
**THE CORPORATION OF THE
TOWNSHIP OF WEST LINCOLN
SPECIAL COUNCIL AGENDA**

MEETING NO. NINETEEN HELD: Monday, November 7, 2016 – Township Administration Building, 318 Canborough Street, Smithville, Ontario, Ontario - **6:30 p.m.**

*****NOTE TO MEMBERS OF THE PUBLIC:** All Cell Phones, Pagers and/or PDAs to be turned off. Additionally, for your information, please be advised that we are Audio/Video Recording this meeting.***

1. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST:

2. REQUEST TO ADDRESS ITEMS ON THE AGENDA:

NOTE: Requests to address items on the agenda are restricted to specific items as follows per Section 6.7 of the Procedural By-law:

6.7 Public Comment at Council:

There shall be no comments from the public permitted at Council unless:

- (a) a specific appointment has been scheduled; or,
- (b) an item is included under the “Other Business” or “Communications” or “Appointments” section of the agenda and relates to a matter which would normally be dealt with at Committee.

Chair to inquire if there are any members of the public present who wish to address a specific item on the agenda as permitted by Section 6.7 of the Procedural By-law.

3. OTHER BUSINESS:

- (a) Treasurer/Director of Finance (Donna DeFilippis)

Re: Information Report No. RFD-T-31-16 – 2017 Draft Operating and Capital **Page 2-39**
Budget Information Report
Resolution

Councillor Terry Bell

4. ADJOURNMENT:

The Mayor declared the meeting adjourned at the hour of _____.

DATE: November 7, 2016
REPORT NO: RFD -T-31-16
SUBJECT: **2017 Draft Operating and Capital Budget Information Report**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft Base 2017 Operating and Capital Budget (column C of Schedule A) which results in a general tax levy of \$5,612,500, which would result in an approximate decrease of \$11.00 to the Township portion of taxes to an average homeowner. This decrease is a result of assessment growth exceeding the tax levy increase.
- Council is presented with a Second Draft 2017 Operating and Capital Budget (column F of Schedule A) which requires a general tax levy of \$5,896,000 resulting in an approximate increase of \$44.00 to the Township portion of taxes to an average homeowner. The Second Draft 2017 Operating and Capital Budget includes the first-year levy adjustment of \$283,500 for the MURS (Multi-Use Recreational Site) project.
- It is noted that the proposed increase to the general tax levy of \$44.00 equates to a 6.07% tax levy increase; however, after factoring in growth, the effective increase is 4.07%.
- Every \$55,000 of additional expenditure added to this Draft Budget equates to a 1% general tax levy adjustment
- Budget approval is scheduled for Monday, December 5, 2016 (and Tuesday, December 6, 2016, if necessary)

RECOMMENDATION:

1. That, Report RFD-T-31-16, regarding the “2017 Draft Operating and Capital Budget Information Report”, dated November 7th, 2016 be received for information; and,
2. That the Draft budget be presented at the Open House on November 16, 2016.

ATTACHMENTS:

- **Schedule A** Draft 2017 Budget Summary
- **Schedule B** Draft 2017 Budget Variance Sheets
- **Schedule C** Draft 2017 Proposed Capital Projects
- **Schedule D** Draft Ten Year Capital Plan

BACKGROUND:

Approval of the 2017 Operating and Capital Budget is scheduled to take place on Monday, December 5th, 2016. If necessary, Tuesday, December 6th has also been set aside as a budget meeting. The purpose of this report is to give Council an opportunity to review the

draft budget prior to the formal budget meeting, and prior to the Public Budget Open House. The detailed final draft budget book will be delivered to Members of Council at the Council meeting scheduled for Monday, November 28th, 2016. The final draft budget book will also be available digitally.

A Budget Open House will be held on Wednesday, November 16, 2016 at 7:00pm in the Council Chambers. At the Open House, a presentation outlining the 2017 Draft Operating and Capital Budgets will be made. In addition, there will be an opportunity for the public to ask staff questions regarding the draft budget.

It is important for Council to realize that every \$55,000 increase or decrease in the tax funded budget equates to a 1% general tax levy adjustment. The increase in the amount needed from the tax base does not directly relate to an increase in taxes on a residential home, but rather it is the increase in the overall tax levy required year over year. Every \$10,000 of expenditure added to this budget will result in approximately a \$1.90 increase in taxes. This information should assist Council in understanding the estimated effects of the draft budget as presented and alternatively how adjustments to the amount needed from the tax base impacts the average residence.

The 2017 draft budget document has been prepared to provide a variance-based budget. Summary sheets have been provided explaining the variances in the budget from one year to the next. (Schedule B)

CURRENT SITUATION:

This section of the report will highlight key differences or general information as it relates to the operations of the Township and items funded from operating revenues. The discussion below will be reflective of the Base 2017 Budget which indicates an increase of 0.97% to the general tax levy. This increase in the general tax levy results in an \$11.00 decrease to the lower tier taxes paid by an average homeowner. This decrease is the result of the increase in the general levy (\$53,870) being less than the growth in assessment (\$111,000). The impact of the MURS project on the tax increase will be discussed later in the report.

The Chart below highlights the impact of growth on the tax levy:

	2017	2016	\$ Change	% Change
General Levy Requirement	\$5,612,500	\$5,558,630	\$ 53,870	0.97%
Less: Assessment Growth	\$ 111,000	\$ -	\$ 111,000	
Net Levy Requirement	\$5,501,500	\$5,558,630	-\$ 57,130	-1.03%

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The chart below highlights the impact of growth on the tax levy after the MURS project is included:

	2017	2016	\$ Change	% Change
General Levy Requirement with MURS	\$5,896,000	\$5,558,630	\$ 337,370	6.07%
Less: Assessment Growth	\$ 111,000	\$ -	\$ 111,000	0.00%
Net Levy Requirement	\$5,785,000	\$5,558,630	\$ 226,370	4.07%

Municipal Tax Bill:

The municipal tax bill has three portions which need to be explained. The municipality collects taxes for itself, the Niagara Region, and the School Boards. The Township has no control over the Region or School Board rates. We bill, collect and then remit their portions to them. In 2016, the portion of the total tax billing related to the Township’s budget was approximately 29%, the Regional portion was 54% and Education was 17%. This distribution has not varied significantly over past years.

At the time of preparation of this report, the 2017 Niagara Region tax levy has not been determined nor has the Education Tax Rates been issued. In the past, the Education Tax Rates has not been made available to Municipalities until March.

The draft budget presented to Council proposes a general municipal tax levy increase of 0.97% which is an increase in net tax revenue requirements of \$53,870 year over year. This equates to an estimated annual **decrease** of approximately **\$11.00** to the West Lincoln portion of taxes for an average assessed home (not including the urban service area charges for sidewalk and streetlights). In 2016, the average home in the urban area paid \$70.00 for streetlight and sidewalk services. The 2017 Draft Budget is indicating that the amount paid for streetlight and sidewalk services for an average homeowner will be \$77.00 annually. The 2017 budget has a total urban service area levy of \$165,000 compared to a total levy of \$149,800 in 2016. Any changes to the urban sidewalk or urban streetlight budgets will alter this amount.

