\$775,057	\$902,860	\$945,920	\$991,400	\$1,031,551

Division Org Chart

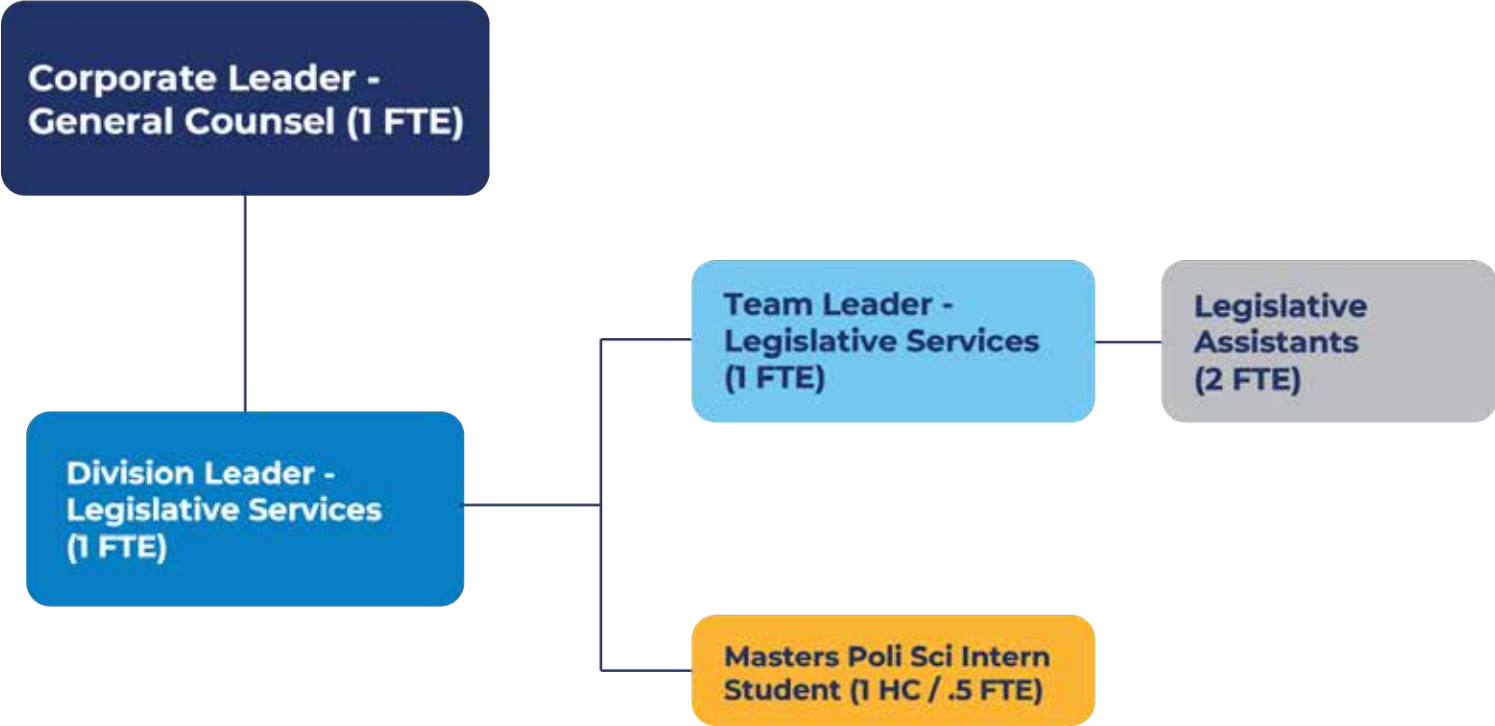
Division Selection ▼

Legislative Services ▼

Division Description ▲

Legislative Services provides corporate reception, purchasing, supply of corporate administrative goods and services, council support, agenda production, and bylaw development.

Legislative Services



Division Change Request

Division Selection ∨

Legislative Services ∨

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-ADJ004 - New Division - Communications	On Nov 7 2023, Administration presented Strategic Objective Implementation - Organizational Restructuring to Council. One of the proposed changes to the organizational design is to centralize Communications, Public Service and Information Technology under one Section and reporting to the Office of the CAO. Therefore, Communications function needs to be separate from Legislative Service division.	(\$325,774)	\$0	(\$325,774)
Total		(\$325,774)	\$0	(\$325,774)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Legislative Services	\$17,304	(\$227,885)	\$0
Total	\$17,304	(\$227,885)	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

(\$210,581)

Wage Impact Net of Funding from Grants

(\$210,581)

Division Budget

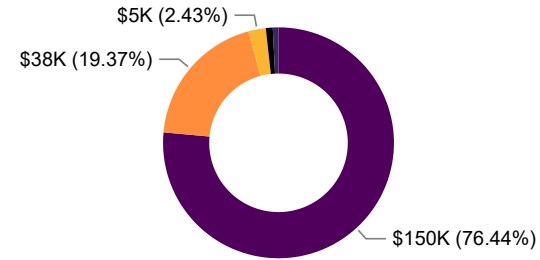
Division Selection ▼

Legislative Services ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$46,225	\$21,736	\$196,225	\$196,225	\$0
6000 - User Fee Revenue	\$4,765	\$956	\$4,765	\$4,765	\$0
6001 - Licences & Permits	\$38,000	\$16,355	\$38,000	\$38,000	\$0
6002 - Fines Revenue	\$1,900	\$1,065	\$1,900	\$1,900	\$0
6007 - Miscellaneous Revenue	\$1,560	\$1,260	\$1,560	\$1,560	\$0
6045 - Wage Subsidy	\$0	\$2,100	\$0	\$0	\$0
6057 - Gaming Revenue	\$0	\$0	\$150,000	\$150,000	\$0
Total	\$46,225	\$21,736	\$196,225	\$196,225	\$0

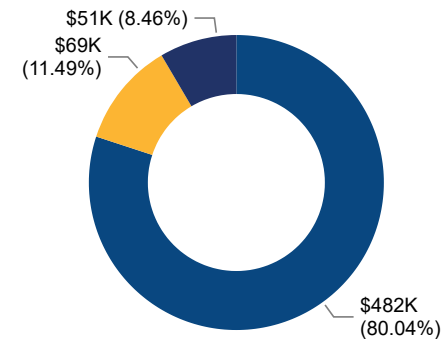
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$452,498	\$509,263	\$692,842	\$482,261	(\$210,581)
Office Expenses	\$119,253	\$74,479	\$142,253	\$69,253	(\$73,000)
2001 - Office Supplies	\$28,100	\$30,838	\$28,100	\$28,100	\$0
2002 - Advertising & Promotion	\$32,403	\$8,936	\$46,403	\$7,403	(\$39,000)
2004 - Meeting Expenses	\$10,000	\$3,556	\$10,000	\$10,000	\$0
2005 - Newsletter	\$13,000	\$9,443	\$28,000	\$0	(\$28,000)
2006 - Courier & Postage	\$5,000	\$4,604	\$5,000	\$5,000	\$0
2007 - Travel Expense	\$1,525	\$735	\$1,525	\$525	(\$1,000)
2008 - Training & Conferences	\$11,500	\$0	\$5,500	\$500	(\$5,000)
2009 - Memberships & Subscriptions	\$17,725	\$16,367	\$17,725	\$17,725	\$0
Operating Costs	\$39,980	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$1,290	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$38,690	\$0	\$0	\$0	\$0
Professional Services	\$0	\$7,000	\$5,000	\$0	(\$5,000)
4001 - Consulting Services	\$0	\$7,000	\$5,000	\$0	(\$5,000)
Reserves	\$51,000	\$51,000	\$46,000	\$51,000	\$5,000
Total	\$662,731	\$641,742	\$886,095	\$602,514	(\$283,581)

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Legislative Services ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$196,225	\$200,612	\$205,100	\$209,693	\$214,392
6000 - User Fee Revenue	\$4,765	\$4,908	\$5,055	\$5,206	\$5,362
6001 - Licences & Permits	\$38,000	\$39,140	\$40,315	\$41,525	\$42,771
6002 - Fines Revenue	\$1,900	\$1,957	\$2,015	\$2,076	\$2,138
6007 - Miscellaneous Revenue	\$1,560	\$1,607	\$1,655	\$1,705	\$1,756
6057 - Gaming Revenue	\$150,000	\$153,000	\$156,060	\$159,181	\$162,365
Total	\$196,225	\$200,612	\$205,100	\$209,693	\$214,392



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$482,261	\$504,672	\$528,331	\$553,589	\$574,204
Office Expenses	\$69,253	\$70,644	\$72,062	\$73,509	\$74,984
2001 - Office Supplies	\$28,100	\$28,662	\$29,235	\$29,820	\$30,416
2002 - Advertising & Promotion	\$7,403	\$7,551	\$7,702	\$7,856	\$8,013
2004 - Meeting Expenses	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824
2006 - Courier & Postage	\$5,000	\$5,100	\$5,202	\$5,306	\$5,412
2007 - Travel Expense	\$525	\$536	\$547	\$558	\$569
2008 - Training & Conferences	\$500	\$515	\$530	\$546	\$562
2009 - Memberships & Subscriptions	\$17,725	\$18,080	\$18,442	\$18,811	\$19,188
Reserves	\$51,000	\$51,000	\$51,000	\$51,000	\$51,000
Total	\$602,514	\$626,316	\$651,393	\$678,098	\$700,188

Division Org Chart

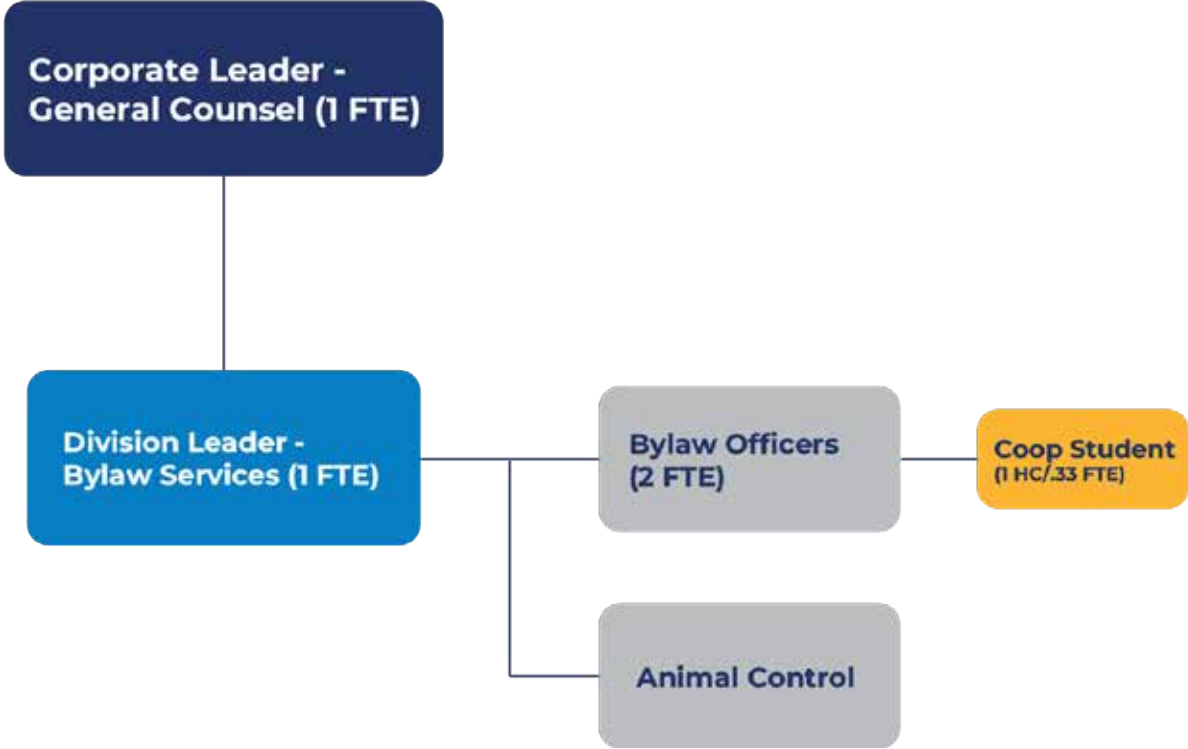
Division Selection ▼

By-Law ▼

Division Description ▲

The By-Law division enforces the Municipality's by-laws created to address community issues, protecting the environment, public health, safety, and maintaining a pleasant community for everyone.

Bylaw Services



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-121 - By-Law AA	The Bylaw Enforcement Division is currently made up of a Division Leader, 2 full-time Bylaw Enforcement Officers and 1 seasonal student. The full-time Building Services Administrative Assistant is shared between the Building and Bylaw Divisions. As a result of the Organizational Review, Dog Tag licensing, Lakeshore Dog Pound operations and Crossing Guards now fall under the Bylaw Enforcement Division. The administrative functions associated with these additional responsibilities are currently still with the Civic Affairs Division but will have to eventually transition to Bylaw Enforcement. See Appendix IV for details.	\$87,147	\$0	\$87,147
2024-007 - By-Law - Office Supplies	By-law does not currently have a line item in the budget for office supplies. An increase in the need for office supplies as the municipality grows is required following general growth guidelines and precedent of other similarly sized-departments	\$1,000	\$0	\$1,000
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$50	\$0	\$50
Total		\$88,197	\$0	\$88,197

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
By-Law	\$28,274	\$0	\$0
Total	\$28,274	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Administrative Assistant - By Law	\$0	\$0	\$87,147	\$0	\$87,147
Total	\$0	\$0	\$87,147	\$0	\$87,147

Total Wage Impact

\$115,421

Wage Impact Net of Funding from Grants

\$115,421

Division Budget

Division Selection ▼

By-Law ▼

Revenue

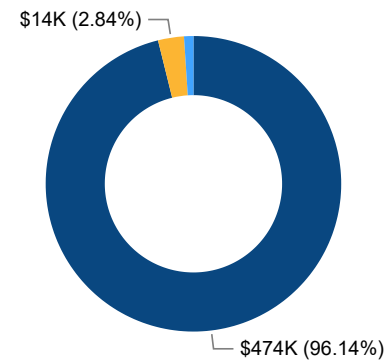
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$0	\$26,303	\$0	\$0	\$0
6030 - Recovery Of Expense	\$0	\$24,290	\$0	\$0	\$0
6045 - Wage Subsidy	\$0	\$2,013	\$0	\$0	\$0
Total	\$0	\$26,303	\$0	\$0	\$0

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$336,982	\$326,714	\$359,047	\$474,468	\$115,421
Office Expenses	\$5,167	\$7,719	\$13,000	\$14,000	\$1,000
2001 - Office Supplies	\$0	\$39	\$0	\$1,000	\$1,000
2006 - Courier & Postage	\$2,000	\$742	\$2,000	\$2,000	\$0
2007 - Travel Expense	\$167	\$547	\$1,000	\$1,000	\$0
2008 - Training & Conferences	\$3,000	\$6,335	\$9,000	\$9,000	\$0
2009 - Memberships & Subscriptions	\$0	\$57	\$1,000	\$1,000	\$0
Operating Costs	\$11,594	\$2,460	\$4,992	\$5,042	\$50
2011 - Telecommunications	\$2,536	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$4,180	\$0	\$0	\$0	\$0
7019 - Insurance Premiums	\$878	\$878	\$992	\$1,042	\$50
7044 - Vehicle Repairs & Maintenance	\$4,000	\$1,582	\$4,000	\$4,000	\$0
Professional Services	\$0	\$17,162	\$0	\$0	\$0
4000 - Service Contract	\$0	\$17,162	\$0	\$0	\$0
Reserves	(\$878)	(\$878)	\$0	\$0	\$0
Total	\$352,865	\$353,177	\$377,039	\$493,510	\$116,471



Division Five Year Forecast

Division Selection ▼
 By-Law ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$474,468	\$497,700	\$515,755	\$534,640	\$554,206
Office Expenses	\$14,000	\$14,370	\$14,749	\$15,139	\$15,540
2001 - Office Supplies	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2006 - Courier & Postage	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2007 - Travel Expense	\$1,000	\$1,020	\$1,040	\$1,060	\$1,082
2008 - Training & Conferences	\$9,000	\$9,270	\$9,548	\$9,834	\$10,129
2009 - Memberships & Subscriptions	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
Operating Costs	\$5,042	\$5,255	\$5,476	\$5,706	\$5,947
7019 - Insurance Premiums	\$1,042	\$1,095	\$1,150	\$1,207	\$1,268
7044 - Vehicle Repairs & Maintenance	\$4,000	\$4,160	\$4,326	\$4,499	\$4,679
Total	\$493,510	\$517,325	\$535,980	\$555,485	\$575,693

Division Org Chart

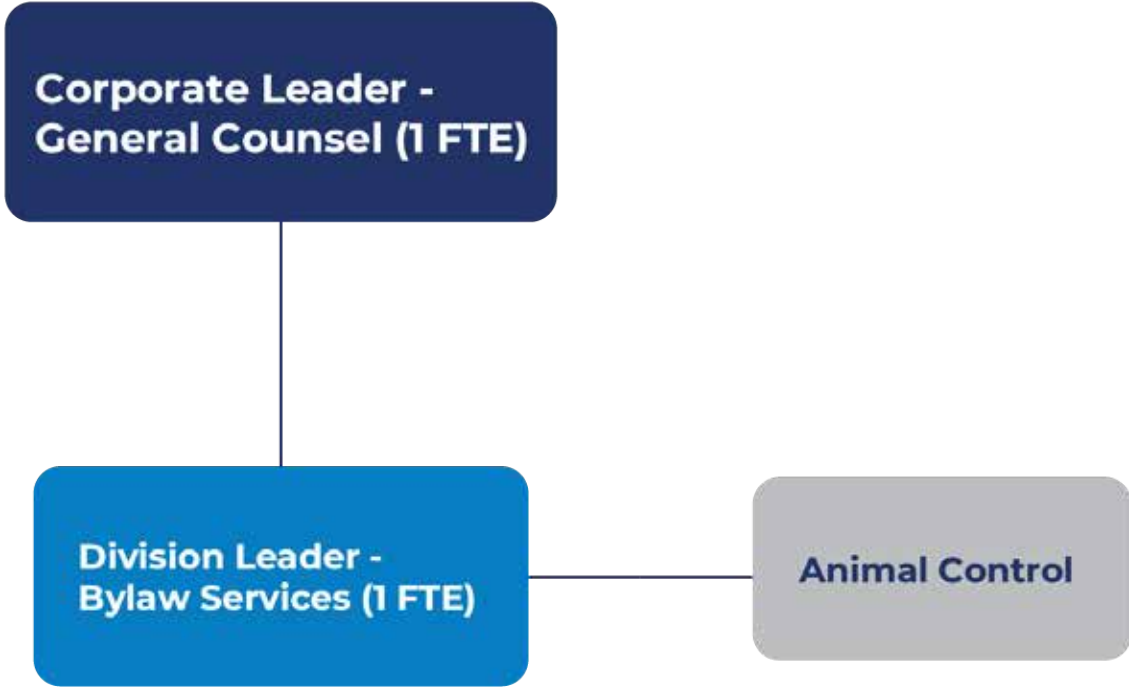
Division Selection ▼

Animal Control ▼

Division Description ▲

Animal Control oversees the Animal Control contract, dog licensing, cat spray/neuter voucher program, and livestock valuation program. Lakeshore is responsible for operating and maintaining the joint Area 3 Dog Pound on a cost recovery/cost-share basis. Dog tags are issued to offset costs, and Lakeshore employees staff the dog pound, included in the Area 3 Dog Pound budget, separate from the Animal Control Budget Centre.

Animal Control



Division Change Request

Division Selection 

Animal Control 

Change Request

Change Request 

2024 Expense 2024 Revenue 2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division Division Wage Change Position Reallocation Eliminated Positions

Service Level

Position Title Overtime Position Conversion New Position New Position Grant Funding Net New Position

Total Wage Impact

\$0

Wage Impact Net of Funding from Grants

\$0

Division Budget

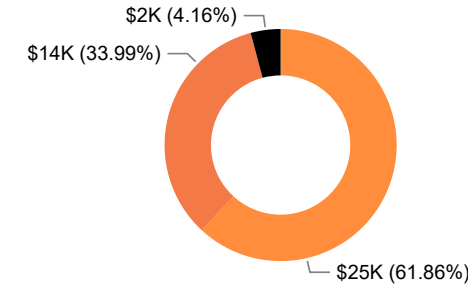
Division Selection ▼

Animal Control ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$40,900	\$36,240	\$40,900	\$40,900	\$0
6001 - Licences & Permits	\$25,300	\$21,265	\$25,300	\$25,300	\$0
6002 - Fines Revenue	\$1,700	\$1,075	\$1,700	\$1,700	\$0
6003 - Recovery of Staff	\$13,900	\$13,900	\$13,900	\$13,900	\$0
Total	\$40,900	\$36,240	\$40,900	\$40,900	\$0

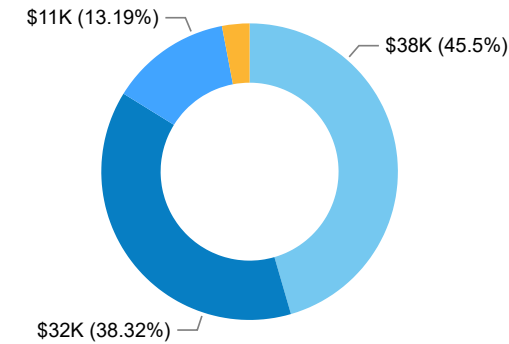
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Office Expenses	\$2,500	\$1,385	\$2,500	\$2,500	\$0
2001 - Office Supplies	\$1,000	\$1,385	\$1,000	\$1,000	\$0
2006 - Courier & Postage	\$1,500	\$0	\$1,500	\$1,500	\$0
Admin Expenses	\$38,000	\$0	\$38,000	\$38,000	\$0
3000 - Administration Fee	\$38,000	\$0	\$38,000	\$38,000	\$0
Operating Costs	\$11,015	\$8,621	\$11,015	\$11,015	\$0
7019 - Insurance Premiums	\$65	\$65	\$65	\$65	\$0
7045 - Stray Cats	\$5,000	\$4,175	\$5,000	\$5,000	\$0
7046 - Cat Spay & Neuter	\$5,000	\$4,375	\$5,000	\$5,000	\$0
7499 - Miscellaneous Expense	\$950	\$6	\$950	\$950	\$0
Professional Services	\$19,600	\$23,303	\$32,000	\$32,000	\$0
4013 - Animal Control Officer	\$19,600	\$23,303	\$32,000	\$32,000	\$0
Reserves	(\$65)	(\$65)	\$0	\$0	\$0
Total	\$71,050	\$33,244	\$83,515	\$83,515	\$0

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Animal Control ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$40,900	\$42,127	\$43,392	\$44,693	\$46,034
6001 - Licences & Permits	\$25,300	\$26,059	\$26,841	\$27,646	\$28,475
6002 - Fines Revenue	\$1,700	\$1,751	\$1,804	\$1,858	\$1,914
6003 - Recovery of Staff	\$13,900	\$14,317	\$14,747	\$15,189	\$15,645
Total	\$40,900	\$42,127	\$43,392	\$44,693	\$46,034



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Office Expenses	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706
2001 - Office Supplies	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2006 - Courier & Postage	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
Admin Expenses	\$38,000	\$39,140	\$40,314	\$41,523	\$42,769
3000 - Administration Fee	\$38,000	\$39,140	\$40,314	\$41,523	\$42,769
Operating Costs	\$11,015	\$11,018	\$11,022	\$11,025	\$11,029
7019 - Insurance Premiums	\$65	\$68	\$72	\$75	\$79
7045 - Stray Cats	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
7046 - Cat Spay & Neuter	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
7499 - Miscellaneous Expense	\$950	\$950	\$950	\$950	\$950
Professional Services	\$32,000	\$32,640	\$33,293	\$33,959	\$34,638
4013 - Animal Control Officer	\$32,000	\$32,640	\$33,293	\$33,959	\$34,638
Total	\$83,515	\$85,348	\$87,230	\$89,160	\$91,142

Division Org Chart

Division Selection ▼

Police ▼

Division Description ▲

Policing Services are provided through a contract with the OPP, responsible for crime prevention, investigation, and ensuring the safety and protection of Lakeshore residents and visitors.

Police



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-129 - Reserve Adjustment	Reserve transfer will be done as part of the financial year end.	\$0	(\$64,997)	(\$64,997)
2024-128 - 1000 Officer Grant revenue adjustment	Reduction of the 1000 Officer Grant that has not been in place for a few years	\$0	\$35,000	\$35,000
2024-134 - Police - Committee Payroll deductions	Committee payroll deduction	\$620	\$0	\$620
2024-127 - Police Contract adjustment	Annual Billing estimate adjustment based on OPP estimate obtained from the service for 2024.	\$48,500	\$0	\$48,500
Total		\$49,120	(\$29,997)	\$19,123

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Police	\$620	\$0	\$0
Total	\$620	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$620

Wage Impact Net of Funding from Grants

\$620

Division Budget

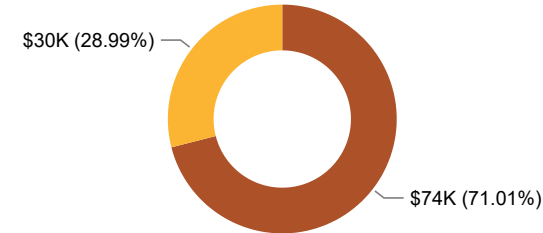
Division Selection ▼

Police ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$138,500	\$72,444	\$138,500	\$103,500	(\$35,000)
6000 - User Fee Revenue	\$30,000	\$0	\$30,000	\$30,000	\$0
6004 - Grant Revenue	\$108,500	\$72,444	\$108,500	\$73,500	(\$35,000)
Total	\$138,500	\$72,444	\$138,500	\$103,500	(\$35,000)

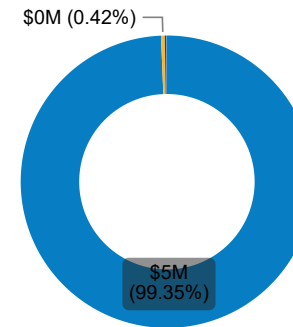
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$8,200	\$1,636	\$8,200	\$8,820	\$620
Office Expenses	\$20,700	\$1,744	\$20,700	\$20,700	\$0
2001 - Office Supplies	\$2,000	\$116	\$2,000	\$2,000	\$0
2002 - Advertising & Promotion	\$2,500	\$0	\$2,500	\$2,500	\$0
2007 - Travel Expense	\$500	\$0	\$500	\$500	\$0
2008 - Training & Conferences	\$14,100	\$1,628	\$14,100	\$14,100	\$0
2009 - Memberships & Subscriptions	\$1,600	\$0	\$1,600	\$1,600	\$0
Operating Costs	\$6,100	\$427	\$2,560	\$2,560	\$0
7016 - Equipment Repairs & Maintenance	\$2,000	\$0	\$2,000	\$2,000	\$0
7018 - Equipment Rental	\$4,100	\$427	\$560	\$560	\$0
Professional Services	\$4,975,031	\$4,939,993	\$4,863,781	\$4,912,281	\$48,500
4011 - OPP Contract	\$4,961,231	\$4,918,006	\$4,849,981	\$4,898,481	\$48,500
4014 - RIDE Program	\$13,800	\$21,987	\$13,800	\$13,800	\$0
Reserves	\$78,656	\$78,656	\$64,997	\$0	(\$64,997)
Total	\$5,088,687	\$5,022,457	\$4,960,238	\$4,944,361	(\$15,877)

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Police ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$103,500	\$106,605	\$109,803	\$113,098	\$116,491
6000 - User Fee Revenue	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
6004 - Grant Revenue	\$73,500	\$75,705	\$77,976	\$80,316	\$82,726
Total	\$103,500	\$106,605	\$109,803	\$113,098	\$116,491



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$8,820	\$9,172	\$9,539	\$9,921	\$10,318
Office Expenses	\$20,700	\$21,255	\$21,825	\$22,411	\$23,013
2001 - Office Supplies	\$2,000	\$2,040	\$2,080	\$2,122	\$2,164
2002 - Advertising & Promotion	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706
2007 - Travel Expense	\$500	\$510	\$520	\$530	\$541
2008 - Training & Conferences	\$14,100	\$14,523	\$14,959	\$15,408	\$15,870
2009 - Memberships & Subscriptions	\$1,600	\$1,632	\$1,665	\$1,698	\$1,732
Operating Costs	\$2,560	\$2,657	\$2,758	\$2,863	\$2,971
7016 - Equipment Repairs & Maintenance	\$2,000	\$2,080	\$2,163	\$2,250	\$2,340
7018 - Equipment Rental	\$560	\$577	\$595	\$613	\$631
Professional Services	\$4,912,281	\$5,010,251	\$5,110,180	\$5,212,107	\$5,316,073
4011 - OPP Contract	\$4,898,481	\$4,996,451	\$5,096,380	\$5,198,307	\$5,302,273
4014 - RIDE Program	\$13,800	\$13,800	\$13,800	\$13,800	\$13,800
Total	\$4,944,361	\$5,043,335	\$5,144,302	\$5,247,302	\$5,352,375

Division Org Chart

Division Selection ▼

Crossing Guards ▼

Division Description ▲

The Crossing Guard, outsourced locally, is responsible for helping children safely cross the street to and from school.

