

REPORT TO: Chair and Members of the Administration/Finance/Fire Committee
FROM: Donna DeFilippis, Treasurer/Director of Finance
DATE: February 16, 2016
REPORT NO: RFI -T-04-16
SUBJECT: 2016 Draft Operating and Capital Budget Information Report

OVERVIEW:

- Council is presented with a Draft Base 2016 Operating and Capital Budget which indicates a 2.42% increase to taxes, which would result in a \$25.00 increase to the Township portion of taxes to an average homeowner
- Council is presented with a Second Draft 2016 Operating and Capital Budget which indicates a 5.00% increase to taxes, resulting in a \$51.25 increase to the Township portion of taxes to an average homeowner. The 5.00% increase would allow for additional contributions to reserves of \$134,200 above the Base
- Every \$51,567 of expenditure equates to a 1% general tax levy adjustment
- Budget approval is scheduled for Monday, March 21, 2016 (and March 22, 2016, if needed)

RECOMMENDATION:

1. That, Report RFI-T-04-16, regarding the “2016 Draft Operating and Capital Budget Information Report”, dated February 16, 2016, be received for information.

ATTACHMENTS:

- **Schedule A** Draft 2016 Base Budget – with a 2.42% Tax Increase
- **Schedule B** Draft 2016 Budget – with a 5.00% Tax Increase
- **Schedule C** Budget Variance Sheets
- **Schedule D** Draft 2016 Proposed Capital Projects
- **Schedule E** Draft 2016 Unfunded Projects
- **Schedule F** Draft Ten Year Capital Plan

BACKGROUND:

Approval of the 2016 Operating and Capital Budget is scheduled to take place on Monday, March 21st, 2016. If necessary, Tuesday, March 22nd has also been set aside as a budget meeting. The purpose of this report is to give Council an opportunity to review the draft budget prior to the formal budget meeting, and prior to the Public Budget Open House. The detailed final draft budget book will be made available to Council on Friday, March 4th, 2016.

A Budget Open House will be held on Wednesday, February 24th, 2016 at 6:30pm in the Council Chambers. At the Open House, a presentation outlining the 2016 Draft Operating and Capital Budgets will be made. In addition, there will be an opportunity for the public to ask staff questions regarding the draft budget. The notice for all budget meetings was advertised in the local paper on February 2nd and February 9th, as well as on the Township website.

It is important for Council to realize that every \$51,567 increase or decrease in the tax funded budget equates to a 1% general tax levy adjustment. The increase in the amount needed from the tax base does not directly relate to an increase in taxes on a residential home, but rather it is the increase in the overall tax levy required year over year.

When calculating the 2016 Draft Budget impact on property taxes, the value of an average residential home is used. In 2016, the value of an average residential assessment is \$309,532. In 2015, the value of an average residential assessment was \$303,103. This is an increase of 2.12%. If the Township's tax levy remained at the same level as 2015 and a property owner's home increased by 2.12% or less, the taxes paid in 2016 would actually be lower than those paid in 2015.

The 2016 draft budget document has been prepared to provide a variance-based budget. Summary sheets have been provided explaining the variances in the budget from one year to the next. The General Expenditure Variance Sheet is the only variance sheet that differs between the 2.42% tax increase and a 5% tax increase.

The establishment of ten year capital plans is a new initiative that was introduced with the 2015 budget process. The future capital needs for our Township are significant as we deal with an aging infrastructure. This is not something that is unique to only our municipality. All municipalities in Ontario are faced with this infrastructure challenge.

CURRENT SITUATION:

This section of the report will highlight key differences or general information as it relates to the operations of the Township and items funded from operating revenues. The discussion below will be reflective of the Base 2016 budget which indicates an increase of 2.42% to taxes. The impact of a 5% tax increase will be discussed later in the report.

Municipal Tax Bill:

The municipal tax bill has three portions which need to be explained. The municipality collects taxes for itself, the Niagara Region, and the School Boards. The Township has no control over the Region or School Board rates. We bill, collect and then remit their portions to them. In 2015, the portion of the total tax billing related to the Township's budget was approximately 30%, the Regional portion was 54% and Education was 16%. This distribution has not varied significantly over past years.

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The Region's 2016 budget was approved on December 3rd, 2015 and represented a zero percent tax increase. The average residential property with an assessed value of \$309,532 will see a **decrease** of \$4.46 in the Regional Portion of their tax bill compared to the prior year as a result of this zero percent tax increase.

The Education Tax Rates have not been issued at the time of preparation of this report. In the past, this information has not been made available to Municipalities until March.

The draft budget presented to Council proposes a municipal tax increase of **2.42%** which is an increase in net tax revenue requirements of **\$267,980** year over year. This equates to an estimated annual increase of approximately **\$25.00** to the West Lincoln portion of taxes for an average assessed home (not including the urban service area charges for sidewalk and streetlights). In 2015, the average home in the urban area paid \$69.37 for streetlight and sidewalk services. At this point, the 2016 urban service area payment has not been calculated. Staff is still working on updating our tax system as the result of the new urban boundary changes. This will be completed at the time of budget approval in March. The 2016 budget has a total urban service area levy of \$149,800 compared to a total levy of \$141,000 in 2015. Any changes to the urban sidewalk or urban streetlight budgets will alter this amount.

West Lincoln's average assessed value for a residential property for 2016 is \$309,532 versus the 2015 amount of \$303,103. As such, calculations for 2016 will reflect the new assessed values to keep the comparisons consistent. For such a home in 2015, the Township general taxes would have been \$1,034.94. The same home with the new average assessed value would see their West Lincoln taxes at \$1,059.96 in 2016 with the current proposed levy increase. The Township experienced assessment growth of 2.02% as a result of additions to the assessment base from new builds. As a result, the first \$136,255 of addition to the tax levy has no impact on the average homeowner. The increase in the levy above \$136,255 equates to approximately a \$2 increase in taxes required by the average assessed home per \$10,000 increase in the amount levied. This information should assist Council in understanding the estimated effects of the draft budget as presented and alternatively how adjustments to the amount needed from the tax base impacts the average residence.

Operating Costs/Commitments:

The following section highlights some specific items and departmental operations. Department changes discussed below are reflective of the variance analysis summaries.

- **LABOUR COSTS/ BENEFITS:**
Salary and Benefit costs comprise 60% of the total Township Operating Budget. Benefit Costs, which includes WSIB, CPP, EI, EHT, OMERS and Group Benefits, increased \$36,400 in 2016 over 2015. Salary budgets have increased \$101,100 in 2016 as a result of approved collective bargaining agreements and compensation plans.

