

Township of West Lincoln Budget Summary - 2014

Service Area	2013 Budget	2014 Proposed	% Increase / Decrease
<u>General Revenues</u>			
Taxation Revenues-General	4,657,804	4,758,600	2.16%
Taxation Revenues-Urban Service	151,900	154,900	1.97%
Taxation Revenue Assessment Growth	66,000	102,900	55.91%
Payment in Lieu of Taxes	354,000	354,000	0.00%
Support Grants	695,400	736,500	5.91%
Grants	5,000	5,000	0.00%
Fees, Service Charges, Donations	3,000	3,000	0.00%
Licenses & Permits	5,700	5,700	0.00%
Rents & Concessions	62,900	59,400	-5.56%
Fines	32,000	32,000	0.00%
Other Revenues	16,300	16,300	0.00%
Penalties	350,000	350,000	0.00%
Income from Investments	175,000	165,000	-5.71%
Surplus (Deficit) - 2011	298,026	-	-
Prior Year Surplus		651,000	
Total Revenues	6,873,030	7,394,300	7.58%

Service Area	2013 Budget	2014 Proposed	% Increase / Decrease
<u>General Expenditures</u>			
Contributions to Reserves	208,000	213,000	2.40%
Corporate Expenditures	146,330	139,100	-4.94%
<u>Departments</u>			
Library	311,700	316,700	1.60%
Mayor & Council	161,900	164,500	1.61%
Corporate Services	1,442,450	1,480,200	2.62%
Cemetery	68,900	68,900	0.00%
Fire	886,300	939,600	6.01%
Building/Property Standards & By-law/Septic Planning	110,800	100,800	-9.03%
Commercial / Industrial Development	6,500	-	-100.00%
<u>Public Works</u>			
Recreation/Arena	668,250	723,900	8.33%
Roads Administration	237,300	258,600	8.98%
Roads Maintenance	1,361,950	1,701,100	24.90%
Winter Control	487,800	500,500	2.60%
Roads Construction	-	-	0.00%
Bridges	104,500	20,000	-80.86%
Facilities	145,350	141,500	-2.65%
Street Lights	103,200	105,700	2.42%
Sidewalks	86,800	92,300	6.34%
Fuel and Equipment	-	-	0.00%
Drainage	35,400	33,800	-4.52%
Storm Sewers	15,000	62,500	316.67%
Canborough Street Project	91,100	91,100	0.00%
Northridge Road Project	-	56,000	
Sanitary Sewers	-	-	
Water	-	-	
Total Expenditures	6,873,030	7,394,300	7.58%

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**Township of West Lincoln
2014 Budget
Variance Analysis**

General Revenues:

2013 Budget	\$	6,873,030	
2014 Budget	\$	7,394,300	
Variance			\$ 521,270 8%

ADJUSTMENTS:

Commitments:

Rents & Concessions	\$	(3,500)
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Legislative:

Municipal Support Grant-OMPF	\$	42,300
Payment in Lieu of Taxes	\$	-

Mitigation:

Prior Year Surplus	\$	352,974
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Growths:

Penalties & Interest on Taxes	\$	-
Income from investments	\$	(10,000)
Taxation Revenue Assessment Growth	\$	36,900
Taxation-Supplementary	\$	-
Urban Service Area Taxation	\$	3,000
Taxation Revenue - Township	\$	100,796

TOTAL ADJUSTMENTS	\$	522,470
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Township of West Lincoln
 Budget Summary - 2014
 General Revenues

Account	Number	2013 Budget	2014 Proposed	% Increase / Decrease
Taxation				
Taxation Revenue - Township	1-3-11-00-01	4,592,804	4,693,600	2.19%
Taxation - Supplementary	1-3-12-00-01	65,000	65,000	0.00%
Urban Service Area - Sidewalks	1-3-15-00-01	77,100	82,700	7.26%
Urban Service Area - Street Lights	1-3-15-10-01	74,800	72,200	-3.48%
Taxation Revenue Assessment Growth	1-3-11-00-01	66,000	102,900	55.91%
		4,875,704	5,016,400	2.89%