Crossing Guards



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-052 - Contract Adjustment	<p>Council passed resolution 148-05-2023 to "Approve an agreement with PROSTAFF Employment Services to provide services for the Crossing Guard Program and that the Mayor and Clerk be authorized to execute the agreement, as presented at the May 30, 2023 Council meeting."</p> <p>The budget line should reflect a contract price rather than temporary wages moving forward.</p> <p>As part of the agreement with PROSTAFF, all payroll costs including source deductions and WSIB are incorporated into the cost. The base budget of the Crossing Guard Program will increase but will be slightly offset by the reductions in source deductions and WSIB costs. Below is the breakdown:</p> <p>Crossing Guard base budget increase: \$20,384 - C.P.P. decrease: \$3,616 - E.I. decrease: \$1,386 - EHT decrease: \$1,185 - WSIB decrease: \$1,883</p> <p>Net Change: \$12,314</p>	\$8,561	\$0	\$8,561
Total		\$8,561	\$0	\$8,561

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Crossing Guards	\$0	\$0	(\$68,836)
Total	\$0	\$0	(\$68,836)

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

(\$68,836)

Wage Impact Net of Funding from Grants

(\$68,836)

Division Budget

Division Selection ▼

Crossing Guards ▼

Revenue

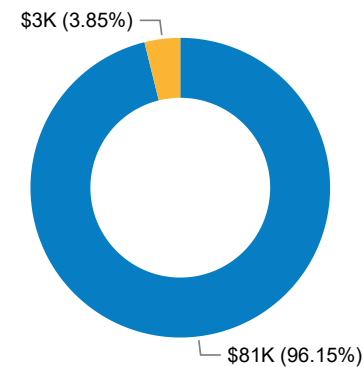
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$64,716	\$65,913	\$68,836	\$0	(\$68,836)
Office Expenses	\$3,250	\$7,341	\$3,250	\$3,250	\$0
2001 - Office Supplies	\$1,000	\$736	\$1,000	\$1,000	\$0
2007 - Travel Expense	\$2,250	\$6,605	\$2,250	\$2,250	\$0
Professional Services	\$0	\$0	\$0	\$81,150	\$81,150
4000 - Service Contract	\$0	\$0	\$0	\$81,150	\$81,150
Total	\$67,966	\$73,254	\$72,086	\$84,400	\$12,314



Division Five Year Forecast

Division Selection ▼

Crossing Guards ▼

Revenue Table

Account Category ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Total



Expense

Account Categories ▲ 2024 Budget 2025 Forecast 2026 Forecast 2027 Forecast 2028 Forecast

Office Expenses	\$3,250	\$3,315	\$3,381	\$3,449	\$3,518
2001 - Office Supplies	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2007 - Travel Expense	\$2,250	\$2,295	\$2,341	\$2,388	\$2,436
Professional Services	\$81,150	\$82,773	\$84,428	\$86,117	\$87,839
4000 - Service Contract	\$81,150	\$82,773	\$84,428	\$86,117	\$87,839
Total	\$84,400	\$86,088	\$87,809	\$89,566	\$91,357

Division Org Chart

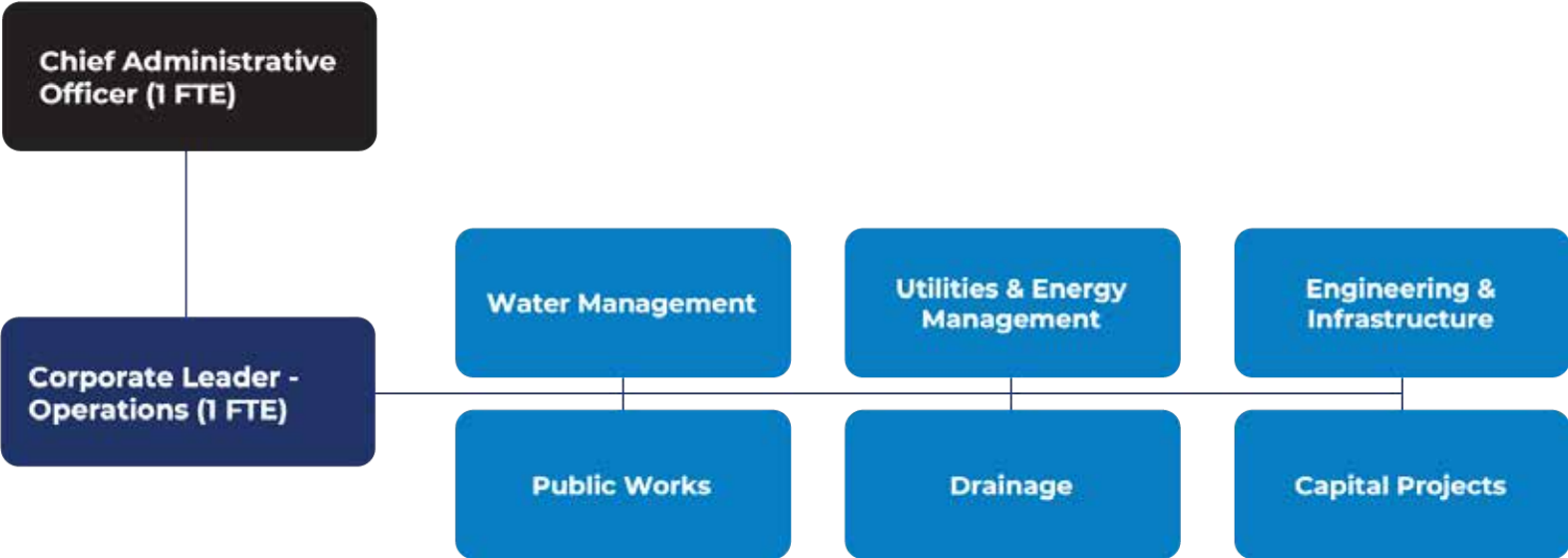
Division Selection ▼

Operational Services Admin ▼

Division Description ▲

The Corporate Leader in this department oversees Engineering and Infrastructure, Capital Projects, Drainage, Public works, Utilities and Energy Management, and Water Management.


Operational Services Admin



Division Change Request

Division Selection 

Operational Services Admin 

Change Request  Change Request

2024 Expense 2024 Revenue 2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Operational Services Admin	\$22,213	\$0	\$0
Total	\$22,213	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$22,213

Wage Impact Net of Funding from Grants

\$22,213

Division Budget

Division Selection ▼

Operational Services Admin ▼

Revenue

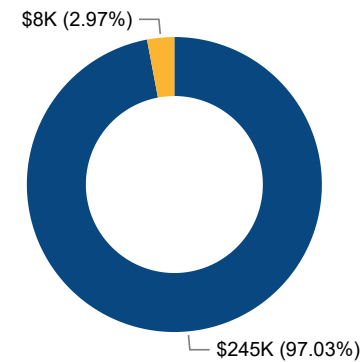
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$203,543	\$206,188	\$222,553	\$244,766	\$22,213
Office Expenses	\$3,500	\$2,314	\$7,500	\$7,500	\$0
2007 - Travel Expense	\$1,000	\$0	\$1,000	\$1,000	\$0
2008 - Training & Conferences	\$2,000	\$2,044	\$6,000	\$6,000	\$0
2009 - Memberships & Subscriptions	\$500	\$270	\$500	\$500	\$0
Operating Costs	\$550	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$550	\$0	\$0	\$0	\$0
Total	\$207,593	\$208,502	\$230,053	\$252,266	\$22,213



Division Five Year Forecast

Division Selection ▼

Operational Services Admin ▼

Revenue Table

Account Category ▲	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories ▲	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
<input checked="" type="checkbox"/> Wages	\$244,766	\$254,016	\$263,637	\$273,641	\$284,046
<input checked="" type="checkbox"/> Office Expenses	\$7,500	\$7,710	\$7,926	\$8,149	\$8,379
2007 - Travel Expense	\$1,000	\$1,020	\$1,040	\$1,061	\$1,082
2008 - Training & Conferences	\$6,000	\$6,180	\$6,366	\$6,558	\$6,756
2009 - Memberships & Subscriptions	\$500	\$510	\$520	\$530	\$541
Total	\$252,266	\$261,726	\$271,563	\$281,790	\$292,425

Division Org Chart

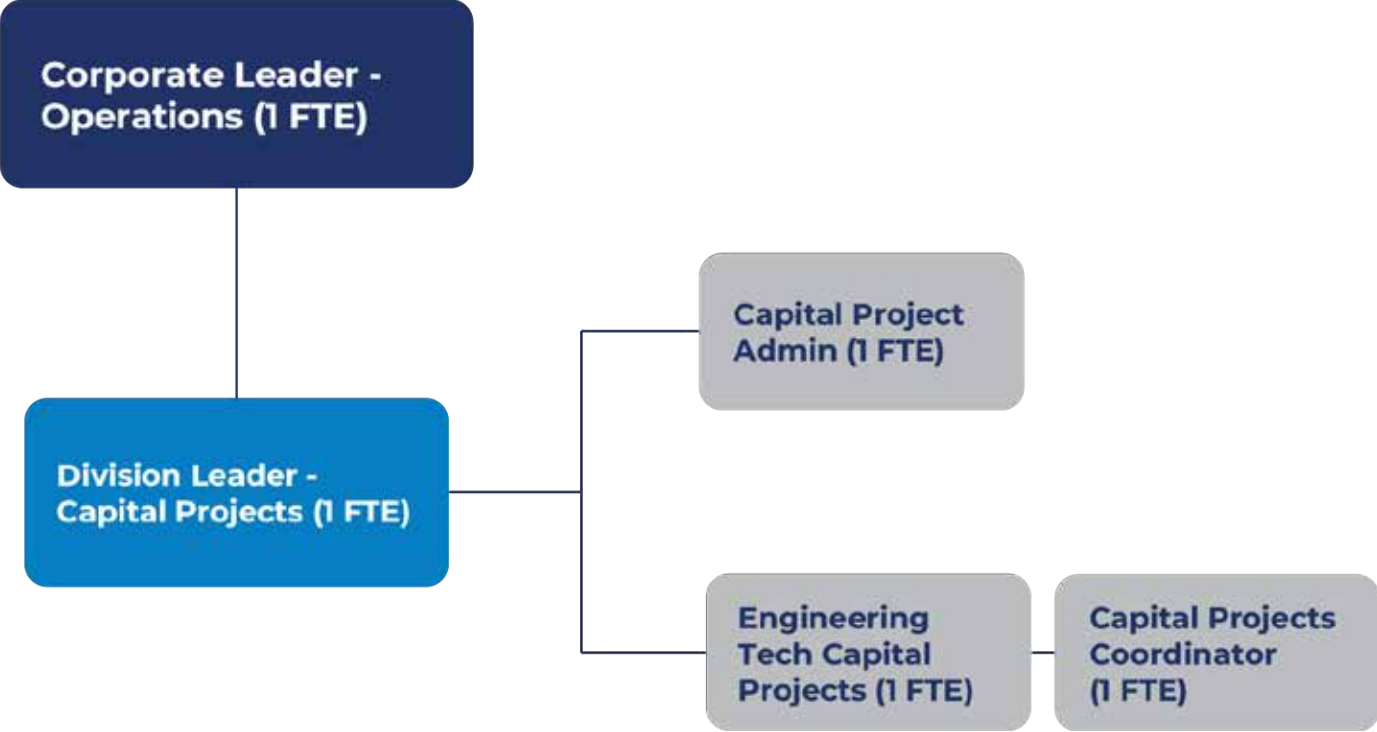
Division Selection ▼

Capital Projects ▼

Division Description ▲

The Capital Projects Division manages Municipal infrastructure projects and serves as the point of contact for external consulting projects and internal lifecycle projects. This Division supports the Operations Department with the development, prioritization, and updating of multi-year capital infrastructure and planning projects.

Capital Projects



Division Change Request

Division Selection 

Capital Projects 

Change Request

Change Request


2024 Expense 2024 Revenue 2024 Budget Impact

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Capital Projects	\$15,202	\$0	\$0
Total	\$15,202	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$15,202

Wage Impact Net of Funding from Grants

\$15,202

Division Budget

Division Selection ▼

Capital Projects ▼

Revenue

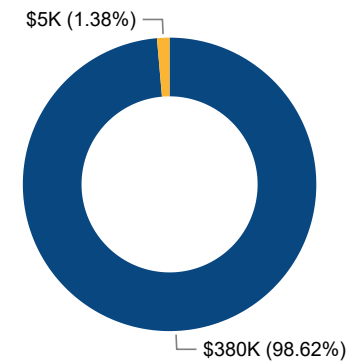
2024 Revenue Budget by Income Source

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Total					

Expense

2024 Expense Budget by Account Category

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$345,286	\$349,618	\$364,539	\$379,741	\$15,202
Office Expenses	\$4,700	\$1,383	\$5,300	\$5,300	\$0
2004 - Meeting Expenses	\$200	\$0	\$200	\$200	\$0
2008 - Training & Conferences	\$4,500	\$1,158	\$4,500	\$4,500	\$0
2009 - Memberships & Subscriptions	\$0	\$224	\$600	\$600	\$0
Operating Costs	\$1,050	\$0	\$0	\$0	\$0
2011 - Telecommunications	\$600	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$450	\$0	\$0	\$0	\$0
Total	\$351,036	\$351,001	\$369,839	\$385,041	\$15,202



Division Five Year Forecast

Division Selection ▼

Capital Projects ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Total					



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$379,741	\$393,302	\$407,500	\$422,168	\$437,403
Office Expenses	\$5,300	\$5,451	\$5,606	\$5,765	\$5,930
2004 - Meeting Expenses	\$200	\$204	\$208	\$212	\$216
2008 - Training & Conferences	\$4,500	\$4,635	\$4,774	\$4,917	\$5,065
2009 - Memberships & Subscriptions	\$600	\$612	\$624	\$636	\$649
Total	\$385,041	\$398,753	\$413,106	\$427,933	\$443,333

Division Org Chart

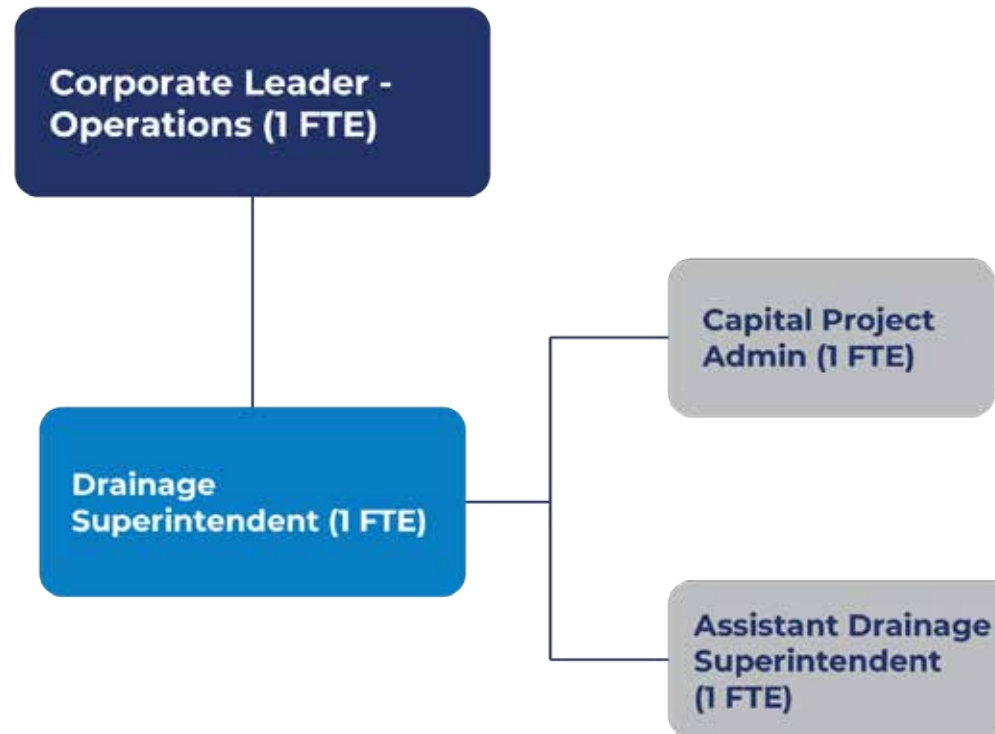
Division Selection ▼

Drainage ▼

Division Description ▲

The Drainage Division manages the creation, improvement, and upkeep of all Municipal Drains under the Drainage Act of Ontario. Primary responsibilities include receiving drainage requests, correspondence with consultants, conducting site meetings, obtaining permits, initiating drainage boards processes, project tendering, and site inspection.

Drainage



Division Change Request

Division Selection ▼
 Drainage ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-049 - Revenue adjustment	Revenue adjustment for tax debentures and Tile Loans	\$0	(\$3,000)	(\$3,000)
2024-ADJ001 - Reallocate Road Share for Drains	Reallocate Road Share Drains from Drainage to Roads	(\$130,000)	\$0	(\$130,000)
2024-120 - Debt Adjustment for tax debentures and tile loans	Debt Adjustment for tax debentures and tile loans	\$133,841	\$0	\$133,841
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$2,082	\$0	\$2,082
Total		\$5,923	(\$3,000)	\$2,923

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Drainage	\$14,015	\$0	\$0
Total	\$14,015	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$14,015

Wage Impact Net of Funding from Grants

\$14,015

Division Budget

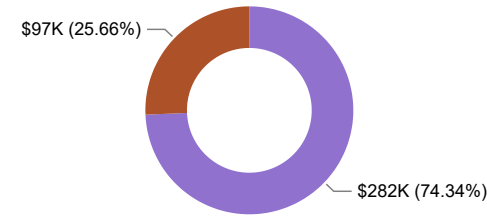
Division Selection ▼

Drainage ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$376,280	\$234,446	\$376,280	\$379,280	\$3,000
6004 - Grant Revenue	\$97,340	\$83,428	\$97,340	\$97,340	\$0
6012 - Special Charges On Taxes	\$278,940	\$151,017	\$278,940	\$281,940	\$3,000
Total	\$376,280	\$234,446	\$376,280	\$379,280	\$3,000

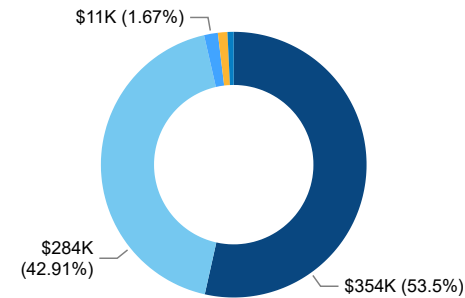
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$303,490	\$319,751	\$339,595	\$353,610	\$14,015
Office Expenses	\$7,150	\$3,071	\$7,650	\$7,650	\$0
2001 - Office Supplies	\$0	\$0	\$500	\$500	\$0
2006 - Courier & Postage	\$2,000	\$127	\$2,000	\$2,000	\$0
2007 - Travel Expense	\$350	\$0	\$350	\$350	\$0
2008 - Training & Conferences	\$3,600	\$1,727	\$3,600	\$3,600	\$0
2009 - Memberships & Subscriptions	\$1,200	\$1,218	\$1,200	\$1,200	\$0
Admin Expenses	\$149,767	\$196,537	\$149,767	\$283,608	\$133,841
3001 - Interest Expense	\$0	\$30,999	\$0	\$0	\$0
3004 - Debt Payments	\$147,267	\$165,538	\$147,267	\$281,108	\$133,841
3006 - Bad Debts & Writeoffs	\$2,500	\$0	\$2,500	\$2,500	\$0
Operating Costs	\$137,846	\$185,920	\$138,984	\$11,066	(\$127,918)
2011 - Telecommunications	\$1,890	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$200	\$0	\$0	\$0	\$0
7017 - Fuel & Oil	\$4,000	\$1,915	\$4,000	\$4,000	\$0
7019 - Insurance Premiums	\$1,756	\$1,756	\$1,984	\$4,066	\$2,082
7042 - Drain Assessments	\$130,000	\$180,261	\$130,000	\$0	(\$130,000)
7044 - Vehicle Repairs & Maintenance	\$0	\$1,988	\$3,000	\$3,000	\$0
Professional Services	\$5,000	\$4,498	\$5,000	\$5,000	\$0
4001 - Consulting Services	\$5,000	\$4,498	\$5,000	\$5,000	\$0
Reserves	(\$1,756)	(\$169,555)	\$0	\$0	\$0
Total	\$601,497	\$540,222	\$640,996	\$660,934	\$19,938

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Drainage ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$379,280	\$390,659	\$402,379	\$414,451	\$426,885
6004 - Grant Revenue	\$97,340	\$100,260	\$103,268	\$106,366	\$109,557
6012 - Special Charges On Taxes	\$281,940	\$290,399	\$299,111	\$308,085	\$317,328
Total	\$379,280	\$390,659	\$402,379	\$414,451	\$426,885



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$353,610	\$366,417	\$379,726	\$393,678	\$408,110
Office Expenses	\$7,650	\$7,839	\$8,032	\$8,231	\$8,434
2001 - Office Supplies	\$500	\$510	\$520	\$530	\$541
2006 - Courier & Postage	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
2007 - Travel Expense	\$350	\$357	\$364	\$371	\$378
2008 - Training & Conferences	\$3,600	\$3,708	\$3,819	\$3,934	\$4,052
2009 - Memberships & Subscriptions	\$1,200	\$1,224	\$1,248	\$1,273	\$1,298
Admin Expenses	\$283,608	\$283,683	\$283,760	\$283,840	\$283,922
3004 - Debt Payments	\$281,108	\$281,108	\$281,108	\$281,108	\$281,108
3006 - Bad Debts & Writeoffs	\$2,500	\$2,575	\$2,652	\$2,732	\$2,814
Operating Costs	\$11,066	\$11,589	\$12,138	\$12,714	\$13,316
7017 - Fuel & Oil	\$4,000	\$4,200	\$4,410	\$4,631	\$4,863
7019 - Insurance Premiums	\$4,066	\$4,269	\$4,483	\$4,708	\$4,943
7044 - Vehicle Repairs & Maintenance	\$3,000	\$3,120	\$3,245	\$3,375	\$3,510
Professional Services	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
4001 - Consulting Services	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Total	\$660,934	\$674,678	\$688,961	\$703,927	\$719,410

Division Org Chart

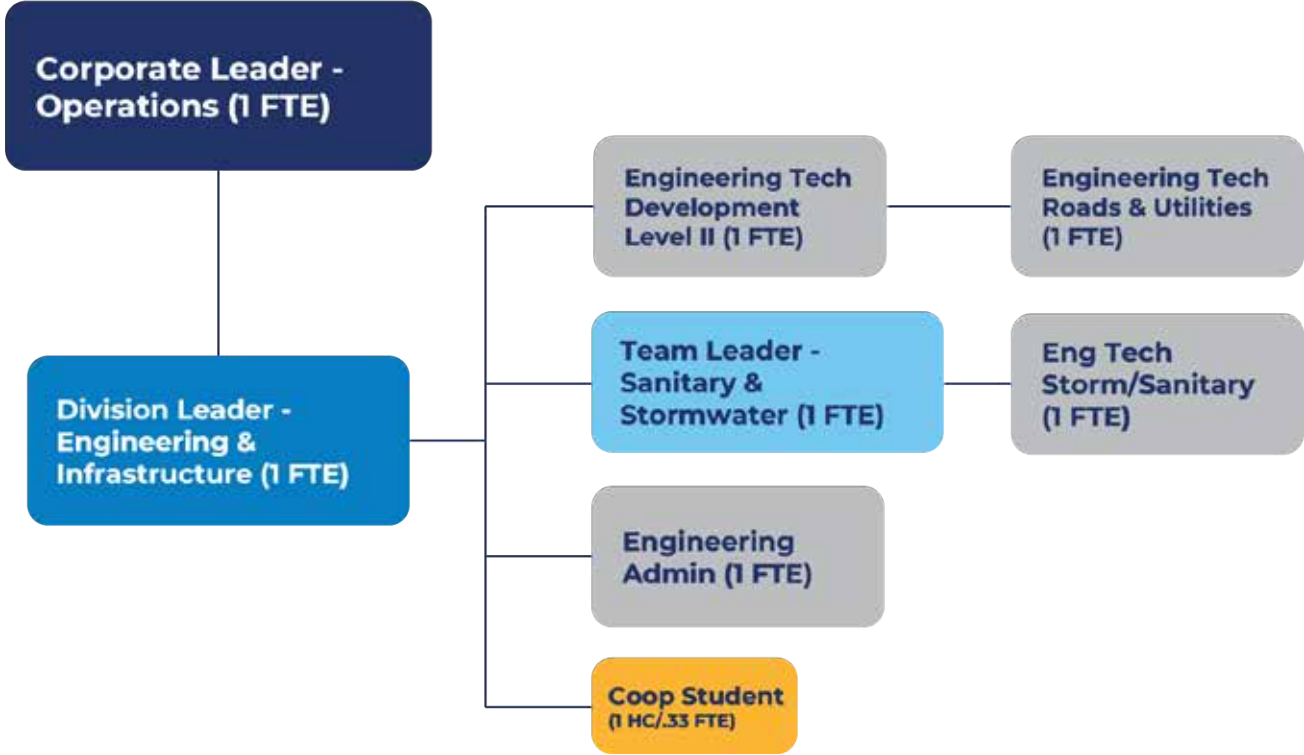
Division Selection ▼

Engineering & Infrastructure ▼

Division Description ▲

The Engineering and Infrastructure Division reviews and inspects all development proposals, site plans, and other planning applications to ensure compliance with the Municipal's Development Standards. Staff provide engineering technical support, review, and coordinate comments from the various Operation Divisions on all planning applications. This Division assists with the updating of the Municipal's infrastructure asset inventory and ensuring that the material is available for use by all Municipal staff.