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- **HYDRO/INSURANCE/NATURAL GAS:**

A savings of \$75,000 in corporate insurance premiums has been realized in the 2016 budget. This savings is the result of the renewal process in 2015 which saw more competitive rates being offered to the Township. Insurance is allocated among various departments and is a mitigating factor for these departmental budgets.

The price for electricity is expected to rise in 2016, with the price for natural gas to be lower than the 2015 natural gas rates. The impact to the 2016 budget is an increase of \$38,900 (13.79%) to the utilities budget.

- **COMMITMENTS:**

The 2016 Draft Budget includes commitments made through prior year budgets. These commitments relate to the payback to various reserves that were used for internal borrowing in the past. This payback is made through the operating fund. The YMCA contribution has also been included in this section.

Project	Annual Amount	Payback Period
Repayment for Fire Hall Land	\$18,600	2016-2021
Repayment for Northridge Dr.	\$56,000	2016-2023
Repayment for Canborough St.	\$91,100	2016-2021
Repayment for 2015 Capital Projects	\$65,530	2016-2025
Contribution to YMCA	<u>\$52,500</u>	2016-2022
Total	\$283,730	
Summary by Year:	\$283,730	2016-2021
	\$174,030	2022
	\$121,530	2023
	\$ 65,530	2024-2025

Revenue:

The following section of the report will review the significant revenue variances in the 2016 budget:

- **ONTARIO MUNICIPAL PARTNERSHIP FUND (OMPF):**

The Ontario Municipal Partnership Fund (OMPF) is a significant revenue source for our Township totalling 10 % of our total 2016 budgeted revenue. In the past, the Township has been faced with a substantial reduction in this grant. In 2009, the grant allocation to our municipality was \$1,154,000, whereas in 2015 it was \$721,600, which equates to a difference of \$432,400. In 2016, we are actually receiving an increase from our 2015 allocation. The increase is \$80,000 resulting in a total grant of \$801,600. This increase is the result of an enhancement made to the Rural Communities Grant portion of the OMPF. This increased funding recognizes the challenges faced by municipalities with high levels of farmlands taxed at the Farm Tax rate.

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- **INCOME FROM INVESTMENTS:**

The interest rates being earned on long term investments are not as high as in the past. As these long-term investments mature, the renewal rates are significantly lower than the previous term. We are anticipating a decrease in interest revenue as a result.

- **PRIOR YEAR SURPLUS:**

The 2016 Draft budget includes the use of \$200,000 of prior year surplus. In 2015, \$217,000 of prior year surplus was used. A portion of the \$200,000 represents \$139,000 of 2014 surplus that has yet to be taken into income. At this point, staff is estimating a 2015 surplus of approximately \$450,000. This would bring the total surplus available to be used in 2016 to \$589,000. A discussion regarding this anticipated additional surplus will continue later in this report.

General Expenditures:

- **CONTRIBUTIONS TO RESERVES:**

It is wise financial planning to ensure that adequate balances are available within the Township's reserves. The 2016 draft budget includes the following contribution to reserves under General Expenditures:

Capital :	\$77,500, representing approximately 1.5% of tax levy increase
Contingency:	\$77,500, representing approximately 1.5% of tax levy increase
Winter Control:	\$52,000, representing approximately 1% of tax levy increase

Additional reserve transfers are made within specific departmental budgets.

- **CORPORATE EXPENDITURES:**

These are projects that impact the Township as a whole and are not tied to one department in particular. The payment to the YMCA of \$52,500 is included in this area.

Library Board:

Under the Ontario's Public Libraries Act (PLA), public libraries in Ontario must be operated under the management and control of a public library board. The Library Board is responsible for the operation of its library system. The Municipality has the role of annually approving the board's estimates of amounts required for the year. In the case of West Lincoln, the Library CEO prepares the draft budget and the Treasury department completes certain line items such as utilities, insurance and benefit costs to ensure consistency throughout the entire budget. The Library CEO then presents the completed budget to the Library Board for their approval.

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The draft 2016 budget is projecting a contribution to the West Lincoln Public Library of \$417,600, which represents an increase of \$30,650 (7.92%) over the 2015 allocation. In general, the Library receives a small amount of funding in provincial grants and the remainder is a municipal contribution. Accounting, payroll, IT services and facilities maintenance are provided by the Township and no allocations are made to the Library budget for these costs. In 2013, a Job Class Evaluation Study was completed for Library Staff. The 2016 draft budget reflects the final year of implementation of the plan outlined in that study that was presented to Council in October 2013 at an additional cost of \$29,800.

The 2016 Draft Library Budget includes an increase in staffing hours between all three branches totalling approximately 1,300 hours for the year. The majority of the increase in hours is the result of a new Library policy requiring that no staff work alone. This has a \$9,100 impact on the budget. The Library Board also approved a new position at the Smithville Library and replaced the CEO in late 2015. These hiring decisions resulted in a \$31,700 increase to the salary budget and an increase of \$6,900 to the benefit budget.

These increases were mitigated by two items. The Library Board approved a transfer of \$39,000 from prior year surplus (technically a transfer from reserve). There is also a savings of \$15,000 as a result of not requiring funding in 2016 for the Library Service Review, which was requested in 2015 and completed.

Departmental Budgets:

For the purposes of this report an explanation will be provided for any departmental budget that has a variance of 3% or more. Council has been provided departmental variance sheets (Schedule C) that outline changes in budget year over year. In addition, the Treasurer and Department Heads are available to answer any specific departmental questions. Finally, the formal budget meeting held in March will provide explanations for each department.

- **CEMETERY:**
The Township has assumed responsibility for three additional cemeteries. This impacts the cemetery budget as maintenance costs have increased by \$6,300. In addition, legal and surveying costs will be incurred in 2016 totalling \$10,000 as a direct result of assuming these cemeteries in 2016. Finally, \$6,000 is being requested to provide entrance and by-law signs for all 20 cemeteries maintained by the Township.
- **FIRE:**
The Fire Department budget is increasing by 4.67%. The largest contributing factor towards this increase is a request to increase the annual contribution to the Fire Reserve. In 2015, the contribution to the Fire Reserve was \$219,000. The 2016 draft budget indicates a proposed contribution of \$250,000. This is an increase of

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\$31,000. A review of the Ten Year Fire Capital Plan indicated that if the level of contribution to the Fire Reserve remained at \$219,000 there would be difficulty in meeting the total funding requirement. The Ten Year Capital Plan indicates a total requirement of \$2,997,900 from the Fire Reserve.