Account	Number	2013 Budget	2014 Proposed	% Increase / Decrease
Payment in Lieu of Taxes				
Municipal Tax Assistance	1-3-01-10-01	4,300	4,300	0.00%
Ontario Hydro	1-3-01-10-02	315,000	315,000	0.00%
LCBO	1-3-01-10-03	1,300	1,300	0.00%
Region of Niagara	1-3-01-10-04	8,500	8,500	0.00%
Landfill	1-3-01-10-05	6,500	6,500	0.00%
CP Rail	1-3-01-10-06	15,900	15,900	0.00%
MOE	1-3-01-10-07	2,500	2,500	0.00%
		354,000	354,000	0.00%
Support Grants				
Municipal Support	1-3-05-15-01	679,200	721,500	6.23%
Drainage	1-3-05-15-02	16,200	15,000	-7.41%
		695,400	736,500	5.91%
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	2013 Budget	2014 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	400	400	0.00%
Lottery Licences	1-3-25-25-05	4,000	4,000	0.00%
		5,700	5,700	0.00%
Rents & Concessions				
Property	1-3-30-30-01	62,900	59,400	-5.56%
		62,900	59,400	-5.56%
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	5,000	5,000	0.00%
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	5,000	5,000	0.00%
		16,300	16,300	0.00%

Account	Number	2013 Budget	2014 Proposed	% Increase / Decrease
Penalties				
Penalties & Interest on Taxes	1-3-45-45-01	350,000	350,000	0.00%
		350,000	350,000	0.00%
Income from Investments				
Bank Interest Earned	1-3-45-46-01	75,000	85,000	13.33%
Investment Interest Earned	1-3-45-46-02	100,000	80,000	-20.00%
Dividend	1-3-45-46-03			
		175,000	165,000	-5.71%
Surplus Prior Year		298,026	651,000	-
		6,873,030	7,394,300	7.58%

**Township of West Lincoln
2014 Budget
Variance Analysis**

General Expenditures:

2013 Budget \$	354,330		
2014 Budget \$	352,100		
Variance		<u>\$ (2,230)</u>	<u>-1%</u>

ADJUSTMENTS:

Changes in Reserve Transfers:

Contribution to Recreation Reserve	(6,000)
Contribution to Capital Reserve	1,000
Contribution to New Reserve_Accessibility	30,000
Contribution to Winter Control Reserve	50,000
Contribution to Contingency Reserve	60,000
Contribution to Facility Reserve (CIIF project)	(130,000)

TOTAL ADJUSTMENTS	5,000
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Change in Projects funded through Operations	(7,230)
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TOTAL VARIANCE	(2,230)
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DEFERRED ITEMS:

TOTAL DEFERRED ITEMS:	-
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Township of West Lincoln Budget Summary - 2014

Account		2013 Budget	2014 Proposed	% Increase / Decrease
General Expenditures				
Contribution to Capital Reserve		-	1,000	100.00%
Contribution to Facility Reserve	1-4-10-99-06	130,000	-	-100.00%
Contribution to Contingency Reserve	1-4-10-99-02	72,000	132,000	83.33%
Contribution to Winter Control Reserve		-	50,000	100.00%
Contribution to New Reserve_ Accessibility		-	30,000	100.00%
Contribution to Recreation Reserve	1-4-05-99-01	6,000	-	-100.00%
		208,000	213,000	2.40%

Corporate Expenditures

Arena Engineering Study		-	31,100	100.00%
Downtown Smithville Urban Design		30,000	20,000	-33.33%
Provincial Facilitator/Appeal of RPPA 2-2009		11,330	-	-100.00%
Places to Grow _ Amendment 2		-	25,000	100.00%
Property in Tax Arrears		25,000	25,000	0.00%
Library Reorganization		-	-	0.00%
CIP Implementation		-	-	0.00%
New Sign for Town Hall		15,000	-	-100.00%
Establishment of Economic Development Strategy		-	30,000	100.00%
Development Charges Study _ 2014		-	8,000	100.00%
Corporate Reorganization		50,000	-	-100.00%
Update of Development Charges By-Law		15,000	-	-100.00%
		146,330	139,100	-4.94%

**2014
Capital and Special Projects**

	<u>Gross Cost</u>	<u>Revenue Fund</u>	<u>Reserves</u>	<u>Gas Tax</u>	<u>DCA/Cash in Lieu</u>	<u>Other Grants</u>
Corporate Expenditures	205,000	139,100	8,900		27,000	30,000
Library	5,000	5,000				
Corporate Services	211,000	76,000	135,000			
Cemetery	13,000	-	13,000			
Fire	84,000	13,000	71,000			
Roads Construction	339,250		135,000	204,250		
Bridge Construction	135,000	20,000	115,000			
Capital Facilities	346,700	111,000	93,700		67,000	75,000
Sidewalks	60,000	20,000	26,100		13,900	
Equipment	215,000		206,900		8,100	
Storm Sewer	84,000	62,500	21,500			
Northridge Drive	1,199,000	56,000	604,000	539,000		
Sewers	15,000		15,000			
Waterworks	-		-			
TOTAL CAPITAL	2,911,950	502,600	1,445,100	743,250	116,000	105,000