Engineering and Infrastructure



Division Change Request

Division Selection ▼

Engineering & Infrastructure ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-156 - Team Leader - Development Engineering & Approvals and Engineering Technologist - Development	On February 28, 2023 Council Approved the following Motion: 74-02-2023 Moved: Deputy Mayor Walstedt Seconded: Councillor McNamara Result: Carried Unanimously Delegate authority to the Corporate Leader – Operations for the purposes of making any application, including any future renewal, extension or amendment application, to the Province of Ontario for one or more Consolidated Linear Infrastructure Environmental Compliance Approvals (CLI ECA), as required, for Municipality’s Municipal Sewage Collection System and Stormwater Management Systems, which delegation includes inclusion of terms and conditions, and the execution of any related instruments; Delegate authority to the Corporate Leader – Operations for the determination of any verifications, and imposition of terms and conditions for works to be undertaken in accordance with the CLI ECA(s); Approve and fund two FTE’s including a Team Leader – Development Engineering & Approvals and Engineering Technologist – Development; and Direct Administration to prepare the necessary by-law to amend Lakeshore’s User Fees By-Law to include the proposed Engineering Fees as presented at the February 28, 2023 Council meeting, and that the Sanitary Appurtenance application fee and the Storm Appurtenance application fee be increased to \$1,500.	\$224,445	(\$224,445)	\$0
2024-125 - Division Leader - Energy Management and Utilities	New division leader - Energy Management and Utilities is funded by Hydro One grant	\$156,928	(\$150,000)	\$6,928
2024-006 - Office Supplies	Increase to Office Supplies required based on the increase usage.	\$2,000	\$0	\$2,000
2024-055 - Hydro One project - consulting fees and cost recovery	Contingency Fund for Engineering consulting cost as per Community Support Agreement (CSA) Plan between Hydro One and the Municipality of Lakeshore for the Chatham x Lakeshore project	\$50,000	(\$50,000)	\$0
Total		\$433,373	(\$424,445)	\$8,928

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Engineering & Infrastructure	\$33,783	\$0	\$0
Total	\$33,783	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
Division Leader - Energy Management/Utilities	\$0	\$0	\$156,928	\$150,000	\$6,928
Engineering Technologist - Development	\$0	\$0	\$95,261	\$95,261	\$0
Team Leader - Development Engineering & Approvals	\$0	\$0	\$129,184	\$129,184	\$0
Total	\$0	\$0	\$381,373	\$374,445	\$6,928

Total Wage Impact

\$415,156

Wage Impact Net of Funding from Grants

\$40,711

Division Budget

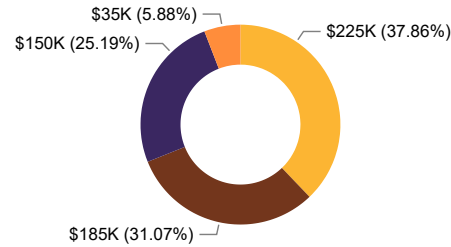
Division Selection ▼

Engineering & Infrastructure ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$171,000	\$165,316	\$171,000	\$595,445	\$424,445
6000 - User Fee Revenue	\$1,000	\$225	\$1,000	\$225,445	\$224,445
6001 - Licences & Permits	\$35,000	\$51,045	\$35,000	\$35,000	\$0
6030 - Recovery Of Expense	\$135,000	\$69,461	\$135,000	\$185,000	\$50,000
6045 - Wage Subsidy	\$0	\$3,185	\$0	\$150,000	\$150,000
6055 - Developer Contribution-	\$0	\$41,400	\$0	\$0	\$0
Total	\$171,000	\$165,316	\$171,000	\$595,445	\$424,445

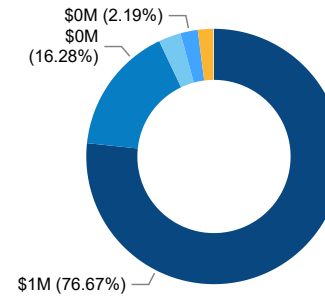
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$649,559	\$576,073	\$668,233	\$1,083,389	\$415,156
Office Expenses	\$20,600	\$14,788	\$25,600	\$27,600	\$2,000
2001 - Office Supplies	\$4,500	\$6,149	\$4,500	\$6,500	\$2,000
2004 - Meeting Expenses	\$500	\$3,486	\$500	\$500	\$0
2006 - Courier & Postage	\$600	\$656	\$600	\$600	\$0
2007 - Travel Expense	\$3,000	\$114	\$3,000	\$3,000	\$0
2008 - Training & Conferences	\$10,500	\$3,185	\$15,500	\$15,500	\$0
2009 - Memberships & Subscriptions	\$1,500	\$1,199	\$1,500	\$1,500	\$0
Admin Expenses	\$40,000	\$8,325	\$40,000	\$40,000	\$0
3009 - Grants & Subsidies	\$40,000	\$8,325	\$40,000	\$40,000	\$0
Operating Costs	\$42,210	\$55,794	\$30,900	\$30,900	\$0
2011 - Telecommunications	\$7,100	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$11,610	\$0	\$0	\$0	\$0
7017 - Fuel & Oil	\$3,500	\$75	\$3,500	\$3,500	\$0
7041 - Tree Services	\$20,000	\$55,479	\$20,000	\$20,000	\$0
7044 - Vehicle Repairs & Maintenance	\$0	\$240	\$7,400	\$7,400	\$0
Professional Services	\$180,000	\$90,658	\$180,000	\$230,000	\$50,000
4001 - Consulting Services	\$180,000	\$90,658	\$180,000	\$230,000	\$50,000
Program Supplies	\$1,200	\$302	\$1,200	\$1,200	\$0
5001 - Health & Safety Supplies	\$700	\$302	\$700	\$700	\$0
5002 - Materials & Supplies	\$500	\$0	\$500	\$500	\$0
Reserves	(\$15,800)	\$25,600	(\$15,800)	(\$15,800)	\$0
Total	\$917,769	\$771,539	\$930,133	\$1,397,289	\$467,156

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼
 Engineering & Infrastructure ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$595,445	\$376,130	\$381,415	\$386,857	\$392,463
6000 - User Fee Revenue	\$225,445	\$1,030	\$1,061	\$1,093	\$1,126
6001 - Licences & Permits	\$35,000	\$36,050	\$37,132	\$38,246	\$39,393
6030 - Recovery Of Expense	\$185,000	\$189,050	\$193,222	\$197,518	\$201,944
6045 - Wage Subsidy	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000
Total	\$595,445	\$376,130	\$381,415	\$386,857	\$392,463



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$1,083,389	\$1,144,651	\$1,209,997	\$1,274,268	\$1,328,852
Office Expenses	\$27,600	\$28,307	\$29,033	\$29,777	\$30,543
2001 - Office Supplies	\$6,500	\$6,630	\$6,763	\$6,899	\$7,037
2004 - Meeting Expenses	\$500	\$510	\$520	\$530	\$541
2006 - Courier & Postage	\$600	\$612	\$624	\$636	\$649
2007 - Travel Expense	\$3,000	\$3,060	\$3,121	\$3,183	\$3,247
2008 - Training & Conferences	\$15,500	\$15,965	\$16,444	\$16,937	\$17,445
2009 - Memberships & Subscriptions	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624
Admin Expenses	\$40,000	\$40,400	\$40,805	\$41,213	\$41,626
3009 - Grants & Subsidies	\$40,000	\$40,400	\$40,805	\$41,213	\$41,626
Operating Costs	\$30,900	\$32,171	\$33,495	\$34,873	\$36,309
7017 - Fuel & Oil	\$3,500	\$3,675	\$3,859	\$4,052	\$4,255
7041 - Tree Services	\$20,000	\$20,800	\$21,632	\$22,497	\$23,397
7044 - Vehicle Repairs & Maintenance	\$7,400	\$7,696	\$8,004	\$8,324	\$8,657
Professional Services	\$230,000	\$235,400	\$240,963	\$246,691	\$252,592
4001 - Consulting Services	\$230,000	\$235,400	\$240,963	\$246,691	\$252,592
Program Supplies	\$1,200	\$1,248	\$1,298	\$1,350	\$1,404
5001 - Health & Safety Supplies	\$700	\$728	\$757	\$787	\$818
5002 - Materials & Supplies	\$500	\$520	\$541	\$563	\$586
Reserves	(\$15,800)	(\$15,800)	(\$15,800)	(\$15,800)	(\$15,800)
Total	\$1,397,289	\$1,466,377	\$1,539,791	\$1,612,372	\$1,675,526

Division Org Chart

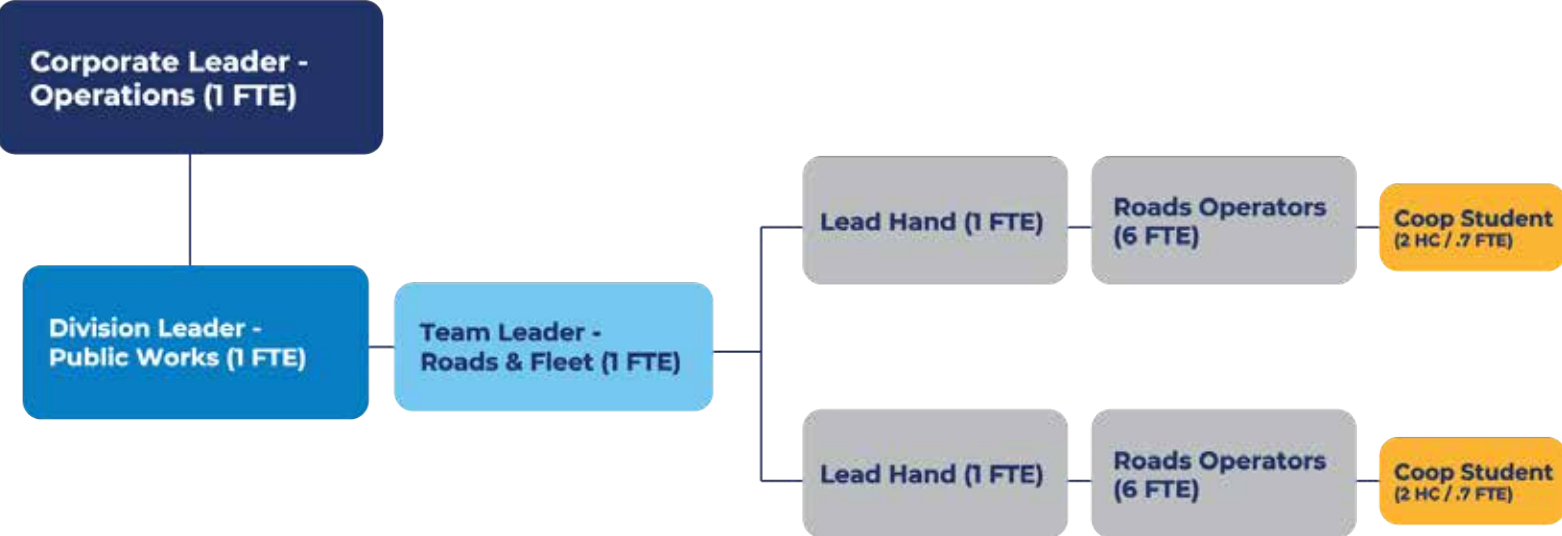
Division Selection ▼

Roads & Fleet ▼

Division Description ▲

The Roads and Fleet Division is responsible for the operations and maintenance of municipal infrastructure systems, including roads, storm sewers, bridges and culverts, signs, sidewalks, safety devices, and streetlights.

Roads and Fleet



Division Change Request

Division Selection ▼

Roads & Fleet ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-042 - AMP increase	The Asset Management Plan has recommended 3% of the municipal tax levy increase be made to support reserves to fund infrastructure. In 2024 the increase has been placed into the roads reserve as looming capital expenditures in this area are of significant capital pressures and risk.	\$0	\$1,163,790	\$1,163,790
2024-028 - Loader Rental	Since 2019, the East Public Works shop has been renting a payloader through the winter months to improve salt loading times for our fleet of plow trucks and to reduce the burden and maintenance of the 2020 backhoe. A payloader is far more efficient in material handling than a standard backhoe which greatly improves cycle times for our plow trucks. Loading our fleet of plow trucks with a backhoe can take well over an hour reducing the efficiency of winter road maintenance. Roads and Fleet has submitted budget requests for a new additional payloader to station at the East shop since 2021, to eliminate the need for a rental. To date this has been removed from budget considerations. If the budget request for an additional payloader is removed from considerations in 2024, Roads and Fleet will require an additional \$30,000 to the Winter Control Services account to cover the rental costs.	\$30,000	\$0	\$30,000
2024-ADJ001 - Reallocate Road Share for Drains	Reallocate Road Share Drains from Drainage to Roads	\$150,000	(\$150,000)	\$0
2024-122 - Fleet Lease	<p>On October 24, 2023 Council Approved the following Motion: 301-10-2023 Moved: Councillor Ruston Seconded: Councillor Byrne Result: Carried Unanimously</p> <p>Approve and support a partnership with Enterprise Fleet Management Inc. for the management and procurement of all light duty vehicles, as presented at the October 24, 2023 Council meeting; and</p> <p>Direct Administration to prepare the necessary by-law for implementation.</p>	\$105,000	(\$105,000)	\$0
2024-039 - Health & Safety Supplies	Ensuring adequate health and safety supplies for Roads and Fleet maintenance is essential to safeguard the well-being of our municipal workers and the community. These supplies are critical for preventing accidents, injuries, and ensuring compliance with regulations. A budget allocation for these items is an investment in safety and productivity, benefiting both our workforce and the public we serve.	\$1,500	\$0	\$1,500
2024-029 - Community Winter Lights - Maintenance	As per the Community Winter Lights report and approved recommendation, \$5,000 to be added to the street lights maintenance account for annual maintenance costs associated with the Community Winter Lights program. The increase in maintenance is based on the implementation plan approved by Council. More communities are added annually thereby increasing the maintenance budget over the next 2 years.	\$5,000	\$0	\$5,000
2024-126 - Insurance Premiums	Annual insurance premiums adjustment	\$30,302	\$0	\$30,302
2024-113 - Janitorial Supplies	A request for proposal will be posted in late September, which will include the requirement to collect and maintain recycling for all facilities included in the proposal. The current market value including minimum wages increases is expected to be a 30% increase from 2023.	\$3,000	\$0	\$3,000
Total		\$324,802	\$908,790	\$1,233,592

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Roads & Fleet	\$47,048	\$0	\$0
Total	\$47,048	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$47,048

Wage Impact Net of Funding from Grants

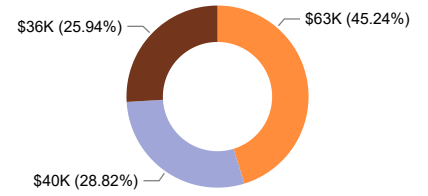
\$47,048

Division Budget

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$138,800	\$179,251	\$138,800	\$138,800	\$0
6000 - User Fee Revenue	\$0	\$6,778	\$0	\$0	\$0
6001 - Licences & Permits	\$62,800	\$73,280	\$62,800	\$62,800	\$0
6007 - Miscellaneous Revenue	\$0	\$1,421	\$0	\$0	\$0
6029 - Recovery Of Wages	\$40,000	\$40,000	\$40,000	\$40,000	\$0
6030 - Recovery Of Expense	\$36,000	\$36,000	\$36,000	\$36,000	\$0
6045 - Wage Subsidy	\$0	\$21,773	\$0	\$0	\$0
Total	\$138,800	\$179,251	\$138,800	\$138,800	\$0

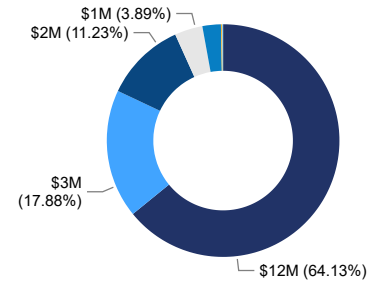
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$1,809,108	\$1,655,297	\$1,993,730	\$2,040,778	\$47,048
Office Expenses	\$32,500	\$41,006	\$32,500	\$32,500	\$0
2006 - Courier & Postage	\$0	\$1,697	\$0	\$0	\$0
2007 - Travel Expense	\$500	\$0	\$500	\$500	\$0
2008 - Training & Conferences	\$30,000	\$37,759	\$30,000	\$30,000	\$0
2009 - Memberships & Subscriptions	\$2,000	\$1,551	\$2,000	\$2,000	\$0
Admin Expenses	\$22,500	\$4,009	\$22,500	\$22,500	\$0
3013 - Pagers & Radio Airtime	\$22,500	\$4,009	\$22,500	\$22,500	\$0
Operating Costs	\$2,721,510	\$2,785,516	\$2,955,330	\$3,248,632	\$293,302
2011 - Telecommunications	\$28,500	\$0	\$0	\$0	\$0
2012 - Computer Expense	\$14,800	\$0	\$0	\$0	\$0
4003 - Grounds Maintenance	\$150,800	\$134,870	\$150,800	\$150,800	\$0
7002 - Hardtop Road Maintenance	\$400,000	\$383,009	\$400,000	\$400,000	\$0
7003 - Loosetop Maintenance	\$335,000	\$438,686	\$395,000	\$395,000	\$0
7004 - Roadside Maintenance	\$81,500	\$109,747	\$86,500	\$86,500	\$0
7005 - Bridges & Culverts Maintenance	\$40,000	\$8,964	\$40,000	\$40,000	\$0
7006 - Sidewalk Maintenance	\$30,000	\$7,498	\$30,000	\$30,000	\$0
7007 - Streetlights Maintenance	\$35,000	\$84,997	\$35,000	\$40,000	\$5,000
7008 - Storm Sewer Maintenance	\$325,000	\$155,405	\$325,000	\$325,000	\$0
7009 - Facility Maintenance	\$25,000	\$24,457	\$25,000	\$25,000	\$0
7010 - Janitorial Services	\$9,800	\$10,318	\$9,800	\$12,800	\$3,000
7015 - Waste Collection	\$28,000	\$14,616	\$28,000	\$28,000	\$0
7017 - Fuel & Oil	\$147,000	\$198,801	\$288,000	\$288,000	\$0
7019 - Insurance Premiums	\$536,310	\$536,310	\$606,030	\$636,332	\$30,302
7021 - Traffic Calming Measure	\$40,000	\$5,220	\$40,000	\$40,000	\$0
7024 - Vehicle Lease	\$0	\$0	\$0	\$105,000	\$105,000
7042 - Drain Assessments	\$0	\$0	\$0	\$150,000	\$150,000
7044 - Vehicle Repairs & Maintenance	\$256,000	\$452,641	\$257,400	\$257,400	\$0
7048 - Water	\$4,000	\$2,751	\$4,000	\$4,000	\$0
7049 - Natural Gas	\$9,500	\$7,748	\$9,500	\$9,500	\$0
7050 - Electricity	\$225,300	\$209,477	\$225,300	\$225,300	\$0
Professional Services	\$435,030	\$325,997	\$435,030	\$465,030	\$30,000
4000 - Service Contract	\$24,830	\$0	\$24,830	\$24,830	\$0
4001 - Consulting Services	\$25,000	\$20,784	\$25,000	\$25,000	\$0
4004 - Winter Control Services	\$260,200	\$173,906	\$260,200	\$290,200	\$30,000
4005 - Locate Services	\$125,000	\$131,307	\$125,000	\$125,000	\$0
Program Supplies	\$619,554	\$701,336	\$704,554	\$706,054	\$1,500
5001 - Health & Safety Supplies	\$7,500	\$9,389	\$7,500	\$9,000	\$1,500
5005 - Salt	\$375,000	\$376,187	\$400,000	\$400,000	\$0
5006 - Signs & Safety Devices	\$197,054	\$283,081	\$257,054	\$257,054	\$0
5007 - Small Tools & Equipment	\$40,000	\$32,679	\$40,000	\$40,000	\$0
Reserves	\$9,276,890	\$9,179,680	\$10,721,649	\$11,650,439	\$928,790
Total	\$14,917,092	\$14,692,841	\$16,865,293	\$18,165,933	\$1,300,640

2024 Expense Budget by Account Category



Division Five Year Forecast

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$138,800	\$142,964	\$147,253	\$151,672	\$156,222
6001 - Licences & Permits	\$62,800	\$64,684	\$66,624	\$68,624	\$70,683
6029 - Recovery Of Wages	\$40,000	\$41,200	\$42,436	\$43,709	\$45,020
6030 - Recovery Of Expense	\$36,000	\$37,080	\$38,193	\$39,339	\$40,519
Total	\$138,800	\$142,964	\$147,253	\$151,672	\$156,222



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$2,040,778	\$2,085,747	\$2,156,238	\$2,229,721	\$2,306,116
Office Expenses	\$32,500	\$33,450	\$34,429	\$35,436	\$36,473
2007 - Travel Expense	\$500	\$510	\$520	\$530	\$541
2008 - Training & Conferences	\$30,000	\$30,900	\$31,828	\$32,783	\$33,767
2009 - Memberships & Subscriptions	\$2,000	\$2,040	\$2,081	\$2,123	\$2,165
Admin Expenses	\$22,500	\$23,175	\$23,870	\$24,586	\$25,323
3013 - Pagers & Radio Airtime	\$22,500	\$23,175	\$23,870	\$24,586	\$25,323
Operating Costs	\$3,248,632	\$3,375,172	\$3,507,691	\$3,646,463	\$3,791,774
4003 - Grounds Maintenance	\$150,800	\$156,832	\$163,105	\$169,629	\$176,414
7002 - Hardtop Road Maintenance	\$400,000	\$416,000	\$432,640	\$449,945	\$467,943
7003 - Loosetop Maintenance	\$395,000	\$410,800	\$427,232	\$444,322	\$462,095
7004 - Roadside Maintenance	\$86,500	\$89,960	\$93,558	\$97,300	\$101,192
7005 - Bridges & Culverts Maintenance	\$40,000	\$41,600	\$43,264	\$44,995	\$46,795
7006 - Sidewalk Maintenance	\$30,000	\$31,200	\$32,448	\$33,746	\$35,096
7007 - Streetlights Maintenance	\$40,000	\$41,600	\$43,264	\$44,995	\$46,795
7008 - Storm Sewer Maintenance	\$325,000	\$338,000	\$351,520	\$365,581	\$380,204
7009 - Facility Maintenance	\$25,000	\$26,000	\$27,040	\$28,122	\$29,246
7010 - Janitorial Services	\$12,800	\$13,312	\$13,844	\$14,398	\$14,974
7015 - Waste Collection	\$28,000	\$30,800	\$33,880	\$37,268	\$40,995
7017 - Fuel & Oil	\$288,000	\$302,400	\$317,521	\$333,397	\$350,067
7019 - Insurance Premiums	\$636,332	\$668,148	\$701,555	\$736,633	\$773,465
7021 - Traffic Calming Measure	\$40,000	\$41,600	\$43,264	\$44,995	\$46,795
7024 - Vehicle Lease	\$105,000	\$109,200	\$113,568	\$118,111	\$122,835
7042 - Drain Assessments	\$150,000	\$156,000	\$162,240	\$168,730	\$175,479
7044 - Vehicle Repairs & Maintenance	\$257,400	\$267,696	\$278,404	\$289,541	\$301,123
7048 - Water	\$4,000	\$3,920	\$3,842	\$3,765	\$3,690
7049 - Natural Gas	\$9,500	\$9,310	\$9,124	\$8,941	\$8,762
7050 - Electricity	\$225,300	\$220,794	\$216,378	\$212,049	\$207,809
Professional Services	\$465,030	\$477,885	\$491,238	\$505,106	\$519,511
4000 - Service Contract	\$24,830	\$25,327	\$25,834	\$26,351	\$26,878
4001 - Consulting Services	\$25,000	\$25,750	\$26,523	\$27,319	\$28,139
4004 - Winter Control Services	\$290,200	\$301,808	\$313,881	\$326,436	\$339,494
4005 - Locate Services	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000
Program Supplies	\$706,054	\$734,296	\$763,667	\$794,215	\$825,984
5001 - Health & Safety Supplies	\$9,000	\$9,360	\$9,734	\$10,123	\$10,528
5005 - Salt	\$400,000	\$416,000	\$432,640	\$449,946	\$467,944
5006 - Signs & Safety Devices	\$257,054	\$267,336	\$278,029	\$289,151	\$300,717
5007 - Small Tools & Equipment	\$40,000	\$41,600	\$43,264	\$44,995	\$46,795
Reserves	\$11,650,439	\$13,000,439	\$14,200,439	\$15,400,439	\$16,600,439
Total	\$18,165,933	\$19,730,164	\$21,177,572	\$22,635,966	\$24,105,620

Division Org Chart

Division Selection ▼

Solid Waste ▼

Division Description ▲

The Solid Waste Division includes the management of the collection and disposal of waste generated by households and businesses.

Solid Waste



Division Change Request

Division Selection 

Solid Waste 

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-107 - Solid Waste Collection Contract	GFL submitted the 2024 Waste Collection tender on Dec 8, 2023 in the amount of \$3,118,979.44. The Tipping fee are estimated at \$1,509,000 for 2024.	\$1,523,021	(\$1,600,080)	(\$77,059)
Total		\$1,523,021	(\$1,600,080)	(\$77,059)

Division Budget

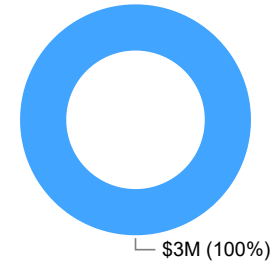
Division Selection ▼

Solid Waste ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$1,518,899	\$1,593,047	\$1,518,899	\$3,118,979	\$1,600,080
6023 - Waste Collection	\$1,518,899	\$1,593,047	\$1,518,899	\$3,118,979	\$1,600,080
Total	\$1,518,899	\$1,593,047	\$1,518,899	\$3,118,979	\$1,600,080

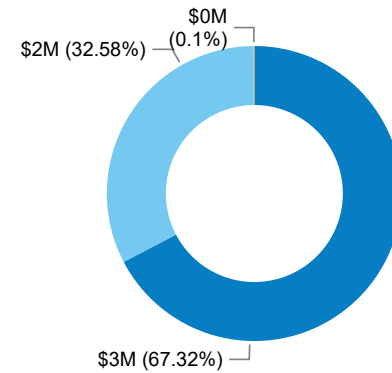
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$7,885	\$0	\$0	\$0	\$0
Office Expenses	\$3,500	\$4,032	\$4,500	\$4,500	\$0
2002 - Advertising & Promotion	\$3,500	\$4,032	\$4,500	\$4,500	\$0
Admin Expenses	\$1,465,690	\$1,385,596	\$1,465,690	\$1,509,442	\$43,752
3014 - Service Fees	\$41,688	(\$3,310)	\$41,688	\$0	(\$41,688)
3015 - Tipping Fees	\$1,424,002	\$1,388,906	\$1,424,002	\$1,509,442	\$85,440
Professional Services	\$1,520,899	\$1,690,994	\$1,639,710	\$3,118,979	\$1,479,269
4012 - Waste Collection Contract	\$1,520,899	\$1,690,994	\$1,639,710	\$3,118,979	\$1,479,269
Total	\$2,997,974	\$3,080,622	\$3,109,900	\$4,632,921	\$1,523,021

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ▼

Solid Waste ▼

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$3,118,979	\$3,430,877	\$3,773,965	\$4,151,362	\$4,566,498
6023 - Waste Collection	\$3,118,979	\$3,430,877	\$3,773,965	\$4,151,362	\$4,566,498
Total	\$3,118,979	\$3,430,877	\$3,773,965	\$4,151,362	\$4,566,498



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Office Expenses	\$4,500	\$4,590	\$4,681	\$4,775	\$4,870
2002 - Advertising & Promotion	\$4,500	\$4,590	\$4,681	\$4,775	\$4,870
Admin Expenses	\$1,509,442	\$1,569,819	\$1,632,611	\$1,697,916	\$1,765,832
3015 - Tipping Fees	\$1,509,442	\$1,569,819	\$1,632,611	\$1,697,916	\$1,765,832
Professional Services	\$3,118,979	\$3,430,877	\$3,773,965	\$4,151,362	\$4,566,498
4012 - Waste Collection Contract	\$3,118,979	\$3,430,877	\$3,773,965	\$4,151,362	\$4,566,498
Total	\$4,632,921	\$5,005,286	\$5,411,257	\$5,854,053	\$6,337,200

Division Org Chart

Division Selection ▼

Water ▼

Division Description ▲

The Water Division ensures the treatment, storage, and distribution of safe, reliable drinking water, overseeing the Municipal’s Drinking Water Quality Management System and the operation and maintenance of water treatment plants, distribution systems, water towers, and reservoirs.

Water Management



Division Change Request

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-025 - Water Purification Chemicals	<p>Water Management has been observing an increase in the price of Chemicals for last few years. Following is the trend of last 3 years of Actuals vs Budget:</p> <p>2020: \$227,091.52 (Actual) vs \$212,500.00 (Budget) 2021: \$256,921.00 (Actual) vs \$212,500.00 (Budget) 2022: \$348,327.00 (Actual) vs \$212,500.00 (Budget)</p> <p>Taking into consideration the gradual increase in the price of Chemicals the Municipality is facing, we request an adjustment by 30% of the current Operating Budget and increase the budget for 2024 from \$212,500 to \$276,500.</p>	\$64,000	\$0	\$64,000
2024-021 - Training and Conferences	<p>The Municipality has been observing a gradual increase in the cost of Training & Conferences in past couple of years in Water Management Division. We are anticipating an increase of \$5,500 in the overall budget to increase current budget of \$39,500 to \$45,000 in 2024.</p>	\$5,500	\$0	\$5,500
2024-023 - Material and Supplies	<p>The Municipality has been observing a gradual increase in the cost of Materials & Supplies in past few years specifically in Water Distribution - General and Water Treatment - Stoney Point Plant. Following represents the number and percentage increase of the cost every year:</p> <p>Water Distribution - General: 2023: \$144,583.70 Actual vs \$80,000 Budget, increase of 81% 2022: \$136,917.16 Actual vs \$80,000 Budget, increase of 71% 2021: \$119,441.81 Actual vs \$80,000 Budget, increase of 49%</p> <p>Water Treatment - Stoney Point Plant: 2022: \$6,726.60 Actual vs \$0.00 Budget 2021: \$19,048.41 Actual vs \$0.00 Budget 2020: \$3,903.17 Actual vs \$0.00 Budget</p> <p>The sudden escalation can likely be attributed to the rising rates of materials and supplies to Water Distribution and Water Treatment at Stoney Point Treatment Plant. Consequently, we anticipate a 55,000 increase in the Water Distribution - General budget and \$8,100 increase in Water Treatment - Stoney Point Plant with a \$63,100 increment in the overall budget to accommodate this expenditure, increasing the total amount of \$121,900 to \$185,000.</p>	\$63,100	\$0	\$63,100
2024-020 - Courier and Postage	<p>The Municipality has been observing a gradual increase in the cost of Courier & Postage in past few years specifically in Water Distribution. Following represents the percentage increase of the cost every year:</p> <p>2020: \$84,570.02 Actual vs \$75,000 Budget, increase of 16% 2021: \$91,732.16 Actual vs \$75,000 Budget, increase of 26% 2022: \$98,701.07 Actual vs \$75,000 Budget, increase of 35%</p> <p>The sudden escalation can likely be attributed to the rising courier and postage rates. Consequently, we anticipate a 30% increment in the overall budget to accommodate this expenditure, increasing the total amount of \$75,000 to \$97,000.</p>	\$22,000	\$0	\$22,000
2024-026 - Systems Repair	<p>System Repairs & Maintenance exhibited a notable exponential increase since 2019 surpassing the budget allocation consistently for the past four years. Following shows the trend of Actual vs Budget for last 4 years:</p> <p>2019: \$564,989.65 (Actual) vs \$487,000.00 (Budget) 2020: \$663,502.15 (Actual) vs \$477,000.00 (Budget) 2021: \$512,798.13 (Actual) vs \$477,000.00 (Budget) 2022: \$511,800.29 (Actual) vs \$477,000.00 (Budget)</p> <p>Based on the average figures, the Actuals have consistently exceeded the Budget by approximately \$84,000 over the past four years. This variance can be attributed to higher expenses incurred in categories such as Water Distribution - General, Water Treatment - General, and Watermain breaks.</p> <p>Considering the lower average trend observed in the last two years, we recognize the need to address the ongoing overages in the budget. Accordingly, we request the addition of \$50,000 to the budget allocation, resulting in an increase from \$477,000 to \$527,000.</p>	\$50,000	\$0	\$50,000
2024-145 - Water Reserve Transfer	<p>One-time transfer to Water Reserve.</p>	\$0	\$1,757,250	\$1,757,250
2024-048 - Fleet Lease	<p>On October 24, 2023 Council Approved the following Motion: 301-10-2023 Moved: Councillor Ruston Seconded: Councillor Byrne Result: Carried Unanimously</p> <p>Approve and support a partnership with Enterprise Fleet Management Inc. for the management and procurement of all light duty vehicles, as presented at the October 24, 2023 Council meeting; and</p> <p>Direct Administration to prepare the necessary by-law for implementation.</p>	\$78,750	\$0	\$78,750
2024-041 - DC Recovery	<p>DC Share of Long Term Debt Payments</p>	\$0	(\$1,233,603)	(\$1,233,603)
2024-040 - Water Revenue	<p>Anticipated increase in Water purchases and consumption charge from Union Water. Water Purchases from UWSS exhibited a significant upward trend since 2020 surpassing the budget allocation consistently for the past three years. Following shows the trend of Actual vs Budget for past three years:</p> <p>2020: \$465,901.43 (Actual) vs \$312,000.00 (Budget) - Quantity Purchased in cubic meters: 721,433 and Unit Price: \$0.6458 2021: \$448,468.29 (Actual) vs \$312,000.00 (Budget) - Quantity Purchased in cubic meters: 667,761 and Unit Price: \$0.6716 2022: \$411,842.59 (Actual) vs \$312,000.00 (Budget) - Quantity Purchased in cubic meters: 589,610 and Unit Price: \$0.6985</p> <p>Taking into consideration the notable increase in the 2020 Actuals, which may be attributed to the impact of COVID-19, it is evident that the Water Purchases from UWSS have experienced a decrease but still exceeds the budget by \$100,000 over the past three years, owing to the incremental rise in the Unit Price on an annual basis.</p> <p>Furthermore, it is imperative to emphasize that Union Water has Incorporated and Changes to the Billing and Administration model will be impacted and shown in water revenue and not as an expense in 2024. So reclassification is also needed in the budget.</p>	(\$312,000)	(\$482,007)	(\$794,007)
2024-146 - Water Locates Technician - Contract	<p>Administration requested two Water Locates Technician positions, one full-time and one contract in 2023 budget, and the contract position was deferred. The contract position is now being returned to base budget funding.</p>	(\$85,091)	\$0	(\$85,091)
2024-024 - Janitorial Supplies	<p>A request for proposal will be posted in late 2023, which will include the requirement to collect and maintain recycling for all facilities included in the proposal. The current market value including minimum wages increases is expected to be a 30% increase.</p>	\$3,550	\$0	\$3,550
Total		(\$110,191)	\$41,640	(\$68,551)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Water	\$67,145	\$0	(\$83,685)
Total	\$67,145	\$0	(\$83,685)