- **BUILDING/PROPERTY STANDARDS DEPARTMENT:**

Council is reminded that Building Department revenues can only be used to cover the direct and indirect costs of the Building Department as the department is to be self-funded. The Building Department is responsible for their own capital needs and department surpluses are transferred to the Building Revenues reserve for future use. The Building Department has no effect on the operating budget as long as revenues match expenses or the building reserve covers the differences.

The Septic, Property Standards and By-law Enforcement budget line has increased by \$4,600 or 5%, which is mainly attributable to increases in salary and benefits and a decrease in net Septic Inspection Revenue of \$1,600.

- **WINTER CONTROL:**

The \$31,400 (6.11%) increase to the Winter Control budget is the result of an increased allocation for materials. Materials are projected to increase by \$22,300 in order to provide adequate protection to our roads during winter events and ensure public safety.

- **FACILITIES:**

The Facility Budget has increased \$18,300 (34.79%) in 2016. This budget includes the cost of on-going maintenance to Township Facilities. In 2016 two mandatory items have been added to the budget. Energy audits of all Township Facilities are required at an anticipated cost of \$5,000. In addition, it is mandatory that the Fire Plans for all Township facilities be updated at an estimated cost of \$12,000.

- **STREET LIGHTS AND SIDEWALKS :**

Both the Street Light and Sidewalk budgets are separated into Urban and Rural. Urban Service Area (USA) tax levies are paid for by ratepayers within the Smithville Urban area only. The cost of providing street lighting and sidewalks in the urban area for 2016 and 2015 is as follows:

	2016	2015
Street Lights		
Street Light Requirement	<u>85,900</u>	<u>78,100</u>
Sidewalks		
Sidewalks Requirement	<u>63,900</u>	<u>62,900</u>
Total Net Urban Service Budget	<u>149,800</u>	<u>141,000</u>

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The overall Street Light budget is increasing by 13% as a result of increased electricity costs. New LED streetlights were installed in late 2015. The funding for this project was through a transfer from the Contingency Reserve. The Contingency Reserve will be reimbursed through an anticipated rebate and through lower electricity costs. The 2016 Street Light budget has been prepared based on the Township's old street light technology. Any savings in electricity due to the LED installation will be transferred back into the Contingency Reserve.

- **DRAINAGE:**

This budget is decreasing by \$1,800, or 3.21%. The decrease is attributable to lower anticipated costs related to the Drainage Superintendent. The Township shares a Drainage Superintendent with the Township of Wainfleet. The 2016 budget anticipates that approximately one-third of this position's time will be spent on Township of West Lincoln drainage issues.

- **WATER/SEWER RATES :**

Both the Water and Sewer departmental budgets are self-funding, meaning that all costs are off-set by user fees and not property taxes. The 2016 Water and Sewer budgets are based on the rates passed by Council in 2014, which were effective July 1, 2014. The 2016 Budget does not factor in any changes to user rates.

The 2015 Sewer Budget is recommending that \$76,950 be transferred into the Sewer Reserve for future Capital works. The Ten Year Capital plan is indicating that Sewer Reserves of \$3,757,300 will be required to complete all of the projects in the Ten Year Plan. The 2015 Water budget is anticipating an \$18,300 transfer into the Water Reserve for future Capital works. The Ten Year Capital Plan is indicating that \$1,465,150 of Water Reserves will be required to complete the Water Capital Works.

Any Water and/or Sewer rate changes that Council approves will have a direct impact on the amount of funds that are transferred into reserves for future Capital Works.

Capital Program (Schedules D to F):

The Ten Year Capital Plan is indicating that \$59,204,805 of Capital Works is required over the period 2016 to 2026. In 2016, the total amount of requested Capital Works totals \$4,373,460. Of this amount \$1,257,980 is presently unfunded.

Council does have options in addressing the 2016 unfunded capital projects which total \$1,257,980. They are summarized below:

1. Issue a Debenture to fund Bridge 12:

The 2016 gas tax allocation totals \$617,600, with \$580,000 being used to replace

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Bridge 12. The balance is being used to partially fund guard rail replacements. Council does have the option of issuing a debenture of \$580,000 for Bridge 12. It is recommended that a 20 year debenture be issued, with approximate annual payments of \$47,100, based on a current interest rate of 3.15%. As a serial debenture is being recommended, annual payments would decrease over the term of the debenture. This would free up \$580,000 of Gas Tax funds to complete other necessary road work. It is recommended that the following projects could then have Gas Tax allocated to them:

Westbrook Road	\$185,000
Abingdon Road	\$218,880
Young Street (RR12 to S.G. Rd. 10)	\$110,400
Guard Rails	<u>\$65,720</u>
Total	<u>\$580,000</u>

2. Review the Current Practice of Paying Back Reserves:
The draft operating budget presently has the following contributions to reserves as payback for internal borrowing:

Reserve	Annual Amount	Project	Years
Industrial Park	\$ 18,600.00	Firehall Land Purchase	2016-2021
Industrial Park	\$ 91,100.00	Canborough Street	2016-2021
Industrial Park	\$ 65,530.00	2015 Road Projects	2016-2025
Capital	\$ 56,000.00	Northridge Drive	2016-2023
Total	\$ 231,230.00		

The estimated uncommitted 2015 closing balances in the Industrial Park Reserve and the Capital Reserve are \$380,700 and \$437,800 respectively. In addition, the 2016 budget is recommending a \$77,000 contribution to the Capital Reserve. This is keeping with Council's actions in 2015 of contributing to the Capital Reserve as a means of having funds to address future capital requirements. The 2016 budget contribution would bring the Capital Reserve with an uncommitted balance of \$514,800. Also, there are no immediate needs to make any changes to the Industrial Park area of the Township. Any proceeds from Land Sales the Township has are transferred into the Industrial Park Reserve. Council does have the option of allocating the full \$231,230 to address the unfunded capital projects in the 2016 budget.

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3. Prior Year Surplus

At this time, a 2015 operating surplus of approximately \$450,000 is being projected. In addition, \$139,000 of the 2014 surplus remains to be brought into income. These two amounts total \$589,000. The 2016 draft operating budget as presented is transferring \$200,000 of this surplus into the operating fund. This leaves \$389,000 of remaining operating surplus that could be allocated towards the unfunded Capital projects.

