

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
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**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)
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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	\$	161,504

TOTAL ADJUSTMENTS	\$	369,530
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**Township of West Lincoln
2013 Budget
Variance Analysis**

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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%