The Township of West Lincoln will not receive the 2017 assessment roll from MPAC (Municipal Property Assessment Corporation) until the second week of December. The 2017 roll will reflect new values based on 2016 re-assessment that was recently completed by MPAC. The 2017 returned roll will reflect the first year phase in of any property assessment increases. The average first year phase-in increase is 5.25%. This would mean that the average assessed home would rise from \$309,532 to \$325,700 (approximately). If a property owner’s assessment increases by the average, there will be no impact to their taxes paid as a result of assessment change.

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In order to complete the analysis for the 2017 Budget, staff used the 2016 roll returned in December 2015 and compared the values to the Current Value Assessment for 2016. Assessment Growth can be calculated comparing these two rolls, as one shows current value assessment at the beginning of 2016 and the other report shows the assessment at the end of the year. The year-end data reflects the increase in assessment due to new builds. Growth has been calculated at \$111,000 or 1.99%. This growth is greater than the amount of the increase in taxes from 2016 to 2017 (\$111,000 compared to \$53,870). As a result, the average home would experience a **decrease** in the local tax levy of approximately \$11.00 as growth exceeds the proposed tax increase.

Service Level Changes:

The chart below highlights three service level changes to be discussed as part of the 2017 Budget deliberations. Item 1 below, the hiring of an additional crossing guard, has been included in the 2017 Budget as it is a matter of safety for the children walking to school in the community. **Items 2 and 3** from the chart **have not** been included in the 2017 budget. **Council would have to pass a resolution to have item 2 or item 3 or both items added to the 2017 budget.** The addition of item 2 below would result in approximately an additional \$1.91 to the average tax bill and the addition of item 3 below would result in approximately an additional \$1.59 to the average tax bill. If Council were to approve both items 2 and 3 below the additional taxes to an average tax bill would be approximately \$3.50 annually.

Item	Description	2017 Budget Impact	Included in 2017 Draft Budget
1	Addition of a Crossing Guard: The Corporate Services Budget has been impacted by the requirement to hire an additional Crossing Guard. This was deemed necessary for safety purposes at the corner of Griffin Street and Canborough Street	\$ 8,000	Yes
2	Canada Day Event: In anticipation of the 150 Birthday of Canada in 2017 staff have worked on creating a special Canada Day Event for 2017. The day long event is scheduled to take place in downtown Smithville with events planned for all ages. Nighttime performances are also planned, in addition to Fireworks. The 2017 budget currently has a budget of \$7,800 for Canada Day. Staff has budgeted \$41,000 for this expanded event, and have applied for Region of Niagara Funding of \$23,200. In order to proceed with this expanded celebration, an additional contribution of \$10,000 from the Operating Fund is necessary.	\$ 10,000	NO
3	Hiring of a Part-Time Recreation Programmer: The Recreation Department have reviewed staffing levels and would like the opportunity to hire a new Daytime Recreation Programmer. The role of this new position would be to develop and implement new programming for older adults during the day. This position would also initiate a Recreation Services social media program which is presently lacking. This position would also be used to replace hours currently filled in by various part-time positions. For example, this position would also act as Summer Camp Supervisor.	\$ 8,300	NO

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Operating Costs:

The following section highlights some specific items and departmental operations. Department changes discussed below are reflective of the variance analysis summaries.

- **LABOUR COSTS/ BENEFITS:**
Salary and Benefit costs comprise approximately 65% of the total Township Operating Budget. Benefit costs include WSIB, CPP, EI, EHT, OMERS and Group Benefits. Salaries and Benefits increased \$135,702 in 2017 over 2016, representing a 2.75% overall increase.
- **HYDRO/INSURANCE:**
Corporate Insurance is allocated among various departments and has been budgeted for at a 5% increase.

The price for electricity is expected to rise once again in 2017 and is reflected in this budget with an 11.4% increase over the current rates being paid. The increase is applied to current rates, not to the 2016 budgeted amounts. The actual 2016 hydro costs are not as high as budgeted, thus the Township should have savings in this line item for 2016. Thus, 2016 Budget compared to 2017 Budget did not increase by 11.4%; the increase is in relation to actual 2016 costs.

The following section of the report will review the significant revenue items in the 2017 budget:

- **ONTARIO MUNICIPAL PARTNERSHIP FUND (OMPF):**
The Ontario Municipal Partnership Fund (OMPF) is a significant revenue source for our Township totalling 10 % of our total 2017 budgeted revenue. In the past, the Township has been faced with a substantial reduction in this grant. In 2009, the grant allocation to our municipality was \$1,154,000, whereas in 2015 it was \$721,600, which equates to a difference of \$432,400. In 2016, the Township received an increase of \$80,000 over the 2015 allocation, with a total grant of \$801,600. This increase was the result of an enhancement made to the Rural Communities Grant portion of the OMPF. This increased funding recognizes the challenges faced by municipalities with a high level of farmlands taxed at the Farm Tax rate. At the time of preparation of the 2017 budget, the 2017 OMPF level of funding has not been announced. The Treasurer has contacted the Ministry and has been told that announcements should be made in the latter part of November. The 2017 funding has been projected to be the same as the 2016 allocation. Any changes to the formulas used by the Ministry could result in a different grant amount which would impact the 2017 Budget.
- **PRIOR YEAR SURPLUS:**
The 2016 budget included the use of \$589,000 of prior year surplus. This was a significant surplus and Council used the funds to complete various capital works and special projects. On Schedule A attached to this report, Column A includes the

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prior year surplus and Column B removes the surplus and the associated capital and special projects. Column B is being used for comparative reasons so Council could see how the 2017 departmental budgets are actually changing with one-time items removed. For instance, for Corporate Services, if Column A were used, the 2017 budget looks like a 2.99% decrease compared to the 2016 budget. However, by using Column B, the 2017 corporate service budget reflects a 1.24% increase which is an actual true representation as one-time items are removed.

The 2017 Budget assumes a prior year surplus of \$100,000. This surplus is estimated to be comprised of increased revenue from investments and supplementary taxes from 2016.

General Expenditures:

CONTRIBUTIONS TO RESERVES:

It is wise financial planning to ensure that adequate balances are available within the Township's reserves. The 2017 Draft Budget includes the following contribution to reserves under General Expenditures:

Capital Reserve: \$111,000, representing approximately 2% of prior year tax levy
Contingency Reserve: \$ 55,500, representing approximately 1% of prior year tax levy

The amounts being transferred to the above two reserves are following the guidelines set out in the Township's Reserve Policy. In addition the following transfer is being budgeted for which represents the first of three annual contributions towards the new MURS project.

Facility Reserve: \$283,500, representing approximately 5.1% of prior year tax levy

Additional reserve transfers are made within specific departmental budgets.

Departmental Budgets:

The base 2017 Budget represents a 2.46% increase in overall operating expenditures. For the purposes of this report, an explanation of significant variances is provided. Council has been provided departmental variance sheets (Schedule B) that outline changes in budget year over year.

