

# Township of West Lincoln

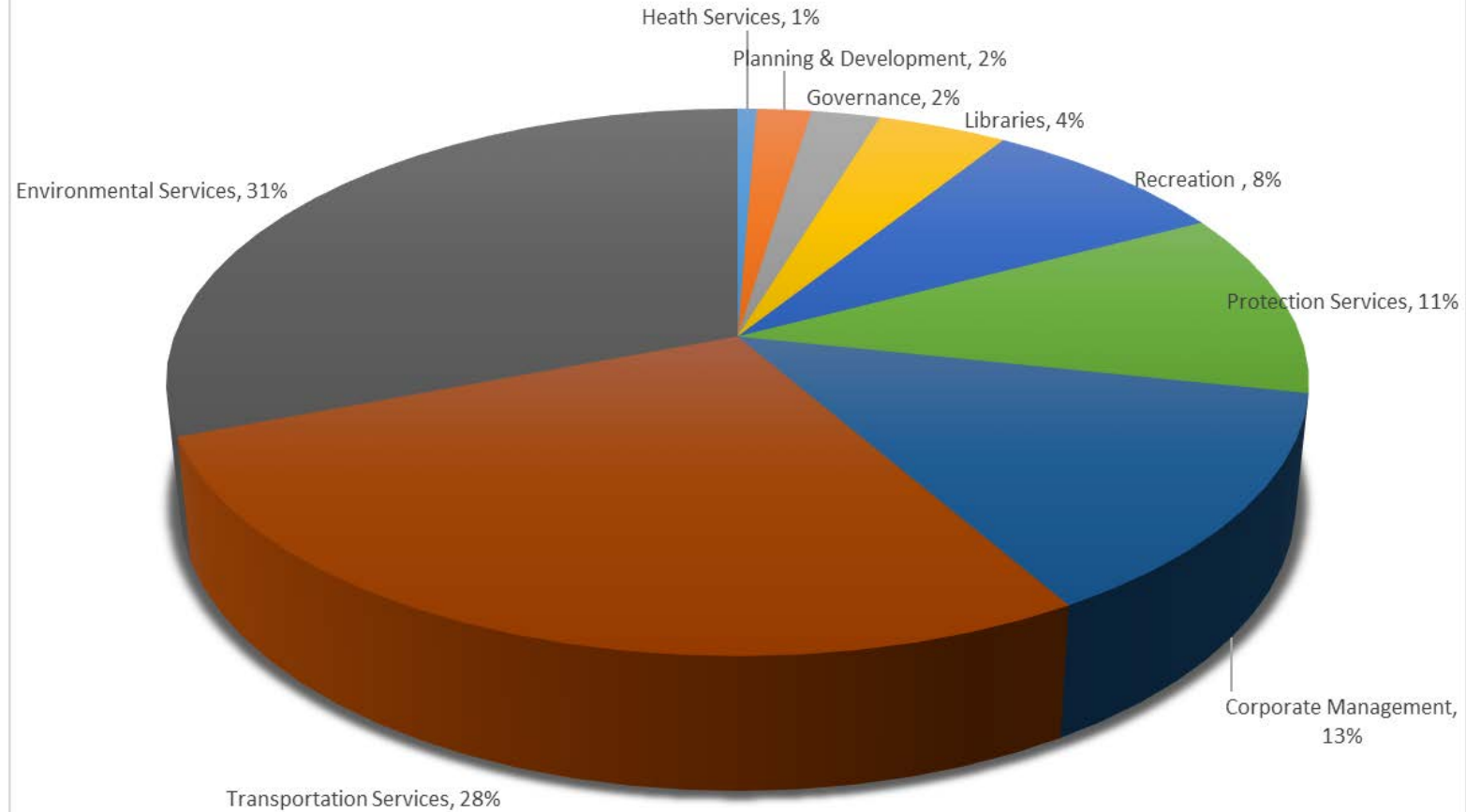
Presentation of Draft 2019 Operating and  
Capital Budget

