

SCHEDULE F

Town of Saugeen Shores
Estimated Reserve and Reserve Fund Balances
Budget 2022

| Account Number | Description | Estimated Balance December 31, 2021 | 2022 Operating Budget | 2022 Capital Budget | Estimated Balance December 31, 2022 |
|----------------|-----------------------------------------------|-------------------------------------|-----------------------|---------------------|-------------------------------------|
| 01-3012-1000 | WORKING RESERVE | 764,312 | | | 764,312 |
| 01-3012-1010 | TAX STABILIZATION RESERVE | 54,851 | (46,000) | | 8,851 |
| 01-3012-1030 | FUTURE CAPITAL PROJECTS RESERVE | 2,069,469 | (23,143) | (515,000) | 1,531,326 |
| 01-3012-1035 | EMERGENCY OPERATION RESERVE | 296,109 | 2,659 | | 298,768 |
| 01-3012-1040 | SALE OF SURPLUS LAND RESERVE | 313,449 | | | 313,449 |
| 01-3012-1050 | INSURANCE RESERVE | 95,262 | | | 95,262 |
| 01-3012-1060 | WSIB RESERVE | 43,487 | | | 43,487 |
| 01-3012-1065 | MODERNIZATION/EFFICIENCY GRANT (2019) RESERVE | 30,915 | (30,915) | | 0 |
| 01-3012-1070 | PRIOR YEAR CAPITAL RESERVE | 1,960,432 | (30,000) | | 1,930,432 |
| 01-3012-1075 | SAFE RESTART FUND RESERVE | 322,997 | | | 322,997 |
| 01-3012-1080 | MUNICIPAL INNOVATION COUNCIL RESERVE | 167,134 | | | 167,134 |
| 01-3012-5000 | WESTARIO POWER RESERVE | 7,626,491 | | | 7,626,491 |
| 01-3016-1000 | ELECTIONS-RESERVE | 48,142 | (47,641) | | 501 |
| 01-3021-1000 | FIRE TRUCK-EQUIPMENT RESERVE | 80,157 | 30,000 | | 110,157 |
| 01-3021-1020 | FIRE WAGE STABILIZATION RESERVE | 74,470 | | | 74,470 |
| 01-3022-1000 | POLICE RESERVE | 45,414 | 8,949 | (31,581) | 22,782 |
| 01-3022-1010 | POLICE-CANINE UNIT RESERVE | 31,670 | (4,000) | | 27,670 |
| 01-3022-1020 | POLICE-EQUIP-SEARCH & RESCUE CONTAINMENT RES | 10,881 | | (10,881) | (0) |
| 01-3022-1030 | POLICE-CAPITAL BUILDING RESERVE | 39,936 | | | 39,936 |
| 01-3022-1031 | POLICE - LEGAL RESERVE | 35,117 | | | 35,117 |
| 01-3023-1000 | POLICE SERVICE BOARD RESERVE | 19,925 | | | 19,925 |
| 01-3026-1000 | BUILDING DEPT-OPERATING SURPLUS RESERVE | 1,607,696 | 207,178 | | 1,814,874 |
| 01-3032-1000 | ROADS-RESERVE | 12,955 | | | 12,955 |
| 01-3032-1001 | ROADS-PRIOR YEAR UNFINISHED CAPITAL PROJECTS | 4,380,651 | | | 4,380,651 |
| 01-3032-1010 | ROADS-SIDEWALK | 39,310 | | (35,000) | 4,310 |
| 01-3032-1020 | ROADS-PIT RESTORATION (MNR) RES | 35,838 | | | 35,838 |
| 01-3032-1040 | ROADS-BRIDGE REPLACEMENT RESERVE | 517,018 | 102,459 | (124,200) | 495,277 |
| 01-3032-1055 | LAIRD LANE RESERVE | 10,000 | | | 10,000 |
| 01-3032-1070 | ROADS-BUSHWOOD LANE IMPROVEMENT RESERVE | 78,000 | | | 78,000 |
| 01-3032-1072 | ROADS-BLUEWATER ESTATE DDC | 27,232 | | | 27,232 |
| 01-3032-1076 | ROADS-SUMMERSIDE PHASE 2 STAGE 1 (LEED) | 53,586 | | | 53,586 |
| 01-3032-1077 | ROADS-ARLINGTON ST IMPROVEMENTS | 20,000 | | | 20,000 |
| 01-3032-1078 | ROADS-SUMMERSIDE PHASE 2 STAGE 2 (LEED) | 45,403 | | | 45,403 |
| 01-3032-1080 | ROADS-DEVELOPER SIDEWALK RESERVE | 5,090 | | | 5,090 |
| 01-3032-1085 | ROADS-WINTER CONTROL SURPLUS RESERVE | 160,884 | | | 160,884 |