PLANNING:

This department is projecting an increase of \$25,200 or 14.59% over the 2016 budget. This increase is attributable to the following special projects that are budgeted to be completed in 2017, with the portion funded from the Operating Fund (\$23,250) impacting the Planning Department Budget:

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	Expenditure	Development Charges	Operating Fund	Planning Reserve
Study				
2017 - Rural Employment Strategy	\$ 25,000	\$ -	\$ -	-\$ 25,000
2017 - Spring Creek Secondary Plan (Review)	\$ 10,000	-\$ 6,750	-\$ 3,250	\$ -
2017 - Urban Boundary Expansion	\$ 20,000	\$ -	-\$ 20,000	\$ -
Grand Total	\$ 55,000	-\$ 6,750	-\$ 23,250	-\$ 25,000

RECREATION AND ARENA:

The Recreation/Arena Budgets indicate a 3.74% or \$29,300 increase over the 2016 budget. The breakdown of the Recreation and Arena Budgets can be seen in the chart below:

	2017 Budget	2016 Budget	Difference \$	Difference %
Recreation	\$ 409,100	\$ 385,100	\$ 24,000	6.23%
Arena	\$ 403,600	\$ 398,300	\$ 5,300	1.33%
Total	\$ 812,700	\$ 783,400	\$ 29,300	3.74%

The contributing factor to the increase in the recreation budget is the greater amount of municipal contribution allocated towards the Harvest Routes event. In 2016, the total budgeted municipal contribution was \$16,700. In the 2017 budget, the municipal contribution is \$29,200. The 2017 budget reflects the fact that the Regional grant that assisted with funding of this project will no longer be received. The expenses for Harvest Routes have been reduced, however, with the loss of \$24,000 of grant revenue; the municipal contribution has increased by \$12,500 over 2016.

BRIDGES:

The 2017 Budget for Bridges is increasing \$97,100 or 353.09% over the 2016 Budget. Included in the 2017 Budget is a transfer of \$55,600 to the Bridge reserve for future Capital Works. This transfer is in line with the Reserve Policy that Council approved early in 2016. In addition, the 2017 Bridge Budget includes a budgeted expenditure of \$40,000 which represents the first annual payment necessary for the debenture repayment related to the replacement of Bridge 12.

FACILITIES:

The Facility Budget in 2017 is increasing \$46,500 or 65.59% over the 2016 Budget. A \$55,600 transfer to the Facility Reserve is the reason this budget has increased. This reserve transfer is in keeping with the guidelines outlined in the Township's Reserve Policy.

STREETLIGHTS:

The 2017 Streetlights Budget is increasing \$19,900 or 15.57% over the 2016 Budget. In 2016, the Township completed a project which saw the conversion of all Township streetlights to LED lights which are more energy efficient. When this project was

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approved, Council approved financing from the Contingency Reserve, which was to be paid back over six years. The payback amount in 2017 totals \$58,200 which is an increase to the Streetlights Budget. This increase is partially offset by the anticipated savings in Electricity and Maintenance costs totalling \$38,700.

DRAINAGE:

This Budget is increasing by \$7,900 or 14.58%. The Township shares a Drainage Superintendent with the Township of Wainfleet. A new Drainage Superintendent was hired in the fall of 2016 and will be shared between the Township of West Lincoln and the Township of Wainfleet. It was necessary to budget additional funds in 2017 for the services of a consultant to act as Drainage Superintendent until the individual on staff fully qualifies as a Drainage Superintendent in March 2017. This additional cost is driving the increase in this departmental budget.

WATER/SEWER:

Both the Water and Sewer departmental budgets are self-funding, meaning that all costs are off-set by user fees and not property taxes. Staff will present the 2017 Water and Sewer Budgets for Council's consideration in early 2017. Staff is still awaiting the Niagara Region to approve their 2017 Water and Wastewater By-Laws which impact the costs the Township must pay for Treatment. This budget has no impact on the tax levy, as it is funded through user fees.

Multi-Use Recreational Site (MURS)

At the October 2016 Public Works meeting, report PW-37-2016 was approved by Council which outlined key points regarding the MURS project. The \$23.6 million project requires three years of adjustments to the tax levy. The first-year increase is \$283,500 which represents 5.1% of the prior year levy. Tax increases of 5.1% in 2018 and 5% in 2019 will also be necessary. For 2017, the amount of \$283,500 will be transferred to the Facility Reserve and will be used when the first debenture payment is due in 2018.

The proposed financing of the MURS project which was outlined in report PW-37-2016 includes the use of an annual revenue source of \$420,000 to be used to offset the annual debenture repayment. This annual revenue source has been identified by staff as the Township's annual Gas Tax grant. The use of this annual revenue source would commence in 2018 to coincide with the first annual debenture repayment. Council may, if it chooses, allocate \$420,000 of the Community Fund towards the debenture repayment, as opposed to the Gas Tax grant.

Capital Program (Schedules C and D):

The 2017 Capital Projects outlined on Schedule C total approximately \$15.1 million. Schedule C provides the expenditure for each project as well as the funding sources. Significant projects are listed below:

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	2017
Multi-Use Recreation Site Phase 1 - Replacement and new	\$ 12,238,800
Bridge Repair : Boyle Rd - From: East Chippawa (WL) To: River Road (W) SDR	\$ 788,200
Fire Equipment: SCBA Replacement & Air Bottles	\$ 400,000
Trails - North Creek Trail - Streamside Park to MURS	\$ 300,000
Surface Treatment - South Grimsby Rd 5 : Pulverize & DST - From: CPR Tracks To: Young St	\$ 240,000
Sidewalk and Streetscaping- Station St (west side) - From: West St To: Forest Ave - 250m	\$ 207,500
Sidewalk and Streetscaping - RR 14 Station St(east side) - From: 270 Station St To: RR Tracks - 100m	\$ 143,000
Bridge: Guard Rail Replacement - various bridges	\$ 130,000
	\$ 14,447,500

The Boyle Road Bridge repair is a shared bridge with the Township of Wainfleet. The two municipalities have applied for OCIF funding of \$709,300 to complete this repair.

FINANCIAL IMPLICATIONS:

The Budget is the guiding financial management tool for the year 2017. It sets departmental spending and revenue guidelines; additionally, budget status is reported back to Council to convey financial results. The 2017 proposed Draft Budget reflects a general tax levy of \$5,896,000 (includes the MURS funding). This equates to an increase to the West Lincoln portion of property taxes for the average residential homeowner of \$44.00. As noted in the Overview on Page 1, as well as the Chart on Page 3, the proposed increase to the general tax levy of \$44.00 equates to a tax levy increase of 6.07%; however, after factoring in growth, the effective increase is 4.07%.

INTER-DEPARTMENTAL COMMENTS:

Department Heads have all been involved in the creation of their own budget documents. Department Heads worked with their staff to send in initial budget plans which have undergone some change through meetings with the Treasurer and CAO to get to the final draft document as presented to Council. It is noted that the CAO will be putting forward a proposal with respect to draft organizational structure options and best practices in the new year, in order to address recommendations contained in the Organizational Review Report that was previously presented to Council.

CONCLUSION:

It is concluded that the 2017 Draft Operating and Capital Budgets be accepted by Council as information. A Budget Open House will be held on Wednesday, November 16, 2016 at 7:00 pm. Two dates have been set aside for discussion and approval of the 2017 budget: Monday December 5th, 2016 at 6:30pm and Tuesday, December 6th, 2016 at 6:30pm, if necessary.