Monday March 4, 2019

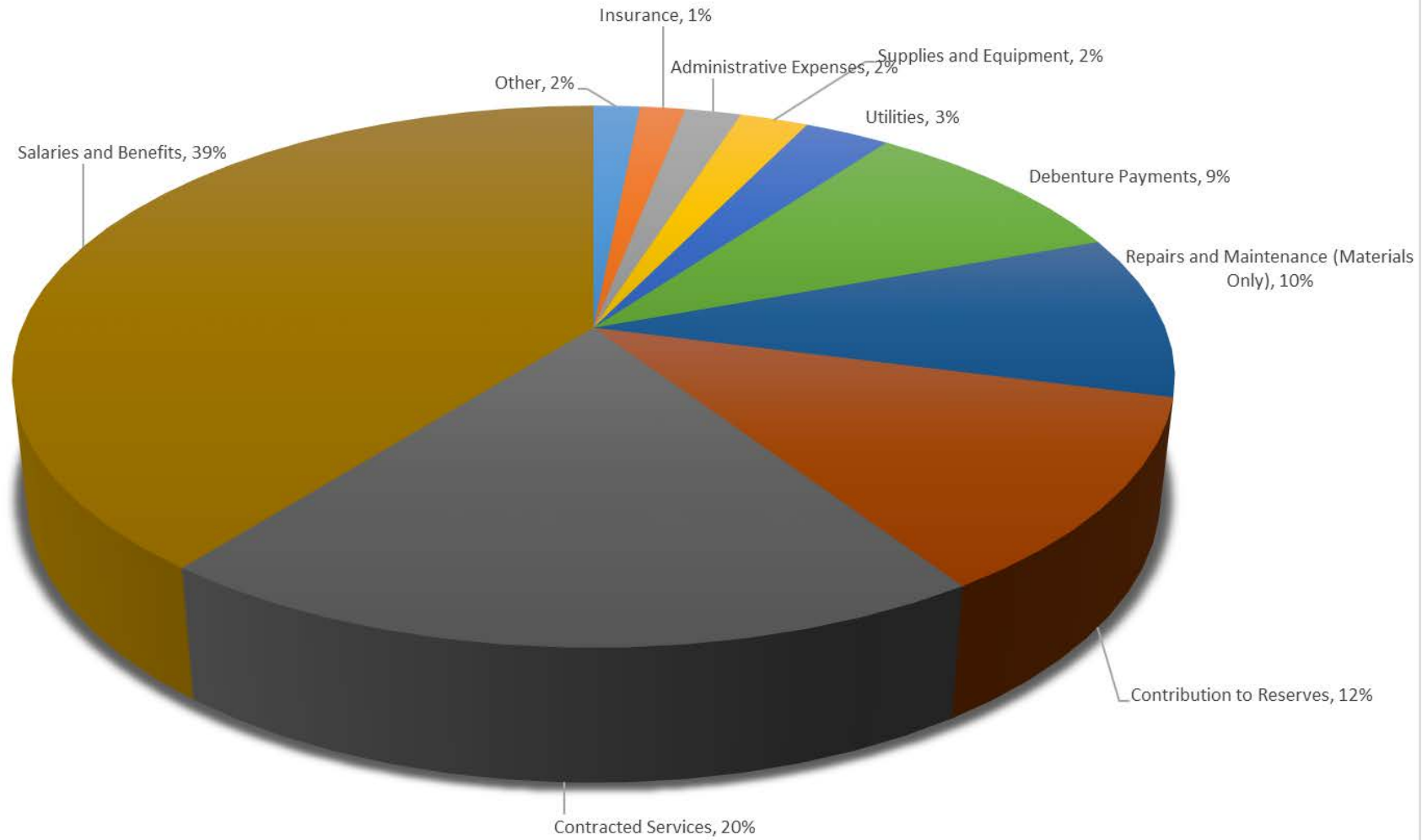
# Agenda

- 2019 Operating Budget
- 2019 Service Level Change Requests
- 2019 Capital and Special Projects
- Ten Year Capital Plans