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

(\$16,540)

Wage Impact Net of Funding from Grants

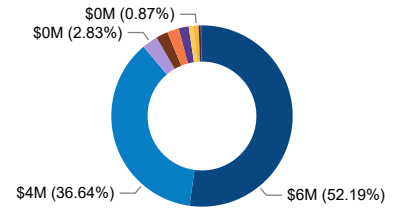
(\$16,540)

Division Budget

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$10,010,044	\$10,771,422	\$10,560,818	\$11,042,825	\$482,007
6000 - User Fee Revenue	\$95,950	\$218,009	\$95,950	\$95,950	\$0
6003 - Recovery of Staff	\$156,000	\$228,400	\$231,000	\$231,000	\$0
6007 - Miscellaneous Revenue	\$41,000	\$42,670	\$41,000	\$41,000	\$0
6010 - Proceeds From Sale Of Equipment	\$0	\$1,691	\$0	\$0	\$0
6011 - Interest Revenue	\$95,000	\$140,526	\$100,000	\$100,000	\$0
6024 - Watermain Revenue	\$23,723	\$20,942	\$23,723	\$23,723	\$0
6025 - Meter Sales	\$95,000	\$93,667	\$195,000	\$195,000	\$0
6026 - Consumption Charge	\$5,563,744	\$6,042,667	\$5,786,293	\$5,763,608	(\$22,685)
6027 - Basic Charge	\$3,705,627	\$3,742,551	\$3,853,852	\$4,046,544	\$192,692
6030 - Recovery Of Expense	\$234,000	\$234,000	\$234,000	\$234,000	\$0
6032 - Water Revenue - UWSS	\$0	\$0	\$0	\$312,000	\$312,000
6045 - Wage Subsidy	\$0	\$6,300	\$0	\$0	\$0
Total	\$10,010,044	\$10,771,422	\$10,560,818	\$11,042,825	\$482,007

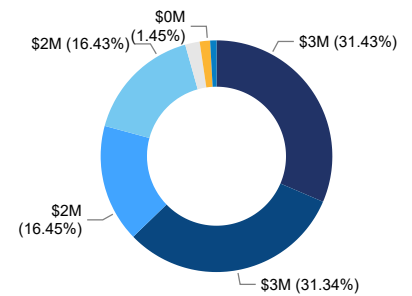
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$3,017,201	\$2,858,403	\$3,476,861	\$3,460,321	(\$16,540)
Office Expenses	\$132,500	\$141,127	\$132,500	\$160,000	\$27,500
2001 - Office Supplies	\$6,000	\$4,169	\$6,000	\$6,000	\$0
2002 - Advertising & Promotion	\$1,000	\$188	\$1,000	\$1,000	\$0
2004 - Meeting Expenses	\$500	\$9,785	\$500	\$500	\$0
2006 - Courier & Postage	\$75,000	\$99,146	\$75,000	\$97,000	\$22,000
2007 - Travel Expense	\$1,600	\$213	\$1,600	\$1,600	\$0
2008 - Training & Conferences	\$39,500	\$23,182	\$39,500	\$45,000	\$5,500
2009 - Memberships & Subscriptions	\$8,900	\$4,444	\$8,900	\$8,900	\$0
Admin Expenses	\$1,837,686	\$1,820,579	\$1,813,963	\$1,813,963	\$0
3000 - Administration Fee	\$445,700	\$440,124	\$445,700	\$445,700	\$0
3001 - Interest Expense	\$0	\$229,741	\$0	\$0	\$0
3003 - Bank Charges	\$3,500	\$4,128	\$3,500	\$3,500	\$0
3004 - Debt Payments	\$1,372,986	\$1,139,954	\$1,349,263	\$1,349,263	\$0
3006 - Bad Debts & Writeoffs	\$500	\$2,348	\$500	\$500	\$0
3013 - Pagers & Radio Airtime	\$7,000	\$4,285	\$7,000	\$7,000	\$0
3014 - Service Fees	\$8,000	\$0	\$8,000	\$8,000	\$0
Operating Costs	\$1,669,166	\$1,972,682	\$1,620,220	\$1,816,520	\$196,300
2011 - Telecommunications	\$41,200	\$47,763	\$0	\$0	\$0
2012 - Computer Expense	\$31,378	\$22,313	\$0	\$0	\$0
4003 - Grounds Maintenance	\$12,000	\$12,632	\$12,000	\$12,000	\$0
7009 - Facility Maintenance	\$23,000	\$16,996	\$23,000	\$23,000	\$0
7010 - Janitorial Services	\$11,800	\$10,932	\$11,800	\$15,350	\$3,550
7013 - Property Taxes	\$90,000	\$80,965	\$90,000	\$90,000	\$0
7014 - Security Services	\$3,200	\$5,140	\$3,200	\$3,200	\$0
7016 - Equipment Repairs & Maintenance	\$0	\$45,713	\$0	\$0	\$0
7017 - Fuel & Oil	\$61,000	\$85,368	\$61,000	\$61,000	\$0
7018 - Equipment Rental	\$2,400	\$2,427	\$2,400	\$2,400	\$0
7019 - Insurance Premiums	\$181,788	\$181,788	\$205,420	\$205,420	\$0
7024 - Vehicle Lease	\$0	\$0	\$0	\$78,750	\$78,750
7030 - Water Purification Chemicals	\$212,500	\$348,327	\$212,500	\$276,500	\$64,000
7031 - Water Sample Testing	\$53,000	\$42,212	\$53,000	\$53,000	\$0
7032 - Water Meters	\$10,000	\$68,440	\$10,000	\$10,000	\$0
7033 - Installations	\$37,500	\$52,009	\$37,500	\$37,500	\$0
7043 - System Repairs & Maintenance	\$477,000	\$592,007	\$477,000	\$527,000	\$50,000
7044 - Vehicle Repairs & Maintenance	\$35,500	\$41,314	\$35,500	\$35,500	\$0
7048 - Water	\$76,400	\$62,563	\$76,400	\$76,400	\$0
7049 - Natural Gas	\$31,000	\$24,533	\$31,000	\$31,000	\$0
7050 - Electricity	\$278,500	\$229,239	\$278,500	\$278,500	\$0
Professional Services	\$97,200	\$62,027	\$97,200	\$97,200	\$0
4001 - Consulting Services	\$35,200	\$12,056	\$35,200	\$35,200	\$0
4002 - Legal Services	\$2,000	\$0	\$2,000	\$2,000	\$0
4004 - Winter Control Services	\$15,000	\$12,064	\$15,000	\$15,000	\$0
4005 - Locate Services	\$10,000	\$18,518	\$10,000	\$10,000	\$0
4015 - Water Meter Reading	\$35,000	\$19,389	\$35,000	\$35,000	\$0
Program Supplies	\$472,900	\$642,275	\$472,900	\$224,000	(\$248,900)
5001 - Health & Safety Supplies	\$13,000	\$6,730	\$13,000	\$13,000	\$0
5002 - Materials & Supplies	\$121,900	\$198,176	\$121,900	\$185,000	\$63,100
5008 - Water Purchases - Tecumseh	\$26,000	\$25,527	\$26,000	\$26,000	\$0
5009 - Water Purchases - UWSS	\$312,000	\$411,843	\$312,000	\$0	(\$312,000)
Reserves	\$2,783,391	\$1,549,788	\$2,947,174	\$3,470,821	\$523,647
Total	\$10,010,044	\$9,046,880	\$10,560,818	\$11,042,825	\$482,007

2024 Expense Budget by Account Category



Division Five Year Forecast

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$11,042,825	\$11,255,327	\$11,805,697	\$12,383,208	\$12,989,213
6000 - User Fee Revenue	\$95,950	\$98,829	\$101,794	\$104,847	\$107,992
6003 - Recovery of Staff	\$231,000	\$237,930	\$245,068	\$252,420	\$259,993
6007 - Miscellaneous Revenue	\$41,000	\$42,230	\$43,497	\$44,802	\$46,146
6011 - Interest Revenue	\$100,000	\$105,000	\$110,251	\$115,764	\$121,552
6024 - Watermain Revenue	\$23,723	\$24,909	\$26,155	\$27,462	\$28,835
6025 - Meter Sales	\$195,000	\$204,750	\$214,988	\$225,737	\$237,024
6026 - Consumption Charge	\$5,763,608	\$6,051,788	\$6,354,378	\$6,672,097	\$7,005,702
6027 - Basic Charge	\$4,046,544	\$4,248,871	\$4,461,315	\$4,684,380	\$4,918,599
6030 - Recovery Of Expense	\$234,000	\$241,020	\$248,251	\$255,699	\$263,370
6032 - Water Revenue - UWSS	\$312,000	\$0	\$0	\$0	\$0
Total	\$11,042,825	\$11,255,327	\$11,805,697	\$12,383,208	\$12,989,213



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$3,460,321	\$3,537,640	\$3,656,258	\$3,779,693	\$3,907,883
Office Expenses	\$160,000	\$163,650	\$167,385	\$171,206	\$175,121
2001 - Office Supplies	\$6,000	\$6,120	\$6,242	\$6,366	\$6,492
2002 - Advertising & Promotion	\$1,000	\$1,020	\$1,040	\$1,060	\$1,082
2004 - Meeting Expenses	\$500	\$510	\$520	\$530	\$541
2006 - Courier & Postage	\$97,000	\$98,940	\$100,919	\$102,937	\$104,995
2007 - Travel Expense	\$1,600	\$1,632	\$1,665	\$1,698	\$1,732
2008 - Training & Conferences	\$45,000	\$46,350	\$47,740	\$49,172	\$50,647
2009 - Memberships & Subscriptions	\$8,900	\$9,078	\$9,259	\$9,443	\$9,632
Admin Expenses	\$1,813,963	\$1,827,904	\$1,842,262	\$1,857,051	\$1,872,285
3000 - Administration Fee	\$445,700	\$459,071	\$472,843	\$487,028	\$501,639
3003 - Bank Charges	\$3,500	\$3,605	\$3,713	\$3,824	\$3,939
3004 - Debt Payments	\$1,349,263	\$1,349,263	\$1,349,263	\$1,349,263	\$1,349,263
3006 - Bad Debts & Writeoffs	\$500	\$515	\$530	\$546	\$562
3013 - Pagers & Radio Airtime	\$7,000	\$7,210	\$7,426	\$7,648	\$7,878
3014 - Service Fees	\$8,000	\$8,240	\$8,487	\$8,742	\$9,004
Operating Costs	\$1,816,520	\$1,868,904	\$1,921,529	\$1,976,788	\$2,034,885
4003 - Grounds Maintenance	\$12,000	\$12,480	\$12,979	\$13,498	\$14,038
7009 - Facility Maintenance	\$23,000	\$23,920	\$24,877	\$25,872	\$26,907
7010 - Janitorial Services	\$15,350	\$15,964	\$16,603	\$17,267	\$17,957
7013 - Property Taxes	\$90,000	\$92,700	\$95,481	\$98,345	\$101,295
7014 - Security Services	\$3,200	\$3,264	\$3,329	\$3,396	\$3,464
7017 - Fuel & Oil	\$61,000	\$64,050	\$67,253	\$70,616	\$74,147
7018 - Equipment Rental	\$2,400	\$2,472	\$2,546	\$2,622	\$2,701
7019 - Insurance Premiums	\$205,420	\$215,692	\$226,477	\$237,802	\$249,693
7024 - Vehicle Lease	\$78,750	\$81,900	\$85,176	\$88,583	\$92,126
7030 - Water Purification Chemicals	\$276,500	\$287,560	\$299,063	\$311,024	\$323,465
7031 - Water Sample Testing	\$53,000	\$55,120	\$57,325	\$59,617	\$62,001
7032 - Water Meters	\$10,000	\$10,700	\$10,900	\$11,100	\$11,300
7033 - Installations	\$37,500	\$39,900	\$40,500	\$41,100	\$41,800
7043 - System Repairs & Maintenance	\$527,000	\$548,080	\$570,003	\$592,804	\$616,517
7044 - Vehicle Repairs & Maintenance	\$35,500	\$36,920	\$38,397	\$39,933	\$41,530
7048 - Water	\$76,400	\$74,872	\$73,375	\$71,908	\$70,470
7049 - Natural Gas	\$31,000	\$30,380	\$29,772	\$29,177	\$28,593
7050 - Electricity	\$278,500	\$272,930	\$267,473	\$262,124	\$256,881
Professional Services	\$97,200	\$98,916	\$100,690	\$102,522	\$104,417
4001 - Consulting Services	\$35,200	\$36,256	\$37,344	\$38,463	\$39,617
4002 - Legal Services	\$2,000	\$2,060	\$2,122	\$2,186	\$2,252
4004 - Winter Control Services	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
4005 - Locate Services	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
4015 - Water Meter Reading	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000
Program Supplies	\$224,000	\$235,220	\$244,357	\$253,823	\$263,632
5001 - Health & Safety Supplies	\$13,000	\$13,520	\$14,060	\$14,622	\$15,207
5002 - Materials & Supplies	\$185,000	\$192,400	\$200,097	\$208,101	\$216,425
5008 - Water Purchases - Tecumseh	\$26,000	\$29,300	\$30,200	\$31,100	\$32,000
Reserves	\$3,470,821	\$3,523,093	\$3,873,216	\$4,242,125	\$4,630,990
Total	\$11,042,825	\$11,255,327	\$11,805,697	\$12,383,208	\$12,989,213

Division Org Chart

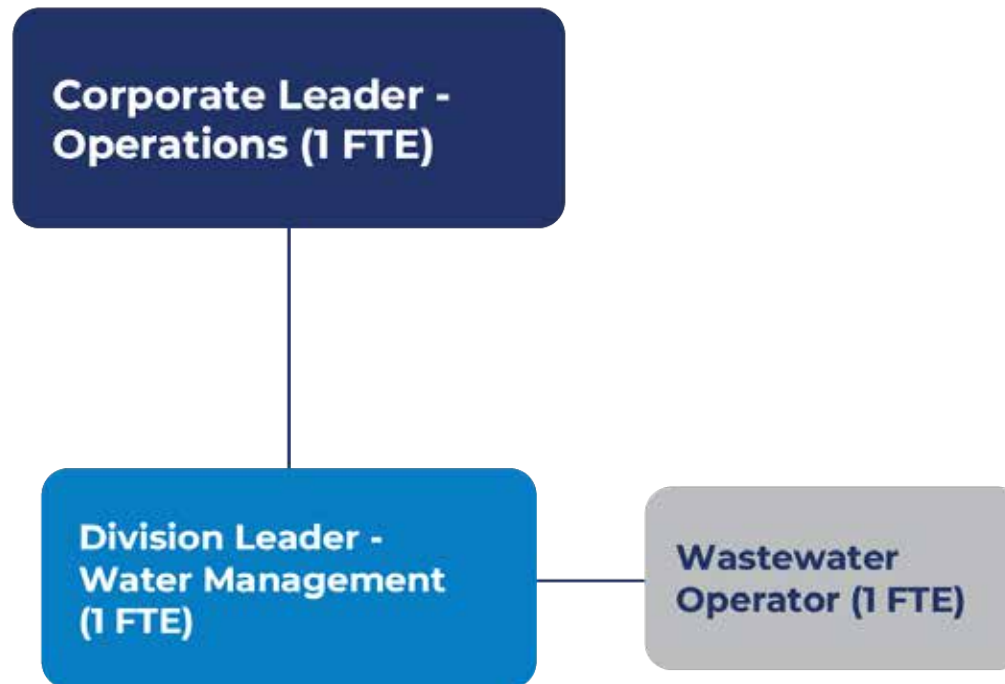
Division Selection ▼

Wastewater ▼

Division Description ▲

The Wastewater Division ensures proper treatment before releasing wastewater into the environment, operated by the Ontario Clean Water Agency on behalf of the municipality.

Wastewater



Division Change Request

Division Selection ▼

Wastewater ▼

Change Request	Change Request	2024 Expense	2024 Revenue	2024 Budget Impact
2024-027 - Training & Conferences	The Municipality is expecting an increase in the cost of Training & Conferences for Wastewater. With the hiring of a Wastewater Operator, we are anticipating an increase of \$5,000 in the overall budget to increase current budget of \$1,500 to \$6,500.	\$5,000	\$0	\$5,000
2024-031 - Systems Repair	The Municipality has diligently identified specific components within the 5-year capital plan furnished by OCWA, comprising repairs and maintenance that do not fall within the scope of the Capital Budget, as these entail annual maintenance items such as UV System maintenance, SCADA maintenance, DSP site door maintenance, and Lagoons maintenance, unequivocally qualifying as regular operating budget items. Commencing from the year 2024, we are undertaking prudent adjustments by transferring these items from the Capital Budget to the Operating Budget. This strategic change will manifest an overall decrease in the OCWA Capital/Major Maintenance Budget while simultaneously resulting in a 36% increase in the Operating Budget for Wastewater, specifically attributed to System Repairs & Maintenance.	\$116,700	\$0	\$116,700
2024-150 - Wastewater - Utility	Savings on utilities.	(\$89,390)	\$0	(\$89,390)
2024-030 - Ocwa Contract	Ontario Clean Water Agency (OCWA) has operated and maintained the Municipality of Lakeshore's wastewater treatment and sanitary pumping systems and forcemains since 1971. They are responsible for the Denis St. Pierre Treatment Plant, the Comber and Stoney Point Lagoons, The Rotating biological contactor (RBC) in South Woodslee with 98 sanitary sewer tanks and the force main that goes to the plant, The Rotating biological contactor (RBC) in North Woodslee and all sanitary pump stations that go to the treatment plants. The OCWA Operation and Maintenance Contract experiences an increase every year based on consumer price index (CPI).	\$141,022	\$0	\$141,022
2024-149 - Wastewater Reserve Transfer	One-time transfer to Wastewater Reserve.	\$0	\$1,230,209	\$1,230,209
2024-153 - Wastewater - Fleet Lease	<p>On October 24, 2023 Council Approved the following Motion: 301-10-2023</p> <p>Moved: Councillor Ruston</p> <p>Seconded: Councillor Byrne</p> <p>Result:</p> <p>Carried Unanimously</p> <p>Approve and support a partnership with Enterprise Fleet Management Inc. for the management and procurement of all light duty vehicles, as presented at the October 24, 2023 Council meeting; and</p> <p>Direct Administration to prepare the necessary by-law for implementation.</p>	\$26,250	\$0	\$26,250
2024-148 - DC Recovery Wastewater	DC Share of Long Term Debt Payments	\$0	(\$768,674)	(\$768,674)
2024-147 - Wastewater Revenue	Anticipated increase in revenue.	\$0	(\$662,337)	(\$662,337)
Total		\$199,582	(\$200,802)	(\$1,220)

Division Wage Changes Overview

Legislative and Contractual

Division	Division Wage Change	Position Reallocation	Eliminated Positions
Wastewater	\$1,220	\$0	\$0
Total	\$1,220	\$0	\$0

Service Level

Position Title	Overtime	Position Conversion	New Position	New Position Grant Funding	Net New Position
----------------	----------	---------------------	--------------	----------------------------	------------------

Total Wage Impact

\$1,220

Wage Impact Net of Funding from Grants

\$1,220

Division Budget

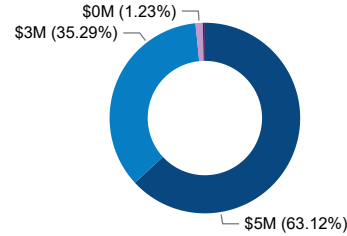
Division Selection ▼

Wastewater ▼

Revenue

Account Category	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Revenue	\$6,923,406	\$7,409,882	\$7,488,284	\$8,150,621	\$662,337
6007 - Miscellaneous Revenue	\$28,985	(\$57,941)	\$28,985	\$28,985	\$0
6026 - Consumption Charge	\$4,146,944	\$4,763,090	\$4,720,169	\$5,144,984	\$424,815
6027 - Basic Charge	\$2,604,707	\$2,650,618	\$2,639,130	\$2,876,652	\$237,522
6028 - Local Improvements	\$142,770	\$54,115	\$100,000	\$100,000	\$0
Total	\$6,923,406	\$7,409,882	\$7,488,284	\$8,150,621	\$662,337

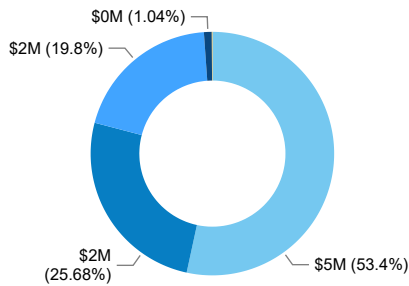
2024 Revenue Budget by Income Source



Expense

Account Categories	2022 Budget	2022 Actuals	2023 Budget	2024 Budget	2024 Budget Change
Wages	\$74,573	\$0	\$98,694	\$99,914	\$1,220
Office Expenses	\$500	\$0	\$2,600	\$7,600	\$5,000
2002 - Advertising & Promotion	\$500	\$0	\$500	\$500	\$0
2008 - Training & Conferences	\$0	\$0	\$1,500	\$6,500	\$5,000
2009 - Memberships & Subscriptions	\$0	\$0	\$600	\$600	\$0
Admin Expenses	\$1,269,992	\$1,330,781	\$5,148,992	\$5,148,992	\$0
3000 - Administration Fee	\$462,000	\$534,771	\$537,000	\$537,000	\$0
3001 - Interest Expense	\$0	\$195,497	\$0	\$0	\$0
3004 - Debt Payments	\$802,992	\$598,942	\$4,606,992	\$4,606,992	\$0
3014 - Service Fees	\$5,000	\$1,571	\$5,000	\$5,000	\$0
Operating Costs	\$1,863,911	\$1,053,930	\$1,856,044	\$1,909,604	\$53,560
2011 - Telecommunications	\$16,650	\$20,180	\$0	\$0	\$0
4003 - Grounds Maintenance	\$23,000	\$26,568	\$23,000	\$23,000	\$0
7013 - Property Taxes	\$80,000	\$76,292	\$80,000	\$80,000	\$0
7019 - Insurance Premiums	\$67,561	\$67,561	\$76,344	\$76,344	\$0
7024 - Vehicle Lease	\$0	\$0	\$0	\$26,250	\$26,250
7029 - I&I	\$450,000	\$98,675	\$450,000	\$450,000	\$0
7043 - System Repairs & Maintenance	\$324,800	\$147,957	\$324,800	\$441,500	\$116,700
7044 - Vehicle Repairs & Maintenance	\$8,000	\$25,529	\$8,000	\$8,000	\$0
7048 - Water	\$82,000	\$54,231	\$82,000	\$73,800	(\$8,200)
7050 - Electricity	\$811,900	\$536,937	\$811,900	\$730,710	(\$81,190)
Professional Services	\$2,294,283	\$2,279,489	\$2,335,428	\$2,476,450	\$141,022
4001 - Consulting Services	\$125,000	\$85,367	\$125,000	\$125,000	\$0
4004 - Winter Control Services	\$15,000	\$13,300	\$15,000	\$15,000	\$0
4005 - Locate Services	\$97,000	\$102,243	\$97,000	\$97,000	\$0
4010 - OCWA Contract	\$2,057,283	\$2,078,578	\$2,098,428	\$2,239,450	\$141,022
Reserves	\$1,420,147	\$651,473	(\$1,953,474)	(\$1,491,939)	\$461,535
Total	\$6,923,406	\$5,315,672	\$7,488,284	\$8,150,621	\$662,337

2024 Expense Budget by Account Category



Division Five Year Forecast

Division Selection ∨

Wastewater ∨

Revenue Table

Account Category	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Revenue	\$8,150,621	\$8,882,437	\$9,680,067	\$10,549,428	\$11,496,977
6007 - Miscellaneous Revenue	\$28,985	\$29,855	\$30,751	\$31,674	\$32,624
6026 - Consumption Charge	\$5,144,984	\$5,608,032	\$6,112,756	\$6,662,903	\$7,262,565
6027 - Basic Charge	\$2,876,652	\$3,135,550	\$3,417,750	\$3,725,348	\$4,060,629
6028 - Local Improvements	\$100,000	\$109,000	\$118,810	\$129,503	\$141,159
Total	\$8,150,621	\$8,882,437	\$9,680,067	\$10,549,428	\$11,496,977



Expense

Account Categories	2024 Budget	2025 Forecast	2026 Forecast	2027 Forecast	2028 Forecast
Wages	\$99,914	\$101,799	\$105,416	\$109,183	\$113,104
Office Expenses	\$7,600	\$7,817	\$8,040	\$8,269	\$8,506
2002 - Advertising & Promotion	\$500	\$510	\$520	\$530	\$541
2008 - Training & Conferences	\$6,500	\$6,695	\$6,896	\$7,103	\$7,316
2009 - Memberships & Subscriptions	\$600	\$612	\$624	\$636	\$649
Admin Expenses	\$5,148,992	\$5,165,252	\$5,182,000	\$5,199,250	\$5,217,018
3000 - Administration Fee	\$537,000	\$553,110	\$569,703	\$586,794	\$604,398
3004 - Debt Payments	\$4,606,992	\$4,606,992	\$4,606,992	\$4,606,992	\$4,606,992
3014 - Service Fees	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628
Operating Costs	\$1,909,604	\$1,937,681	\$1,967,862	\$2,000,213	\$2,034,801
4003 - Grounds Maintenance	\$23,000	\$23,920	\$24,877	\$25,872	\$26,907
7013 - Property Taxes	\$80,000	\$82,400	\$84,872	\$87,418	\$90,041
7019 - Insurance Premiums	\$76,344	\$80,161	\$84,171	\$88,380	\$92,799
7024 - Vehicle Lease	\$26,250	\$27,300	\$28,392	\$29,528	\$30,709
7029 - I&I	\$450,000	\$468,000	\$486,720	\$506,189	\$526,437
7043 - System Repairs & Maintenance	\$441,500	\$459,160	\$477,527	\$496,628	\$516,494
7044 - Vehicle Repairs & Maintenance	\$8,000	\$8,320	\$8,652	\$8,998	\$9,358
7048 - Water	\$73,800	\$72,324	\$70,877	\$69,460	\$68,071
7050 - Electricity	\$730,710	\$716,096	\$701,774	\$687,740	\$673,985
Professional Services	\$2,476,450	\$2,570,378	\$2,668,026	\$2,769,540	\$2,875,077
4001 - Consulting Services	\$125,000	\$128,750	\$132,613	\$136,591	\$140,689
4004 - Winter Control Services	\$15,000	\$15,600	\$16,224	\$16,873	\$17,548
4005 - Locate Services	\$97,000	\$97,000	\$97,000	\$97,000	\$97,000
4010 - OCWA Contract	\$2,239,450	\$2,329,028	\$2,422,189	\$2,519,076	\$2,619,840
Reserves	(\$1,491,939)	(\$900,490)	(\$251,277)	\$462,973	\$1,248,471
Total	\$8,150,621	\$8,882,437	\$9,680,067	\$10,549,428	\$11,496,977