Prepared by:



**Donna DeFilippis, CPA, CA
Treasurer/Director of Finance**

Approved by:



**Chris Carter
CAO**

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	Column A 2016 Budget	Column B 2016 Budget (one- time items)	Column C 2017 Base Budget	Column D Difference \$ (Column C-B)	Column E % Increase /Decrease	Column F 2017 Budget with MURS Project	Column G Difference \$ (Column F-B)	Column H % Increase /Decrease
General Revenues								
Taxation Revenues	5,773,430	5,773,430	5,842,500	69,070	1.20%	6,126,000	352,570	6.11%
Payment in Lieu of Taxes	353,900	353,900	377,200	23,300	6.58%	377,200	23,300	6.58%
Support Grants	818,200	818,200	818,200	-	0.00%	818,200	-	0.00%
Grants	5,000	5,000	2,900	(2,100)	-42.00%	2,900	(2,100)	-42.00%
Fees, Service Charges, Donations	7,600	7,600	8,000	400	5.26%	8,000	400	5.26%
Licenses & Permits	4,700	4,700	4,700	-	0.00%	4,700	-	0.00%
Rents & Concessions	61,700	61,700	48,500	(13,200)	-21.39%	48,500	(13,200)	-21.39%
Fines	30,000	30,000	31,500	1,500	5.00%	31,500	1,500	5.00%
Other Revenues	12,500	12,500	11,400	(1,100)	-8.80%	11,400	(1,100)	-8.80%
Penalties	380,000	380,000	380,000	-	0.00%	380,000	-	0.00%
Income from Investments	155,000	155,000	165,000	10,000	6.45%	165,000	10,000	6.45%
Prior Year Surplus	589,000	-	100,000	100,000		100,000	100,000	
Transfer from Reserve	45,000	45,000	45,000	-	0.00%	45,000	-	0.00%
Total Revenues	8,236,030	7,647,030	7,834,900	187,870	2.46%	8,118,400	471,370	6.16%
General Expenditures								
Contributions to Reserves	300,502	300,502	166,500	(134,002)	-44.59%	450,000	149,498	49.75%
-	-	-	-	-	-	-	-	-
Departments								
Library	406,298	406,298	418,500	12,202	3.00%	418,500	12,202	3.00%
Mayor & Council	176,900	176,900	192,300	15,400	8.71%	192,300	15,400	8.71%
Corporate Services	1,670,200	1,600,200	1,620,100	19,900	1.24%	1,620,100	19,900	1.24%
Cemetery	82,300	82,300	75,800	(6,500)	-7.90%	75,800	(6,500)	-7.90%
Fire	1,067,700	1,007,700	1,037,300	29,600	2.94%	1,037,300	29,600	2.94%
Building/Property Standards & By-law/Septic	91,700	91,700	94,300	2,600	2.84%	94,300	2,600	2.84%
Planning	277,700	172,700	197,900	25,200	14.59%	197,900	25,200	14.59%
Public Works								
Recreation/Arena	783,400	783,400	812,700	29,300	3.74%	812,700	29,300	3.74%
Roads Administration	269,800	269,800	267,800	(2,000)	-0.74%	267,800	(2,000)	-0.74%
Roads Maintenance	1,775,200	1,775,200	1,813,900	38,700	2.18%	1,813,900	38,700	2.18%
Winter Control	596,900	596,900	612,100	15,200	2.55%	612,100	15,200	2.55%
Roads Construction	353,730	31,230	(31,230)	(31,230)	-100.00%	(31,230)	(31,230)	-100.00%
Bridges	27,500	27,500	124,600	97,100	353.09%	124,600	97,100	353.09%
Facilities	102,400	70,900	117,400	46,500	65.59%	117,400	46,500	65.59%
Street Lights	127,800	127,800	147,700	19,900	15.57%	147,700	19,900	15.57%
Sidewalks	71,800	71,800	73,900	2,100	2.92%	73,900	2,100	2.92%
Fuel and Equipment	-	-	-	-	-	-	-	-
Drainage	54,200	54,200	62,100	7,900	14.58%	62,100	7,900	14.58%
Storm Sewers	-	-	-	-	-	-	-	-
Sanitary Sewers	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Total Expenditures	8,236,030	7,647,030	7,834,900	187,870	2.46%	8,118,400	471,370	6.16%

**RFD-T-31-16
SCHEDULE B**

General Revenues:

2016 Budget	\$	8,236,030	
2017 Base Budget	\$	7,834,900	
2017 Budget with MURS Included	\$	8,118,400	
Variance			<u>\$ (117,630) -1.43%</u>

ADJUSTMENTS:

Increase in Revenue:

Taxation Revenue - Township	\$	69,070
Taxation Revenue - MURS Project	\$	283,500
Payment in Lieu of Taxes	\$	23,300
Income from Investments	\$	10,000

Decrease in Revenue:

Rents and Concessions	\$	(13,200)
Prior Year Surplus	\$	(489,000)

TOTAL ADJUSTMENTS	\$	(116,330)
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The above variance sheet is reflective of the MURS project included in the tax levy

Township of West Lincoln
Budget Summary - 2017
General Revenues

Account	Number	2016 Budget	2017 Proposed	% Increase / Decrease
Taxation				
Taxation Revenue - Township	1-3-11-00-01	5,558,630	5,612,500	0.97%
Taxation - Supplementary	1-3-12-00-01	65,000	65,000	0.00%
Urban Service Area - Sidewalks	1-3-15-00-01	63,900	66,200	3.60%
Urban Service Area - Street Lights	1-3-15-10-01	85,900	98,800	15.02%
		-		
		5,773,430	5,842,500	1.20%

**RFD-T-31-16
SCHEDULE B**

Account	Number	2016 Budget	2017 Proposed	% Increase / Decrease
Payment in Lieu of Taxes				
Municipal Tax Assistance	1-3-01-10-01	4,700	4,300	-8.51%
Ontario Hydro	1-3-01-10-02	313,000	333,000	6.39%
LCBO	1-3-01-10-03	1,500	1,700	13.33%
Region of Niagara	1-3-01-10-04	8,800	9,600	9.09%
Landfill	1-3-01-10-05	7,500	9,000	20.00%
CP Rail	1-3-01-10-06	15,900	17,000	6.92%
MOE	1-3-01-10-07	2,500	2,600	4.00%
		353,900	377,200	6.58%
Support Grants				
Municipal Support	1-3-05-15-01	801,600	801,600	0.00%
Drainage	1-3-05-15-02	16,600	16,600	0.00%
		818,200	818,200	0.00%
Grants				
Wolf Kill Recoveries	1-3-20-20-03	5,000	2,900	-42.00%
		5,000	2,900	-42.00%
Fees, Service Charges & Donations				
Tax Certificates	1-3-40-41-01	7,600	8,000	5.26%
		7,600	8,000	5.26%

