

## Township of West Lincoln Budget Summary - 2013

<b>Service Area</b>	<b>2012 Budget</b>	<b>2013 Proposed</b>	<b>% Increase / Decrease</b>
<b><u>General Revenues</u></b>			
Taxation Revenues-General	4,491,300	4,685,404	4.32%
Taxation Revenues-Urban Service	124,000	151,900	22.50%
Taxation Revenue Assessment Growth	38,000	66,000	73.68%
Payment in Lieu of Taxes	362,400	354,000	-2.32%
Support Grants	770,300	695,400	-9.72%
Grants	5,000	5,000	0.00%
Fees, Service Charges, Donations	3,000	3,000	0.00%
Licenses & Permits	5,900	5,700	-3.39%
Rents & Concessions	180,000	62,900	-65.06%
Fines	32,000	32,000	0.00%
Other Revenues	15,200	16,300	7.24%
Penalties	300,000	350,000	16.67%
Income from Investments	175,000	175,000	0.00%
Surplus (Deficit) - 2011	-	298,026	-
<b>Total Revenues</b>	<b>6,502,100</b>	<b>6,900,630</b>	<b>6.13%</b>

<b>Service Area</b>	<b>2012 Budget</b>	<b>2013 Proposed</b>	<b>% Increase / Decrease</b>
<b><u>General Expenditures</u></b>			
Contributions to Reserves	110,500	136,000	23.08%
Corporate Expenditures	56,500	218,330	286.42%
<b><u>Departments</u></b>			
Library	303,250	312,600	3.08%
Mayor & Council	161,100	161,900	0.50%
Corporate Services	1,366,550	1,453,250	6.34%
Cemetery	68,900	68,900	0.00%
Fire	871,000	887,900	1.94%
Building/Property Standards & By-law/Septic Planning	107,900	111,300	3.15%
Commercial / Industrial Development	187,350	195,500	4.35%
	6,500	6,500	0.00%
<b><u>Public Works</u></b>			
Recreation/Arena	629,100	672,550	6.91%
Roads Administration	239,500	239,000	-0.21%
Roads Maintenance	1,538,500	1,366,650	-11.17%
Winter Control	489,500	488,900	-0.12%
Roads Construction	-	-	0.00%
Bridges	25,000	104,500	318.00%
Facilities	66,350	145,350	119.07%
Street Lights	74,500	103,200	38.52%
Sidewalks	135,000	86,800	-35.70%
Fuel and Equipment	30,000	-	-100.00%
Drainage	35,100	35,400	0.85%
Storm Sewers	-	15,000	-
Canborough Street Project	-	91,100	-
Sanitary Sewers	-	-	-
Water	-	-	-
<b>Total Expenditures</b>	<b>6,502,100</b>	<b>6,900,630</b>	<b>6.13%</b>

**General Revenues:**

2012 Budget	\$	6,502,100		
2013 Budget	\$	6,900,630		
Variance			<u>\$</u>	<u>398,530</u> <u>6%</u>

**ADJUSTMENTS:**

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**Commitments:**

Rents & Concessions			\$	(117,100)
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**Legislative:**

Municipal Support Grant-OMPF			\$	(75,400)
Payment in Lieu of Taxes			\$	(8,400)

**Mitigation:**

2011 Surplus			\$	298,026
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**Growths:**

Penalties & Interest on Taxes			\$	50,000
Income from investments			\$	-
Taxation Revenue Assessment Growth			\$	28,000
Taxation-Supplementary			\$	5,000
Urban Service Area Taxation			\$	27,900
Taxation Revenue - Township			\$	189,104

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<b>TOTAL ADJUSTMENTS</b>			<b>\$</b>	<b>397,130</b>
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Township of West Lincoln  
 Budget Summary - 2013  
 General Revenues

Account	Number	2012 Budget	2013 Proposed	% Increase / Decrease
<b>Taxation</b>				
Taxation Revenue - Township	1-3-11-00-01	4,431,300	4,620,404	4.27%
Taxation - Supplementary	1-3-12-00-01	60,000	65,000	8.33%
Urban Service Area - Sidewalks	1-3-15-00-01	75,300	77,100	2.39%
Urban Service Area - Street Lights	1-3-15-10-01	48,700	74,800	53.59%
Taxation Revenue Assessment Growth	1-3-11-00-01	38,000	66,000	73.68%
		<b>4,653,300</b>	<b>4,903,304</b>	<b>5.37%</b>