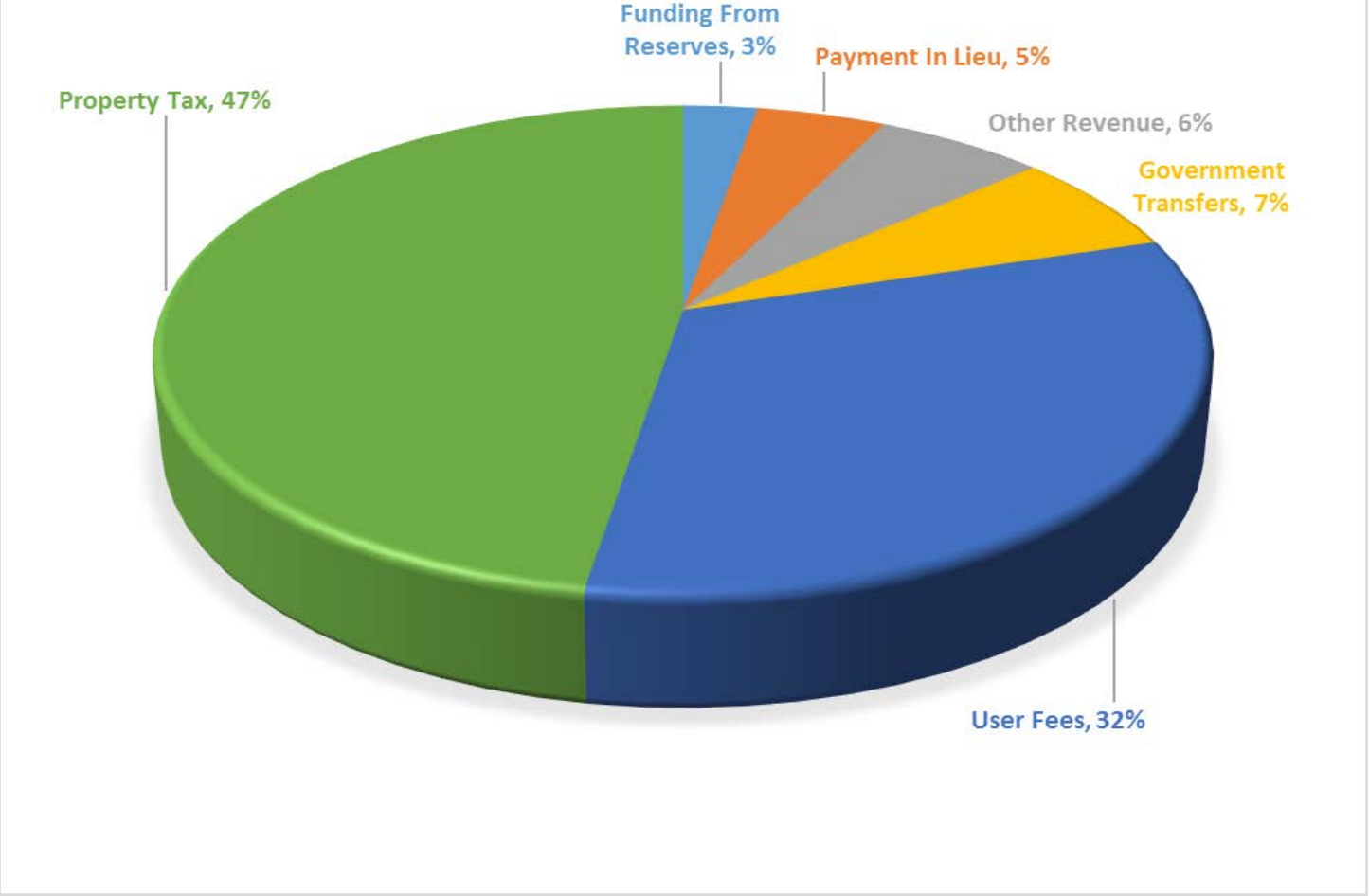
## EXPENDITURE BY FUNCTIONAL AREA



## EXPENDITURE BY CATEGORY



### REVENUE BY CATEGORY



TOWNSHIP OF WEST LINCOLN  
2019 Budget

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<b>Operating Revenue</b>				
Tax Levy	\$6,875,170.00	\$6,414,500.00	\$460,670.00	7.18%
Street Light Levy	90,300.00	92,800.00	-2,500.00	-2.69%
Sidewalk Levy	108,900.00	88,100.00	20,800.00	23.61%
Supplemental Levy	51,000.00	50,000.00	1,000.00	2.00%
Payment In Lieu	700,000.00	697,000.00	3,000.00	0.43%
User Fees	4,864,800.00	4,488,500.00	376,300.00	8.38%
Government Transfers	1,009,200.00	1,064,310.00	-55,110.00	-5.18%
Other Revenue	917,100.00	940,200.00	-23,100.00	-2.46%
Funding From Reserves	399,380.00	446,800.00	-47,420.00	-10.61%
<b>Total Operating Revenue</b>	<b>15,015,850.00</b>	<b>14,282,210.00</b>	<b>733,640.00</b>	<b>5.14%</b>
<b>Operating Expenses</b>				
Salaries and Wages	4,558,900.00	4,420,500.00	138,400.00	3.13%
Benefits	1,358,420.00	1,198,380.00	160,040.00	13.35%
Debenture Interest	679,900.00	267,600.00	412,300.00	154.07%
Administrative Expenses	278,700.00	248,100.00	30,600.00	12.33%
Supplies and Equipment	333,090.00	362,500.00	-29,410.00	-8.11%
Repairs and Maintenance (Materials Only)	1,460,000.00	1,256,500.00	203,500.00	16.20%
Utilities	425,530.00	384,850.00	40,680.00	10.57%
Insurance	225,000.00	202,600.00	22,400.00	11.06%
Subscriptions and Periodicals	7,000.00	6,650.00	350.00	5.26%
Contracted Services	2,976,430.00	2,689,530.00	286,900.00	10.67%
Special Projects	65,000.00	547,000.00	-482,000.00	-88.12%
Rents and Financial Expenses	71,300.00	75,000.00	-3,700.00	-4.93%
External Transfers	36,700.00	36,700.00		
Allocation of Program Support		200.00	-200.00	-100.00%
Tax Write Off	57,800.00	55,500.00	2,300.00	4.14%
Debenture Principal	726,000.00	317,500.00	408,500.00	128.66%
Contribution to Reserves	1,756,080.00	2,213,100.00	-457,020.00	-20.65%
<b>Total Operating Expenses</b>	<b>15,015,850.00</b>	<b>14,282,210.00</b>	<b>733,640.00</b>	<b>5.14%</b>

## 2019 Base Operating and Capital Budget Levy Requirement

	2019	2018	\$ Change	% Change
<b>General Levy Requirement</b>	\$6,875,170	\$6,414,500	\$460,670	<b>7.18%</b>
<b>Less: Assessment Growth</b>	\$ 153,000	\$ -	\$153,000	
<b>Net Levy Requirement</b>	\$6,722,170	\$6,414,500	\$307,670	<b>4.80%</b>
<b>Estimated Township Taxes</b>	\$ 1,246	\$ 1,191	\$ 56	<b>4.68%</b>
<b>Average Assessment</b>	\$ 363,877	\$ 345,042		

## Operating Budget Analysis

Third & Final Year of Rec Centre Tax Levy Increase	▶ \$307,000
Truck Drivers- increase in FTE in 2018	▶ \$54,600
Council - elimination of 1/3 <sup>rd</sup> tax free allowance	▶ \$ 7,000
Planning Position- contract to FT in 2018	▶ \$16,000
Crossing Guards	▶ (\$8,100)
Compensation	▶ \$128,000
Fuel Costs	▶ \$29,800
Debenture Payment- Bridge	▶ \$14,000
Storm Sewer- assessments	▶ \$20,000
Railway crossing improvements & pedestrian crossing	▶ \$30,000
Decrease in recreation programming funding	▶ \$18,000
Program Support - increase in allocation to fee based	▶ (\$56,800)
Capital Funded from operations	▶ (\$99,000)



Impact of Proposed Water & Wastewater Rates  
Based on an average consumption of 45 cubic meters per quarter,  
or 180 cubic meters annually

	<u>Quarterly Charge</u>	
	<u>Current</u>	<u>July 2019</u>
Water Consumptive	\$ 58	\$ 60
Sewer Consumptive	\$ 74	\$ 78
Water Base	\$ 36	\$ 38
Sewer Base	\$ 83	\$ 87
<b>Total</b>	<b><u>\$ 251</u></b>	<b><u>\$ 263</u></b>

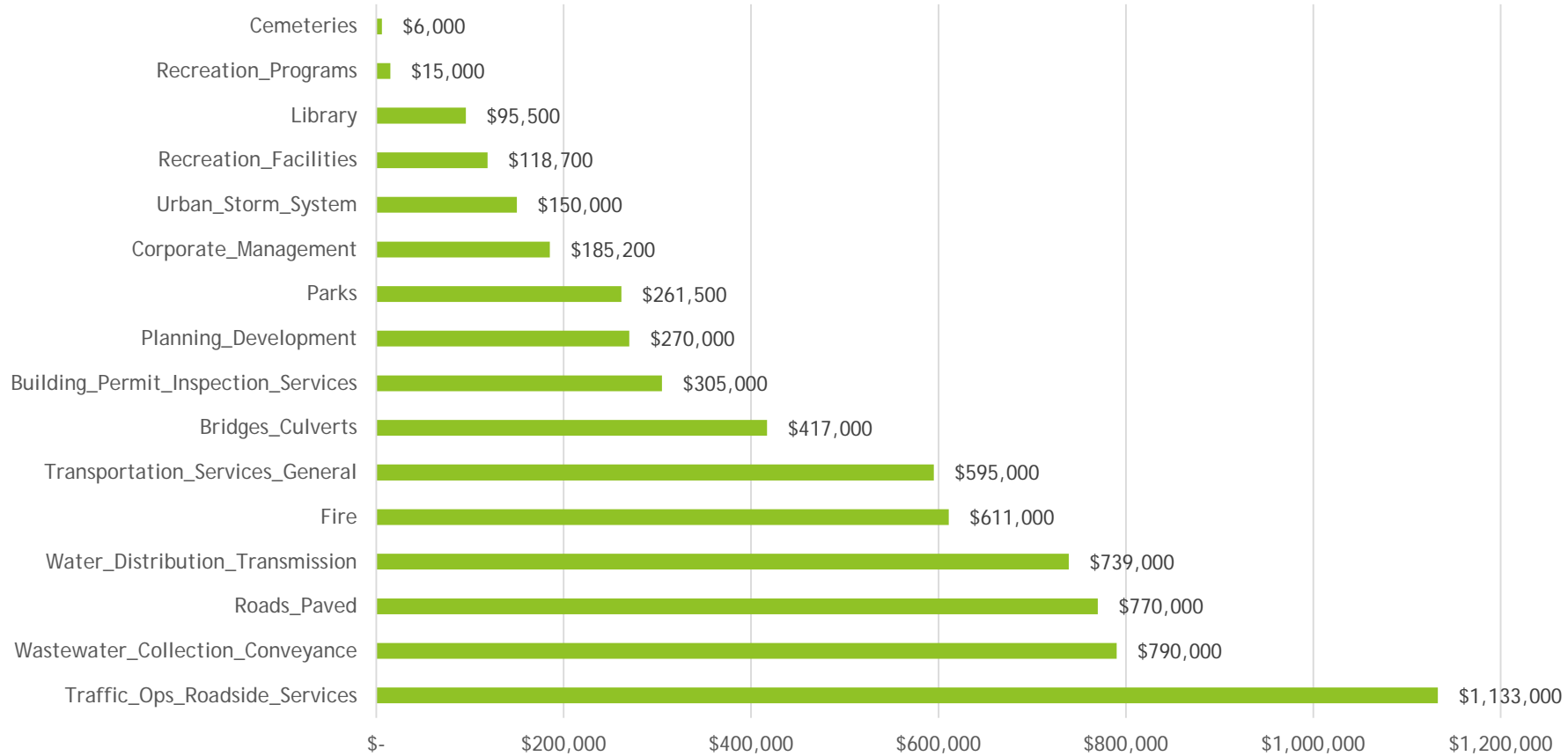
While reviewing the budget, please keep these items in mind:

- Every \$64,000 of additional expenditure results in a 1% increase to the tax levy
- A 1% increase to the tax levy equates to an approximate \$12.00 increase to taxes
- Every \$10,000 of expenditure added to the budget will result in an approximate \$1.82 increase in property taxes

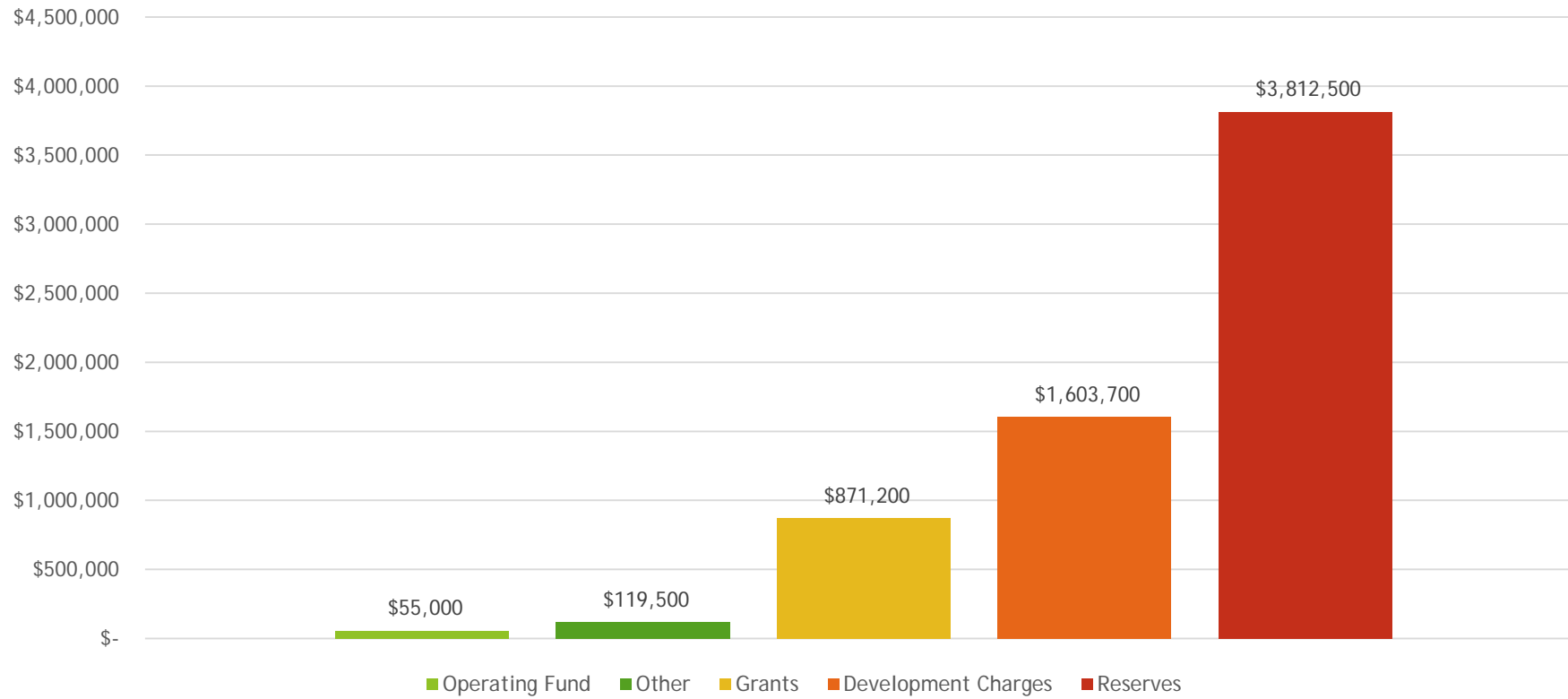
## Service Level Change Requests – NOT included in base budget

2019 Draft Operating and Capital Budget - Service Level Change Requests					
	Annualized Impact	2019 Impact	2020 Impact	2019 Tax Increase	2019 % Tax Increase (Incremental)
<b>Service Level Change Requests( net of mitigating factors)</b>					
a) Recreation- Receptionist	\$ 58,000	\$ 38,700	\$ 19,300	\$ 7.00	0.58%
b) Recreation-part time programmer to full time	\$ 12,400	\$ 8,300	\$ 4,100	\$ 1.50	0.12%
c) Facilities/Parks - additon of 1 FTE mitigated by elimination of PT position	\$ 53,000	\$ 35,400	\$ 17,600	\$ 6.41	0.53%
d) Library- increase in part-time hours	\$ 10,200	\$ 5,600	\$ 4,600	\$ 1.01	0.08%
e) Library - increase in part-time hours -Sundays	\$ 3,500	\$ 2,100	\$ 1,400	\$ 0.38	0.03%
f) Part Time IT Help Desk	\$ 46,800	\$ 23,400	\$ 23,400	\$ 4.24	0.35%
g) Gypsy Moth	\$ 12,000	\$ 12,000	\$ -	\$ 2.17	0.18%
h) Brownfield CIP-transfer to the Planning Reserve	\$ 10,000	\$ 10,000	\$ -	\$ 1.81	0.15%
<b>Total</b>	<b>\$ 205,900</b>	<b>\$ 135,500</b>	<b>\$ 70,400</b>	<b>\$ 24.53</b>	<b>2.03%</b>