The above three options will make available \$1,200,230 of funds that can be allocated towards the \$1,257,980 of unfunded capital projects. If Council were to approve this approach, the remaining unfunded balance of \$57,750 could be funded through a transfer from the Capital Reserve.

The proposed 2016 Capital Projects cover a wide spectrum of studies and capital works that cross each department and will ensure the continued success of the Township.

5% Tax Increase

Council is being provided an option of approving a budget that would see a 5% increase to taxes. Under this option, the revenue and expenditure proposed under the 2.42% tax increase scenario would remain. The only change would be to the Contribution to Reserves under General Expenditures. With a 5% tax increase, an additional \$134,200 could be transferred into Reserves, bringing a proposed budget of \$207,000 to \$341,200. It is recommended that \$50,000 be transferred into the Capital Reserve. This would replicate the estimated cost of debenture payback that would be required if Council approved a debenture issue of \$580,000 to complete Bridge 12. This would be in the 2016 tax base and no increase in budget would be necessary in 2017 in order to make the debenture payments. The remaining \$84,200 is recommended as a transfer to the Industrial Park Reserve. This would allow Council to make some contributions to this reserve that could be used for any future growth investments.

FINANCIAL IMPLICATIONS:

The Budget is the guiding financial management tool for the year 2016. It sets departmental spending and revenue guidelines; additionally, budget status is reported back to Council to convey financial results. The 2016 proposed Draft budget reflects a 2.42% general tax increase. This equates to an increase to the West Lincoln portion of property taxes for the average residential homeowner of \$25.00. If Council were to choose to increase taxes by 5%, it would result in an increase of \$51.25 over 2015 to the West Lincoln portion of property taxes. The Niagara Region approved a zero percent tax increase, resulting in a decrease of \$4.46 to the Regional Portion of the tax bill.

INTER-DEPARTMENTAL COMMENTS:

Department Heads have all been involved in the creation of their own budget documents. Department Heads worked with their staff to send in initial budget plans which have

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undergone some change through meetings with the Treasurer and CAO to get to the final draft document as presented to council.

CONCLUSION:

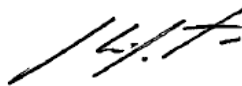
It is concluded that the 2016 Draft Operating and Capital Budgets be accepted by Council as information. A Budget Open House will be held on Wednesday, February 24th, 2016 at 6:30 pm. Two dates have been set aside for discussion and approval of the 2016 budget: Monday March 21st, 2016 at 6:30pm and Tuesday, March 22nd, 2016 at 6:30pm.

Prepared by:



**Donna DeFilippis, CPA, CA
Treasurer/Director of Finance**

Approved by:



**Chris Carter
CAO**

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Budget Summary - 2016

Service Area	2015 Budget	2016 Proposed 3.25% Tax Increase	Difference \$	% Increase / Decrease
General Revenues				
Taxation Revenues	5,362,650	5,635,630	272,980	5.09%
Payment in Lieu of Taxes	353,900	353,900	-	0.00%
Support Grants	741,600	818,200	76,600	10.33%
Grants	5,000	5,000	-	0.00%
Fees, Service Charges, Donations	4,500	7,600	3,100	68.89%
Licenses & Permits	5,700	4,700	(1,000)	-17.54%
Rents & Concessions	61,100	61,700	600	0.98%
Fines	33,500	30,000	(3,500)	-10.45%
Other Revenues	16,500	12,500	(4,000)	-24.24%
Penalties	380,000	380,000	-	0.00%
Income from Investments	170,000	155,000	(15,000)	-8.82%
Prior Year Surplus	217,000	200,000	(17,000)	-7.83%
Transfer from Reserve	48,000	45,000	(3,000)	-6.25%
Total Revenues	7,399,450	7,709,230	309,780	4.19%
General Expenditures				
Contributions to Reserves	199,000	207,000	8,000	4.02%
Corporate Expenditures	77,500	52,500	(25,000)	-32.26%
Departments				
Library	386,950	417,600	30,650	7.92%
Mayor & Council	172,300	176,900	4,600	2.67%
Corporate Services	1,503,400	1,544,100	40,700	2.71%
Cemetery	59,900	82,300	22,400	37.40%
Fire	980,500	1,026,300	45,800	4.67%
Building/Property Standards & By-law/Septic	87,100	91,700	4,600	5.28%
Planning	168,100	172,700	4,600	2.74%
Public Works				
Recreation/Arena	769,100	783,400	14,300	1.86%
Roads Administration	273,600	269,800	(3,800)	-1.39%
Roads Maintenance	1,741,800	1,775,200	33,400	1.92%
Winter Control	513,500	544,900	31,400	6.11%
Canborough Street Project- Internal Borrowing	91,100	91,100	-	0.00%
Northridge Road Project-Internal Borrowing	56,000	56,000	-	0.00%
2015 Capital Projects - Internal Borrowing	-	65,530	65,530	-
Roads Construction	-	-	-	-
Bridges	27,500	27,500	-	0.00%
Facilities	52,600	70,900	18,300	34.79%
Street Lights	113,000	127,800	14,800	13.10%
Sidewalks	70,500	71,800	1,300	1.84%
Fuel and Equipment	-	-	-	-
Drainage	56,000	54,200	(1,800)	-3.21%
Storm Sewers	-	-	-	-
Sanitary Sewers	-	-	-	-
Water	-	-	-	-
Total Expenditures	7,399,450	7,709,230	309,780	309,780
Increase to Levy				

Every 51,567 equals to a 1% general tax levy adjustment
 Every \$10,000 in levy change equates to \$2.00 annual property tax change.
 Average assessment for a home in West Lincoln for 2016
 Impact of above tax levy change in dollars for average assessed home
 Increase as a percentage is

