

Township of West Lincoln Budget Summary - 2013

| Service Area | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|------------------------------------|------------------------|--------------------------|----------------------------------|
| <u>General Revenues</u> | | | |
| Taxation Revenues-General | 4,491,300 | 4,657,804 | 3.71% |
| 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 | - |
| Total Revenues | 6,502,100 | 6,873,030 | 5.70% |

| Service Area | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|---|------------------------|--------------------------|----------------------------------|
| <u>General Expenditures</u> | | | |
| Contributions to Reserves | 110,500 | 208,000 | 88.24% |
| Corporate Expenditures | 56,500 | 146,330 | 158.99% |
| <u>Departments</u> | | | |
| Library | 303,250 | 311,700 | 2.79% |
| Mayor & Council | 161,100 | 161,900 | 0.50% |
| Corporate Services | 1,366,550 | 1,442,450 | 5.55% |
| Cemetery | 68,900 | 68,900 | 0.00% |
| Fire | 871,000 | 886,300 | 1.76% |
| Building/Property Standards & By-law/Septic Planning | 107,900 | 110,800 | 2.69% |
| Commercial / Industrial Development | 187,350 | 193,500 | 3.28% |
| | 6,500 | 6,500 | 0.00% |
| <u>Public Works</u> | | | |
| Recreation/Arena | 629,100 | 668,250 | 6.22% |
| Roads Administration | 239,500 | 237,300 | -0.92% |
| Roads Maintenance | 1,538,500 | 1,361,950 | -11.48% |
| Winter Control | 489,500 | 487,800 | -0.35% |
| 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 | - | - | - |
| Total Expenditures | 6,502,100 | 6,873,030 | 5.70% |

| Service Area | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|---------------------|------------------------|--------------------------|----------------------------------|
|---------------------|------------------------|--------------------------|----------------------------------|

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

General Revenues:

| | | | |
|-------------|----|-----------|---------------|
| 2012 Budget | \$ | 6,502,100 | |
| 2013 Budget | \$ | 6,873,030 | |
| Variance | | | \$ 370,930 6% |

ADJUSTMENTS:

Commitments:

| | | |
|---------------------|----|-----------|
| Rents & Concessions | \$ | (117,100) |
|---------------------|----|-----------|

Legislative:

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

Mitigation:

| | | |
|--------------|----|---------|
| 2011 Surplus | \$ | 298,026 |
|--------------|----|---------|

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 | \$ | 161,504 |

| | | |
|--------------------------|-----------|----------------|
| TOTAL ADJUSTMENTS | \$ | 369,530 |
|--------------------------|-----------|----------------|

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

103200

Township of West Lincoln
 Budget Summary - 2013
 General Revenues

| Account | Number | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|------------------------------------|--------------|------------------|------------------|--------------------------|
| Taxation | | | | |
| Taxation Revenue - Township | 1-3-11-00-01 | 4,431,300 | 4,592,804 | 3.64% |
| 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% |
| | | 4,653,300 | 4,875,704 | 4.78% |

| Account | Number | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|--|--------------|----------------|------------------|--------------------------|
| Payment in Lieu of Taxes | | | | |
| 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% |
| | | 362,400 | 354,000 | -2.32% |
| Support Grants | | | | |
| 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% |
| | | 770,300 | 695,400 | -9.72% |
| Grants | | | | |
| Wolf Kill Recoveries | 1-3-20-20-03 | 5,000 | 5,000 | 0.00% |
| | | 5,000 | 5,000 | 0.00% |
| Fees, Service Charges & Donations | | | | |
| Tax Certificates | 1-3-40-41-01 | 3,000 | 3,000 | 0.00% |
| | | 3,000 | 3,000 | 0.00% |

| Account | Number | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|--------------------------------|-----------------|----------------|------------------|--------------------------|
| Licences & Permits | | | | |
| 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% |
| | | 5,900 | 5,700 | -3.39% |
| Rents & Concessions | | | | |
| Property | 1-3-30-30-01 | 200,000 | 62,900 | -68.55% |
| Transfer to Reserves | 1-4-30-99-00 | (20,000) | - | -100.00% |
| | | 180,000 | 62,900 | -65.06% |
| Fines | | | | |
| Fines & Parking Tickets | 1-3-35-35-01 | 32,000 | 32,000 | 0.00% |
| | | 32,000 | 32,000 | 0.00% |
| Other Revenues | | | | |
| 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% |
| | | 15,200 | 16,300 | 7.24% |