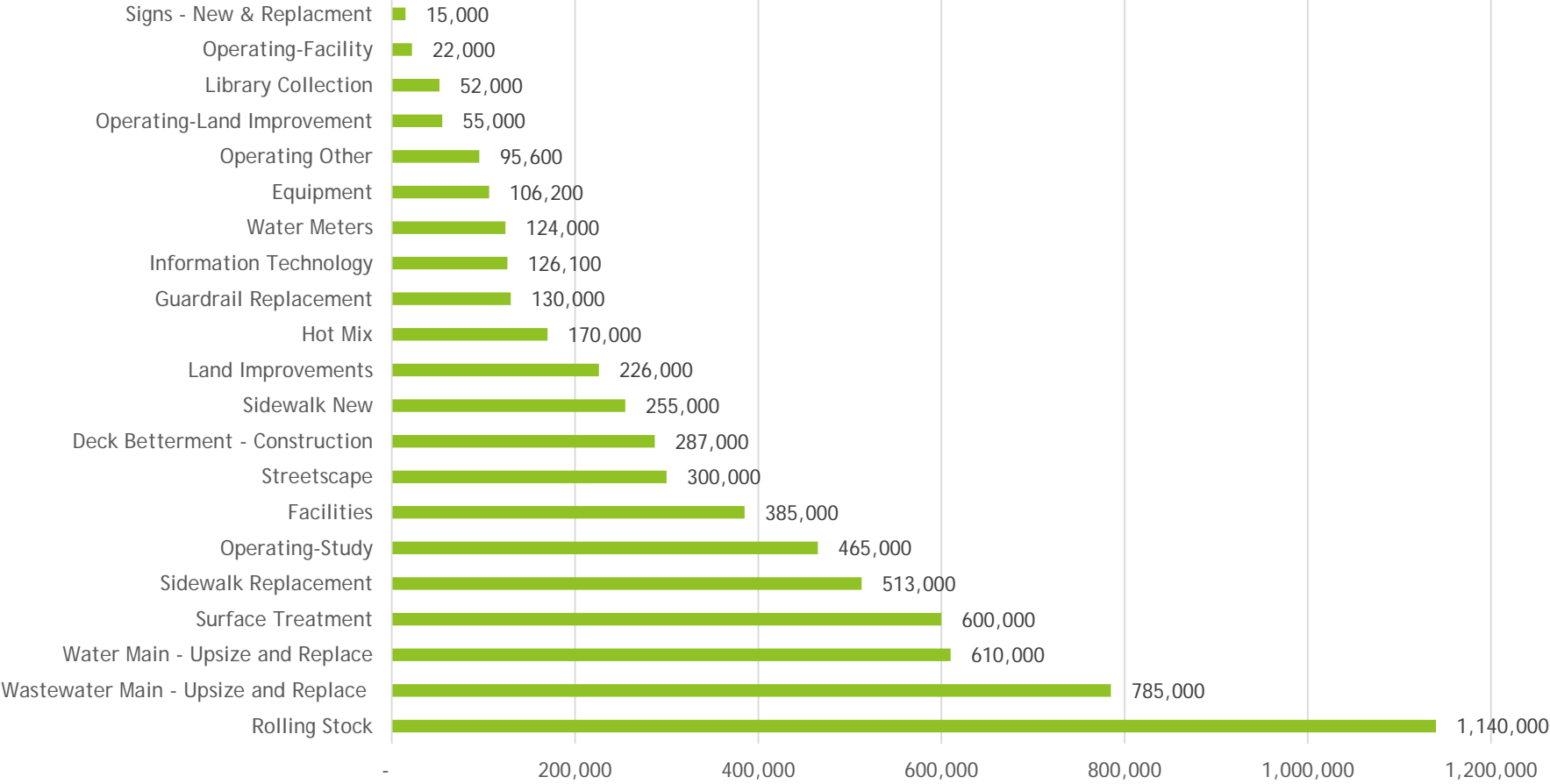
## Capital by Functional Area



## 2019 Capital and Special Projects Funding



# Capital by Asset Type



## Corporate Service 2019 Capital and Special Projects

	Expenditure	Building Dept. Reserve	Capital Reserve	IT Reserve
[-] Equipment	3,100		(3,100)	
Miscellaneous equipment	3,100		(3,100)	
[-] Information Technology	120,100	(12,500)	(62,600)	(45,000)
Miscellaneous Network Hardware	34,100	(4,100)		(30,000)
Replacement Computers	15,000			(15,000)
Replacement Surface Pro End of Life	26,000		(26,000)	
2019 - Wide Format MFP Plotter	8,000	(4,000)	(4,000)	
2019 - Microsoft Office Software Upgrade	37,000	(4,400)	(32,600)	
<b>Grand Total</b>	<b>123,200</b>	<b>(12,500)</b>	<b>(65,700)</b>	<b>(45,000)</b>

	Expenditure	Capital Reserve	Development Charges
[-] Operating-Other	17,000	(17,000)	
2019 - Website Improvements	17,000	(17,000)	
[-] Operating-Study	45,000	(34,100)	(10,900)
2019 - Corporate Strategic Plan	45,000	(34,100)	(10,900)
<b>Grand Total</b>	<b>62,000</b>	<b>(51,100)</b>	<b>(10,900)</b>

## Fire 2019 Capital and Special Projects

	Expenditure	Development Charges	Fire Reserve	Donations
<input type="checkbox"/> <b>Equipment</b>	<b>43,000</b>	<b>(7,000)</b>	<b>(26,000)</b>	<b>(10,000)</b>
Bunker Gear	17,000		(17,000)	
2019 - Edraulic Cutters	26,000	(7,000)	(9,000)	(10,000)
<input type="checkbox"/> <b>Rolling Stock</b>	<b>568,000</b>	<b>(153,300)</b>	<b>(414,700)</b>	
2019 - New Pumper Rescue Station # 2	568,000	(153,300)	(414,700)	
<b>Grand Total</b>	<b>611,000</b>	<b>(160,300)</b>	<b>(440,700)</b>	<b>(10,000)</b>



## Transportation Services General 2019 Capital and Special Projects

	Expenditure	Equipment Reserve
<b>Equipment</b>	<b>6,000</b>	<b>(6,000)</b>
Miscellaneous road equipment	6,000	(6,000)
<b>Rolling Stock</b>	<b>567,000</b>	<b>(567,000)</b>
2019 - Single Axle Dump - To replace 2006 Ford	240,000	(240,000)
2019 - Tandem - To replace 2006 International	270,000	(270,000)
2019 - Single Axle Trailer - To replace 2003 Interstate	10,000	(10,000)
2019 - Pickup Truck 13 - To replace 2008 Ford	36,000	(36,000)
2019 - Dual Axle trailer - To replace 2003 Interstate	11,000	(11,000)
<b>Grand Total</b>	<b>573,000</b>	<b>(573,000)</b>

	Expenditure	Facilities Reserve
<b>Operating-Facility</b>	<b>22,000</b>	<b>(22,000)</b>
2019 - PW Building - Point and paint building	22,000	(22,000)
<b>Grand Total</b>	<b>22,000</b>	<b>(22,000)</b>