\$ 309,532.48
 \$25.00
 2.42%

West Lincoln

Your Future Naturally

Budget Summary - 2016

Service Area	2015 Budget	2016 Proposed 5.00% Tax Increase	Difference \$	% Increase / Decrease
<u>General Revenues</u>				
Taxation Revenues	5,362,650	5,769,830	407,180	7.59%
Payment in Lieu of Taxes	353,900	353,900	-	0.00%
Support Grants	741,600	818,200	76,600	10.33%
Grants	5,000	5,000	-	0.00%
Fees, Service Charges, Donations	4,500	7,600	3,100	68.89%
Licenses & Permits	5,700	4,700	(1,000)	-17.54%
Rents & Concessions	61,100	61,700	600	0.98%
Fines	33,500	30,000	(3,500)	-10.45%
Other Revenues	16,500	12,500	(4,000)	-24.24%
Penalties	380,000	380,000	-	0.00%
Income from Investments	170,000	155,000	(15,000)	-8.82%
Prior Year Surplus	217,000	200,000	(17,000)	-7.83%
Transfer from Reserve	48,000	45,000	(3,000)	-6.25%
Total Revenues	7,399,450	7,843,430	443,980	6.00%
<u>General Expenditures</u>				
Contributions to Reserves	199,000	341,200	142,200	71.46%
Corporate Expenditures	77,500	52,500	(25,000)	-32.26%
<u>Departments</u>				
Library	386,950	417,600	30,650	7.92%
Mayor & Council	172,300	176,900	4,600	2.67%
Corporate Services	1,503,400	1,544,100	40,700	2.71%
Cemetery	59,900	82,300	22,400	37.40%
Fire	980,500	1,026,300	45,800	4.67%
Building/Property Standards & By-law/Septic	87,100	91,700	4,600	5.28%
Planning	168,100	172,700	4,600	2.74%
<u>Public Works</u>				
Recreation/Arena	769,100	783,400	14,300	1.86%
Roads Administration	273,600	269,800	(3,800)	-1.39%
Roads Maintenance	1,741,800	1,775,200	33,400	1.92%
Winter Control	513,500	544,900	31,400	6.11%
Canborough Street Project- Internal Borrowing	91,100	91,100	-	0.00%
Northridge Road Project-Internal Borrowing	56,000	56,000	-	0.00%
2015 Capital Projects - Internal Borrowing	-	65,530	65,530	
Roads Construction	-	-	-	
Bridges	27,500	27,500	-	0.00%
Facilities	52,600	70,900	18,300	34.79%
Street Lights	113,000	127,800	14,800	13.10%
Sidewalks	70,500	71,800	1,300	1.84%
Fuel and Equipment	-	-	-	
Drainage	56,000	54,200	(1,800)	-3.21%
Storm Sewers	-	-	-	
Sanitary Sewers	-	-	-	
Water	-	-	-	
Total Expenditures	7,399,450	7,843,430	443,980	443,980
Increase to Levy				
Every 51,567 equals to a 1% general tax levy adjustment				
Every \$10,000 in levy change equates to \$2.00 annual property tax change.				
Average assessment for a home in West Lincoln for 2016	\$	309,532.48		
Impact of above tax levy change in dollars for average assessed home		\$51.25		
Increase as a percentage is		5.00%		

Township of West Lincoln
2016 Budget
Variance Analysis

Schedule C

General Revenues:

2015 Budget	\$	7,399,450	
2016 Budget	\$	7,709,230	
Variance			\$ 309,780 4%

ADJUSTMENTS:

Growth:

Tax Certificate Revenue	\$	3,100
Taxation Revenue - Township	\$	272,980

Legislative:

Municipal Support Grant-OMPF	\$	80,000
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Decrease in Revenue:

Transfer from Working Fund Reserve	\$	(3,000)
Prior Year Surplus	\$	(17,000)
Fines & Parking Tickets	\$	(3,500)
Drainage Grant	\$	(3,400)
Income from investments	\$	(15,000)
Other Revenues	\$	(4,000)

TOTAL ADJUSTMENTS	\$	310,180
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

General Expenditures:

2015 Budget \$	276,500	
2016 Budget \$	259,500	
Variance	\$ (17,000)	-6%

ADJUSTMENTS:

Changes in Reserve Transfers:

Contribution to Capital Reserve	(18,500)
Contribution to Winter Control Reserve	(3,000)
Contribution to Contingency Reserve	29,500

TOTAL ADJUSTMENTS	8,000
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Change in Projects funded through Operations	(25,000)
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TOTAL VARIANCE	(17,000)
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See Next Page for Details

Township of West Lincoln
2016 Budget
Variance Analysis

Schedule C

Township of West Lincoln
Budget Summary - 2016

3.25% Tax Increase

Account	2015 Budget	2016 Proposed	% Increase / Decrease
General Expenditures			
Contribution to Capital Reserve	96,000	77,500	-19.27%
Contribution to Contingency Reserve	48,000	77,500	61.46%
Contribution to Winter Control Reserve	55,000	52,000	-5.45%
	199,000	207,000	4.02%

5.00% Tax Increase

Account	2015 Budget	2016 Proposed	% Increase / Decrease
General Expenditures			
Contribution to Capital Reserve	96,000	127,500	32.81%
Contribution to Contingency Reserve	48,000	77,500	61.46%
Contribution to Winter Control Reserve	55,000	52,000	-5.45%
Contribution to Industrial Park Reserve		84,200	
	199,000	341,200	71.46%

Corporate Expenditures

Places to Grow _ Amendment 2	-	-	
Property in Tax Arrears	25,000	-	-100.00%
North West Smithville Secondary Plan	-	-	
Commitment to YMCA	52,500	52,500	
Arena Engineering Study	-	-	
Downtown Smithville Urban Design	-	-	
Establishment of Economic Development Strategy	-	-	
Development Charges Study _ 2014	-	-	
	77,500	52,500	-32.26%

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Library:

2015 Budget	\$	386,950	
2016 Budget	\$	417,600	
Variance		\$ 30,650	8%

ADJUSTMENTS:

Commitments:

Salaries (see notes 1 to 3 below)	\$	61,700
OMERS, Statutory Deductions & Group Benefits (see notes 1 to 3 below)	\$	12,700
Reduction in Grants	\$	7,210

Inflationary Adjustments

Heat & Hydro	\$	700
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Growth Adjustments:

Office Furniture, Equipment and Renovations	\$	4,900
OLCF Capacity Grant Expenditure	\$	3,900
Community Access Program	\$	2,500
Office Supplies	\$	1,600
Training	\$	2,600

Mitigation Measures:

Transfer from Library Reserve for Office Furniture, Equipment and Renovations	\$	(4,400)
Use of Prior Year Surplus	\$	(39,000)
Insurance	\$	(4,500)
Computer Programmes/services	\$	(1,600)
OLCF Capacity Grant		(3,900)

TOTAL ADJUSTMENTS	\$	44,410
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Library Service Review	\$	(15,000)
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TOTAL VARIANCES	\$	29,410
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Note 1: Salary and Benefits Impacted as Follows:

Third Year of Job Evaluation Study:	\$	29,800
New Policy- no staff shall work alone:	\$	9,100
Restructuring at Smithville Branch and CEO Replacenet	\$	31,700

Note 2: Wage rates have been calculated effective January 1, 2016

Note 3: Total staff hours have increased from 408 to 458 per pay, for an overall annual increase of approximately 1,300 hours.