**RFD-T-31-16
SCHEDULE B**

Account	Number	2016 Budget	2017 Proposed	% Increase / Decrease
Licences & Permits				
Trailer Licences	1-3-25-25-01	600	600	0.00%
Hunting Licences	1-3-25-25-03	400	400	0.00%
Lottery Licences	1-3-25-25-05	3,700	3,700	0.00%
		4,700	4,700	0.00%
Rents & Concessions				
Property	1-3-30-30-01	61,700	48,500	-21.39%
		61,700	48,500	-21.39%
Fines				
Fines & Parking Tickets	1-3-35-35-01	30,000	31,500	5.00%
		30,000	31,500	5.00%
Other Revenues				
Miscellaneous/Tender pickups	1-3-45-41-06/07	5,200	4,000	-23.08%
Postage Recovery	1-3-45-41-08	1,000	1,100	10.00%
Fees for Signatures	1-3-45-41-09	1,300	1,300	0.00%
Cemetery Plot Sales	1-3-45-41-14	5,000	5,000	0.00%
		12,500	11,400	-8.80%

**RFD-T-31-16
SCHEDULE B**

Account	Number	2016 Budget	2017 Proposed	% Increase / Decrease
Penalties				
Penalties & Interest on Taxes	1-3-45-45-01	380,000	380,000	0.00%
		380,000	380,000	0.00%
Income from Investments				
Bank Interest Earned	1-3-45-46-01/04	80,000	89,000	11.25%
Investment Interest Earned	1-3-45-46-02	75,000	76,000	1.33%
Dividend	1-3-45-46-03			
		155,000	165,000	6.45%
Surplus Prior Year		589,000	100,000	-83.02%
Transfer from Reserve		45,000	45,000	0.00%
		8,236,030	7,834,900	-4.87%

General Expenditures:

2016 Budget	\$ 300,502		
2017 Budget	\$ 166,500		
2017 Budget with MURS included	\$ 450,000		
Variance		<u>\$ 149,498</u>	<u>49.75%</u>

ADJUSTMENTS:

Changes in Reserve Transfers:

Contribution to Capital Reserve	\$	(100,700)
Contribution to Contingency Reserve	\$	(33,302)
contribution to Facilities Reserve (for MURS)	\$	283,500

TOTAL ADJUSTMENTS		149,498
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Change in Projects funded through Operations

TOTAL VARIANCE		149,498
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See Next Page for Details

Township of West Lincoln
Budget Summary - 2017

Account	2016 Budget	2017 Proposed	2017 With MURS Project	% Increase / Decrease
-				
General Expenditures				
Contribution to Capital Reserve	211,700	111,000	111,000	-47.57%
Contribution to Facilities Reserve (for MURS)	-	-	283,500	0.00%
Contribution to Contingency Reserve	88,802	55,500	55,500	-37.50%
	300,502	166,500	450,000	-44.59%

**RFD-T-31-16
SCHEDULE B**

Library:

2016 Budget \$	406,298		
2017 Budget \$	418,500		
Variance		<u>\$ 12,202</u>	<u>3.00%</u>

ADJUSTMENTS:

Commitments:

Wages & benefits	\$	10,532
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Inflationary Adjustments

Insurance	\$	600
Materials	\$	300

Growth Adjustments:

Subscriptions & Periodicals	\$	2,100
Mileage	\$	200

Mitigation:

Computer Programmes/services	\$	(2,100)
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Other:

Transfer to Reserve	\$	300
Reduction in Donations	\$	500

TOTAL ADJUSTMENTS	\$	11,932
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TOTAL VARIANCES	\$	11,932
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Mayor & Council:

2016 Budget	\$	176,900		
2017 Budget	\$	192,300		
Variance			<u>\$</u>	<u>15,400</u> <u>8.71%</u>

ADJUSTMENTS:

Commitments:

Salaries & Benefits			\$	15,300
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Inflationary Adjustments:

Insurance			\$	100
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TOTAL ADJUSTMENTS			\$	15,400
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Change in Capital Funded Through Operations			\$	-
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TOTAL VARIANCES			\$	15,400
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Corporate Services:

2016 Budget	\$	1,670,200	
2016 Budget less one time expenditure	\$	1,600,200	
2017 Budget	\$	1,620,100	
Variance			<u>\$ 19,900 1.23%</u>

ADJUSTMENTS:

Commitments:

Salaries & Benefits	\$	40,500
Crossing Guards (include addition of one new crossing guard)	\$	11,100

Inflationary Adjustments:

Software Licensing Fee	\$	1,400
Building Maintenance	\$	700
Postage	\$	800
Insurance	\$	2,600

Mitigation Measures:

Overhead Allocation	\$	(9,900)
Information Technology - Operating	\$	(4,900)

Growth Adjustments:

Telephone (includes internet)	\$	2,500
Bank Charges	\$	1,100
Self Insured Payments	\$	2,300
Records Management	\$	-
Transfer to IT Reserve per Reserve Policy	\$	15,000

TOTAL ADJUSTMENTS \$ 63,200

Change in Capital Funded Through Operations \$ (113,700)
One-time capital expenditure included in 2016 Budget \$ 70,000

TOTAL VARIANCES \$ 19,500

One-time capital expenditure included in 2016 Budget:

E-Agenda Solution	\$	20,000.00
Council Chamber Improvements	\$	50,000.00
	\$	<u>70,000.00</u>

Cemetery:

2016 Budget	\$	82,300	
2017 Budget	\$	75,800	
Variance		<u>\$ (6,500)</u>	<u>-7.90%</u>

ADJUSTMENTS:

Growth Adjustments:

Overhead Allocation	\$	(500)
Legal	\$	(5,000)
Contract	\$	2,000
Provision For Reserve	\$	3,000

Mitigation Measures:

Maintenance & Repairs	\$	-
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TOTAL ADJUSTMENTS	\$	(500)
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Change in Capital Funded Through Operations	\$	(6,000)
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TOTAL VARIANCES	\$	(6,500)
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**RFD-T-31-16
SCHEDULE B**

Fire:

2016 Budget	\$	1,067,700	
2016 Budget less one time expenditure	\$	1,007,700	
2017 Budget	\$	1,037,300	
Variance			<u>\$ 29,600 2.94%</u>

ADJUSTMENTS:

Commitments:

Salaries & Benefits		\$	9,900
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Inflationary Adjustments:

Contract St. Catherines		\$	1,300
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Growth Adjustments:

Training		\$	4,000
Uniforms and Clothing		\$	4,000
Station 2 - Utilities (previously coded to Public Works)		\$	6,300
Rural House Numbering Fees (reduction in revenue)		\$	4,000

TOTAL ADJUSTMENTS		\$	29,500
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TOTAL VARIANCES		\$	29,500
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One-Time Capital Expenditure included in 2016 Budget:

Caistor Fire Hall_ Additional Bathroom with Showers		\$60,000
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Building Inspection/Property Standards:

2016 Budget	\$	91,700	
2017 Budget	\$	94,300	
Variance			<u>\$ 2,600 2.84%</u>

ADJUSTMENTS:

Commitments:

Salaries and Benefits- Building Inspection	\$	7,000
Salaries and Benefits- Property Standards & By-Law	\$	3,000
Transfer from Building Reserve	\$	5,500

Mitigation Measures:

Building Department Revenue Increase	\$	(24,000)
Mileage	\$	(3,500)

Growth Adjustments:

Overhead Indirect Costs	\$	1,100
Uniforms & Clothing	\$	800
Training & Conventions	\$	4,100
Telephone	\$	1,000
Software Licensing Fees	\$	4,300
Consultant	\$	2,000
Legal Fees	\$	1,600

TOTAL ADJUSTMENTS	\$	2,900
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	2,900
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Planning:

2016 Budget	\$ 277,700	
2016 Budget less one time expenditure	\$ 172,700	**
2017 Budget	\$ 197,900	
Variance	<u>\$ 25,200</u>	<u>14.59%</u>

ADJUSTMENTS:

Commitments:

Salaries & Benefits \$ 1,900

Growth Adjustments:

Decrease in Planning Revenues \$ 1,000

Mitigation:

Training & Conventions \$ (1,300)

TOTAL ADJUSTMENTS \$ **1,600**

Change in Capital Funded Through Operations \$ **(81,750)**

One-time capital expenditure included in 2016 Budget \$ **105,000**

TOTAL VARIANCES \$ **24,850**

** One time expenditure included in 2016 budget is as follows:

911 Pers Compliance	\$ 60,000
CIP Implementation Program	\$ 25,000
Property in Tax Arrears	\$ 20,000
	<u>\$ 105,000</u>

Recreation:

2016 Budget	\$	385,100	
2017 Budget	\$	409,100	
Variance			<u>\$ 24,000 6.23%</u>

ADJUSTMENTS:

Commitments:

Wages & benefits \$ (2,700)

Inflationary Adjustments:

Insurance \$ 2,400

Growth Adjustments:

Supplies - Youth Programs \$ 1,900

Mitigation Measures:

Harvest Routes \$ (7,600)

Supplies Adult Programs \$ (1,600)

Other:

Harvest Routes - reduction in Regional Grant \$ 24,000

Adult Program - reduction in revenue \$ 7,600

TOTAL ADJUSTMENTS \$ 24,000

Change in Capital Funded Through Operations \$ -

TOTAL VARIANCES \$ 24,000

Arena:

2016 Budget	\$	398,300	
2017 Budget	\$	403,600	
Variance		<u>\$ 5,300</u>	<u>1.33%</u>

ADJUSTMENTS:

Commitments:

Salary and Benefits	\$	14,000
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Inflationary Adjustments:

Insurance	\$	2,100
Materials	\$	1,500
Arena-Contract	\$	2,700

Growth Adjustments:

Arena Revenue - Increase	\$	(7,000)
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Mitigation Measures:

Software Licensing Fee	\$	(1,500)
Heat Arena	\$	(4,700)
Memberships/Training conventions	\$	(2,400)

TOTAL ADJUSTMENTS	\$	4,700
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	4,700
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Roads Administration:

2016 Budget	\$	269,800	
2017 Budget	\$	267,800	
Variance			<u>\$ (2,000) -0.74%</u>

ADJUSTMENTS:

Commitments:

Labour and Benefits	\$	11,800
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Growth Adjustments:

Outside Services	\$	2,200
Uniforms	\$	2,200
Software Licensing	\$	1,000

Mitigation:

Overhead Allocation	\$	(1,800)
Supplies	\$	(2,000)
Recovery Billed To Others	\$	(3,000)
Utilities- includes amounts transferred to Fire	\$	(12,200)

TOTAL ADJUSTMENTS	\$	(1,800)
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	(1,800)
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Roads Maintenance:

2016 Budget	\$	1,775,200	
2017 Budget	\$	1,813,900	
Variance			<u>\$ 38,700 2.18%</u>

ADJUSTMENTS:

Commitments:

Labour & Benefits	\$	10,700
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Growth:

Material	\$	38,600
Contract	\$	(16,200)
Equipment Allocation	\$	5,600

TOTAL ADJUSTMENTS	\$	38,700
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	38,700
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Winter Control:

2016 Budget	\$	596,900	
2017 Budget	\$	612,100	
Variance			<u>\$ 15,200 2.55%</u>

ADJUSTMENTS:

Commitments:

Wages & Benefits	\$	3,500
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Inflationary Adjustments

Material	\$	5,100
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Growth Adjustments:

Equipment Allocation	\$	3,000
Transfer to Winter Control Reserve	\$	3,600

TOTAL ADJUSTMENTS	\$	15,200
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	15,200
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Bridges:

2016 Budget	\$	27,500	
2017 Budget	\$	124,600	
Variance			<u>\$ 97,100 353.09%</u>

ADJUSTMENTS:

Commitments:

Transfer to Reserve	\$	46,600
Outside Service - bridge inspections	\$	10,500
Repayment of Debenture	\$	40,000

TOTAL ADJUSTMENTS	\$	97,100
Change in Capital Funded Through Operations	\$	-
TOTAL VARIANCES	\$	97,100

Facilities:

2016 Budget	\$	102,400	
2016 Budget less one time expenditure	\$	70,900	
2017 Budget	\$	117,400	
Variance			<u>\$ 46,500 65.59%</u>

ADJUSTMENTS:

Commitments:

Transfer to Facility Reserve (as per the Reserve Policy) \$ 55,600

Inflationary Adjustments:

Christmas Decorations \$ 3,000
Equipment Allocation \$ 100

Mitigation:

Maintenance \$ (12,200)

TOTAL ADJUSTMENTS \$ 46,500

Change in Capital Funded Through Operations \$ (31,500)
One-time capital expenditure included in 2016 Budget \$ 31,500

TOTAL VARIANCES \$ 46,500

One-time capital expenditure included in 2016 Budget:

Energy Management Implementation Plan - All Facilities	\$	5,000
Tube heaters for Public Works Cold Bay	\$	10,000
Restoration of Town Clock	\$	3,500
Entrance gates for trails	\$	13,000
	\$	<u>31,500</u>

Street Lights:

2016 Budget	\$	127,800		
2017 Budget	\$	147,700		
Variance			\$	19,900 15.57%

ADJUSTMENTS:

Commitments				
Payback of Contingency Reserve			\$	58,200
Mitigation:				
Hydro			\$	(31,500)
Contract			\$	(7,200)
TOTAL ADJUSTMENTS			\$	19,500

TOTAL VARIANCES			\$	19,500
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Sidewalks:

2016 Budget	\$	71,800	
2017 Budget	\$	73,900	
Variance			<u>\$ 2,100 2.92%</u>

ADJUSTMENTS:

Commitments:

Salary and Benefits	\$	300
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Growth:

Administrative Support	\$	3,100
Equipment Allocation	\$	300

Mitigation Measures:

Transfer to Reserve	\$	(1,100)
Contract	\$	(500)

TOTAL ADJUSTMENTS	\$	2,100
Change in Capital Funded Through Operations	\$	-
TOTAL VARIANCES	\$	2,100

Fuel & Equipment:

2016 Budget	\$	-	
2017 Budget	\$	-	
Variance	\$	-	0%

ADJUSTMENTS:

Inflationary Adjustments:

Transfer to Reserves	\$	8,000
Internal Equipment/Labour & Benefits	\$	1,300
Equipment Repairs	\$	14,300

Mitigation Measures:

Equipment fuel	\$	(12,800)
Equipment Charge Recovery	\$	(10,800)