Account	Number	2012 Budget	2013 Proposed	% Increase / Decrease
<b>Payment in Lieu of Taxes</b>				
Municipal Tax Assistance	1-3-01-10-01	4,500	4,300	-4.44%
Ontario Hydro	1-3-01-10-02	322,500	315,000	-2.33%
LCBO	1-3-01-10-03	1,400	1,300	-7.14%
Region of Niagara	1-3-01-10-04	8,700	8,500	-2.30%
Landfill	1-3-01-10-05	6,800	6,500	-4.41%
CP Rail	1-3-01-10-06	16,000	15,900	-0.63%
MOE	1-3-01-10-07	2,500	2,500	0.00%
		<b>362,400</b>	<b>354,000</b>	<b>-2.32%</b>
<b>Support Grants</b>				
Municipal Support	1-3-05-15-01	754,600	679,200	-9.99%
Drainage	1-3-05-15-02	15,700	16,200	3.18%
		<b>770,300</b>	<b>695,400</b>	<b>-9.72%</b>
<b>Grants</b>				
Wolf Kill Recoveries	1-3-20-20-03	5,000	5,000	0.00%
		<b>5,000</b>	<b>5,000</b>	<b>0.00%</b>
<b>Fees, Service Charges &amp; Donations</b>				
Tax Certificates	1-3-40-41-01	3,000	3,000	0.00%
		<b>3,000</b>	<b>3,000</b>	<b>0.00%</b>

Account	Number	2012 Budget	2013 Proposed	% Increase / Decrease
<b>Licences &amp; Permits</b>				
Trailer Licences	1-3-25-25-01	1,300	1,300	0.00%
Hunting Licences	1-3-25-25-03	600	400	-33.33%
Lottery Licences	1-3-25-25-05	4,000	4,000	0.00%
		<b>5,900</b>	<b>5,700</b>	<b>-3.39%</b>
<b>Rents &amp; Concessions</b>				
Property	1-3-30-30-01	200,000	62,900	-68.55%
Transfer to Reserves	1-4-30-99-00	(20,000)	-	-100.00%
		<b>180,000</b>	<b>62,900</b>	<b>-65.06%</b>
<b>Fines</b>				
Fines & Parking Tickets	1-3-35-35-01	32,000	32,000	0.00%
		<b>32,000</b>	<b>32,000</b>	<b>0.00%</b>
<b>Other Revenues</b>				
Miscellaneous/Tender pickups	1-3-45-41-06/07	4,000	5,000	25.00%
Postage Recovery	1-3-45-41-08	5,000	5,000	0.00%
Fees for Signatures	1-3-45-41-09	1,300	1,300	0.00%
Cemetery Plot Sales	1-3-45-41-14	4,900	5,000	2.04%
		<b>15,200</b>	<b>16,300</b>	<b>7.24%</b>

<b>Account</b>	<b>Number</b>	<b>2012 Budget</b>	<b>2013 Proposed</b>	<b>% Increase / Decrease</b>
<b>Penalties</b>				
Penalties & Interest on Taxes	1-3-45-45-01	300,000	350,000	16.67%
		<b>300,000</b>	<b>350,000</b>	<b>16.67%</b>
<b>Income from Investments</b>				
Bank Interest Earned	1-3-45-46-01	55,000	75,000	36.36%
Investment Interest Earned	1-3-45-46-02	120,000	100,000	-16.67%
		<b>175,000</b>	<b>175,000</b>	<b>0.00%</b>
<b>Surplus Prior Year</b>		-	<b>298,026</b>	-
		<b>6,502,100</b>	<b>6,900,630</b>	<b>6.13%</b>

**Township of West Lincoln  
2013 Budget  
Variance Analysis**

**General Expenditures:**

2012 Budget \$	167,000		
2013 Budget \$	354,330		
Variance		<u>\$ 187,330</u>	<u>112%</u>

**ADJUSTMENTS:**

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**Commitments:**

Contribution to Rate Stabilization Reserve- Benefits (39,500)

**Mitigation Adjustments:**

Contribution to Contingency Reserve (65,000)

Contribution to Facility Reserve (CIIF project) 130,000

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**TOTAL ADJUSTMENTS 25,500**

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**Change in Projects funded through Operations 161,830**

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**TOTAL VARIANCE 187,330**

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**DEFERRED ITEMS:**

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**TOTAL DEFERRED ITEMS: -**

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Township of West Lincoln  
Budget Summary - 2012

Account		2012 Budget	2013 Proposed	% Increase / Decrease
<b>General Expenditures</b>				
Contribution to Facility Reserve	1-4-10-99-06	-	130,000	-
Contribution to Contingency Reserve	1-4-10-99-02	65,000	-	-100.00%
Contribution to Recreation Reserve	1-4-05-99-01	6,000	6,000	0.00%
Contribution to Rate Stabilization Reserve- Benefits	1-4-10-99-84	39,500	-	-100.00%
		<b>110,500</b>	<b>136,000</b>	<b>23.08%</b>

**Corporate Expenditures**

Downtown Smithville Urban Design		-	30,000	-
Growth Management Strategy		35,000	-	-100.00%
Provincial Facilitator/Appeal of RPPA 2-2009		6,500	11,330	74.31%
Zoning By-Law		15,000	-	-100.00%
Property in Tax Arrears		-	25,000	-
CIP Implementation		-	-	-
New Sign for Town Hall		-	15,000	-
Economic Development/Tourism Officer (1-yr contract)		-	72,000	-
Corporate Reorganization		-	50,000	-
Update of Development Charges By-Law		-	15,000	-
		<b>56,500</b>	<b>218,330</b>	<b>286.42%</b>