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
1	DTCS-24-6657 ERP - Implementation Support and First Year Software Licensing Funded By: Working Funds	The purpose of this project is to strategically replace the Municipality of Lakeshore's outdated ERP system with a modern, scalable, and fully supported solution through a comprehensive software selection and implementation process. By doing so, the Municipality aims to enhance operational efficiency, data accuracy, and overall effectiveness in managing critical functions such as Order to Cash, Procurement, and Revenue. This project seeks to ensure that Lakeshore's administrative processes are not only streamlined and secure but also positioned for long-term growth and adaptability to evolving municipal needs and industry best practices.	\$400,000
2	DTCS-24-6659 Performance Management - Implementation Support and First Year Software Licensing Funded By: Technology & Office Equipment Reserve	The purpose of this project is to seamlessly transition from the existing paper-based employee performance management process to an efficient and user-friendly digital solution powered by Ceridian Dayforce. By doing so, we aim to modernize and streamline performance management within the Municipality of Lakeshore, enhancing data accuracy, promoting employee engagement, and enabling data-driven decision-making. This transformation will empower our organization to align employee performance with strategic objectives, improve workforce productivity, and ensure compliance with evolving regulatory requirements, ultimately fostering a high-performing and motivated workforce.	\$30,000
3	DTCS-24-6660 Data Governance & Retention - Consulting and Policy Development Funded By: Plans and Studies Reserve	The purpose of this project is to engage a qualified consultant to meticulously assess, design, and develop a comprehensive and modernized Data Lifecycle policy for the municipality of Lakeshore. The new policy aims to establish clear guidelines and procedures for the collection, storage, processing, retention, and disposal of data, ensuring optimal data management, security, compliance with regulatory standards, and future-proofing against emerging data challenges. The consultant's expertise will facilitate the creation of a robust policy framework that aligns with industry best practices and positions Lakeshore for efficient, secure, and compliant data operations in the digital age.	\$50,000
4	DTCS-24-6661 ATRC Door Security System - Implementation and hardware devices on required entrances/doorways Funded By: Technology & Office Equipment Reserve	The primary purpose of this project is to replace the existing standalone door lock system at the ATRC with a standardized system consistent with the one utilized throughout the rest of the municipality. This initiative aims to achieve seamless integration, improve security, and streamline facility management operations at the ATRC.	\$40,000
5	DTCS-24-6663 IT Asset Purchases Funded By: Technology & Office Equipment Reserve	Execute a the yearly IT asset life cycling program at the Municipality of Lakeshore. By doing so, we aim to: Ensure Operational Continuity: Guarantee uninterrupted municipal services by proactively replacing aging IT assets, reducing the risk of downtime, and enhancing overall reliability. Enhance Cybersecurity Resilience: Mitigate security vulnerabilities associated with outdated technology through regular asset updates, protecting sensitive data and ensuring compliance with cybersecurity best practices. Optimize Resource Utilization: Maximize the utilization of IT resources, minimizing inefficiencies and reducing long-term operational costs by cycling out obsolete hardware and software. Empower Front-Line Staff: Equip front-line personnel with up-to-date, efficient technology tools, enabling them to provide more responsive and effective services to Lakeshore residents. Align with Technological Advancements: Stay abreast of emerging technologies and industry trends to ensure that Lakeshore remains a technologically progressive municipality. Through the successful execution of this project, Lakeshore will foster a resilient and efficient IT infrastructure, ultimately contributing to the betterment of our community and the satisfaction of our residents.	\$110,000
6	DTCS-24-6664 Operation Centre Monitors - 6 New 65" Additional Monitors Funded By: Technology & Office Equipment Reserve	Install 6 new operations systems monitors in the office area for the up to date data to display ongoing operation activities. Display monitors for, weather, Scada, facilities security, Capital projects, City works, vehicle GPS.	\$6,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
7	LLS-24-6665 Consulting Services - Records Management System Funded By: Plans and Studies Reserve	Several municipalities in the County of Essex have recently undertaken records audits as a first step to a comprehensive records management system upgrade. It is estimated that the cost of a records audit for the Municipality of Lakeshore is \$50,000. This will be a jointly managed project through Legislative Services and Digital Transformation & Cloud Services.	\$50,000
8	CP-24-6666 Belle River Growth Strategy Funded By: Plans and Studies Reserve	As approved at the July 18, 2023 Council Meeting, administration will be undertaking a study to consider growth strategies for the Belle River core. This report will identify residential density targets including elevations and intended uses, visualizations/design charette of the future of Notre Dame and adjacent streets, community engagement sessions, and a recommended Community Improvement Plan to encourage development to the vision of Council.	\$75,000
9	CP-24-6673 Secondary CIP Study Funded By: Plans and Studies Reserve	Currently, only the community of Belle River has a CIP. Administration is requesting the funds to complete a study to consider a community specific CIP for the following areas: Comber, Stoney Point, Lighthouse Cove, Woodslee, St. Joachim, Puce/Emeryville.	\$50,000
10	CP-24-6674 Wallace Woods Secondary Planning Leadership Funded By: Plans and Studies Reserve	Wallace Woods (WW), as identified in the Official Plan is a primary settlement area in Lakeshore. This area is intended to be the focus of growth for residential and employment uses for the next 25-30 years. Currently, the Wallace Woods Secondary Planning Area (WW) is being represented by Amico who leads a consortium of landowners. There has been an evolution of landownership within the WW area. With greenfield space in Lakeshore quickly being developed, WW is one of the few locations where new development can occur. It is imperative that Lakeshore move this file forward. As such, it is recommended that Lakeshore administration take the lead on the advancement of the secondary planning area. A budget of \$100,000 for both 2024 and 2025 is being recommended with the entirety of this funding being cost recoverable from the representative landowners. Currently, the Consortium pays for any of the planning work undertaken by Lakeshore's planning consulting (WSP). There is also \$10,000 allocated to indigenous engagement.	\$100,000
11	Fire-24-6675 Replace the 1997 Rescue Truck Funded By: Fire Vehicles and Equipment Reserve	Developing fire truck specifications and placing vehicle orders now, may provide opportunity to lock in 2024 pricing for trucks built and received through 2024, 2025 and 2026. Council commitment to funding these projects (because the Fire Vehicle & Equipment Reserves will not support these purchases) is required to move forward. Using the preferred municipal vendors list for fire truck manufacturers (LAS), 2 vendors will be provided with truck specifications for pricing and with Council direction, orders will be inserted into available production scheduling slots with the intent to receive the trucks within the lifecycle timeframes identified (a rescue truck in 2024, 2 pumpers in 2025, 1 aerial in 2026).	\$380,000
12	Fire-19-6224 10-Year Bunker Gear Replacement for Existing Staff & 14 Person Recruit Outfitting (Bunker Gear, Helmet, Gloves, Hood, Boots, Mask, Mask Bag) Funded By: Fire Vehicles and Equipment Reserve	Bunker Gear has a mandatory 10 year life cycle through the Occupational Health & Safety Act.	\$78,800
13	Fire-24-6677 Fire Equipment Purchase - 5 Sets of electric spreaders/cutters/rams Funded By: Fire Vehicles and Equipment Reserve	Our current 5 sets of hydraulic spreaders/cutters/rams were purchased in 2002/2003. They will not cut newer metals found in modern vehicle construction which can delay customer extraction while determining alternate approaches. The 5 station modernization must occur at the same time to ensure all staff are trained in equipment operation.	\$275,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
14	ATC-24-6684 Pool Circulation Pump - Lap Pool Funded By: Facilities Reserve	The ATRC Lap Pool circulation pump is at its lifecycle and needs replacement	\$15,000
15	ATC-24-6689 Pool Circulation Pump - leisure Pool Funded By: Facilities Reserve	The ATRC Leisure Pool circulation pump is at its lifecycle and needs replacement	\$15,000
16	ATC-24-6690 Glycol Warm Flood Rink Piping Funded By: Facilities Reserve	The ATRC Ice Rinks in floor warm floor piping needs to be repaired due to glycol loss.	\$130,000
17	ATC-24-6691 Boiler Replacement Funded By: Facilities Reserve	In 2022, one of the ATRC's 3 boilers failed and was shut down. This requires a full replacement.	\$120,000
18	ATC-24-6693 Ice Resurfacer Funded By: Facilities Reserve	The ATRC will need to replace one of the three ice resurfacers in 2024 or 2025. At this time it is recommended to stay with fuel, and not yet move to electric. Currently the ATRC has 3 Olympia ice resurfacers that were purchased in 2008, 2009 and 2020. The industry standard lifecycle for a gas Olympia ice Resurfacer is 12 years.	\$175,000
19	ATC-24-6694 ATRC Tennis and Pickleball Resurfacing and Conversion Funded By: Facilities Reserve	The ATRC Tennis/Pickleball courts are in need of resurfacing. Currently, the ATRC courts are dual use, and there are 4 tennis or pickleball courts. This conversion would leave the ATRC with 2 tennis courts and 6 pickleball courts.	\$170,000
20	MAR-24-6696 Pump Out Funded By: Facilities Reserve	The marina pump out is past its lifecycle and in need of replacement.	\$60,000
21	MAR-24-6704 Marina Management Software Funded By: Technology & Office Equipment Reserve	The Belle River Marina slips are currently managed using activenet and spreadsheets. A Marina Management software is need to make this division more efficient.	\$5,000
22	FAC-24-6706 OPP Furnace Replacement Funded By: Facilities Reserve	Remove and replace both furnaces with 2 new high-efficiency furnaces/air handlers, as well as new filters and venting. The new units must have 5-year warranties.	\$40,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
23	FAC-24-6708 Fire Hall Improvements Funded By: Facilities Reserve	Municipal Fire Stations are in need of new fixtures, flooring, desks/tables, paint and window replacements. Fire station #3 has concrete sinking in the second bay causing water to settle under the floor in the office opposite the truck bay. Fire Station #5 will require dollars to fully convert the old Library space to a training/meeting space. This submission is to cover some of the needed facility needs pertaining to our Municipal Fire Stations. Consulting fees \$30,000.0 to review building space and provide options for renovations.	\$130,000
24	FAC-24-6709 Council Chambers Mural Funded By: Facilities Reserve	Artist fees and paint supplies.	\$10,000
25	FAC-24-6710 Hotsy Pressure Washer Funded By: Vehicles & Equipment Replacement Reserve	Purchase a new 1453 Natural Gas Pressure Washer for the East Public Works Shop. Budget cost also includes anticipated installation, wiring, plumbing and exhaust to bring the new unity up to current codes.	\$25,000
26	FAC-24-6711 ATRC - Parking lot asphalt Rehabilitation / Replacement Funded By: Facilities Reserve	Mill 80 mm of asphalt and replace with HL4 asphalt estimated costs \$200,000.00 Install curb along the south edge to support the asphalt - estimated costs \$25,000.00 This rehabilitation of the east parking including installing curbing along the drainage ditch to help mitigate the condition/life of the existing asphalt. There are 8 sections of parking lot that border the drainage ditch.	\$225,000
27	FAC-24-6712 ATRC - Asphalt Garbage Pad Replacement Funded By: Facilities Reserve	The existing area used to store the 8-yard garbage and recycling bins is deteriorating rapidly. The asphalt and base are insufficient to support the equipment used to dump the trash in to the trucks. Large wheel rut depressions have formed requiring some in-house repairs to mitigate tripping hazards. Remove existing garbage bin asphalt area in the rear of the ATRC and replace with concrete platform. Approximately 600 square feet of asphalt area is required to be excavated and replaced with 6" of concrete. Estimated cost is \$30,000.	\$30,000
28	FAC-24-6713 CSS Program (ESA) Deficiencies Funded By: Facilities Reserve	In 2023 the Municipality has entered into the Continuous Safety Services (CSS) Program through the Electrical Safety Authority (ESA) for all Municipal facilities. The ESA is the governing authority for electrical connections, repairs and inspections. Staff have been working with ESA through each facility site inspection, identifying any deficiencies and compliance standard issues that are required to be addressed by ESA. This initiative ensures our staff and residents have a safe facility to work in and visit. This request is to cover deficiencies not planned for or previously budgeted.	\$15,000
29	FAC-24-6714 Nederman System Replacements Funded By: Facilities Reserve	The Nederman Systems (a system removes Carbon Dioxide during the starting of Fire Fleet inside facilities) are located at the Fire Halls are reaching their end of life cycle services. There are 14 units in our fire hall facilities. These units remove carbo monoxide gases from the facilities. Replacement costs for each fire hall has been estimated at \$15,000 per facility. It is recommended these be done over a 14-year replacement program.	\$15,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
30	FAC-24-6715 Designated Substance Survey Funded By: Facilities Reserve	<p>A Designated Substance Survey (DSS) identifies all designated substances present, locations of the substances, and concentrations in a particular building/facility. Substances that may harm individuals working on the building are required to be identified through the DSS and presented to any workers are renovating, improving or demolition work within the facility and/or any contractors bidding on construction projects involving work in an existing building. This is a required document under the Ontario Occupational Health and Safety Act. This allows the contractor adequate time to prepare any additional requirements to mitigate their staff's exposure to the substance or include eliminations of the substance in the bid. To create the DSS for each building/facility, inspections by qualified individuals are required to identify and document all substances present. Bulk sampling of specific materials may be required to be sent to a laboratory for testing.</p> <p>The cost to perform the DSS depends on multiple factors including when the structure was built, materials used during construction of the building for interior and exterior finishes, and square footage. Administration estimates that each DSS required will cost between \$2,500 - \$3,500. Lakeshore's current building/facilities that will require a DSS under the OSHA Reg. 278/05 S.6(2) undertaken include: Comber Community Center, Libro, All Fire Halls (5), Public Works East Shop, Public Works West Shop, West Beach Facility, Belle River Marina</p>	\$33,000
31	FAC-24-6716 Generator for Fire Station #1 Funded By: Facilities Reserve	<p>Fire hall #1 required a larger generator for adequate operations. The existing generator (5/6 years old) would be relocated to Fire Station #2. This work will include an upgrade to the switches at Fire Station #1.</p>	\$100,000
32	PRK-24-6717 Optimist Park - Asphalt Pathways/Trail Lifecycle Replacement Program Funded By: Trails - Existing	<p>Over time, paths and infrastructure can deteriorate due to natural wear and tear, exposure to the elements, and heavy usage. This can lead to cracks, corrosion, and other forms of damage that compromise their structural integrity and safety of the trails. Further, aging infrastructure can pose significant risks, including unexpected failures or breakdowns. Although crack sealing and spot repairs are completed, other issues (the widths are not up to AODA standards) are present within the current pathway and trail systems within parks.</p> <p>Many of the existing park trails have reached their end of lifecycle and require replacement. This program is required to do this and continue to maintain them in a safe and appropriate manner. This includes bringing Park pathways to Municipal and AODA standards with 3 meter width.</p> <p>Asphalt walking path and trail inspections to be completed by Lakeshore parks and trail staff annually.</p> <p>The following criteria is used to determine the order of replacement:</p> <ol style="list-style-type: none"> 1. Assessment of trail through annual inspections 2. Age of trail 3. Meeting AODA standards (slope and width) <p>Optimist Park is currently the worst trail in our parks system, many residents from the neighboring retirement facility use this park for daily walks and exercise. Adjacent tree canopy although provides shade, unfortunately the roots from these tree has played a part in the deterioration of this parks trail.</p> <p>Optimist Park - 871m long x 2.5m wide - constructed in 2006 (RECOMMENDED 2024 REPLACEMENT)</p>	\$100,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
33	PRK-24-6718 Lions Park Lighting Replacement Funded By: Parks Furniture and Fixture Reserve	<p>The Municipality has entered into the Continues Safety Services (CSS) program provided by Electrical Safety Authority (ESA). This Program includes electrical safety inspection for Municipal assets to ensure compliance with all applicable electrical standards.</p> <p>An electrical inspection was completed at Lions Park on the baseball diamond lighting system with several deficiencies being identified. 1) The electrical panel was unsafe and in need of a panel upgrade 2) The conduits/electrical wiring needs to be replaced along with providing proper grounding to each light tower</p> <p>The lighting system is currently locked out due the above safety concerns, as identified by ESA</p> <p>It was also determined that since replacement is required that it would be beneficial to upgrade the old tower lights to efficient LED lighting, this would substantially lower the power usage for the lighting system.</p> <p>The estimated costs to complete the panel upgrade and replace the electrical connects for each light tower is \$65,000.</p>	\$100,000
34	PRK-24-6719 AODA Parking Spaces Funded By: Parks Furniture and Fixtures Reserve	<p>We currently have parks that would benefit from on street and off street accessible parking. As the population ages, more and more people will have accessible parking permits and need spaces to park in.</p> <p>Accessible parking spaces allow people to drive wherever they need to go independently.</p> <p>All New accessible parking spaces will be required to follow the AODA legislation and protocols including a review from our Municipal Accessibility Com Parks would require a paved asphalt area supporting accessible type A and B spaces. The criteria for type A and type B spaces are identified in the Accessible act. The following are proposed to be done in 2024: - The park entrance near the washroom facilities at Gerilynn Tellier Perdu Park: \$20,000 - Lions Park east lot would have 2 spaces (A/B) at the entrance with the addition on a small pathway to the Bleacher area: \$15,000</p>	\$35,000
35	PRK-23-6644 Gazebo Replacement - Shannahan Park Funded By: Parks Furniture and Fixtures Reserve	<p>The current gazebo in Shanahan Park has been identified with compromised structural integrity.</p> <p>A report provided by Landmark Engineers has confirmed the need to replace the compromised support posts with concrete foundation supports, this approach is also measured against the costs VS the life expectancy of possibly only a few more years of service or replacing the structure to today's standards and building codes.</p> <p>Remove and replace the existing gazebo and concrete pad with a new concrete pad and timber frame gazebo.</p>	\$30,000
36	PRK-24-6720 Shanahan Benches and Concrete Pads Funded By: Parks Furniture and Fixtures Reserve	<p>As identified in the 2017 Master Plan, the addition of benches with Accessible pads in parks and along park trails is recommended. Benches provide seating options for individuals with limited mobility or physical disabilities. Having benches with proper accessibility features ensures that parks are inclusive and accessible to people of all abilities.</p> <p>Shanahan Park requires three benches over the 600m pathway. This would provide an accessible rest area available every 200m.</p> <p>Park bench locations will be identified in shaded areas, if possible.</p>	\$15,000
37	PRK-24-6721 Lions/Landoucer Park Playground Fall Safe Surface Conversion Funded By: Playground Equipment Reserve	<p>All playground equipment has been converted to accessible Engineering Wood Fibre (EWF) base material with the exception of Lions Ladoucer swings, toddler area and the soon to be completed Stoney Point Park play structures. This would complete all Lakeshore Parks EWF upgrades as per the previous Parks Master Plan.</p> <p>Remove current playground surface from site. Inspect the base and drainage prior to installing approved EWF. Add AODA approved engineered wood fiber base.</p>	\$30,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
38	PRK-21-6541 LED Electrical Upgrades in Parks (Centennial & Leffler) Funded By: Parks Furniture and Fixtures Reserve	LEDs are highly energy-efficient and consume significantly less electricity compared to traditional incandescent and fluorescent lights. This leads to lower energy bills and reduced carbon emissions, contributing to a more sustainable environment. This is an on-going program as identified through the Parks Master Plan.	\$6,000
39	PRK-20-6417 2024 Bleacher Program Funded By: Parks Furniture and Fixtures Reserve	This is a continuation of the baseball bleacher replacement program. This program was identified in the Parks Master plan however was not included in the 2023 budget. At the end of lifecycle, bleachers are replaced with new aluminum maintenance free bleachers. As part of this initiative concrete pads are required with an area to accommodate accessibility. Maidstone park has two new bleachers and they require concrete pads. Libro has one new set of bleachers and require another three lifecycle replacements with four (4) concrete pads. Placement of 6 Concrete Pads: \$20,000 Placement of 3 sets of Bleachers: \$21,000	\$41,000
40	PRK-24-6722 Lakeview Electrical Upgrades - Additional Electrical Circuits/Conduits Funded By: Parks Furniture and Fixtures Reserve	During the last two Sunsplash events we have struggled to supply adequate electrical capacity for the vendors. Inadequate capacity is limiting the number of vendors as well as the size of the event. With updated electrical infrastructure in addition to a running water lines to three more sections of the park, we could allow the event to grow. The additional electrical availability and water lines would also help with the parks day-to-day operations. New feeds ran from existing metered panels in the park. Six by six post with multiple GFCI receptacles on each post. These circuits would remain off during normal park operation and power turn on for special events or rentals. Additional water feeds ran near flower beds and gardens would be available for parks staff use daily and also for special events. Additional Electrical Circuits/Conduits: \$22,000 Water Service Locations: \$12,000	\$34,000
41	PRK-18-6362 Deep Wells and Handles in West Beach, Marina and 2 Parkettes (Oak and Puce) Funded By: Parks Furniture and Fixtures Reserve	In-ground trash containers, also known as underground waste systems or buried waste containers, offer several advantages over traditional garbage bins or dumpsters. In-ground trash containers are considered better in certain situations based on the reduction of odor and pest issues, enhanced safety and space efficiency. We still have stand-alone garbage bins at our West Beach Park and a two (2) other Parkettes (Oak and Puce). These will also be placed in the Marina parking area. We will convert them to the in-ground trash containers this will drastically cut down on daily waste removals from the parks team.	\$20,000
42	PRK-24-6723 5-year Park Plan for Replacement & Upgrades (minimal and as required) Funded By: Plans & Studies Reserve	2022 Council Resolution: Whereas the Council of the Municipality of Lakeshore values parkland development in service of residents across the Municipality; Whereas parkland development and investment should be reflective of the changes we are seeing in our communities and the Parks and Recreation Master Plan was developed in 2017; And whereas Lakeshore is currently reviewing the Parkland Dedication fees and funding structures required to develop parkland; Therefore, be it resolved that the Council of the Municipality of Lakeshore request that the 2023 budget include funding to review and update the Parks and Recreation Master Plan and develop a related Implementation Plan that references available studies, new population and growth data and relevant fee structures. This Plan was deferred in the 2023 budget for consideration in the 2024 budget year. Further, Council identified one park per term and Stoney Point was the identified park. Council directed Administration to defer the Parks Master Plan Update until the next term.	\$20,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
43	ENG-23-6645 Pedestrian Crossing Treatments - Oakwood Avenue Funded By: Roads Reserve	Based on the Puce Secondary Plan Transportation Study conducted by IBI Group back in 2006, two (2) pedestrian crossings were recommended on Oakwood Avenue between IC Roy Drive and Renaud Line Road. An updated study is necessary for proper placement and ensure a sufficient amount of pedestrian crossing treatments are provided for the full development of surrounding lands. It is anticipated that the first one will be installed at some point between IC Roy Drive and St. Anne's Drive. It is recommended that the first of these pedestrian crossing treatments be expedited for installation in 2024 to serve the existing school communities and developed areas of River Ridge Phases 6 and 7. The design and installation of the pedestrian crossings will be tendered by the Municipality and fully funded through this budget item initially. The Municipality will be reimbursed at a future date from developers for approximately 81.5 % of any associated costs in accordance with planning agreements that have outlined cost sharing between benefitting landowners (developers) and the Municipality. The total budget request is \$80,000 for both the supply and installation along with an updated study for the area. REIMBURSEMENTS FOR THIS WILL BE RECOVERED AS FUTURE DEVELOPMENTS PROCEED TO AGREEMENTS/CONSTRUCTION.	\$80,000
44	ENG-24-6724 Patillo Road Sewage Package Plant - Assessment Funded By: Wastewater Reserve	To undertake a quality and capacity assessment with a recommendation related to the Patillo Road Sewage Package Treatment Plant. This Plant has been taken off line and it is expected that the technology may not be outdated to meet Ministry Standards and current guidelines. A full review of quality and capacity of operating criteria of the package plant and a recommendation moving forward to meet today's standards is required to determine next steps. This will coincide with the WWMP Update recommendations and be included in the plan.	\$20,000
45	ENG-24-6725 Safety Management Improvements Funded By: Plans & Studies Reserve	Safety assessments are often conducted through the year to identify concerns and make improvements (i.e., pedestrian crossings, intersection lighting, pavement markings) with no availability to budget. These are crucial items for keeping the safety of users top of mind.	\$50,000
46	ENG-24-6726 Amy Croft Drive Intersection Lighting Funded By: Street Lights - New	Based on the Traffic Safety Review for the intersection of Amy Croft Drive and County Road 21 specific measures were recommended for the short and medium timelines. The Municipality has been working alongside the County of Essex in the implementation of these measures and the installation of intersection lighting to improve existing poor lighting conditions for the southwest corner of the intersection falls under the responsibility of the Municipality. The anticipated cost for pole installation and hydro feed (possible direct buried) is around \$15,000. This includes coordination with Hydro One for the assessment of existing conditions and any new design for potential routing options in servicing the new street light.	\$15,000
47	ENG-20-6250 East Ruscom River Road Active Transportation Pathway Design Funded By: Trails - new	As part of the County of Essex CWATS Master Plan, an active transportation facility was identified to loop along County Road 31 and East Ruscom River Road. The trail also includes stretches along County Road 2 and County Road 42 to provide linkage between County Road 31 and East Ruscom River Road. A Feasibility Design Study was conducted back in March 2021 that identified viable and safe alternatives for active transportation infrastructure along County Road 31 and the East Ruscom River Road. The County of Essex has already provided a pedestrian facility along County Road 2 and has constructed paved shoulders along CR31 in 2023. The East Ruscom River segment of approximately 2.65 kilometres remains for connectivity. The design for the East Ruscom River Road Pathway segment is 100% funded by the Municipality as this segment is along a municipal roadway. Additional funding through the Active Transportation Fund (ATF) was applied for in 2022 and the Municipality was successful in receiving a grant amount up to \$50,0000 towards the design of the project for County Road 31 (loop) and construction was completed in 2023. It is now recommended to complete the loop and design for East Ruscom River Road.	\$150,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
48	ENG-24-6727 Municipal Energy Conservation and Demand Management Plan - Update Funded By: Community Benefit & Hydro Funds	The Energy Conservation and Demand Management Plan (ECDM) is required as part of Ontario Regulation 507/18 (formerly O. Reg. 397/11) that requires local governments to report on energy and GHG emissions annually from owned and operated buildings and to produce ECDM plans which are to be updated every five years. Local governments are also required to submit these annual reports to the Ministry of Energy as well as publish it online to be made available to the public. The ECDM is a corporate wide plan that focuses on the GHG emissions that are directly controlled by the Municipality and does not address community GHG emissions or emissions outside the geographic boundary of the Municipality. The first ECDM Plan was completed for the Municipality in 2014 with an update in 2019 and is now up for another update in 2024 to meet regulatory requirements. The ECDM Plan project from in 2019 cost \$150,000.00. Based on the current market conditions, this is expected to cost \$150,000.	\$150,000
49	RDS-20-6478 Lifecycle Asphalt Resurfacing Program Funded By: Roads Reserve	On Dec 12, 2023, Council passed CRM 356-12-2023 that Continue to support the completion of an updated Roads Needs Study to be undertaken in 2024; Approve the budget of \$1,900,000 for the Asphalt Road Rehabilitation (asphalt life cycling) in 2024 to complete the rehabilitation of asphalt roadways; Approve the budget of \$845,200 for the placement of maintenance lifts and life cycling of current surface treated roadways that require rehabilitation in 2024, foregoing the gravel road conversion plan in 2024.	\$1,900,000
50	RDS-20-6486 Lifecycle Surface Treatment Program Funded By: Gravel Roads Conversion Reserve	On Dec 12, 2023, Council passed CRM 356-12-2023 that Continue to support the completion of an updated Roads Needs Study to be undertaken in 2024; Approve the budget of \$1,900,000 for the Asphalt Road Rehabilitation (asphalt life cycling) in 2024 to complete the rehabilitation of asphalt roadways; Approve the budget of \$845,200 for the placement of maintenance lifts and life cycling of current surface treated roadways that require rehabilitation in 2024, foregoing the gravel road conversion plan in 2024.	\$845,200
51	RDS-24-6728 Electronic Road Patrol Program Funded By: Vehicles and Equipment Reserve	The Municipality is required to conduct road patrols through Provincial Minimum Maintenance legislation. These patrols are completed through a visual inspection of all Municipal roadways on a 3, 7, 14, or 30 day schedule that is based on traffic volumes. Public Works Operators scan the roadways for, and log, deficiencies that are not in compliance with MMS. Work orders are then generated for repair of the deficiencies within the timelines set out by MMS. These patrols and repairs are extremely important for the mitigation of potential liabilities. Currently, road patrols are conducted using paper based sheets which have road segments listed in a column format, as well as potential deficiencies that may be experienced. Advancements in technology have given the opportunity to move these patrols to an electronic format that simplifies and streamlines this process. Operators will follow pre-loaded patrol maps with turn by turn guidance to avoid patrolling private road segments as well as disabling the ability to create a deficiency within the private road segments. Public Works is currently researching programs to locate the best fit for the operation.	\$30,000
52	RDS-24-6729 Taylor Avenue Installations of New Catch Basins Funded By: Storm Water Reserve	Taylor Avenue in Comber consists of very old storm sewer infrastructure made up of clay tile and obsolete, poured in place (inline) catch basins. The current (inline) catch basins are rapidly deteriorating and are covered with locally fabricated lids that do not meet today's standards. Operations will complete a program over 5 years that will help mitigate the costs to replace 4-5 of these catch basin per year, and bring them up to Provincial standards and design. There is an estimated 25 inline catch basins that would need to be updated.	\$40,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
53	RDS-21-6613 Community Winter Lights - North Woodslee, Emeryville, Amy Croft Drive & BIA Reimbursement Funded By: Community Benefit Reserve	Recommendation: - all communities receive winter lights by 2025 (commenced in 2021) - allows for a sustainable consistent replacement program and maintenance plan - total cost = \$248,500 (over 5 years) 2024 PROGRAM – PROPOSED COMMUNITIES North Woodslee County Road 46 from Mullins Drive to 1899 County Road 46 Emeryville County Road 22 from Pierre Avenue to St. Mary's Road Amy Croft Drive (for consideration and coordination with the Tecumseh BIA – place holder allowance contribution through this program) Amy Croft Drive from Manning Road (County Road 19) to Commercial Boulevard TOTAL 2024 COST (including applicable HST)- \$65,000.00 Includes \$25,000 equivalent reimbursement required to the Belle River BIA for 50% of winter community lights installed in 2021	\$65,000
54	RDS-24-6730 Trail Lifecycle Replacement Funded By: Trails - Existing	Walking trails and pathways along roadsides have come to or have already exceeded their useful life. These pathways are breaking up, cracking, and some require upgrades to Municipal and AODA standards. The trails to be considered in this replacement program are identified below. This project will take 5 years to complete based on the budget requested. Comber Sideroad: St. Clair Road to Civic Address 540 St. Clair Rd	\$100,000
55	RDS-23-6658 Fence Lifecycle Replacement Funded By: Trails - existing	The Municipality owns various fences that surround storm retention areas, parks, and easements. These fences to this date have had minimal maintenance budget allotted for repair and replacement. Many of these fences are up for lifecycle, beyond repair and require full replacement. Many of these areas have sections of fence that are rotten and require regular maintenance and repairs. Further, increased calls and resident complaints are increasing over time. An annual fence replacement program is required in order to maintain these assets effectively. Staples Park and Roadway and Parking Area at Maidstone Park (Chain Link)	\$100,000
56	RDS-23-6662 Phragmite Elimination Program Funded By: Road Share Drainage Works	Continue to support the five year Phragmite Elimination program consisting of spraying phragmite in the Municipalities' roadside ditches and Municipal Drains. This program will remain in the capital budget until it has been fully implemented and phragmites are under control, at which time it will then be an annual operational cost. Program began in 2023 and will need to be continued for four more years until budget may be adjusted to maintenance only.	\$20,000
57	RDS-24-6731 Portable Generators - Stormwater Funded By: Storm Water Reserve	Supply two (2) 50KW (\$100,000 each) Portable Generators to enable staff the ability to mobilize the street pumps to areas experiencing power outages.	\$200,000
58	RDS-24-6732 Stony Point Lagoon Drainage Funded By: Storm Water Reserve	The drainage ditches surrounding the Stoney Point Lagoons have become heavy with vegetation and silt build up which is affecting the drainage on the lagoon property and surrounding farmland.	\$20,000
59	RDS-21-6545 Tree Planting Program Funded By: Tree replacement	The budgeted costs have been \$20,000.00 each year. Recommended that the Tree Planting Program continue with the Pilot Program completed and a request based program be supported - to be determined by Council through a report to Council. Estimated trees planted each year is approximately 40 trees Administration has applied for an available grant to expedite the tree planting process. Expecting to receive notice by the end of September.	\$20,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
60	RDS-24-6733 Streetlight Wiring Replacements Funded By: Streetlights Reserve	<p>Operations has identified several older urban areas within the Municipality with street light wire failures in the ground. Ground fault issues are dealt with by completing spot repairs.</p> <p>In many older areas, streetlight wiring is failing in whole sections between light poles and the existing wiring is in need of replacement. In addition, some areas were not provided with a disconnect from primary power which is required to be installed to meet current standards.</p> <p>These repairs and new installations have over extended the regular streetlight maintenance budget which was implemented to address overhead streetlight maintenance.</p> <p>This would be a 5 year program to eliminate underground and overland wiring issues and it is anticipated that this program will result in improvements in the Flanders/St Andrews, Stoney Point, Comber, and Trotter/Diesbourg areas over the next 5 years.</p> <p>Flanders/St. Andrews Area</p>	\$50,000
61	RDS-24-6734 Sidewalk Missing Links Funded By: Trails - new	<p>Several urban areas have been identified to receive sections of sidewalk that will connect older developments with new developments. As a result of timing, phasing, and approvals of multiple developments, some areas have sections of sidewalk that are missing.</p> <p>This submission will provide sidewalks that will complete links to new sidewalks, providing a safe pedestrian facilities throughout Lakeshores communities.</p> <p>2024: \$50,000 - South Middle Road</p>	\$50,000
62	RDS-24-6735 Drainage Work Allocation Capital Funded By: Road Share Drainage Works Reserve	<p>Portion of Municipal Drain work that has Operations/Road components and shared costs.</p>	\$250,000
63	RDS-21-6558 Fuel Management System Funded By: Technology & Office Equipment Reserve	<p>The Municipal fuel system has an additional component which ties into our already updated software that will allow remote monitoring of the fuel levels at each facility.</p> <p>This additional software will make sure our consumptions align with our deliveries.</p> <p>The additional components will provide reporting capabilities were none existed before.</p> <p>Reconciles and balances will be easily tacked.</p>	\$50,000
64	RDS-24-6736 Lifecycle Replacement Program - Heavy Equipment Funded By: Vehicles and Equipment Reserve	<p>Based on the current demand and timing for heavy equipment and the noted lifecycling required beyond the life of the assets, commitment to the ordering of equipment is required to meet this demand. There is currently a one (1) to two (2) year delivery duration expected for some of the large equipment required under the Lifecycle Replacement Program. The current year recommendations is that the 2006 Pay Loader and the 2013 Backhoe is to be replaced. It is recommended that the 3 year replacement plan be funded and approved in the 2024 budget in it's entirety to assist with the expected durations of delivery and payment year as noted.</p>	\$470,000
65	RDS-24-6737 Motor Grader #319 Replacement Funded By: Vehicles and Equipment Reserve	<p>Unit #319 - 1992 John Deere 770BH motor Grader with plow and wing for winter control has exceeded it's 18 year lifecycle and is now 12 years over it's lifecycle.</p>	\$500,000
66	RDS-24-6738 Lifecycle Replacement - Unit #609 Funded By: Vehicles and Equipment Reserve	<p>Unit #609 - 2011 International 7500 Single axle dump truck with plow and salter. Beyond it's lifecycle of 12 years.</p>	\$400,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
67	RDS-24-6739 New Equipment - Front End Loader Funded By: DC-Public Works	The Front End Loader Equipment will be stationed at the East (Rochester) Shop to improve operational activities associated with loading salt and other material. The loader will shorten the loading times of the trucks during winter control by comparison to the tractor backhoe. More importantly the new front end loader will extend the life cycle on the new tractor backhoe replaced in 2020 as well as the trucks which are currently loaded in the evening before snow storm because it can take up to well over an hour to load all trucks heading out for winter control operations. There is currently an existing front end loader at the West (Puce) Shop which has a more efficient response times because of the shorten salt loading times. Further, the front end loader can be deployed to other repair work sites such as culvert repairs and watermain breaks where a front end loader is more effective in moving material. The Unit in the west shop also assists with winter control cleanup, adding a second loader in the East shop will provide another level service for larger snow events. This unit has been removed from budget considerations since 2021. Purchasing cost for this unit has been updated to reflect forecasted 2024 pricing. Since 2019 Operations has rented a loader for the East PW Shop @ \$30,000.00 each year for 3 months and is also included in the 2024 Operations budget. The \$30,000.00 yearly rental cost will continue to be included in future budget , if the new Loader is not considered*	\$280,000
68	DRN-24-6740 Section 78 Requests Funded By : Road Share Drainage Works Reserve	Tremblay Creek Drain - Section 78 already initiated by landowner/s and WIP with Peralta Engineering: \$10,000 4th Concession Drain Pump - Preliminary Investigation & Design : \$25,000	\$35,000
69	CAP-23-6697 Bridge Rehabilitation Funded By: CCBF (former Gas Tax)	Bridge needs are identified through provincially mandated biannual bridge inspections. Although the 2023 Bridge needs study is currently underway, the 2021 Bridge needs study resulted in the rehabilitation of 6 bridges to be completed in 2022 and 2023 with another 3 currently under design stage being prepared for tender in 2024 and will proceed to construction in 2024 subject to approval of the funds for the construction stage. To maintain this momentum it is proposed to proceed to construction with these three currently under design. The following bridges currently under design and are being proposed to proceed to construction in 2024: 1. Schoolhouse Road over Souigny Drain (PW-BC-00017), 2. South Middle Road over Halliday Drain (PW-BC-02501); and, 3. Walls Road over 19th Concession Drain 14 (PW-BC-00020). Engineering & Contract Administration: \$110,000 Bridge Construction: \$1,250,000	\$1,360,000
70	CAP-24-6741 Bridge Rehabilitation - Design Funded By: Bridges and Culverts Reserve	The following bridges are proposed to be designed during 2024 for construction in 2025: 1. Bisonette Lane over Belle River (PW-BC-00032) ; and, 2. Lakeshore Road 303 over Baptiste Creek (PW-BC-02030).	\$110,000
71	CAP-22-6607 Stony Point Park Funded By: Parks Furniture & Fixtures Reserve	Stoney Point Park was identified in the 5 year Parks Plan to be upgraded. Further Council identified the Stoney Point Park to be the park completed in the existing Council term. The visioning stage was completed in the Summer of 2023. The detail design will be finalized in 2024 and additional design dollars are required based on the final concept plan.	\$60,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
72	CAP-23-6636 Town Hall Renovations & Town Hall LED Conversion Funded By: Facilities Reserve	At the regular meeting of Council held on July 18 2023, a total amount of \$350,000 was approved to review and design the ground floor and entrance improvements at Town Hall to accommodate additional staff and improve the entrance lobby to increase the customer experience. Concept C generally provides: Larger accessible entrance area with designated customer department counters with barrier free washroom, descalation area, meeting room, lunch/coffee room, 12 cubicles and 6 offices with a loss of 1 office and 5 cubicles. Following receipt of the above concept designs the leadership team evaluated all concepts and are proceeding with the design of Concept C. The architectural design and engineering design is estimated to be \$900,000 for construction of the renovations along with the new furniture and other refit costs estimated at \$100,000. This results in a total project estimated cost of \$1,000,000. 2023 Budget - \$30,000 Work Place Assessment; July 18, 2023 Regular Meeting of Council - Approval of a budget in the amount of \$320,000; Surplus Budget Required \$650,000. \$40,000 is budgeted for LED Conversion. LEDs are highly energy-efficient and consume significantly less electricity to traditional incandescent and fluorescent lights. This leads to lower energy bills and reduced carbon emissions, contributing to a more sustainable environment. Continue conversion of Town Hall lighting to LED. Lower Level and Main Floor still have T8 fixtures and ballast to be replaced.	\$690,000
73	CAP-19-6259 Wallace Line Reconstruction - Road Reconstruction and Watermain Replacement Funded By: DC-Roads, CCBF (former Gas Tax)	The Project was deferred from the 2023 Budget.. Wallace line Rd between County Road 22 and Old Tecumseh Road (County Road 2) has been identified in the Transportation Master Plan for reconstruction. The design is near complete and is expect to be tender ready early in 2024. The road reconstruction includes the extension to the wallace drain enclosure at the railway tracks, a multi-use trail, street lights and a watermain replacment along its entire length. Construction costs for the reconstruction of Wallace Line from County Road 22 to Old Tecumseh Road (County Road 2) has been estimated at \$3,154,379.	\$3,154,379
74	CAP-24-6742 St Charles Street Reconstruction - Engineering Design Funded By: CCBF (former Gas Tax)	St. Charles Street has been identified in the roads needs study for reconstruction and is idetnified in the 5 year plan for reconstruction in 2025. The reconstruction of St. Charles Street will convert the road from an rural cross section to an urban cross section with sidewalk, streetlights and curb. The first stage of the project will be to review the design needs and develop the design (along with public consultation) and tender documents. Design stage of the project based on an estimated \$7,000,000 construction cost is estimated to be \$500,000.	\$500,000
75	CAP-22-6614 Comber Watermain Phase 1A Funded By: Water Reserve	The aging Comber Sideroad watermain between Haycroft and Stoney Point has been identified to be replaced in the water 5 year plan in two phases between 2024 & 2025. This infrastructure is at the end of it's life and requires replacement (constructed in 1972). There are 3 phases of replacement, including the construction of a water tower. Phase 1 includes Comber Sideroad watermain replacement (from the Stoney Point Water Treatment Plant to Hay Croft to) Phase 2 includes the water tower Phase 3 includes Comber Sideroad watermain replacement (from Taylor Ave.to Hay croft) The design was originally planned to be completed in one phase, however it was recommended that this work be phased to reduce disruption and the significant impact on the annual budget. Both phases of the project are in the final stages of detailed design, Phase 1A (Tecumseh Road to the north) of the construction documents being tender ready for the spring of 2024 with Phase 1B (Tecumseh Road to Haycroft) planned for spring of 2025. The 2023 Budget approved \$612,177 to undertake Engineering & Design for the Comber Watermain Replacement for Phase 1. The replacement costs were The engineers cost of Phase 1A construction in 2024 is at \$2,400,000 The engineers cost of Phase 1B construction in 2025 is at \$8,000,000	\$2,400,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
76	WTR-24-6743 Generators for Stoney Point Water Plant & Associated Pumping Stations	Administration has recognized the imperative requirement to replace generators at three (3) strategic locations within the Stoney Point Water Service System, given their pivotal role in supporting the essential operations of Water Treatment and Distribution. These generators are associated with a significant lead time of 12-14 months, which poses a notable risk to the Water Division. Therefore, it is expected to tender early in 2024 year.	\$370,000
	Funded By: Water Reserve	<p>Furthermore, considering the recent catastrophic fire incident at the Wheatley Water Treatment Plant attributed to generator maintenance, it has become even more crucial that we prioritize the replacement of these generators so we can mitigate such risks in our system.</p> <p>The Municipality has received quotes from a supplier for these generators for single source however Council turned down single source recommendation. It is anticipated that there will be a 5% escalation in the quoted prices in the following year and/or could be higher based on tender costs and unpredictable.</p>	
77	WTR-24-6744 Stoney Point WTP Filter Media and Blower Replacement	The proposed project includes the Removal & Disposal of existing outdated filter media and sand filter, followed by the supply and installation of modern and high-quality filter media, filter sand, and a new blower. Additionally, some plumbing work is required to ensure seamless integration of the new equipment with the existing infrastructure. This comprehensive upgrade is estimated to cost a total of \$200,000.	\$200,000
	Funded By: Water Reserve	<p>Removal and Disposal of Filter Media and Filter Sand: \$48,000 Supply and Installation of Filter Media and Filter Sand: \$56,000 554-ADGI Package Blower: \$96,000</p>	
78	WTR-24-6745 Stony Point WTP - Sediment Pond Cleanout	It is evident that there has been no historical indication of the removal and disposal of sediment from these ponds over the last 15 years. Therefore, Administration deems it necessary for this task to be executed within the upcoming year with an estimated cost of \$200,000, pending landfill costs for disposal and tendering.	\$200,000
	Funded By: Water Reserve		
79	WTR-24-6746 Flushing and Inspection Intake and Crib at Stoney Point WTP	Watch conducted a comprehensive inspection, which included diving and camera assessments of the crib. The inspection revealed that the initial 100 feet of the crib is obstructed by sediment, making it challenging to assess potential damage or the feasibility of cleaning. The initial plan will include attempting to clean and/or flush the sediment (high intensity flushing). If this does not work, additional dollars will be required in 2024 to proceed with detailed design for replacement. (Construction will be in 2025).	\$100,000
	Funded By: Water Reserve	As a result, additional costs are required for flushing and inspection to understand if replacement is required.	
80	WTR-19-6288 Water Meter Replacement Program	The Administration started with a contract with Neptune for 2022 to get back on track for the water meter replacements. Moving forward the plan is to replace 1000 meters a year and working with taxation we will be starting with the number 8 series meters. This will be the next series of meters by date that will need to be changed out. The majority of meters are 3/4" water meters for residential areas but some replacements will require 1" and 2" meters as well and are reflected in the budget.	\$371,500
	Funded By: Water Reserve	The Administration expects to procure 900 meters in 2024, 600 meters each in 2025 and 2026, 500 meters each in 2027 and 2028, 400 meters each in 2029 and 2030, 300 meters each in 2031 and 2032 to complete the Water Meter Replacement 10 Year Plan.	
81	WTR-24-6747 Fourth High Lift Pump at John George WTP - Construction	Administration has retained Associated Engineering for the Design of the 4th High Lift Pump as Associated Engineering was the sole consultant throughout the Design and Construction of the John George Water Treatment Plant, they possess a profound knowledge and comprehensive understanding of the plant's components and capacity. With their prior involvement and knowledge of the plant, they are the most cost effective supplier for the design scope for the High Lift Pump. The Design phase is set to commence in late 2023. It is expected that construction will commence in 2024.	\$1,502,900
	Funded By: Water Reserve	We have procured an estimated quote for Budget purposes for the Construction cost of 4th High Lift Pump involving Concrete, Metal, Finishes, Equipment, Instrumentation and Controls, Mechanical and Electrical work which we will tender in mid 2024.	