## Roads Paved 2019 Capital and Special Projects

	Expenditure	Capital Reserve	Development Charges	Gas Tax	OCIF	Road Settlement Agreement Reserve
<b>Hot Mix</b>	<b>170,000</b>	<b>(99,600)</b>	<b>(17,000)</b>		<b>(53,400)</b>	
2019 - Westlea Dr: Reconstruction - From: South Grimsby Rd 5 To: End	170,000	(99,600)	(17,000)		(53,400)	
<b>Surface Treatment</b>	<b>600,000</b>	<b>(32,500)</b>	<b>(60,000)</b>	<b>(224,000)</b>		<b>(283,500)</b>
2019 - Sixteen Rd - From: Rosedene Rd To: Hodgkins Rd	125,000	(32,500)	(12,500)	(80,000)		
2019 - Sixteen Rd - From: Port Davidson Rd (16) To: Minor Rd	160,000		(16,000)	(144,000)		
2019 - South Chippawa Rd - From: RR 14 (Smithville Rd) To: Church Rd	315,000		(31,500)			(283,500)
<b>Grand Total</b>	<b>770,000</b>	<b>(132,100)</b>	<b>(77,000)</b>	<b>(224,000)</b>	<b>(53,400)</b>	<b>(283,500)</b>

## Bridges and Culverts 2019 Capital and Special Projects

Expenditure		Cost	Development	
	Bridge Reserve	Sharing	Charges	OCIF
[-] Deck Betterment - Construction	240,000		(24,000)	(216,000)
2019 - BWLW16 - Patterson Rd - SDR	240,000		(24,000)	(216,000)
[-] Deck Betterment - Design	47,000	(18,800)	(23,500)	(4,700)
2019 - BWLW35 - Westbrook Rd - SDR	47,000	(18,800)	(23,500)	(4,700)
[-] Guardrail Replacement	130,000	(130,000)		
Guard Rail Replacement - various bridges	130,000	(130,000)		
<b>Grand Total</b>	<b>417,000</b>	<b>(148,800)</b>	<b>(23,500)</b>	<b>(28,700)</b>

## Traffic Operations/Roadside Services 2019 Capital and Special Projects

	Expenditure	Capital Reserve	Development Charges	Gas Tax	Contribution from Developer
<b>▣ Sidewalk New</b>	<b>255,000</b>	<b>(124,100)</b>	<b>(53,900)</b>		<b>(77,000)</b>
2019 - Colver St (North side) - From: Wade Rd To: Barbara St - 160m	70,000	(51,100)	(18,900)		
2019 - SG Rd 6 - From: Gateway Ave To: Highway 20	85,000	(62,000)	(23,000)		
2019 - RR 20 (South Side) - From: S. G. Rd. 6 To: Streamside Dr. - 256m	85,000		(8,000)		(77,000)
2019 - Industrial Pkwy - From: RR 20 To: Plaza Entrance - 50m	15,000	(11,000)	(4,000)		
<b>▣ Streetscape</b>	<b>300,000</b>	<b>(300,000)</b>			
2019 - West St and St. Catherines St Reconstruction	300,000	(300,000)			
<b>▣ Signs - Street &amp; Traffic</b>	<b>15,000</b>	<b>(15,000)</b>			
Signs - New & Replacment	15,000	(15,000)			
<b>▣ Sidewalk Replacement</b>	<b>513,000</b>	<b>(107,200)</b>	<b>(137,800)</b>	<b>(268,000)</b>	
2019 - RR 20 West St (South side) - From: 280 West St To: Griffin St - 750m	240,000		(64,800)	(175,200)	
2019 - RR 20 West St (north side) - From: Wade Rd To: #325 West st - 455m	146,000	(14,200)	(39,000)	(92,800)	
2019 - RR 20 West St (North side) - From: Wade Rd To: Griffin St - 395m	127,000	(93,000)	(34,000)		
<b>Grand Total</b>	<b>1,083,000</b>	<b>(546,300)</b>	<b>(191,700)</b>	<b>(268,000)</b>	<b>(77,000)</b>

	Expenditure	Operating Fund
<b>▣ Operating-Land Improvement</b>	<b>50,000</b>	<b>(50,000)</b>
Ash tree replacement - Blvd trees on various roads	50,000	(50,000)
<b>Grand Total</b>	<b>50,000</b>	<b>(50,000)</b>

## Wastewater and Stormwater 2019 Capital and Special Projects

	Expenditure	Development Charges	Sewer Reserve
[-] Equipment	5,000		(5,000)
Miscellaneous Wastewater Equipment	5,000		(5,000)
[-] Main - Upsize and Replace - Constuction	785,000	(392,500)	(392,500)
2019 - West St - From: S. Grimsby Rd 5 To: Wade St	575,000	(287,500)	(287,500)
2019 - Wade Rd - From: Margaret St To: Twenty Mile Creek	210,000	(105,000)	(105,000)
<b>Grand Total</b>	<b>790,000</b>	<b>(392,500)</b>	<b>(397,500)</b>

	Expenditure	Capital Reserve	Development Charges
[-] Operating-Study	150,000	(37,500)	(112,500)
Stormwater Master Drainage Plan	150,000	(37,500)	(112,500)
<b>Grand Total</b>	<b>150,000</b>	<b>(37,500)</b>	<b>(112,500)</b>

## Water 2019 Capital and Special Projects

	Expenditure	Development Charges	Water Reserve
[-] <b>Equipment</b>	<b>5,000</b>		<b>(5,000)</b>
Miscellaneous Water Equipment	5,000		(5,000)
[-] <b>Water Meters</b>	<b>124,000</b>		<b>(124,000)</b>
Replacement Program	94,000		(94,000)
New Installation	30,000		(30,000)
[-] <b>Main - Replace - Construction</b>	<b>610,000</b>	<b>(305,000)</b>	<b>(305,000)</b>
2019 - West St - From: South Grimsby Rd 5 To: Wade Rd	610,000	(305,000)	(305,000)
<b>Grand Total</b>	<b>739,000</b>	<b>(305,000)</b>	<b>(434,000)</b>

# Cemetery & Recreation Programming 2019 Capital and Special Projects

## Cemetery

	Expenditure	Cemetery Reserve
Land Improvements	6,000	(6,000)
Park Benches	6,000	(6,000)
<b>Grand Total</b>	<b>6,000</b>	<b>(6,000)</b>

## Recreation Programming

	Capital Reserve	Expenditure
Equipment	(15,000)	15,000
Miscellaneous equipment	(15,000)	15,000
<b>Grand Total</b>	<b>(15,000)</b>	<b>15,000</b>

## Parks 2019 Capital and Special Projects

	Expenditure	Capital Reserve	Development Charges	Equipment Reserve	In Lieu of Parkland
<b>Equipment</b>	6,500			(6,500)	
Miscellaneous recreation equipment	6,500			(6,500)	
<b>Facilities</b>	30,000				(30,000)
2019 - St. Ann's Park - Vault toilets	30,000				(30,000)
<b>Land Improvements</b>	220,000	(35,000)	(171,000)		(14,000)
2019 - Wellandport Park - Driveway posts	35,000	(35,000)			
2019 - Smithville square - Parkette	45,000		(45,000)		
2019 - Smithville Station Park - Playground Equipment	140,000		(126,000)		(14,000)
<b>Grand Total</b>	<b>256,500</b>	<b>(35,000)</b>	<b>(171,000)</b>	<b>(6,500)</b>	<b>(44,000)</b>