TOTAL VARIANCES \$ -

NET BUDGET IS ZERO, AS COSTS ARE ALLOCATED TOWARDS THE FOLLOWING DEPARTMENTS:

ROAD MAINTENANCE	1-4-33-15-01	\$	349,800.00
WINTER CONTROL	1-4-34-15-01	\$	191,900.00
FACILITIES (PARKING)	1-4-38-15-01	\$	7,800.00
SEWERS	1-4-41-15-01	\$	9,100.00
URBAN SIDEWALKS	1-4-44-15-01	\$	19,900.00
RECREATION	2-4-61-15-01	\$	53,000.00
ARENA	2-4-81-15-01	\$	30,800.00
WATER	3-4-45-15-01	\$	22,400.00
WATER	3-4-46-15-01	\$	1,700.00
TOTAL		\$	<u>686,400.00</u>

Drainage:

2016 Budget	\$	54,200	
2017 Budget	\$	62,100	
Variance		<u>\$</u>	<u>7,900</u> <u>14.58%</u>

ADJUSTMENTS:

Growth Adjustments:

Outside Services	\$	12,000
Drainage Superintendent	\$	2,800
Administrative Support	\$	300
Memberships & Assoc. Fees	\$	100

Mitigation:

Drainage - Contract	\$	(7,300)
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TOTAL ADJUSTMENTS	\$	7,900
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Change in Capital Funded Through Operations

TOTAL VARIANCES	\$	7,900
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FINANCING										
	Expenditure	OCIF Funding	Debenture	Development Charges	In Lieu of Parkland	Cost Sharing	Operating Fund	Grants - Region	Gas Tax/Community Fund	Reserves
Bridge										
Bridge Repair										
2017 - Boyle Rd - From: East Chippawa (WL) To: River Road (W) SDR	788,200	- 709,300	-	39,450	-	39,450	-	-	-	-
Guardrail Replacement										
Guard Rail Replacement - various bridges	130,000	-	-	-	-	-	-	-	112,650	17,350
Cemetery										
Cemetery Infrastructure										
2017 - Cemetery - GIS implementation	3,000	-	-	-	-	-	-	-	-	3,000
Corporate Services										
Facilities										
2017 - Town hall - Replace carpet	37,000	-	-	-	-	-	-	-	-	37,000
2017 - Town hall - Replace desks and add cubicles	78,000	-	-	-	-	-	-	-	-	78,000
2017 - Town Hall - Accessibility automatic door openers	7,800	-	-	-	-	-	-	-	-	7,800
2017 - Town Hall - Chairs for Council chambers	3,500	-	-	-	-	-	-	-	-	3,500
2017 - Town Hall - Paint & wallpaper Council chambers	13,000	-	-	-	-	-	-	-	-	13,000
Information Technology										
2017 - Storage Expansion on Server	50,000	-	-	-	-	-	-	-	-	50,000
Miscellaneous Network Hardware	5,000	-	-	-	-	-	5,000	-	-	-
Replacement Computers	5,000	-	-	-	-	-	5,000	-	-	-
Study										
2017 - Development Charges Update	20,000	-	-	18,000	-	-	2,000	-	-	-
Fire										
Equipment										
2017 - SCBA Replacement & Air Bottles	400,000	-	-	-	-	-	-	-	-	400,000
Bunker Gear	17,000	-	-	-	-	-	-	-	-	17,000
Facilities										
2017 - Caistor firehall - Fire escape	4,000	-	-	-	-	-	-	-	-	4,000
Planning										
Study										
2017 - Rural Employment Strategy	25,000	-	-	-	-	-	-	-	-	25,000
2017 - Spring Creek Secondary Plan (Review)	10,000	-	-	6,750	-	-	3,250	-	-	-
2017 - Urban Boundary Expansion	20,000	-	-	-	-	-	20,000	-	-	-
Public Works										
Facilities										
2017 - PW Building - New furnace	8,000	-	-	-	-	-	-	-	-	8,000
Recreation										
Equipment										
2017 - Bannerman Groomer (Baseball diamond)	9,000	-	-	-	-	-	-	-	-	9,000
2017 - Tractor lawn mower - To replace 2004 Kubota	31,000	-	-	-	-	-	-	-	-	31,000
Miscellaneous recreation equipment	6,000	-	-	-	-	-	-	-	-	6,000
Facilities										
2017 - Arena fairgrounds - Grand stand removal	5,000	-	-	-	-	-	-	-	-	5,000
2017 - Multi-Use Recreation Site Phase 1 - Replacement and new	12,238,800	-	12,064,700	164,100	-	-	-	-	-	10,000
Parks										
2017 - Abingdon Hall - Accessible mulch	9,500	-	-	-	9,500	-	-	-	-	-
2017 - All Baseball Diamonds - Drainage upgrades	5,000	-	-	-	5,000	-	-	-	-	-
2017 - Silverdale Hall - Accessible mulch	4,500	-	-	-	4,500	-	-	-	-	-
All Parks - Tree planting new & replacement	5,000	-	-	-	-	-	-	-	-	5,000
Trails										
2017 - North Creek Trail - Streamside Park to MURS	300,000	-	-	6,100	143,900	-	-	150,000	-	-
Roads										
Equipment										
Miscellaneous road equipment	6,000	-	-	-	-	-	-	-	-	6,000
Facilities										
2017 - All Facilities - Street furniture	10,000	-	-	-	-	-	-	-	-	10,000
Landscaping										
Ash tree replacement - Blvd trees on various roads	50,000	-	-	-	-	-	-	-	-	50,000
Surface Treatment										
2017 - Campden Rd : Pulverize & DST - From: RR 69 (Twenty Mile Rd) To: North to Limits	45,000	-	-	3,950	-	-	-	-	41,050	-

FINANCING										
	Expenditure	OCIF Funding	Debenture	Development Charges	In Lieu of Parkland	Cost Sharing	Operating Fund	Grants - Region	Gas Tax/Community Fund	Reserves
2017 - South Grimsby Rd 5 : Pulverize & DST - From: CPR Tracks To: Young St	240,000	- 121,430	-	19,000	-	-	-	-	99,570	-
2017 - Stoney Creek Townline Rd : Pulverize & DST - From: RR 73 (Mud St) To: RR 73 S.(Mud St)	6,000	-	-	500	-	-	-	-	5,500	-
Sidewalk										
Sidewalk Reconstruction										
2017 - RR 14 Station St(east side) - From: 270 Station St To: RR Tracks - 100m	143,000	-	-	-	-	-	-	-	143,000	-
2017 - Station St (west side) - From: West St To: Forest Ave - 250m	207,500	-	-	-	-	-	-	100,000	107,500	-
Water										
Study										
Water Model Update	25,000	-	-	-	-	-	-	-	-	25,000
Water Loss Prevention-Infrastructure										
Water Meter Replacements	50,000	-	-	-	-	-	-	-	-	50,000
Water Main Replacement										
2017 - West St - From: South Grimsby Rd 5 To: Wade Rd Design	62,000	-	-	-	-	-	-	-	-	62,000
Grand Total	15,082,800	- 830,730	- 12,064,700	- 257,850	- 162,900	- 39,450	- 35,250	- 250,000	509,270	- 932,650