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
82	WTR-22-6625 Pro Logic Controller (PLC) Replacement at John George WTP Funded By: Water Reserve	The Municipality began replacement of these in 2022. One PLC was replaced in 2022 at the John George WTP and four (4) PLC's were approved to be replaced in the 2023 budget (One (1) at John George and three (3) in Stoney Point). This replacement program is expected to continue until 2025 in which two (2) PLC's are expected to be replaced in John George WTP in 2024. This will have a more proactive approach as the regulations become more stringent. Further, there should be three (3) PLC's remaining to be replaced in 2025. The cost was based on the 2023 replacement costs. This is a continuation of Project: WTR-22-6625 - PLC (pro logic controller) Replacement at John George WTP.	\$100,000
83	WTR-24-6748 Level Transmitter John George Funded By: Water Reserve	The Consultant provided an initial cost estimate for the replacement of the Level Transmitter. It is anticipated that there may be a marginal increase in the overall cost. Therefore, the Administration recommends budgeting \$4,500 for the replacement project.	\$4,500
84	WTR-24-6749 AMI Antenna Placement Project Funded By: Water Reserve	The Municipality has obtained quotes from Evans Supply Limited to supply and install three (3) R900 Gateway V4 Cellular which includes three Gateway Antenna, Outdoor System Assembly and AMI Turnkey Installation. Annual Monitoring will be required once installed. A Site Survey for installation sites is included in the cost of the work (i.e. South Woodslee Libro Center, Stoney Point Water Treatment Plant and Light House Cove). Site Survey: \$4,000 R900 Gateway V4 Cellular Tower: \$188,000	\$188,000
85	WTR-24-6750 Cyber Security Framework for Water Supply System Protection Funded By: Water Reserve	The Municipality is committed to safeguarding its operations and infrastructure against potential cybersecurity threats, recognizing the significance of this concern nationwide. In anticipation of MECP inspections next year that will encompass inquiries regarding our cybersecurity framework, the Municipality is taking proactive measures to fortify its cybersecurity defenses and ensure compliance.	\$45,000
86	WW-19-6300 OCWA - Capital Funded By: OCIF	Ontario Clean Water Agency (OCWA) has operated and maintained the Municipality of Lakeshore's wastewater treatment, sanitary pumping stations and force mains since 1971. They are responsible for the operation of the Denis St. Pierre Treatment Plant, the Comber and Stoney Point Lagoons, as well as both Treatment facilities in Woodslee (South and North systems). OCWA also operates all sanitary pumping stations and force mains that are part Lakeshore's wastewater system. OCWA does not maintain any gravity sewers within the Municipality. Every year, OCWA provides recommendations related to capital maintenance work for the various systems including pump replacements and station repairs and asset repairs and replacement at the various treatment facilities. This has been what is relied upon in the past years, however more detailed Asset Management Plans are underway to provide direction for future years on major sanitary infrastructure (Denis St. Pierre Plant).	\$1,309,000
87	WW-24-6751 Portable Generators for Wastewater System Funded By: OCIF	The Administration has recognized the imperative need to replace a total of five (5) 50 kW Portable Generators, three (3) for Emergency Management, one (1) at Belle River Maidstone Collection System and one (1) at North Woodslee Wastewater Package Treatment Plant. This decision aligns with the recommendation put forth by the Ontario Clean Water Agency (OCWA), which is responsible for the Operations and Maintenance of these sites. Notably, these five portable generators have surpassed their expected lifecycle, being in service for over 16 years. Moreover, they have failed the Technical Standards and Safety Authority (TSSA) annual inspections, thereby warranting urgent replacement. These portable generators hold a top priority status as they are designated for use during emergency situations such as storm events. Additionally, three of the Portable Generators for Emergency Management have exhibited operational issues, rendering them unreliable in diverse weather conditions and adversely impacting the functioning of operations. 5 x 50KW Portable Generators (\$100,000 each) Three (3) Portable Generators for Denis St Pierre and one (1) for North Woodslee Wastewater Treatment Plants are requested in 2024 budget; one (1) for Belle River Maidstone Collection System can be deferred to next year.	\$400,000

Capital Budget

Index	Project Name / Funding	Project Description	Capital Requirement
88	<p>WW-24-6752 SCADA Remote Monitoring for 10 Sanitary Pumping Stations</p> <p>Funded By: OCIF</p>	<p>The 2nd phase of this program for remote monitoring of 10 Sanitary pumping stations was completed in the 2023. The costs are associated for the installation and retrofitting of existing stations to accommodate the hardware upgrades at each station. The panels have extensive monitoring capabilities and can adapt to monitor a variety of facility control systems. The monitoring systems will include built in cellular communication capabilities and advance security features. The station levels, pump statuses, and alarms will be collected and stored in a cloud software and made available to users through mobile and web interfaces. This integration with cloud and mobile is seamless and is active immediately after panel installations. Data collected is stored and maintained for the lifetime of the panels and for 5 years in the cloud. The data quality allows accurate analysis, reporting, and cloud alarm notifications or email notifications. The first (10) ten Sanitary pump stations were budgeted in the 2022 budget and the next phase for an additional ten (10) Sanitary pumping stations were budgeted in the 2023 budget with an amount of \$150,000. The third phase for an additional ten (10) Sanitary pumping stations will be selected in 2024 and thus an amount of \$150,000 is required for this next phase. The ultimate plan is to continuously onboard 10 stations each year until the entire Sanitary pump system has the capability for remote monitoring.</p>	\$150,000
89	<p>WW-24-6754 Asset Management Plan for North & South Woodslee Wastewater Package Plants</p> <p>Funded By: Wastewater Reserve</p>	<p>Undertake a detailed Asset Management Plan and assessment of the Woodslee Wastewater Package Treatment Plants (both North and South) to meet regulations and develop lifecycling and replacement plans as required to maintain operations.</p>	\$60,000

Reserve Balances

Type of Fund	Projected Opening	Contributions	Operating Draws	Capital Draws	Estimated Development Charges	Projected Closing
Discretionary Reserve Funds	\$2,155,752					\$2,155,752
Debt Reduction	\$1,440,753					\$1,440,753
Future Employee Benefits	\$714,999					\$714,999
Discretionary Reserve Funds – Wastewater	\$3,086,145	\$2,700,335		(\$80,000)		\$5,706,480
Wastewater	\$3,086,145	\$2,428,735		(\$80,000)		\$5,434,880
Wastewater – Capital		\$271,600				\$271,600
Discretionary Reserve Funds – Water	\$22,435,172	\$4,704,424		(\$5,656,300)		\$21,483,296
Water	\$21,115,150	\$4,601,424		(\$5,656,300)		\$20,060,274
Water – Filters	\$1,320,023	\$103,000				\$1,423,023
Obligatory Reserve Funds	\$17,666,843	\$4,957,699	(\$6,488,564)	(\$6,978,979)	\$6,616,164	\$15,773,163
Building Services – Capital	\$169,735					\$169,735
Building Services – Operating	\$1,439,499		(\$347,239)			\$1,092,260
Development Charges	\$5,992,794		(\$5,786,793)	(\$781,600)	\$6,365,225	\$5,789,626
Federal Gas Tax	\$6,094,351	\$1,987,053		(\$4,338,379)		\$3,743,025
Invest Windsor Essex - Economic Development	\$195,474					\$195,474
Modernization Program Grant	\$45,435					\$45,435
OCLIF Cannabis Legalization	\$35,952					\$35,952
Ontario Community Infrastructure Fund (OCIF)	\$2,395,796	\$2,970,646	(\$80,000)	(\$1,859,000)		\$3,427,442
Parking Lot Development	\$724					\$724
Parkland Dedication	\$307,530				\$250,939	\$558,469
Safe Restart	\$736,305		(\$254,532)			\$481,773
Tree Planting – Subdivisions	\$253,247		(\$20,000)			\$233,247
Reserves	\$43,271,833	\$17,010,879	(\$895,500)	(\$9,839,000)		\$49,548,212
Accumulated Sick Leave	\$55,130					\$55,130
Assessment Stabilization	\$743,044		(\$700,000)			\$43,044
BIA	\$41,860					\$41,860
Bridges & Culverts	\$780,361	\$998,300		(\$110,000)		\$1,668,661
Building Repairs & Maintenance	\$867,101	\$57,700				\$924,801
Community Benefit	\$575,956	\$819,640	(\$25,500)	(\$215,000)		\$1,155,096
Community Improvement Plan	\$100,133					\$100,133
Contingency	\$1,393,249					\$1,393,249
Economic Development	\$40,000	\$25,000				\$65,000
Election	(\$582)	\$35,000				\$34,418
Employee Related	\$541,493	\$33,100				\$574,593
Facilities	\$2,348,520	\$972,800		(\$1,973,000)		\$1,348,320
Facilities – New	\$9,567,081	\$1,249,500				\$10,816,581
Fire Vehicles & Equipment	\$836,884	\$452,200		(\$733,800)		\$555,284
Furniture and Fixtures	\$56,443	\$24,600				\$81,043
Gravel Road Conversion	\$1,153,252	\$845,200		(\$845,200)		\$1,153,252
Heritage Committee	\$15,006					\$15,006
Legal Reserve	\$76,298					\$76,298
Parks Furniture & Fixtures	\$809,784	\$725,000		(\$341,000)		\$1,193,784
Parks Signage	\$61,885	\$10,300				\$72,185
Plans & Studies	\$590,286	\$319,500	(\$20,000)	(\$395,000)		\$494,786
Playground Equipment	\$208,987	\$164,500		(\$30,000)		\$343,487
Police Operating	\$279,452					\$279,452
Railway Crossings	\$49,550					\$49,550
Road Share of Drainage	\$1,931,322	\$378,700	(\$150,000)	(\$305,000)		\$1,855,022
Roads	\$8,839,150	\$7,349,039		(\$1,980,000)		\$14,208,189
Self-Insuring	\$536,477	\$16,000				\$552,477
Storm water	\$22,051	\$1,084,600		(\$260,000)		\$846,651
Street Lights – New	\$1,744,448	\$239,000		(\$65,000)		\$1,918,448
Technology & Office Equipment	\$68,023	\$251,200		(\$211,000)		\$108,223
Trails – Existing	\$138,134	\$99,600		(\$300,000)		(\$62,266)
Trails – New	\$937,857	\$361,900		(\$200,000)		\$1,099,757
Tree Replacement	\$8,906			(\$20,000)		(\$11,094)
Union Water Supply	\$668,628					\$668,628
Vehicles & Equipment	\$639,630	\$498,500		(\$1,425,000)		(\$286,870)
Water - Contingency	\$319,929					\$319,929
Water Working Funds	\$1,064,058					\$1,064,058
Winter Control	\$472,398					\$472,398
Working Funds	\$4,689,647			(\$430,000)		\$4,259,647
Total	\$88,615,746	\$29,373,337	(\$7,384,064)	(\$22,554,279)	\$6,616,164	\$94,666,904



New Positions Requests

Position Title	Position Conversion	New Position	New Position Grant Funding	Net New Position
Administrative Assistant - By Law	\$0	\$87,147	\$0	\$87,147
Customer Service Representatives	\$0	\$80,000	\$80,000	\$0
Division Leader Level I to be converted to Division Leader Level II - Economic & Intergovernmental Affairs	\$3,048	\$0	\$0	\$0
IT Summer Student	\$0	\$31,891	\$0	\$31,891
Public Service Representative	\$0	\$174,532	\$174,532	\$0
Team Leader - Asset Management	\$0	\$129,332	\$80,000	\$49,332
Team Leader to be converted to Division Leader - ATRC Facilities & Fields	\$8,322	\$0	\$0	\$0
Team Leader to be converted to Division Leader - Civic Engagement	\$9,678	\$0	\$0	\$0
Team Leader to be converted to Division Leader - Public Service	\$9,339	\$0	\$0	\$0
Total	\$30,387	\$502,902	\$334,532	\$168,370

Preapproved Positions

Position Title	New Position	New Position Grant Funding	Net New Position
Corporate Leader - Community Health & Safety Services	\$219,093	\$0	\$219,093
Division Leader - Energy Management/Utilities	\$156,928	\$150,000	\$6,928
Engineering Technologist - Development	\$95,261	\$95,261	\$0
Team Leader - Development Engineering & Approvals	\$129,184	\$129,184	\$0
Workforce Advisor	\$124,729	\$0	\$124,729
Total	\$725,195	\$374,445	\$350,750

Deferred Operating

Division	Change Request	Amount
ATRC Facilities	ATRC - Pool Chemicals (2024-097) Change Request Reduction	\$6,500
Community Planning	CIP in Belle River	\$20,000
Community Planning	CIP in Comber, Stoney Point, Lighthouse Cove, St. Joachim, Woodslee, Emeryville/Puce	\$20,000
Marina	Janitorial Supplies	\$240
Community Planning	Office Supplies	\$500
Community Planning	Planner II	\$115,000
Community Planning	Planning Tech	\$90,000
Roads & Fleet	ROW Tree Maintenance	\$48,000
Digital Transformation and Cloud Services	Scada Tech	\$100,550
Workforce Development	Staff Appreciation - identified in 2022 Culture Review	\$30,000
GIS	Staffing	\$100,550
Roads & Fleet	Team Leader - Roads	\$145,629
Water	Team Leader - Water	\$145,629
Parks & Trails	Two Parks Staff	\$150,972
Total		\$973,570



Deferred Capital

Division	Deferred Project Name	Amount
Capital Projects	East Public Works Shop Upgrades	\$621,000
Capital Projects	Patillo Reconstruction & Widening - Phase 2	\$19,599,980
Capital Projects	Stormwater Master Plan Improvement Phase 1 - Country Walk Pond Improvements	\$550,000
Community Planning	Earth Walk Trail Nodes	\$50,000
Economic Development & Mobility	Transit Implementation	\$100,000
Engineering & Infrastructure	Caille Avenue Pedestrian Trail	\$530,000
Engineering & Infrastructure	CWATS 5-Year Plan	\$725,600
Engineering & Infrastructure	EV Charging Stations - Pilot Project	\$65,000
Engineering & Infrastructure	Transportation Master Plan	\$195,000
Engineering & Infrastructure	Water Model Field Calibration	\$30,000
Marina	Jet Ski Dock	\$100,000
Marina	Marina Pavilion	\$150,000
Parks & Trails	Earth Walk Trail Node #2	\$46,711
Parks & Trails	Minor Baseball Facility Improvements at Lions Park	\$25,000
Parks & Trails	Park-Dugouts at Centennial Park	\$60,000
Roads & Fleet	2003 Tandem Axle Float Trailer	\$50,000
Roads & Fleet	6" Dewatering Pump	\$100,000
Roads & Fleet	Emergency Cleanup Fund-Weather Related Remediation Contingency	\$175,000
Roads & Fleet	Fleet - New Purchase - Roads - Front End Loader	\$255,000
Roads & Fleet	Fleet - New Purchase - Roads - Tandem Axle Cab & Chassis	\$450,000
Roads & Fleet	Gravel Road Conversion Program	\$1,237,526
Roads & Fleet	Lifecycle Replacement - Unit #618	\$450,000
Roads & Fleet	Lifecycle Replacement - Unit #624	\$450,000
Roads & Fleet	New Equipment - Reversible Plate Tamper	\$30,000
Roads & Fleet	Vehicle for additional Team Leader - Roads	\$65,000
Wastewater	Portable Generators for Belle River Maidstone Collection System	\$100,000
Water	Vehicle for additional Team Leader - Water Distribution & Wastewater	\$65,000
Total		\$26,275,817

One-Time Changes

Division	Change Request	Change Request Name	Amount
Accounting & Revenue Services	2023-064	Increase in Audit Fees	(\$10,000)
Corporate Accounts	2023-066	Transfer From Tax Stabilization	\$1,574,788
Fire	2023-027	Mandatory Training VFF	(\$34,700)
GIS	2023-072	GIS Masterplan Implementation	(\$30,000)
Recreation	2023-060	Canada Day Increase	(\$20,000)
Roads & Fleet	2023-109	Loose Top Maintenance Stone Supply and Place	\$20,000
Workforce Development	2023-022	Corp Training - Employee Development	(\$5,000)
Workforce Development	2023-023	Specialized Consulting	(\$45,000)
Total			\$1,450,088



Five Year Capital Outlook Overview

An essential part of any budget or financial plan is to not only look at what is currently happening, but also what is happening in the future. By preparing a 5-year and beyond Capital Project Analysis, the Municipality is better equipped to provide essential infrastructure as well as legacy projects to its residents.