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|----------------|----------------------------------------------------------|-------------------------------------|-----------------------|---------------------|-------------------------------------|
| 01-3032-1090 | ROADS-DRAINAGE RESERVE | 5,876 | | | 5,876 |
| 01-3033-1000 | FLEET RESERVE | (273,133) | 987,419 | (1,271,000) | (556,714) |
| 01-3034-1010 | TIM HORTON'S (ROS-BAY) FUTURE TRAFFIC LIGHT RES | 20,000 | | | 20,000 |
| 01-3035-1000 | PORT ELGIN AIRPORT RESERVE | 259 | | | 259 |
| 01-3039-1015 | HARBOUR/WATERFRONT RESERVE | (48,634) | 48,000 | | (634) |
| 01-3039-1020 | WATERFRONT ENHANCEMENT RESERVE (FORMERLY TOURIST ASSOC.) | 81,509 | 0 | | 81,509 |
| 01-3039-1030 | WATERFRONT MASTERPLAN RESERVE | 5,000 | 5,000 | | 10,000 |
| 01-3041-1000 | WASTEWATER RESERVE | 3,230,912 | 1,116,308 | (2,282,958) | 2,064,262 |
| 01-3043-1000 | WATER RESERVE | (641,419) | 1,643,057 | (2,990,212) | (1,988,574) |
| 01-3043-1021 | WATER DEBT REPAYMENT RESERVE | 0 | | | 0 |
| 01-3043-1030 | SAUGEEN FIRST NATION RESERVE | 280,164 | 23,500 | | 303,664 |
| 01-3045-1000 | LANDFILL EXPANSION RESERVE | 2,300,380 | 500,198 | (755,000) | 2,045,578 |
| 01-3045-1450 | PSAB-BASWRA-RESERVES | 507,127 | | | 507,127 |
| 01-3051-1000 | DR EARL HEALTH CENTRE RESERVE | (79,268) | 37,500 | | (41,768) |
| 01-3052-1000 | SOUTHAMPTON MEDICAL CENTRE RESERVE | 24,000 | 10,000 | | 34,000 |
| 01-3055-1020 | SANTUARY PK-CEMETERY RESERVE | 52 | | | 52 |
| 01-3055-1030 | SOUTHAMPTON CEMETERY RESERVE | 5,000 | | | 5,000 |
| 01-3074-1000 | PARKS RESERVE | 17,767 | | | 17,767 |
| 01-3074-1030 | DOG PARK RESERVE | 0 | | | 0 |
| 01-3074-1040 | MEMORIALS MAINT RESERVE | 17,144 | | | 17,144 |
| 01-3074-1050 | LIGHTHOUSE RESERVE | 50,000 | | | 50,000 |
| 01-3075-1000 | FACILITY IMPROVEMENTS RESERVE | 151,495 | 12,000 | (55,000) | 108,495 |
| 01-3077-1000 | TOURIST CAMPS RESERVE | (188,519) | 55,000 | (25,000) | (158,519) |
| 01-3078-1010 | LIFESAVING COMPETITION RESERVE | 6,621 | | | 6,621 |
| 01-3079-1010 | SOUTH LIBRARY BLDG FUND RESERVE | 0 | | | 0 |
| 01-3081-1000 | PLANNING RESERVE | 10,924 | (10,000) | | 924 |
| 01-3081-1010 | SO STREETSCAPE RESERVE | 7,417 | | | 7,417 |
| 01-3084-1050 | BIA LIGHTING RESERVE | 0 | | | 0 |
| 01-3086-1000 | DOCTOR RECRUITMENT RESERVE | 97,696 | | | 97,696 |
| | | 26,711,002 | 4,597,528 | (8,095,832) | 23,212,698 |

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| Account Number | Description | Estimated Balance December 31, 2021 | 2022 Operating Budget | 2022 Capital Budget | Estimated Balance December 31, 2022 |
|----------------------------------------------------------------|-------------------------------|----------------------------------------|--------------------------|------------------------|----------------------------------------|
| Discretionary Reserve Funds | | | | | |
| 01-4012-2000 | NWMO FUNDING-DISCR R/F | 344,070 | (75,000) | | 269,070 |
| 01-4012-2010 | LEGACY FUND - DISCR R/F | 6,314,866 | 2,416,597 | (1,600,000) | 7,131,463 |
| 01-4022-2000 | POLICE BUILDING - DISCR R/F | 322,659 | (22,107) | | 300,552 |
| 01-4032-2000 | PARKING IN LIEU-DISCR R/F | 38,696 | | | 38,696 |
| 01-4051-2000 | SO MEDICAL BLDG-DISC R/F | 83,251 | | | 83,251 |
| | | 7,103,540 | 2,319,490 | (1,600,000) | 7,823,030 |
| Total Reserves and Reserve Funds | | 33,814,543 | 6,917,018 | (9,695,832) | 31,035,729 |
| Obligatory Reserve Funds | | | | | |
| 01-4012-1000 | DEVELOPMENT CHARGES-OBLIG R/F | 8,416,317 | 2,200,000 | (1,345,000) | 9,271,317 |
| 01-4012-1010 | CANADA GAS TAX-OBLIG R/F | 284,979 | | | 284,979 |
| 01-4055-1000 | SANCTUARY ENDOWMENT-OBLIG R/F | 104,094 | | | 104,094 |
| 01-4074-1000 | PARKLAND IN LIEU-OBLIG R/F | 52,725 | | | 52,725 |
| | | 8,858,115 | 2,200,000 | (1,345,000) | 9,713,115 |
| Total Reserves and Reserve Funds (Including Obligatory) | | 42,672,656 | 9,117,018 | (11,040,832) | 40,748,842 |

Note 1: No interest has yet been allocated to Reserve Funds in 2021

Note 2: "Estimated Balance December 31, 2021" does not account for project variances through 2021 which will only be known once year-end numbers are finalized