**Township of West Lincoln
Ten Year Capital Plan**

**RFD-T-31-16
Schedule D**

Expenditure

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Bridge	\$ 918,200	\$ 444,500	\$ 463,000	\$ 600,000	\$ 490,000	\$ 265,000	\$ 225,000	\$ 1,200,000	\$ 205,000	\$ 300,000	\$ 5,110,700
Cemetery	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 25,000
Corporate Services	\$ 219,300	\$ 190,600	\$ 175,300	\$ 10,500	\$ 40,700	\$ 10,900	\$ 11,100	\$ 51,300	\$ 11,600	\$ 51,900	\$ 773,200
Fire	\$ 421,000	\$ 167,000	\$ 417,000	\$ 2,173,000	\$ 18,000	\$ 18,000	\$ 19,000	\$ 319,000	\$ -	\$ 1,000,000	\$ 4,552,000
Library	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 916,800	\$ -	\$ -	\$ 27,000	\$ -	\$ 943,800
Planning	\$ 55,000	\$ 140,000	\$ 125,000	\$ 150,000	\$ 120,000	\$ 50,000	\$ 35,000	\$ -	\$ 50,000	\$ 50,000	\$ 775,000
Public_Works	\$ 8,000	\$ 40,000	\$ 22,000	\$ -	\$ -	\$ -	\$ 572,500	\$ -	\$ -	\$ -	\$ 642,500
Recreation	\$ 12,613,800	\$ 323,000	\$ 11,528,700	\$ 451,000	\$ 160,200	\$ 251,500	\$ 266,300	\$ 158,100	\$ 1,316,000	\$ 869,000	\$ 27,937,600
Roads	\$ 357,000	\$ 2,334,000	\$ 2,308,500	\$ 2,034,800	\$ 1,999,000	\$ 1,417,500	\$ 1,393,000	\$ 1,124,500	\$ 951,500	\$ 1,760,000	\$ 15,679,800
Sidewalk	\$ 350,500	\$ 622,000	\$ 252,000	\$ 157,000	\$ 294,000	\$ 198,000	\$ 178,000	\$ 195,000	\$ 130,000	\$ 212,800	\$ 2,589,300
Storm_Sewer	\$ -	\$ 160,000	\$ 21,000	\$ -	\$ -	\$ 19,000	\$ 326,500	\$ 34,000	\$ 103,000	\$ 60,000	\$ 723,500
Wastewater	\$ -	\$ 765,000	\$ 210,000	\$ 466,000	\$ 214,200	\$ 245,000	\$ 512,000	\$ 520,000	\$ 320,000	\$ 180,000	\$ 3,432,200
Water	\$ 137,000	\$ 630,000	\$ 540,000	\$ 156,000	\$ 550,000	\$ 110,000	\$ 182,000	\$ 120,000	\$ 233,500	\$ 75,000	\$ 2,733,500
Grand Total	\$ 15,082,800	\$ 5,816,100	\$ 16,062,500	\$ 6,198,300	\$ 3,886,100	\$ 3,501,700	\$ 3,720,400	\$ 3,721,900	\$ 3,347,600	\$ 4,580,700	\$ 65,918,100

Financing

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Accessibility Reserve	-\$ 7,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,800
Arena Building Reserve	\$ -	\$ -	\$ 139,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 139,200
Bridge Reserve	-\$ 17,350	-\$ 68,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,200
Building Dept. Reserve	-\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000
Capital Reserve	-\$ 181,500	-\$ 103,670	-\$ 50,000	-\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,170
Cemetery Reserve	-\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ 25,000
Cost Sharing	-\$ 39,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,450
Debenture	-\$ 12,064,700	\$ -	\$ 8,219,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,284,600
Development Charges	-\$ 257,850	-\$ 691,440	-\$ 2,427,495	-\$ 675,065	-\$ 402,250	-\$ 250,330	-\$ 583,850	-\$ 383,200	-\$ 285,348	-\$ 22,000	-\$ 5,978,828
Equipment Reserve	-\$ 52,000	-\$ 445,000	-\$ 498,000	-\$ 465,000	-\$ 485,200	-\$ 465,000	-\$ 475,000	-\$ 440,000	-\$ 494,500	-\$ 413,000	-\$ 4,232,700
Facilities Reserve	-\$ 32,000	-\$ 52,500	-\$ 23,000	-\$ 21,000	-\$ 46,000	-\$ 6,000	-\$ 138,200	-\$ 6,000	-\$ 6,000	\$ -	\$ 330,700
Fire Reserve	-\$ 417,000	-\$ 167,000	-\$ 417,000	-\$ 293,000	-\$ 18,000	-\$ 18,000	-\$ 19,000	-\$ 319,000	\$ -	-\$ 1,000,000	-\$ 2,668,000
Fundraising	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Gas Tax/Community Fund	-\$ 509,270	-\$ 442,400	-\$ 417,000	-\$ 431,000	-\$ 426,000	-\$ 425,000	-\$ 435,000	-\$ 415,000	-\$ 430,000	-\$ 430,000	-\$ 4,360,670
Grants - Region	-\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
In Lieu of Parkland	-\$ 162,900	-\$ 12,160	-\$ 30,000	-\$ 99,000	\$ -	\$ -	\$ -	-\$ 32,000	\$ -	\$ -	\$ 336,060
IT Reserve	-\$ 32,000	\$ -	-\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,000
Library Reserve	\$ -	\$ -	\$ -	\$ -	-\$ 812,670	\$ -	\$ -	-\$ 27,000	\$ -	\$ -	\$ 839,670
OCIF Funding	-\$ 830,730	-\$ 132,000	-\$ 269,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 1,231,730
Operating Fund	-\$ 35,250	-\$ 2,677,930	-\$ 2,015,405	-\$ 3,606,835	-\$ 2,022,650	-\$ 1,203,700	-\$ 1,625,700	-\$ 1,683,200	-\$ 1,700,752	-\$ 2,450,700	-\$ 19,022,122
Planning Reserve	-\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 25,000
Recreation Reserve	-\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-\$ 10,000
Sewer Reserve	\$ -	-\$ 414,150	-\$ 205,500	-\$ 420,000	-\$ 200,000	-\$ 210,000	-\$ 294,100	-\$ 321,000	-\$ 176,000	-\$ 167,000	-\$ 2,407,750
Sidewalk Reserve	\$ -	\$ -	\$ -	\$ -	-\$ 1,000	-\$ 17,800	-\$ 2,500	-\$ 33,000	-\$ 1,000	\$ -	\$ 55,300
Water Reserve	-\$ 137,000	-\$ 609,000	-\$ 246,000	-\$ 137,400	-\$ 286,000	-\$ 110,000	-\$ 131,750	-\$ 120,000	-\$ 195,000	-\$ 75,000	-\$ 2,047,150
Grand Total	-\$ 15,082,800	-\$ 5,816,100	-\$ 16,062,500	-\$ 6,198,300	-\$ 3,886,100	-\$ 3,501,700	-\$ 3,720,400	-\$ 3,721,900	-\$ 3,347,600	-\$ 4,580,700	-\$ 65,918,100