	Expenditure	Operating Fund
<b>Operating-Land Improvement</b>	5,000	(5,000)
Tree planting new & replacement	5,000	(5,000)
<b>Grand Total</b>	<b>5,000</b>	<b>(5,000)</b>



## Recreation Facilities 2019 Capital and Special Projects

	Expenditure	Equipment Reserve	Facilities Reserve
<b>Equipment</b>	<b>15,100</b>	<b>(8,500)</b>	<b>(6,600)</b>
2019 - Floor machine - To replace Clarke	8,500	(8,500)	
2019 - Leisureplex - Automatic door opener	1,600		(1,600)
2019 - Wellandport Hall - Cameras	5,000		(5,000)
<b>Facilities</b>	<b>55,000</b>		<b>(55,000)</b>
2019 - Abingdon Hall - Septic bed design	10,000		(10,000)
2019 - Silverdale Hall - Replace furnace	12,000		(12,000)
2019 - Wellandport Hall - New Steel Roof, Facia & Soffit	33,000		(33,000)
<b>Grand Total</b>	<b>70,100</b>	<b>(8,500)</b>	<b>(61,600)</b>

	Expenditure	Facilities Reserve
<b>Operating-Other</b>	<b>48,600</b>	<b>(48,600)</b>
2019 - All Buildings - Building Assessments	35,000	(35,000)
2019 - All Facilities - Inspection Software	2,600	(2,600)
2019 - All Facilities Required - Asbestos Audits	11,000	(11,000)
<b>Grand Total</b>	<b>48,600</b>	<b>(48,600)</b>

## Library 2019 Capital and Special Projects

	Expenditure	Development Charges	Library Reserve	Deferred Revenue
<b>_16402_Library_Smithville</b>	<b>27,500</b>	<b>(12,000)</b>	<b>(15,500)</b>	
<b>Equipment</b>	<b>7,500</b>		<b>(7,500)</b>	
2019 - Self Checkout Machine	7,500		(7,500)	
<b>Collection</b>	<b>20,000</b>	<b>(12,000)</b>	<b>(8,000)</b>	
Addition to printed collection	15,000	(12,000)	(3,000)	
Addition to audio visual collection	5,000		(5,000)	
<b>_16403_Library_Caistorville</b>	<b>20,000</b>	<b>(6,800)</b>	<b>(10,700)</b>	<b>(2,500)</b>
<b>Information Technology</b>	<b>6,000</b>		<b>(6,000)</b>	
Replacement Computers	6,000		(6,000)	
<b>Collection</b>	<b>14,000</b>	<b>(6,800)</b>	<b>(4,700)</b>	<b>(2,500)</b>
Addition to printed collection	8,000	(6,800)	(400)	(800)
Addition to audio visual collection	6,000		(4,300)	(1,700)
<b>_16404_Library_Wellandport</b>	<b>18,000</b>	<b>(8,200)</b>	<b>(3,300)</b>	<b>(6,500)</b>
<b>Collection</b>	<b>18,000</b>	<b>(8,200)</b>	<b>(3,300)</b>	<b>(6,500)</b>
Addition to printed collection	14,000	(8,200)	(500)	(5,300)
Addition to audio visual collection	4,000		(2,800)	(1,200)
<b>Grand Total</b>	<b>65,500</b>	<b>(27,000)</b>	<b>(29,500)</b>	<b>(9,000)</b>
	Expenditure	Library Reserve		
<b>_16401_Library_Admin</b>	<b>30,000</b>	<b>(30,000)</b>		
<b>Operating-Other</b>	<b>30,000</b>	<b>(30,000)</b>		
2019 - Evergreen ILS Software	30,000	(30,000)		
<b>Grand Total</b>	<b>30,000</b>	<b>(30,000)</b>		