Township of West Lincoln
2016 Budget
Variance Analysis

Schedule C

Mayor & Council:

2015 Budget	\$	172,300			
2016 Budget	\$	176,900			
Variance			\$	4,600	3%

ADJUSTMENTS:

Commitments:

Salaries (annualization) \$ 3,700

Legislative Adjustments:

Statutory Deductions & OMERS \$ 800

Mitigation:

Mileage \$ -

Growth:

TOTAL ADJUSTMENTS **\$ 4,500**

Change in Capital Funded Through Operations \$ -

TOTAL VARIANCES **\$ 4,500**

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Corporate Services:

2016 Budget	\$	1,544,100	
2015 Budget	\$	1,503,400	
Variance			\$ 40,700 2.64%

ADJUSTMENTS:

Commitments:

Benefits	\$	7,800
Salaries(Annualization)	\$	10,510
Crossing Guards	\$	11,900

Inflationary Adjustments:

Utilities	\$	1,800
Provision for Election Expense	\$	5,000

Mitigation Measures:

Overhead Allocation	\$	(33,210)
Insurance	\$	(14,500)
Postage	\$	(2,900)

Growth Adjustments:

Meetings and Mileage	\$	6,000
Building Maintenance	\$	2,000
Training and Memberships	\$	900
Bank Charges	\$	2,000
Cleaning	\$	1,600
Equipment Leases	\$	1,500
Self Insured Payments	\$	3,400
Information Technology-Operating	\$	12,400

TOTAL ADJUSTMENTS	\$	16,200
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Change in Capital Funded Through Operations	\$	24,600
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TOTAL VARIANCES	\$	40,800
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Cemetery:

2015 Budget	\$	59,900	
2016 Budget	\$	82,300	
Variance			\$ 22,400 37%

ADJUSTMENTS:

Growth Adjustments:

Contract	\$	6,300
Legal	\$	10,000

Mitigation Measures:

Maintenance & Repairs	\$	-
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TOTAL ADJUSTMENTS	\$	16,300
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Change in Capital Funded Through Operations	\$	6,000
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TOTAL VARIANCES	\$	22,300
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Note:

**Significant increase to this department's budget is the result of the Township assuming responsibility for three new cemeteries:
Caistor Baptist, Bismark and Bethal Winslow**

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Fire:

2015 Budget	\$	980,500			
2016 Budget	\$	1,026,300			
Variance			\$	45,800	4.67%

ADJUSTMENTS:

Commitments:

Salaries \$ 13,700

Legislative Adjustments:

OMERS, Statutory Deductions \$ 1,200

Inflationary Adjustments:

Equipment and Vehicle Repair \$ 1,000
 Equipment Replacement \$ 2,100
 Utilities \$ 4,600
 Radio Maintenance and Repair \$ -
 Contract St. Catherines \$ 2,600

Growth Adjustments:

Change in Contribution to Fire Reserve \$ 31,000

Mitigation:

Insurance \$ (10,400)

TOTAL ADJUSTMENTS \$ 45,800

TOTAL VARIANCES \$ 45,800

Note:

An increase to the Fire Reserve is budgeted for in order to meet the needs of the Fire Ten Year Capital Plan. The 2015 contribution to the Fire Reserve was \$219,000. An amount of \$250,000 has been budgeted as the 2016 contribution. The Ten Year Capital Plan indicates a total requirement of \$2,997,900 from the Fire Reserve.

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Building Inspection/Property Standards:

2015 Budget	\$	87,100			
2016 Budget	\$	91,700			
Variance			\$	4,600	5%

ADJUSTMENTS:

Commitments:

Salaries (annualization) \$ 15,500

Legislative Adjustments:

Group Benefit Costs \$ 1,100

Statutory Deductions \$ 1,600

Mitigation Measures:

Building Department Revenue Increase \$ (41,500)

Transfer from Building Reserve \$ (32,700)

Telephone \$ (700)

Growth Adjustments:

Decrease in Net Septic Inspection Revenue \$ 1,600

Overhead Indirect Costs \$ 56,900

Software Licensing Fees \$ 3,000

TOTAL ADJUSTMENTS **\$ 4,800**

Change in Capital Funded Through Operations **\$ -**

TOTAL VARIANCES **\$ 4,800**

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Planning:

2015 Budget	\$	168,100	
2016 Budget	\$	172,700	
Variance		\$ 4,600	3%

ADJUSTMENTS:

Commitments:

Salaries & Labour	\$	(2,700)	
Benefits	\$	4,300	

Growth Adjustments:

IT Support- GIS Software	\$	2,000	
Training & Conventions	\$	1,400	
Decrease in Planning Revenues	\$	(400)	

TOTAL ADJUSTMENTS	\$	4,600	
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Change in Operations Funded Through Surplus	\$	-	
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TOTAL VARIANCES	\$	4,600	
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Recreation:

2015 Budget	\$	379,000	
2016 Budget	\$	385,100	
Variance		\$ 6,100	2%

ADJUSTMENTS:

Commitments:

Salaries (annualization) \$ 9,100

Legislative Adjustments:

OMERS, Statutory Deductions \$ 1,100

Inflationary Adjustments:

Utilities \$ 1,800
 Recreation Materials and Supplies \$ 1,600
 Music in the Park \$ 1,300

Mitigation Measures:

Recreation Revenue \$ (1,800)
 Regional Grants- Harvest Routes \$ (6,100)
 Insurance Savings \$ (16,000)
 Provincial Grants-skate, swim, gym \$ (19,700)

Growth Adjustments:

Software Licensing Fees \$ 1,000
 Equipment Allocation \$ 1,600
 Harvest Routes Events \$ 8,200
 New Program- skate, swim, gym \$ 24,000

TOTAL ADJUSTMENTS **\$ 6,100**

Change in Capital Funded Through Operations \$ -

TOTAL VARIANCES **\$ 6,100**

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Arena:

2015 Budget	\$	390,100	
2016 Budget	\$	398,300	
Variance		\$ 8,200	2%

ADJUSTMENTS:

Commitments:

Salary and Benefits	\$	2,800	
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Mitigation Measures:

Insurance	\$	(15,800)	
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Inflationary Adjustments:

Utilities	\$	14,800	
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Memberships	\$	200	
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Growth Adjustments:

Arena Revenue-Decrease	\$	1,600	
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Equipment Allocation	\$	1,000	
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Software Licensing Fee	\$	3,500	
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TOTAL ADJUSTMENTS	\$	8,100	
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Change in Capital Funded Through Operations	\$	-	
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TOTAL VARIANCES	\$	8,100	
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Roads Administration:

2015 Budget	\$	273,600	
2016 Budget	\$	269,800	
Variance		\$ (3,800)	-1%

ADJUSTMENTS:

Commitments:

Labour and Benefits	\$	3,900	
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Growth Adjustments:

Training	\$	900	
Software Licensing Fees	\$	4,500	
Supplies	\$	1,900	

Mitigation:

Insurance	\$	(7,700)	
Overhead Allocation	\$	(7,000)	

TOTAL ADJUSTMENTS	\$	(3,500)	
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Change in Capital Funded Through Operations	\$	-	
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TOTAL VARIANCES	\$	(3,500)	
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Roads Maintenance:

2015 Budget	\$	1,741,300		
2016 Budget	\$	1,775,200		
Variance			\$	33,900 2%

ADJUSTMENTS:

Commitments:

Labour & Benefits	\$	11,500
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Growth:

Road Signs	\$	6,000
Contract	\$	12,200
Equipment Allocation	\$	10,900

Mitigation:

Development Charge Revenue: Storm Septor Cleaning	\$	(6,700)
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TOTAL ADJUSTMENTS	\$	33,900
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	33,900
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Winter Control:

2015 Budget	\$	513,500	
2016 Budget	\$	544,900	
Variance			\$ 31,400 6%

ADJUSTMENTS:

Commitments:

Labour (annualization)	\$	3,100
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Legislative Adjustments:

OMERS, Statutory Deductions	\$	-
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Inflationary Adjustments

Material	\$	22,300
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Growth Adjustments:

Equipment Allocation	\$	6,000
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TOTAL ADJUSTMENTS	\$	31,400
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	31,400
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Facilities:

2015 Budget	\$	52,600	
2016 Budget	\$	70,900	
Variance			\$ 18,300 35%

ADJUSTMENTS:

Inflationary Adjustments:

Maintenance	\$	800	
Christmas Decorations	\$	300	
Equipment Allocation	\$	200	

Legislative Adjustments:

Maintenance - Energy Audits	\$	5,000	
Maintenance- Building Fire Plans	\$	12,000	

TOTAL ADJUSTMENTS	\$	18,300	
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Change in Capital Funded Through Operations	\$	-	
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TOTAL VARIANCES	\$	18,300	
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Township of West Lincoln
2016 Budget
Variance Analysis

Schedule C

Street Lights:

2015 Budget	\$	113,000	
2016 Budget	\$	127,800	
Variance			\$ 14,800 13%

ADJUSTMENTS:

Inflationary Adjustments:

Hydro	\$	14,200
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Growth Adjustments:

Administrative Support	\$	400
Contract	\$	200

TOTAL ADJUSTMENTS	\$	14,800
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Change in Transfer to Reserve	\$	-
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TOTAL VARIANCES	\$	14,800
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Sidewalks:

2015 Budget	\$	70,500			
2016 Budget	\$	71,800			
Variance			\$	1,300	2%

ADJUSTMENTS:

Growth:

Transfer to Reserve	\$	7,500
Equipment Allocation	\$	600

Mitigation Measures:

Administrative Support	\$	(6,700)
Labour	\$	(100)

TOTAL ADJUSTMENTS	\$	1,300
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Change in Capital Funded Through Operations	\$	-
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TOTAL VARIANCES	\$	1,300
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Fuel & Equipment:

2015 Budget	\$	-	
2016 Budget	\$	-	
Variance		\$	- 100%

ADJUSTMENTS:

Inflationary Adjustments:

Transfer to Reserves	\$		21,100
Internal Equipment/Labour & Benefits	\$		800

Mitigation Measures:

Recreation Equipment Repairs	\$		(500)
Equipment Charge Recovery	\$		(21,400)

TOTAL VARIANCES	\$		-
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NET BUDGET IS ZERO, AS COSTS ARE ALLOCATED TOWARDS THE FOLLOWING DEPARTMENTS:

ROAD MAINTENANCE	1-4-33-15-01	\$	344,200.00
WINTER CONTROL	1-4-34-15-01	\$	188,900.00
FACILITIES (PARKING)	1-4-38-15-01	\$	7,700.00
SEWERS	1-4-41-15-01	\$	9,000.00
URBAN SIDEWALKS	1-4-44-15-01	\$	19,600.00
RECREATION	2-4-61-15-01	\$	52,200.00
ARENA	2-4-81-15-01	\$	30,300.00
WATER	3-4-45-15-01	\$	22,000.00
WATER	3-4-46-15-01	\$	1,700.00
TOTAL		\$	675,600.00

Township of West Lincoln
2016 Budget
Variance Analysis

Schedule C

Drainage:

2015 Budget	\$	56,000	
2016 Budget	\$	54,200	
Variance			\$ (1,800) -3%

ADJUSTMENTS:

Growth Adjustments:

Drainage Superintendent	\$	(6,800)	
Administrative Support	\$	3,900	

TOTAL ADJUSTMENTS	\$	(2,900)	
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Change in Capital Funded Through Operations	\$	1,100	
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TOTAL VARIANCES	\$	(1,800)	
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**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Sewers

2015 Budget	\$	1,370,600	
2016 Budget	\$	1,416,900	
Variance		\$ 46,300	3%

ADJUSTMENTS:

Legislative Adjustments:

Treatment	\$	69,300	
Postage and Billing Services	\$	9,350	

Mitigation Measures:

Provision For Reserve (lower transfer to reserve)	\$	(5,250)	
Overhead Allocation	\$	(27,500)	

Growth Adjustments:

Equipment Allocation	\$	300	
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TOTAL ADJUSTMENTS	\$	46,200	
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Change in Capital Funded Through Operations	\$	-	
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TOTAL VARIANCES	\$	46,200	
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Note:

The Sewer Budget is funded through User Fees. There is no impact on the operating budget as a result of the above 3% increase in expenditures. This increase is mitigated through an increase in Sewer Customers resulting in an additional \$46,300 in Sewer Revenue. It should also be noted that this budget is based on the current user fees which have been in affect since July 1st, 2014.