Capital Projects can be defined as one-time expenditures to the Municipality that make a significant, long-term impact. An example of a capital project would be the addition of a new park, water main, road, or building.

The Municipality allocates funds to approved capital projects through the Reserves. Reserves are funded through Property Taxation, Water Rates, Wastewater Rates, and Building Code Fees. The exception to this is Wastewater and water, which largely operate on a self-sustaining business model where any costs accrued by operating and capital expenses must produce equivalent user-free revenues to fund them.

Over the next 5 years Lakeshore has **\$317.24 million** of capital projects to fund. With that said, projections of the total reserve funding through revenue for the next 5 years total **\$169 million**. The result is a **\$148.24 million** deficit of inadequate funding for upcoming capital projects.

If all capital projects for a forecasted year are funded within that year, the Municipality runs out of reserves into 2026, short of the 5-year expected life of the forecast.

In accordance with the Annual Repayment Limit of Municipalities, municipalities should not exceed 25% of total revenue being spent on debt repayment. A high-risk municipality is considered to have 10-25% ARL. Lakeshore has strategically positioned itself as limiting itself to having an ARL of 15%.

With that said, taking on debt to fund all capital projects is unsustainable. Additionally, no tax rate increase with the combination of taking on additional debt will fund these projects. Pursuant to the introduction, capital projects are scheduled far in advance of their completion date. As bids for capital projects come up, the reality of updated building costs post-COVID rear to reveal significant unforeseen cost increases that prohibit the execution of a capital project. This results in the stockpiling of deferred capital projects awaiting new financial planning to accommodate.

Moving forward, it is important to consider that funding all the capital projects during the forecast period is impossible. Capital projects must be approved based on the formulation of strategic internal decisions to ensure the optimal allocation of funds towards these projects. This includes cutting back on non-essential projects to fulfill needed infrastructure maintenance and expansion. A prime example of this being the expansion of the Dennis St Pierre Wastewater Treatment Facility of which future development in Lakeshore is reliant on.



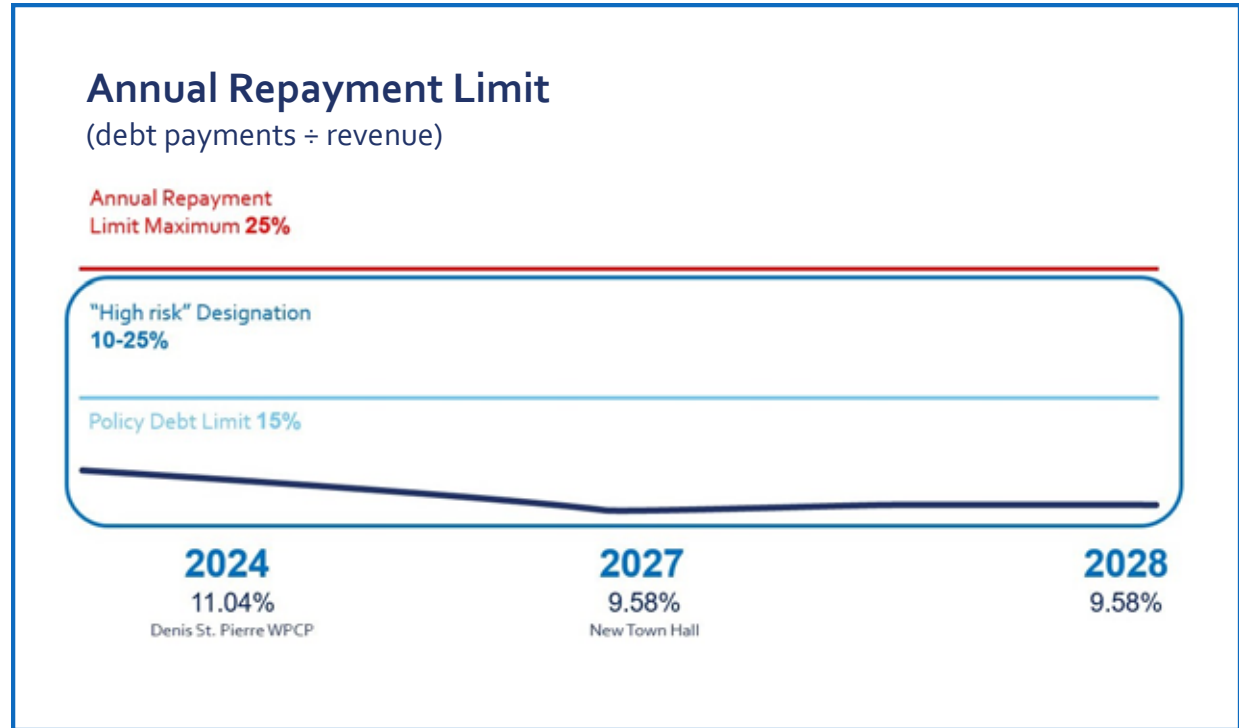
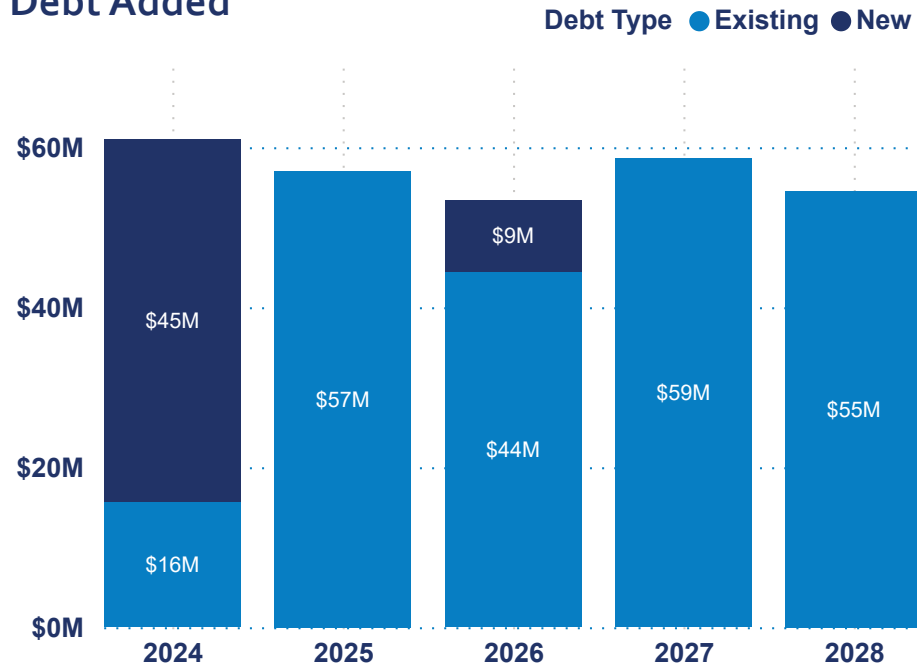
Five Year Capital Outlook

Category	2024	2025	2026	2027	2028	Total
Equipment	\$7,401,700	\$5,776,724	\$4,321,905	\$1,071,605	\$2,912,605	\$21,484,539
Atlas Tube Recreation Centre	\$40,000		\$175,000			\$215,000
Fire	\$468,800	\$679,924	\$128,800	\$80,000	\$45,000	\$1,402,524
Information Technology	\$681,000	\$124,800	\$52,605	\$52,605	\$52,605	\$963,615
Marina	\$60,000					\$60,000
Parks	\$61,000	\$95,000	\$55,000	\$35,000	\$70,000	\$316,000
Roads & Fleet	\$1,450,000	\$580,000	\$313,500	\$512,000	\$61,000	\$2,916,500
Wastewater	\$550,000	\$100,000				\$650,000
Water Meters	\$371,500	\$359,000	\$372,000	\$386,000	\$400,000	\$1,888,500
Water Treatment	\$3,719,400	\$3,838,000	\$3,225,000	\$6,000	\$2,284,000	\$13,072,400
Facilities	\$2,096,000	\$5,460,080	\$23,750,900	\$11,602,508	\$2,928,067	\$45,837,554
Atlas Tube Recreation Centre	\$705,000	\$130,000	\$700,000		\$290,700	\$1,825,700
Community Centres			\$155,000			\$155,000
Fire Halls	\$130,000	\$16,000	\$3,044,900	\$78,000	\$85,000	\$3,353,900
General Maintenance	\$15,000	\$600,000	\$600,000	\$600,000	\$600,000	\$2,415,000
Marina				\$1,405,000		\$1,405,000
Operations Centre		\$431,080				\$431,080
Parks	\$186,000	\$2,282,000	\$6,000	\$1,821,667	\$1,952,367	\$6,248,033
Police	\$40,000		\$2,845,000			\$2,885,000
Roads & Fleet		\$2,001,000				\$2,001,000
Townhall	\$700,000		\$16,400,000			\$17,100,000
Water Treatment	\$320,000			\$7,697,841		\$8,017,841
Infrastructure	\$11,144,579	\$87,779,207	\$36,808,601	\$63,781,530	\$29,418,588	\$228,932,505
Bridge Rehabilitation	\$1,470,000	\$2,822,000	\$1,133,000	\$3,233,000		\$8,658,000
Community Winter Lights	\$65,000	\$32,150	\$35,879			\$133,029
Drains	\$285,000					\$285,000
Elimination of Phargmite	\$20,000	\$20,000	\$20,000	\$20,000		\$80,000
Fences	\$100,000	\$100,000	\$100,000	\$100,000		\$400,000
Gravel Roads Conversion		\$1,931,200	\$1,175,000	\$930,000	\$1,035,000	\$5,071,200
Roads	\$5,788,579	\$40,110,000	\$13,542,300	\$13,742,300	\$9,910,100	\$83,093,279
Sidewalks	\$80,000	\$300,000				\$380,000
Stormwater	\$260,000	\$10,407,288	\$5,902,080	\$5,902,080	\$10,328,640	\$32,800,088
Wastewater		\$11,045,574		\$30,000,000		\$41,045,574
Water Main	\$3,076,000	\$12,113,400	\$2,826,100	\$9,854,150	\$8,144,848	\$36,014,498
Water Tower		\$8,897,595	\$12,074,242			\$20,971,837
Plans and Studies	\$648,000	\$858,043		\$344,231	\$5,818,771	\$7,669,044
Plans and Studies	\$648,000	\$858,043		\$344,231	\$5,818,771	\$7,669,044
Trails	\$464,000	\$1,146,711	\$1,800,000	\$630,000	\$2,023,200	\$6,063,911
CWATS	\$150,000	\$1,046,711	\$1,700,000	\$530,000		\$3,426,711
Municipal	\$150,000				\$1,346,000	\$1,496,000
Parks	\$164,000	\$100,000	\$100,000	\$100,000	\$677,200	\$1,141,200
Tree Planting	\$20,000	\$50,000	\$20,000	\$20,000	\$20,000	\$130,000
Tree planting - Parks	\$20,000	\$50,000	\$20,000	\$20,000	\$20,000	\$130,000
Vehicle	\$780,000	\$2,362,000	\$1,940,600	\$1,139,000	\$900,060	\$7,121,660
Atlas Tube Recreation Centre				\$68,000		\$68,000
Building		\$40,000		\$40,000		\$80,000
Drainage					\$68,000	\$68,000
Engineering					\$40,000	\$40,000
Fire	\$380,000	\$1,560,000	\$1,572,600	\$400,000	\$445,000	\$4,357,600
Parks		\$136,000	\$68,000	\$68,000		\$272,000
Roads & Fleet	\$400,000	\$626,000	\$300,000	\$563,000	\$347,060	\$2,236,060
Total	\$22,554,279	\$103,432,765	\$68,642,006	\$78,588,874	\$44,021,290	\$317,239,214



Debt Forecast

Debt Added



Reserve Forecast

Reserve Type	2024	2025	2026	2027	2028
Discretionary Reserve Funds	\$29,345,529	\$13,708,209	\$13,587,019	(\$2,542,591)	(\$2,066,101)
Debt Reduction	\$1,440,753	\$1,440,753	\$1,440,753	\$1,440,753	\$1,440,753
Future Employee Benefits	\$714,999	\$714,999	\$714,999	\$714,999	\$714,999
Wastewater	\$5,434,880	\$1,528,564	\$7,522,461	(\$4,760,625)	\$408,520
Wastewater - Capital	\$271,600	\$543,200	\$814,800	\$1,086,400	\$1,358,000
Water	\$20,060,274	\$7,954,670	\$1,464,983	(\$2,756,141)	(\$7,823,396)
Water Plant Filter	\$1,423,023	\$1,526,023	\$1,629,023	\$1,732,023	\$1,835,023
Obligatory Reserve Funds	\$15,773,163	(\$2,301,146)	(\$3,250,326)	(\$19,569,235)	(\$17,110,680)
Building Services - Capital	\$169,735	\$169,735	\$169,735	\$169,735	\$169,735
Building Services - Operating	\$1,092,260	\$839,926	\$573,839	\$293,069	(\$3,182)
Development Charges - Administration	(\$86,870)	(\$86,870)	(\$86,870)	(\$86,870)	(\$86,870)
Development Charges - Fire	\$1,995,603	\$2,118,575	(\$756,170)	(\$585,285)	(\$452,572)
Development Charges - Growth Studies	\$192,980	\$178,510	\$284,637	\$331,750	(\$366,097)
Development Charges - Parks	(\$2,092,685)	(\$3,810,679)	(\$4,000,194)	(\$4,749,928)	(\$6,008,912)
Development Charges - Police	\$625,679	\$649,269	\$673,729	\$699,230	\$725,772
Development Charges - Public Works	\$67,926	\$193,740	\$324,620	\$460,737	\$602,267
Development Charges - Recreation (Arena)	\$550,649	\$1,123,324	\$1,718,895	\$1,927,854	\$1,815,620
Development Charges - Roads	\$7,338,220	(\$249,098)	\$1,042,822	\$2,389,967	\$2,139,095
Development Charges - Wastewater	\$4,258,562	(\$2,507,070)	(\$3,457,909)	(\$17,612,401)	(\$18,298,792)
Development Charges - Water	(\$7,060,437)	(\$14,289,625)	(\$18,476,631)	(\$27,052,200)	(\$27,237,322)
Federal Gas Tax	\$3,743,025	\$5,789,690	\$7,897,755	\$10,069,063	\$12,305,510
Park Development	\$558,469	\$279,391	\$550,792	\$833,019	\$1,126,595
Parking Lot Development	\$724	\$724	\$724	\$724	\$724
Provincial Funding - MMAH - Safe Restart Agreement	\$481,773	\$481,773	\$481,773	\$481,773	\$481,773
Provincial Funding - Modernization Grant	\$45,435	\$45,435	\$45,435	\$45,435	\$45,435
Provincial Funding - OCIF	\$3,427,442	\$6,327,431	\$9,338,019	\$12,410,419	\$15,545,867
Provincial Funding - OCLIF - Cannabis	\$35,952	\$35,952	\$35,952	\$35,952	\$35,952
Provincial Funding - WEEDC - Economic Dev	\$195,474	\$195,474	\$195,474	\$195,474	\$195,474
Trees Planting - Subdivisions	\$233,247	\$213,247	\$193,247	\$173,247	\$153,247
Reserves	\$49,548,212	\$13,142,030	(\$5,509,255)	(\$14,414,294)	(\$20,673,789)
Accumulated Sick Leave	\$55,130	\$55,130	\$55,130	\$55,130	\$55,130
Assessment Stabilization	\$43,044	\$43,044	\$43,044	\$43,044	\$43,044
BIA	\$41,860	\$41,860	\$41,860	\$41,860	\$41,860
Bridges and Culverts	\$1,668,661	(\$155,039)	(\$289,739)	(\$2,524,439)	(\$1,526,139)
Building Repairs & Maintenance	\$924,801	\$982,501	\$1,040,201	\$1,097,901	\$1,155,601
Community Benefit	\$1,155,096	\$1,917,086	\$2,675,347	\$2,647,265	\$2,619,183
Community Improvement Plan	\$100,133	\$100,133	\$100,133	\$100,133	\$100,133
Contingency	\$1,393,249	\$1,393,249	\$1,393,249	\$1,393,249	\$1,393,249
Economic Development	\$65,000	\$90,000	\$115,000	\$140,000	\$165,000
Election	\$34,418	\$69,418	(\$117,082)	(\$82,082)	(\$47,082)
Employee Related	\$574,593	\$557,693	\$590,793	\$623,893	\$656,993
Facilities	\$1,348,320	\$589,640	(\$1,486,060)	(\$1,206,260)	(\$1,083,460)
Facility/Property - New	\$10,816,581	\$11,541,081	\$2,545,581	\$1,868,849	\$2,423,374
Fire Vehicles and Equipment	\$555,284	(\$1,182,440)	(\$844,040)	(\$856,840)	(\$834,640)
Furniture & Fixtures	\$81,043	\$105,643	\$130,243	\$154,843	\$179,443
Gravel Road Conversion	\$1,153,252	\$67,252	(\$262,548)	(\$347,348)	(\$537,148)
Heritage Committee	\$15,006	\$15,006	\$15,006	\$15,006	\$15,006
Legal Reserve	\$76,298	\$76,298	\$76,298	\$76,298	\$76,298
Parks Furniture and Fixtures	\$1,193,784	\$1,691,784	\$2,355,784	\$3,039,784	\$3,694,784
Parks Signage - New	\$72,185	\$82,485	\$92,785	\$103,085	\$113,385
Plans and Studies	\$494,786	\$1,485,778	\$1,785,278	\$2,365,800	\$3,371,528
Playground Equipment	\$343,487	\$217,987	\$382,487	\$466,987	\$631,487
Police Operating	\$279,452	\$279,452	\$279,452	\$279,452	\$279,452
Railway Crossings	\$49,550	\$49,550	\$49,550	\$49,550	\$49,550
Road Share Drainage Works	\$1,855,022	\$2,213,722	\$2,572,422	\$2,931,122	\$3,309,822
Roads	\$14,208,189	(\$9,194,272)	(\$12,848,533)	(\$15,502,794)	(\$11,469,355)
Self Insuring	\$552,477	\$568,477	\$584,477	\$600,477	\$616,477
Storm Water	\$846,651	(\$8,476,037)	(\$13,293,517)	(\$18,110,997)	(\$31,655,037)
Street Lights - New	\$1,918,448	\$2,107,448	\$2,296,448	\$2,485,448	\$2,674,448
Technology & Office Equipment	\$108,223	\$234,623	\$433,218	\$631,813	\$830,408
Trails - Existing	(\$62,266)	(\$462,666)	(\$563,066)	(\$663,466)	(\$663,866)
Trails - New	\$1,099,757	\$414,946	(\$923,154)	(\$1,091,254)	(\$2,075,354)
Tree Replacement	(\$11,094)	(\$61,094)	(\$81,094)	(\$101,094)	(\$121,094)
Union Water Supply	\$411,882	\$411,882	\$411,882	\$411,882	\$411,882
UWSS	\$256,746	\$256,746	\$256,746	\$256,746	\$256,746
Vehicles and Equipment	(\$286,870)	(\$1,102,370)	(\$1,238,870)	(\$1,923,370)	(\$1,940,930)
Water - Contingency	\$319,929	\$319,929	\$319,929	\$319,929	\$319,929
Water Working Funds	\$1,064,058	\$1,064,058	\$1,064,058	\$1,064,058	\$1,064,058
Winter Control	\$472,398	\$472,398	\$472,398	\$472,398	\$472,398
Working Funds	\$4,259,647	\$4,259,647	\$4,259,647	\$4,259,647	\$4,259,647
Total	\$94,666,904	\$24,549,093	\$4,827,439	(\$36,526,119)	(\$39,850,570)



Glossary | Definitions

Accrual Basis of Accounting | A method of accounting that recognizes revenue as earned and expenditures as incurred rather than waiting until cash is exchanged.

Actual | Actual (as opposed to budget) revenues and expenditures for the fiscal year indicated.

Amortization | The gradual reduction of the value of an asset or liability by some periodic amount. In the case of an asset, it involves expensing the cost of the item over its useful "life" – the time period over which it can be used.

Assessment | The Municipal Property Assessment Corporation (MPAC) is responsible for placing an assessment value on all properties in Ontario. In 1998, the Province of Ontario reformed the property assessment and taxation system in Ontario with the implementation of Current Value Assessment (CVA). The CVA of a property represents its estimated market value, or the amount the property would sell for in an arm's length, open market sale between a willing buyer and a willing seller.

Base Budget | In simple terms, a reflection of the budget resources (financial, human, and other) that are required to maintain service levels at the level provided in the previous year.

Budget | A financial plan for a given fiscal year showing revenues and expenditures for different funds of the Municipality.

Budgetary Basis | This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash, or modified accrual.

Budget Centre | An organizational unit with a specific strategic focus and the authority to expend corporate resources in order to deliver an internal or external service.

Business Improvement Area (BIA) | A Business Improvement Area (BIA) is an association of business people within a specified district, who join together with official approval of the Municipality, in a self-help program aimed at stimulating business.

Business Plan | This refers to a document that summarizes the operational and financial objectives of a business and contains the detailed plans and budgets showing how the objectives are to be realized.

Canada Community Building Fund (CCBF) | Funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions: economic, environmental, social, and cultural. The program is intended to achieve results leading to cleaner air, cleaner water, and reduced greenhouse gas emissions.

Canadian Union of Public Employees (CUPE) | An association formed for protecting the rights of its members, usually employees in the public sector.

Capital Budget | The budget that provides for the funding of the Municipality's expenditures on capital assets, i.e. assets which provide benefits to the Municipality over several years.

Consumer Price Index (CPI) | A statistical description of price levels provided by Statistics Canada. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Current Value Assessment (CVA) | Property value set upon real estate under direction of the Province as a basis for levying property taxes.

Debenture | A formal written obligation to repay specific sums on certain dates. In the case of a municipality, debentures are typically unsecured.

Debt | Any obligation for the payment of money. For Ontario municipalities, debt would normally consist of debentures as well as either notes or cash loans from financial institutions but could also include loans from reserves.

Deferral | The act of putting off until another time, or postponing.

Deficit | The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Development Charges Act (DCA) | Provincial legislation that provides guidelines on funding of identified growth-related projects in the Municipality from developers.

Discretionary Reserve Fund | A type of reserve fund established whenever Council wishes to earmark funds to finance a future project for which it has the authority to spend money. A Municipality may, by by-law, provide that the money raised for a reserve fund be applied to another purpose.

Expenditure | The disbursement of appropriated funds to purchase goods and/or services. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

Fiscal Year | Any period of 12 consecutive months designated as the budget year. The Municipality's budget year begins January 1st and ends December 31st.

Fleet | The vehicles owned and operated in the Municipality.

Forecast | The projection of revenues and expenditures for future years.

Full-Time Equivalent Position (FTE) | A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. FTE considers the number of hours per week and the portion of the year the position is funded. $FTE = (\text{hours worked per week} / \text{total weekly hours}) \times (\text{months funded} / 12)$. A year-round full-time position has an FTE of 1.00. A full-time position funded for six months (1/2 year) has an FTE of 0.5.

Fund | A set of interrelated accounts to record revenues, and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

Fund Balance | A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

Generally Accepted Accounting Principles (GAAP) | Nationally-recognized uniform principles, standards and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures.

Grant | A monetary contribution, typically from one level of government to another, as a means to lend support to a specific service, program, or function.

Glossary | Definitions

Inflation | A rise in price levels caused by general economic activity and growth.

Infrastructure | The system of public works in the Municipality, consisting of immovable physical assets, that delivers an essential public service (e.g. road network, water and sewer systems, and lighting).

Interest Income | Revenue associated with the Municipality's cash management activities of investing cash balances.

Levy | The amount of property tax, in dollars, which is paid by the Municipality's taxpayers. To determine the tax levy for a particular property, the property's assessed value is multiplied by the appropriate rate for the property's tax class.

Liability | A financial obligation of the Municipality to others.

Lifecycle | Encompasses the Municipality's plan to provide funding for expenditure items that are cyclical in nature.

Local Authority Services (LAS) | Local Authority Services is mandated to work with municipalities to assist them in reducing the cost of their expenditures and to increase their revenues through the principles of economies-of-scale and co-operative procurement efforts.

Long-term Debt | Debt that matures more than one year after it is issued.

Municipal Act | Passed by the legislature in December 2001, the Act is designed to allow municipal leaders the autonomy, power, and flexibility they need to chart their community's future in a meaningful way and react quickly to change.

Objective | A desired specific output-oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.

Obligatory Reserve Funds | A type of reserve fund created whenever a statute requires revenues received for special purposes to be segregated from the general revenues of the Municipality.

Official Plan | A document adopted by a municipal council pursuant to the Planning Act that contains goals, objectives and policies to manage and direct physical change in the Municipality. Official Plans are generally set for a planning period of 20 years and must be renewed and updated every five years.

One-Time Item | An item only approved for the current budget year that is not part of the base budget.

Ontario Communities Infrastructure Fund (OCIF) | Provides funding to help small, rural and northern communities renew and rehabilitate critical infrastructure.

Ontario Municipal Partnership Fund (OMPF) | General assistance funding provided by the province of Ontario to assist with northern and rural municipalities.

Ontario Municipal Board (OMB) | A provincial board that provides a forum to appeal planning and assessment decisions made by the Municipality.

Ontario Municipal Employees Retirement System (OMERS) | OMERS is a defined benefit plan that provides pension benefits for the Municipality's full-time employees. Employees and employers normally make equal contributions to the plan.

Operating Budget | The budget that provides the various departments with funding for their annual recurring operating costs (e.g. salaries, materials and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.

Per Capita | A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Property Tax | An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

Provincial Dedicated Gas Tax | Provincial gas tax funding that is provided to municipalities for public transportation expenditures.

Public Sector Accounting Board (PSAB) | The body of the Chartered Professional Accountants (CPA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the financial and performance information reported by governments and other public sector entities for the benefit of decision-makers and other users of the information.