| Account | Number | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|--------------------------------|---------------|------------------------|--------------------------|----------------------------------|
| Penalties | | | | |
| Penalties & Interest on Taxes | 1-3-45-45-01 | 300,000 | 350,000 | 16.67% |
| | | 300,000 | 350,000 | 16.67% |
| Income from Investments | | | | |
| 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% |
| | | 175,000 | 175,000 | 0.00% |
| Surplus Prior Year | | - | 298,026 | - |
| | | 6,502,100 | 6,873,030 | 5.70% |

**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:

Commitments:

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

Mitigation Adjustments:

Contribution to Contingency Reserve 7,000
Contribution to Facility Reserve (CIIF project) 130,000

TOTAL ADJUSTMENTS 97,500

Change in Projects funded through Operations 89,830

TOTAL VARIANCE 187,330

DEFERRED ITEMS:

TOTAL DEFERRED ITEMS: -

Township of West Lincoln Budget Summary - 2012

| Account | | 2012 Budget | 2013 Proposed | % Increase / Decrease |
|--|--------------|----------------|------------------|--------------------------|
| General Expenditures | | | | |
| Contribution to Facility Reserve | 1-4-10-99-06 | - | 130,000 | - |
| Contribution to Contingency Reserve | 1-4-10-99-02 | 65,000 | 72,000 | 10.77% |
| 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% |
| | | 110,500 | 208,000 | 88.24% |

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) | | - | - | - |
| Corporate Reorganization | | - | 50,000 | - |
| Update of Development Charges By-Law | | - | 15,000 | - |
| | | 56,500 | 146,330 | 158.99% |

2013

Sidewalks

Expenditures 86,800.00

Non Urban Service (9,700.00)

Requirement 77,100.00

Street Lighting

Expenditures 103,200.00

Non Urban Service (28,400.00)

Requirement 74,800.00

Total USA **151,900.00**

**2013
Capital Program**

| | <u>Gross Cost</u> | <u>Revenue Fund</u> | <u>Reserves</u> | <u>DCA / Gas Tax</u> | <u>Grants/Other</u> |
|---------------------------|-------------------|---------------------|------------------|----------------------|---------------------|
| Corporate Expenditures | 146,330 | 146,330 | | | |
| Corporate Services | 147,000 | 92,000 | 55,000 | | |
| Library | 5,000 | 5,000 | | | |
| Cemetery | 5,000 | 5,000 | | | |
| Fire | 101,000 | 13,000 | 88,000 | | |
| Roads Construction | 491,600 | | | 491,600 | |
| Bridge Construction | 320,500 | 104,500 | | 216,000 | |
| Capital Facilities | 452,500 | 110,300 | 130,000 | | 212,200 |
| Equipment | 234,000 | | 234,000 | | |
| Storm Sewer | 15,000 | 15,000 | | | |
| Canborough Street Project | 1,537,000 | 91,100 | 1,445,900 | | |
| Sewers | 95,000 | | 95,000 | | |
| Waterworks | 20,000 | | 20,000 | | |
| TOTAL CAPITAL | 3,569,930 | 582,230 | 2,067,900 | 707,600 | 212,200 |

Capital Funded Through Operations

| Year | Total Capital Budget | Amount funded from Operations | % funded from Operations |
|------|----------------------|-------------------------------|--------------------------|
| 2013 | \$ 3,569,930.00 | \$ 582,230.00 | 16.31% |
| 2012 | \$ 1,687,500.00 | \$ 299,500.00 | 17.75% |
| 2011 | \$ 3,002,800.00 | \$ 434,800.00 | 14.48% |
| 2010 | \$ 4,983,900.00 | \$ 305,100.00 | 6.12% |
| 2009 | \$ 4,104,000.00 | \$ 280,000.00 | 6.82% |