# Planning & Building 2019 Capital and Special Projects

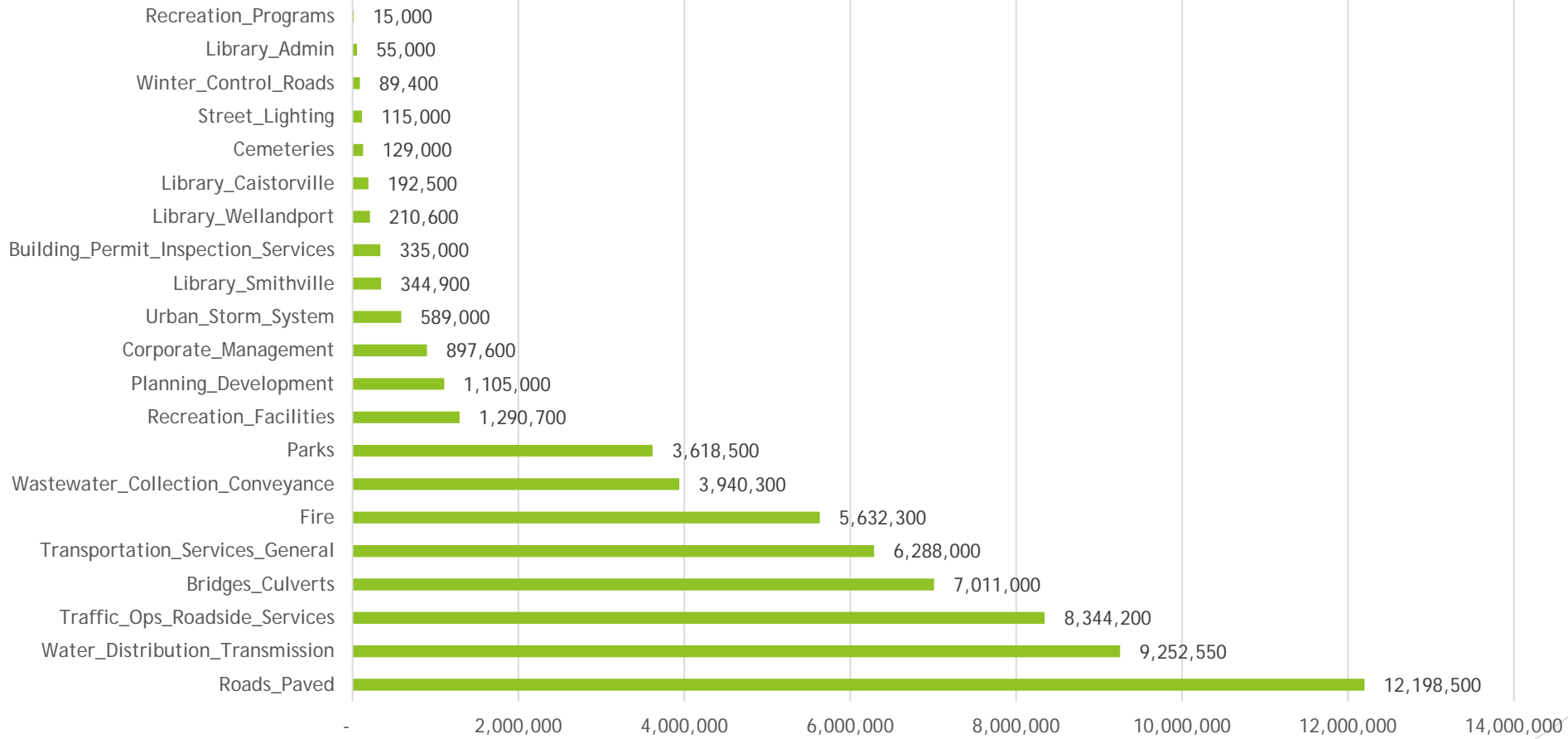
## Planning

	Expenditure	Development Charges	Planning Reserve	Grant Regional
<b>Operating-Study</b>	<b>270,000</b>	<b>(127,100)</b>	<b>(33,100)</b>	<b>(109,800)</b>
2019 - - Wellandport Community Improvement Plan	40,000	(9,700)	(10,300)	(20,000)
2019 - College St School Secondary Plan	40,000	(18,000)		(22,000)
2019 - East Smithville Secondary Plan	80,000	(54,000)		(26,000)
2019 - Mandatory Parks Study	30,000	(7,200)	(22,800)	
2019 - Spring Creek Heights Secondary Plan	30,000	(20,200)		(9,800)
2019 - St. Martin Secondary Plan	40,000	(18,000)		(22,000)
2019 - Wellandport Streetscape Master Plan	10,000			(10,000)
<b>Grand Total</b>	<b>270,000</b>	<b>(127,100)</b>	<b>(33,100)</b>	<b>(109,800)</b>

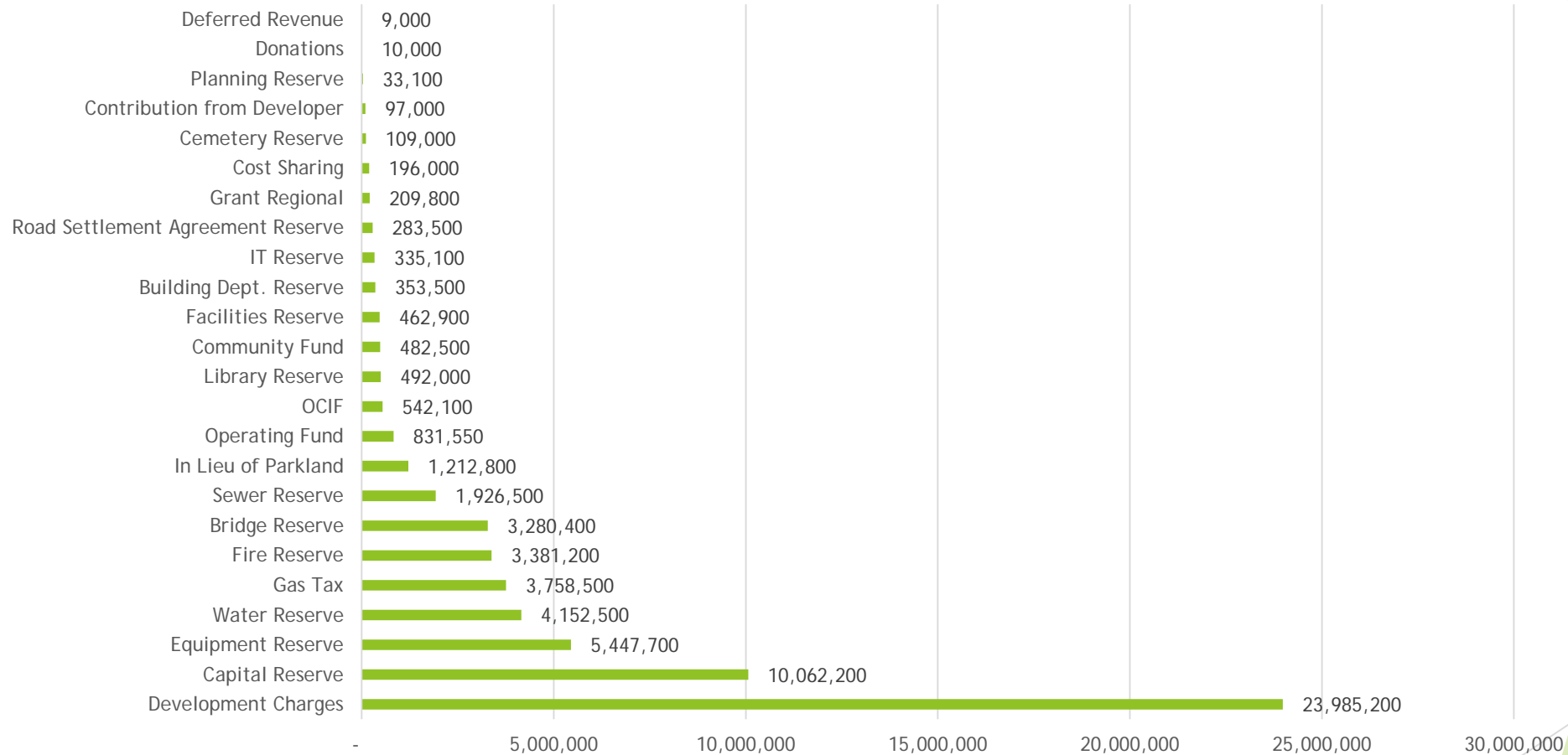
## Building

Row Labels	Expenditure	Building Dept. Reserve
<b>Facilities</b>	<b>300,000</b>	<b>(300,000)</b>
2019 - Town Hall - Renovations- Former Library	300,000	(300,000)
<b>Rolling Stock</b>	<b>5,000</b>	<b>(5,000)</b>
2019 - New Vehicle - 2nd in fleet, top up funds	5,000	(5,000)
<b>Grand Total</b>	<b>305,000</b>	<b>(305,000)</b>

## Ten Year Capital Plan - Expenditure



## Ten Year Capital Plan- Financing





West Lincoln  
Your Future Naturally