Reserve | An allocation of accumulated net revenue that is established by Council for a particular purpose. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund. Interest earned on the invested earnings is reported as operating fund earnings and not accumulated in the reserve.

Reserve Fund | An allocation of accumulated net revenue, similar to a reserve. It differs from a reserve in that reserve fund assets are segregated and restricted to meet a specific purpose. There are two types of reserve funds: discretionary and obligatory.

Revenue | Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

Stakeholders | The person, group or organization that has direct or indirect stake in the Municipality because it can affect or be affected by the Municipality's actions, objectives and policies.

Surplus | The excess of actual revenue over operating expenditures incurred during a budget period.

Tangible Capital Asset (TCA) | Non-financial assets that have a lifespan that extends beyond an accounting period. Also known as 'fixed asset'.

Tax Rate | A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the Municipality. The rate for a property depends on its tax class, which in turn depends on the type of property (residential, commercial, industrial, etc.). The rate is multiplied by the assessment to provide the tax levy. Rates are established by Council by-law.

User Fees & Service Charges | Fees paid by individuals or organizations to the Municipality for the use of Municipality facilities (e.g. recreation fees) or for provision of municipal services (e.g. planning).

Vacancy Rebate Program | Provides tax relief to owners of vacant commercial and industrial buildings through rebates issued by a municipality.

Vital Statistics Act | Responsible for matters such as maintenance of the municipal birth and death registry and issuance of death and burial certificates.

Glossary | Acronyms

AODA | Accessibility for Ontarians with Disabilities Act

ATF | Active Transport Fund

ATRC | Atlas Tube Recreation Centre

CAO | Chief Administration Officer

CBO | Chief Building Official

CCBF | Canada Community Building Fund

CL | Corporate Leader

CFO | Chief Financial Officer

CIP | Community Improvement Plan

CSS | Continuous Safety Services

CWATS | County Wide Active Transportation System

DSS | Designated Substance Survey

DC | Developmental Charge

DL | Division Leader

DTCS | Digital Transformation and Cloud Services

ERP | Enterprise Resource Planning

ESA | Electrical Safety Authority

EWF | Engineering Wood Fibre

FTE | Full Time Equivalent

GIS | Geographic Information Systems

GAAP | Generally Accepted Accounting Principles

HC | Head Count

HR | Human Resources

IT | Information Technology

LED | A light-emitting diode

MPAC | Municipal Property Assessment Corporation

OCIF | Ontario Community Infrastructure Fund

OCWA | Ontario Clean Water Agency

OMPF | Ontario Municipal Partnership Fund

ORFA | Ontario Recreation Facilities Association

PSAB | Public Sector Accounting Board

PT | Part Time

TL | Team Leader

TSSA | Technical Standards and Safety Authority

WW | Wallace Woods



TOGETHER WE ARE
Lakeshore

Municipality of Lakeshore – Report to Council

Growth & Sustainability

By-law Services



To: Mayor & Members of Council
From: Rob Sassine- Division Leader By-Law
Date: January 15, 2024
Subject: Administrative Assistant-By-Law

Recommendation

The following report is for information only

Background

The CAO has the delegated authority to authorize the hiring, terminating, and disciplining of all municipal employees. Under sections 7, 8 and 9 of the CAO By-law 62-2019, CAO responsibilities over the different groups of municipal employees are summarized as:

The Chief Administrative Officer shall have ultimate accountability and authority for the management of Senior Management Team, Non-Union Employees and Union Employees, including:

- appointment, dismissal, suspension and discipline of Employees;

To support the Strategic Plan and maintain acceptable levels of service especially in times of growth and increased service level demands, Administration must regularly review workload demands and available staffing resources. As positions become vacant due to retirement, resignation, promotion or otherwise, it is considered a best practice to review the needs of division(s) at the time of the vacancy or during times of growth to determine if the existing staff structure and staff compliment are reasonable to meet the needs of the current service delivery demands including forecasting the future short term and long term needs. Currently, the Municipality has reviewed the service delivery demands of the By-law budget centre

The results of the review indicate that there is an insufficient number of staff to complete all the work required to meet the service level demands.

Comments

The Bylaw Enforcement Division is responsible for the enforcement of all Municipal bylaws adopted by Council. The Bylaw Enforcement Division fields complaints from residents and visitors for a variety of reasons such as Yard Maintenance, Property Standards, Zoning, and Fence. Currently, the Bylaw Enforcement Division provides services to 40,410 residents covering 529 square kilometers.

At the July 16th, 2019, meeting, Council approved the following resolution:

351-07-2019

“That administration be directed to bring back a report regarding Bylaw Enforcement Service Level options and the updating of the Zoning Bylaw, including public engagement options and costs.”

On November 19th, 2019, a Bylaw Enforcement Service Levels report was brought before Council by the Manager of Building Services and Council was presented with 3 options to enhance enforcement levels. Council voted unanimously and directed Administration to proceed with Option #2 for Bylaw Enforcement Service Levels to be phased in over two years as presented in the report and allocate the costs through the 2020 and 2021 budget processes.

Option #2 in the Bylaw Enforcement Service Level report presented to Council called for staffing levels to be increased to 3 full-time Bylaw Enforcement Officers, 1 full-time Administrative Assistant and 1 seasonal student.

The Bylaw Enforcement Division is currently made up of a Division Leader, 2 full-time Bylaw Enforcement Officers and 1 seasonal student. The full-time Building Services Administrative Assistant is shared between the Building and Bylaw Divisions.

As a result of the Organizational Review, Dog Tag licensing, Lakeshore Dog Pound operations and Crossing Guards now fall under the Bylaw Enforcement Division. The administrative functions associated with these additional responsibilities are currently still with the Civic Affairs Division but will have to eventually transition to Bylaw Enforcement.

In 2022, the Building and Bylaw Administrative Assistant received calls and coordinated with contractors to book 5,312 Building Inspections (21 per day average). They also received over 700 By-law complaints from residents that required the Administrative Assistant to create a case file in City Works to be investigation by a By-law Officer. The Administrative Assistant also fields numerous calls every day for information from residents and contractors.

Both the Building and Bylaw Divisions have experienced significant increases in requests for service from residents which has negatively affected our service levels. As the population of the Municipality increases, as anticipated, the workload on the shared Building and Bylaw Administrative Assistant will only increase pressures to our already strained service delivery levels.

Regional Staffing Level Comparators

Municipality	Staffing Levels	Population	Area (km2)
Lakeshore	1 Division Leader 2 Bylaw Enforcement Officers .5 Administrative Assistant	40,410	529
Leamington	1 Manager 5 Bylaw Enforcement Officers 1 Public Service Unit Staff	29,680	261
Amherstburg	1 Manager 2 Bylaw Enforcement Officers 1 Licensing Officer	21,936	184

Others Consulted

Manager of Building Services/CBO
Manager of Bylaw Enforcement for other jurisdictions

Financial Impacts

The financial impact of adding this position for the 2024 budget year is approximately about \$87,147 per year including benefits and pension.

Municipality of Lakeshore – Report to Council

Finance

Financial Planning & Analysis



To: Mayor & Members of Council
From: Justin Rousseau, Corporate Leader – Chief Financial Officer
Date: January 15, 2024
Subject: Team Lead- Asset Management

Recommendation

The following report is for information only

Background

The CAO has the delegated authority to authorize the hiring, terminating, and disciplining of all municipal employees. Under sections 7, 8 and 9 of the CAO By-law 62-2019, CAO responsibilities over the different groups of municipal employees are summarized as:

The Chief Administrative Officer shall have ultimate accountability and authority for the management of Senior Management Team, Non-Union Employees and Union Employees, including:

- appointment, dismissal, suspension and discipline of Employees;

To support the Strategic Plan and maintain acceptable levels of service especially in times of growth and increased service level demands, Administration must regularly review workload demands and available staffing resources. As positions become vacant due to retirement, resignation, promotion or otherwise, it is considered a best practice to review the needs of division(s) at the time of the vacancy or during times of growth to determine if the existing staff structure and staff compliment are reasonable to meet the needs of the current service delivery demands including forecasting the future short term and long term needs. Currently, the Municipality has reviewed the service delivery demands of Financial Planning & Analysis budget centre.

The results of the review indicate that there is an insufficient number of staff to complete all the work required to meet the service level and legislative requirements placed on the municipality.

Comments

The team lead- Asset Management works with the Municipality's departments to develop and maintain a well-functioning asset management program. This includes completing all asset management related initiatives and processes, implementing, and maintaining systems and applications, and completing all pertinent reporting. Acting in this way, the asset management coordinator will ensure alignment or 'line-of-sight' between council's mandate, the long-term vision and direction, and departmental priorities for managing assets, as well as supporting departments to bring on new tools, processes, and systems. This role also ensures completion of relevant grant applications to secure maximum senior government funding, and in doing so, bridges Finance and operational groups to better optimize infrastructure budgets and communicates risks and benefits of infrastructure projects to the corporation.

Business Case for Lakeshore

The goal of asset management is to ensure that limited funds are spent on the right assets, at the right time, in the right way to bring the maximum value to the community at the lowest cost. The asset management coordinator functions as a single point of accountability in support of this important, overarching goal.

Increasingly, senior government funding programs are conditional on asset management reporting. Under Ontario Regulation 588/17, the Ministry of Infrastructure (MOI) now requires all municipalities to produce detailed asset management plans. (AMPs) Failing to meet these requirements may have funding and eligibility implications under both the Ontario Community Infrastructure Fund (OCIF) and through the Canada Infrastructure Program (ICIP). With municipal budgets, this would result in lost opportunities to invest in public infrastructure and potential deferral of important projects. As part of his or her responsibilities, an asset management coordinator would provide corporate oversight on asset management practices to ensure the Municipality is eligible for all senior infrastructure funding programs.

The asset management coordinator provides holistic analysis on infrastructure programs, with the aim of balancing the Municipality's fiscal capacity, the quality of the infrastructure services promised and delivered to constituents and minimizing associated risks. The analysis produced by the asset management coordinator can hold administration accountable for decision-making and improve transparency of infrastructure decisions. As the analysis also typically involves identification of long-term infrastructure needs, the data can be used to gradually build reserve levels and keep tax and utility rates stable. Ultimately, this can support effective communication with the community when difficult decisions need to be made.

To optimize departmental infrastructure programs, and improve collaboration across the organization, the Municipality will need to bring on new tools, processes, and systems—the implementation and maintenance of which require substantial additional staff time and

effort. Some examples of these initiatives include building and maintaining asset inventories, implementing maintenance management systems, developing standardized data and business case templates, and developing models and projections to compare different infrastructure investment scenarios. Most of this work can be consolidated and centralized with the asset management coordinator, alleviating capacity pressures.

Description of AM Coordinator Responsibilities

- Assist in establishing, developing, implementing, and administration of asset management plans, standards, strategies, policies, and procedures for all assets
- Reviewing risk and levels of service documentation, identifying existing and future infrastructure needs
- Lifecycle studies and evaluations to determine short and long-term rehabilitation and replacement needs
- Assist in the development of annual operating and capital budgeting requirements
- Asset management data and condition collection through field inspections
- Data entry and maintenance of asset information and financial data into AM systems while ensuring data integrity
- Identification of data gaps within asset inventory
- Provide training for staff, council and other stakeholders related to the AM program
- Ensuring regulatory compliance and other internal policies relating to AM
- Ensuring departmental asset programs align with corporate strategic direction/vision
- Researching best practices and emerging trends related to AM or financial planning

Risks of Forgoing an AM Coordinator Position

- Missed infrastructure funding opportunities
- Continuation of ‘worst first’ approach to infrastructure spending, and missed opportunities to cut costs and avoid unplanned asset failures by completing cheaper, timely, and more proactive maintenance and repairs
- Asset management plans, policies, and strategies may not be implemented
- Misalignment of municipal strategic goals/vision and individual service areas
- Difficulty meeting the levels of service for the community as well as any future levels of service goals
- Improper prioritization and allocation of budget to the right infrastructure projects, leading to potential service disruptions, and public dissatisfaction
- Unconsolidated, inaccurate, and outdated asset database
- Improper use of infrastructure management systems (e.g., work order and maintenance management systems)

- Inability to clearly communicate asset risks to the broader public

It should be noted that the Provincial and Federal government mandate has also come with the support of funding up to a maximum of \$80,000 available to be transferred annually from the OCIF funds which is a sustainable funding source.

Financial Impacts

The financial impact of adding this position for the 2024 budget year is approximately about \$129,332 per year including benefits and pension. Which can be funded by \$80,000 dollars from grant for a net impact of \$49,332

Municipality of Lakeshore – Report to Council



Finance

Financial Planning & Analysis

To: Mayor & Members of Council
From: Michael Martin – Division Leader, Digital Transformation & Cloud Services
Date: January 15, 2024
Subject: Division Leader, Client Services Support

Recommendation

The following report is for information only

Background

In response to the growing need for streamlined and standardized customer service practices across departments, Administration proposes the conversion of Team Leader – Public Service role to Division Leader – Client Services Support. This strategic conversion accomplishes the following:

- Modernize Citizen-Centered Service
 - Conceiving and implementing a plan for resident-service standards (including establishing a response policy for all inquiries to the municipality, IT solutions/apps/portals, phone protocols, virtual enablement, self-serve portals).
 - Setting policy and standard operating procedures for resident communication and follow-ups.
- Increases efficiency of resource use by adding internal IT help desk coordination to an existing position, forgoing the need to fund an additional role. In the Draft 2023 Budget, Administration proposed a Team Lead, IT Service Delivery. This role would no longer be required, saving the Municipality \$ 128,161 a year by converting the Team Lead Public Service role into a Division Leader.
- Enables a broad increased internal and external level of service by coordinating internal and external client services with capacities to track and monitor responses times to all concerns internally and externally.
- Consolidating customer service responsibilities under a single management role, the municipality will benefit from improved coordination, increased accountability, and an elevated level of service delivery.

Key Objectives

1. Creating, Monitoring, and Enforcing Customer Service Standards and Defining Service Level Agreements:
 - a. Currently, the Team Leader is predominantly focused on the Customer Service Standards provided by the PSU. This singular focus does not permit it to develop cross functional standards while then monitoring and enforcing these standards across divisions and departments. Synergies exist in the monitoring, tracking and analysis of external response times with internal response times that ultimately improves service delivery to the public through better internal coordination.
 - b. Converting the Team Leader to a Division Leader allows increased responsibility and span of control over the internal IT help desk, tracking of inquiries, and delivery of responses back to the public. A Team Leader role is not able to carry these additional responsibilities.
 - c. Converting the Team Leader to Division leader will also allow for a wider reach and impact for Customer Service Training across departments. This will ensure staff are aware of customer service policies, procedures, and de-escalation strategies. This will ultimately lead to more consistent and quality customer experience for the residents of Lakeshore.
 - d. This ensures consistent service quality and timely resolution of citizen and employee support needs.
 - e. This objective will be critical to Administration achieving compliance and transparency regarding its Customer Service Standard strategic objective.
2. Setting and delivering organizational goals to increased First Call Resolutions:
 - a. The Division Leader will spearhead a shift-left initiative, promoting faster response times, quality assurance and higher First Call Resolutions ratios.
 - b. This approach aligns with the municipality's commitment to providing prompt and efficient services to its citizens.
 - c. A direct result of a higher First Call Resolution ration is that the Municipality will not only achieve its service level commitments, but consistently beat them.
3. Implementing Service Management practices for Service Level reporting:
 - a. A service catalog is a comprehensive and organized list of services that the municipality offers to its stakeholders. It serves as a centralized repository of information about the available services. The primary purpose of a service catalog is to provide transparency and clarity regarding what services are offered and to help stakeholders understand how to request or access those services.
 - b. The Division Leader will establish Service Management practices based on the service catalog and implement software that enables Administration to accurately track Inquiries, Service Requests and Problems to ensure that stakeholders needs are never abandoned.

- c. This Service Management solution will equally ensure that Administration and report on, via the Datahub, current SLA adherence rates and help identify areas of improvement and needs. The enhanced data reporting will assist Council in making data-driven decisions.
 - d. This transparent reporting mechanism ensures accountability and aids in continuous improvement.
- 4. Future Organizational Model for Public Service Unit:**
- a. The Division Leader will play a pivotal role in evaluation and designing a future organizational model for the Public Service Unit, ensuring a strategic, sustainable, standardized, and efficient approach to customer service delivery.
- 5. Incorporating IT Help Desk into Client Support team:**
- a. The Division Leader will absorb and oversee the IT Help Desk function into the broader Client Service team, emphasizing the cross-functional nature of service management.
 - b. This consolidation enhances operational efficiency and highlights a unified approach to customer service.
 - c. It will demonstrate the value in a hybrid approach to customer service, where subject matter expertise remains divisional while customer service standards and best practices are overlaid efficiently.
- 6. Efficiency through a Centralized Manager Role:**
- a. An alternative approach would be to embed service management supervisors in each department.
 - b. This approach would introduce significant redundancy and overlap while jeopardizing the unified approach Council has direct for Customer Service
 - c. Consolidating responsibilities under a single manager role ensures streamlined processes and a cohesive strategy for customer service standards.
 - d. It furthermore causes unnecessary budgetary pressures that are addressable via a reimagining of the organizational structure & needs of the Municipality.

The conversion of the Team Leader – Public Service Unit role to Division Leader – Client Support is the recommended approach to achieving the outlined objectives. This strategic move aligns with the municipality's commitment to providing high-quality services, ensures consistency across departments, and lays the foundation for a mature public service.

Financial Impacts

If the Municipality wishes to mature and enhance SLAs, without a unified approach, additional Team Leaders will be required to achieve the desired outcomes. Considering IT Help Desk as an example, adding an additional Team Leader to meeting service delivery needs would require an additional investment of \$137,500 per year.

Converting the Team Leader – PSU to Division Leader – Client Support as a hybrid role between the PSU and DTCS will demonstrate to the Municipality the value of the multi-discipline approach and deliver a more efficient service. The estimated value of this conversion is approximately \$9,339 in 2024. This enabled cost savings of nearly \$128,161 per year while delivering a more mature service.

Municipality of Lakeshore – Report to Council

Finance

Financial Planning & Analysis



To: Mayor & Members of Council
From: Michael Martin – Division Leader, Digital Transformation & Cloud Services
Date: January 15, 2024
Subject: Division Leader, Communications

Recommendation

The following report is for information only

Background

In response to the evolving landscape of Civic Engagement and the growing importance of effective communication in municipal governance, Administration recommends the conversion of the existing position of Team Leader – Civic Engagement to the role of Division Leader – Communications. This elevation will enable the Municipality to align with strategic objectives, enhance service levels, and effectively address critical areas of responsibility that contribute to public service excellence.

Strategic Alignment:

The proposed conversion directly aligns with the Municipality's strategic goals by addressing key areas critical to effective governance and community satisfaction. The expanded responsibilities outlined below will contribute to the achievement of strategic objectives, enhancing the Municipality's reputation as a responsive and transparent government entity.

Modernize Citizen-Centered Service

- Conceiving and implementing a plan for resident-service standards (including establishing a response policy for all inquiries to the municipality, IT solutions/apps/portals, phone protocols, virtual enablement, self-serve portals).
- Bylaw Modernization (including a calendar of bylaw review and effective enforcement strategies/capabilities).
- Setting policy and standard operating procedures for resident communication and follow-ups.

Relocation of the Communications function to establish it at a more strategic level.

- Coordination of intergovernmental activities/communication to support funding models for new sanitary infrastructure.

- Streamlining of communications, information technology, and customer service to support further automation of service.
- Centralizing Communications, Public Service and Information Technology under one Section and reporting to the Office of the CAO.

Communications, Public customer service, and Information Technology divisions will merge into one sub department, known as a Section. This move centralizes information and communication management and positions the Municipality strategically to better delivery customer service to the public through the support of technology regarding public communication, the flow of information and improve the customer service experience overall. This recommendation directly addresses Council's objective of Modernize Citizen-Centered Service by providing the focused resourcing to develop and implement the strategies necessary.

Scope of Responsibilities:

1. Performing as Public Information Officer during declared emergencies:
 - Ensuring seamless communication during emergencies is paramount for public safety. The Division Leader, as the Public Information Officer, will play a pivotal role in coordinating and disseminating crucial information to the public, enhancing the Municipality's emergency response capabilities.
2. Enforcement of document and Website accessibility standards:
 - Upholding accessibility standards demonstrates commitment to inclusivity and ensures that all citizens can access essential information. The Division Leader will spearhead efforts to enforce these standards across all municipal documents and the official website, promoting transparency and equitable access aligned with legislative requirements.
3. Digital accessibility program ownership:
 - Promoting digital accessibility is a legal and ethical imperative. The Division Leader, as the owner of the digital accessibility program, will lead initiatives to ensure compliance, thereby fostering an inclusive digital environment for all citizens.
4. Communication Budget ownership:
 - Effective communication requires adequate resources. Granting the Division Leader ownership of the communication budget ensures strategic allocation of funds for impactful initiatives, optimizing the Municipality's communication efforts and enhancing public awareness.
5. Increased role in internal communications:
 - Strengthening internal communication fosters a cohesive and informed workforce. The Division Leader's increased involvement in internal

- Streamlining of communications, information technology, and customer service to support further automation of service.
- Centralizing Communications, Public Service and Information Technology under one Section and reporting to the Office of the CAO.

Communications, Public customer service, and Information Technology divisions will merge into one sub department, known as a Section. This move centralizes information and communication management and positions the Municipality strategically to better delivery customer service to the public through the support of technology regarding public communication, the flow of information and improve the customer service experience overall. This recommendation directly addresses Council’s objective of Modernize Citizen-Centered Service by providing the focused resourcing to develop and implement the strategies necessary.

Scope of Responsibilities:

1. Performing as Public Information Officer during declared emergencies:
 - Ensuring seamless communication during emergencies is paramount for public safety. The Division Leader, as the Public Information Officer, will play a pivotal role in coordinating and disseminating crucial information to the public, enhancing the Municipality's emergency response capabilities.
2. Enforcement of document and Website accessibility standards:
 - Upholding accessibility standards demonstrates commitment to inclusivity and ensures that all citizens can access essential information. The Division Leader will spearhead efforts to enforce these standards across all municipal documents and the official website, promoting transparency and equitable access aligned with legislative requirements.
3. Digital accessibility program ownership:
 - Promoting digital accessibility is a legal and ethical imperative. The Division Leader, as the owner of the digital accessibility program, will lead initiatives to ensure compliance, thereby fostering an inclusive digital environment for all citizens.
4. Communication Budget ownership:
 - Effective communication requires adequate resources. Granting the Division Leader ownership of the communication budget ensures strategic allocation of funds for impactful initiatives, optimizing the Municipality's communication efforts and enhancing public awareness.
5. Increased role in internal communications:
 - Strengthening internal communication fosters a cohesive and informed workforce. The Division Leader's increased involvement in internal

Financial Impacts

The cost of this conversion in the 2024 budget is approximately \$9,678.

Municipality of Lakeshore – Report to Council

Chief Administrative Officer

Select name of Division



To: Mayor & Members of Council
From: Truper McBride,
Date: January 16, 2024
Subject: Role Conversion – DL Economic and Intergovernmental Affairs

Recommendation

This report is for information only.

Background

In July 2023, Council approved its Strategic Objectives for the 2022 to 2026 term of office. These objectives speak to Lakeshore taking on an expanded role in the Essex region and provide leadership on employment land development, greenhousing, shared service reviews, and advocating for infrastructure funding.

A primary objective for this term of office is the completion and adoption of a new Water/Wastewater Master Plan to guide the location and form of future development in Lakeshore. Until this plan is in place, economic development activities are frustrated given the inability to provide new servicing hookups to perspective new business and industry.

The Water Wastewater Master Plan will require significant new funding to implement. With the entire region experiencing similar growth pressures as Lakeshore, it is increasingly necessary to consider shared services with other local municipalities to reduce costs and maximize benefits. Shared services discussions are typically lengthy, complex, and require considerable resources to reach conclusions on business case development, governance model decisions, and subsequent approvals.

Additionally, Lakeshore is initiating several discussions with the federal and provincial government to support delivery of further strategic objectives of Council around greenhouse development, growth/housing, and infrastructure funding. It is important for Lakeshore to support expeditious, clear, and effective discussions with numerous external parties to realize a number of strategic priorities for this term of Council.

Comments

Currently, the Division Leader, Economic Development and Mobility job description does not support facilitating external shared services discussions which is left to each

Corporate Leader and the CAO to manage. Due to the anticipated work plan required to realize success in future sanitary servicing extensions to west Lakeshore and the 401 and the constraints around current economic development, a strategic move presents itself to adjust the job description of this role to include intergovernmental affairs to improve the delivery of Council's Strategic Objectives.

It is projected that shared services discussions and projects will become increasingly prominent as municipalities in Essex County continue to manage the rapid growth currently being experienced.

Current intergovernmental activities include the following:

- a. Regional CAO Meetings
- b. Ministerial Delegations at Conferences
- c. Ad hoc discussions with Ministerial and external agency staff
- d. Ad hoc discussions with other local municipalities on shared service potential

The establishment of this function in the Division Leader role will allow intergovernmental affairs to proceed and manage under a strategic framework that includes the following:

- a. Stakeholder Registry development and maintenance;
- b. Stakeholder Management Plans tailored to each strategic initiative;
- c. Stakeholder lobbying campaign structured to keep parties informed on Lakeshore's progress on;
- d. Ensure any local partners on shared services are coordinated and kept current on progress of initiatives; and,
- e. Develop relationships with external parties to align with funding opportunities.

The following projects benefit from coherent intergovernmental coordination:

- Greenhouse Business Park;
- Servicing solution to support 401 employment centre;
- Project identification and alignment for grant applications;
- Fire Service Shared Services review; and,
- Regional servicing discussions.

Delays resulting from insufficient intergovernmental affairs coordination present additional costs and are frequently deprioritized to deal with the various issues of the day. The conversion of this role to add intergovernmental coordination with economic development will provide the CAO the necessary support to advance expeditious discussions with regional partners in addition key stakeholders and the Provincial and Federal governments.

Should this conversion not be supported, Lakeshore will continue to proceed with external engagements and shared service delivery discussions using the resources currently available. Forgoing this conversion will create lengthier outcomes around

developing and implementing a coherent stakeholder register, management plan, and taking a leadership role in the region to drive shared service discussions.

Financial Impacts

The cost of this conversion in the 2024 budget is approximately \$3,048.

Municipality of Lakeshore – Report to Council

Community Health and Safety

Acting Corporate Leader Community and Protective Services

To: Mayor and Members of Council

Date: January 15, 2024

Subject: Division Leader Facilities and Parks

Recommendation

Report for Information.

Background

To support the Strategic Plan and maintain acceptable levels of service especially in times of growth and increased service level demands, Administration must regularly review workload demands and available staffing resources. As positions become vacant due to retirement, resignation, promotion or otherwise, it is considered a best practice to review the needs of division(s) at the time of the vacancy or during times of growth to determine if the existing staff structure and staff compliment are reasonable to meet the needs of the current service delivery demands including forecasting the future short term and long-term needs.

Recently, the Municipality has reviewed the service delivery demands of the Corporate Leader Community Health and Safety, and how the newly formed division can better serve Lakeshore. Based on the known requirements, centralizing facility maintenance functions could result in a more efficient model.

It is expected that there would be minimal procedural changes, since the Team Leader ATRC Facility and Fields already has worked with the Division Leader Public Works on the facility oversight for the Libro Centre, Comber CC, and the Belle River Marina. Further, the Team Leader ATRC Facilities and Fields spent much of 2021 overseeing parks and fire facilities in an interim role.

There may be an opportunity to improve levels of service because of the Team Leader ATRC Facilities and Fields expertise, processes, supplier network, and ATRC Facility Rink attendant expertise that currently support Lakeshore's facility portfolio.

The results of the review indicate that there is an insufficient number of staff to complete all the work required to meet the service level demands. By restructuring the facilities model, current staff can expand job duty locations.

Comments

Lakeshore Facilities is currently a shared role between the Community Services and Public Services divisions. The Community Services Division must continue to find efficiencies in its operations, to allow for a successful transition of the Parks and Facilities divisions, while not creating operational threats for the Recreation and Atlas Tube Recreation Centre operations.

Scope of Responsibilities

1. Centralize Facility Operations
 - a. Ensuring that all building codes and preventative maintenance tasks are completed regularly, and within uniformity.
 - i. This would not include the Water Treatment Plants or Public Works Yards.
2. Synergies of Staffing in Parks and Facilities
 - a. Oversee staff for overall operations of parks and facilities, from projects, to maintenance, to day-to-day operations.
3. Facilities and Parks Budget ownership
 - a. Building effective resources within Lakeshore facilities and parks for sustainable outcomes and longevity of assets.
4. Asset Management
 - a. Leader of the facility and parks asset management plan being better suited to forecast lifecycle and replacement.

5. Increased Role in broader Lakeshore stakeholder relationships
 - a. Expanding the communication from ATRC stakeholders and visitors to a further reach of service to Lakeshore residents, visitors, and staff.
6. Parks and facilities design process
 - a. Strengthening the design and build process through expertise and oversight of maintenance and installations.

The conversion of the Team Leader ATRC Facilities and Fields to the role of Division Leader Facilities and Parks is a strategic move that aligns with the growing demands for 12 months parks, as well as all five Council Strategic Objectives.

Financial Impacts

The cost of this conversion in the 2024 budget is approximately \$8,322