**Township of West Lincoln
2016 Budget
Variance Analysis**

Schedule C

Waterworks:

2015 Budget	\$	1,133,200	
2016 Budget	\$	1,190,700	
Variance		\$ 57,500	5%

ADJUSTMENTS:

Legislative Adjustments:

Water Purchases	\$	76,000	
Postage and Billing Service	\$	(5,900)	

Mitigation Measures:

Transfer to Reserve (lower transfer to reserve)	\$	(45,000)	
Insurance	\$	(1,600)	
Communication	\$	(700)	

Growth Adjustments:

Overhead Allocation	\$	22,800	
Materials and Meters	\$	10,000	

TOTAL ADJUSTMENTS	\$	55,600	
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Change in Capital Funded Through Operations	\$	-	
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TOTAL VARIANCES	\$	55,600	
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Note:

The Water Budget is funded through User Fees. There is no impact on the operating budget as a result of the above 5% increase in expenditures. This increase is mitigated through an increase in Water Customers resulting in an additional \$57,500 in Water Revenue. It should also be noted that this budget is based on the current user fees which have been in affect since July 1st, 2014.

Row Labels	Expenditure	Development Charges	Gas Tax	OCIF Funding	In Lieu of Parkland	Water Reserve	Sewer Reserve	Equipment Reserve	Fire Reserve	Unfunded	Other Grants	Operating Fund	Capital Reserve	Planning Reserve	Technology Reserve	Developer Contribution	Cost Sharing
2016																	
Administration																	
Facilities																	
Energy Management Implementation Plan - All Facilities	5,000									(5,000)							
Frontier Counter- Health & Safety and Service Improvements	30,000												(30,000)				
Study																	
911 Pers Compliance	60,000									(60,000)							
CIP Implementation Program	25,000									(25,000)							
Municipal Comprehensive Review (Top up)	20,000													(20,000)			
Property in Tax Arrears	20,000									(20,000)							
Information Technology																	
Dell Storage Expansion	32,000											(32,000)					
Eagenda Solution	20,000									(20,000)							
Financial Management Software Replacement	150,000														(150,000)		
Upgrades to audio visual in Council Chambers	50,000									(50,000)							
Bridge																	
Bridge Replacement																	
SGRD#6 - Regional Rd 20 to Regional Rd 14 - BR	920,000	(276,000)	(580,000)	(64,000)													
Guardrail Replacement																	

Row Labels	Expenditure	Development Charges	Gas Tax	OCIF Funding	In Lieu of Parkland	Water Reserve	Sewer Reserve	Equipment Reserve	Fire Reserve	Unfunded	Other Grants	Operating Fund	Capital Reserve	Planning Reserve	Technology Reserve	Developer Contribution	Cost Sharing
Various Bridges	130,000		(37,600)							(92,400)							
Fire																	
Equipment																	
Aerial - waterway and cabling	25,000								(25,000)								
Bunker Gear	16,000								(16,000)								
Facilities																	
Caistor Fire Hall _ Additional Bathroom with Showers	60,000									(60,000)							
Rolling Stock																	
Fire Pumper Rescue Truck	275,900								(275,900)								
Study																	
Fire Protection Master Plan	40,000	(27,000)							(13,000)								
Recreation																	
Equipment																	
Ice Edger	6,000							(6,000)									
Miscellaneous rec equipment	5,000							(5,000)									
Tractor - To replace 2004 John Deere	40,000							(40,000)									
Facilities																	
Wellandport Hall - Tennis court nets and posts	6,500				(6,500)												
Community Centre - Campaign/Fundraising Readiness	85,000											(85,000)					
Parks																	
All Parks - Furniture - Picnic Tables	8,000				(8,000)												

Row Labels	Expenditure	Development Charges	Gas Tax	OCIF Funding	In Lieu of Parkland	Water Reserve	Sewer Reserve	Equipment Reserve	Fire Reserve	Unfunded	Other Grants	Operating Fund	Capital Reserve	Planning Reserve	Technology Reserve	Developer Contribution	Cost Sharing
All Parks - Tree Planting - New & Replacement	5,000				(5,000)												
Leisureplex - Irrigation repairs - Pipe Repairs	10,000				(10,000)												
Trails																	
Entrance gates for existing trails	13,000									(13,000)							
Roads																	
Equipment																	
Boom Flail Mower - To replace Trackless	11,000							(11,000)									
Fleet GPS Units	15,000							(15,000)									
Miscellaneous road equipment	5,000							(5,000)									
Plow - To replace 2005 Trackless	6,400							(6,400)									
Pressure washer replacement	11,000							(11,000)									
Sander - To replace 2005 Trackless	5,800							(5,800)									
Sidewalk Tractor - To replace 2005 Trackless	105,000							(105,000)									
Tandem - To replace 2004 International	251,000							(251,000)									
Study																	
Railway Crossing Assessment Study	60,000									(60,000)							
Traffic Count Study	10,000												(10,000)				
Surface Treatment																	
Abingdon Road : Pulverize & DST - From: Concession 3 Road To: Concession 2 Road Westbrook Road-shared road with City of Hamilton	240,000	(21,120)								(218,880)							
: Pulverize & DST - From: Concession 2 Road To: Concession 1 Road Westbrook Road-shared road with City of Hamilton	191,360									(100,000)							(91,360)
: Pulverize & DST - From: Concession 3 Road To: Concession 2 Road	165,000									(85,000)							(80,000)

Row Labels	Expenditure	Development Charges	Gas Tax	OCIF Funding	In Lieu of Parkland	Water Reserve	Sewer Reserve	Equipment Reserve	Fire Reserve	Unfunded	Other Grants	Operating Fund	Capital Reserve	Planning Reserve	Technology Reserve	Developer Contribution	Cost Sharing
Young Street : Pulverize & DST - From: Regional Road 12 (Grimsby Rd) To: South Grimsby Road 10	120,000	(9,600)								(110,400)							
Young Street : Pulverize & DST - From: South Grimsby Road 10 To: Grassie Road	240,000	(19,200)								(220,800)							
Landscaping																	
Various Roads - Ash Tree Replacement - Blvd Trees	25,000												(25,000)				
Streetscape																	
Urban Design Implementation_Public Realm Improvements	100,000									(100,000)							
Sidewalk																	
Sidewalk New RR #20 West Street-South Side-related to new school- From South Grimsby Rd 5 to Streamside Drive - 452m	180,000																(180,000)
Wastewater																	
Sanitary Sewer																	
Station St. - Van Woudenberg Way to Hornak (MH 170-167)	266,000																(266,000)
Study																	
PCP-CSO Study - Extraneous Flow Reduction Program	100,000	(5,000)								(45,000)			(50,000)				
Water																	
Water Loss Prevention-Infrastructure																	
Water Loss Program	50,000									(50,000)							
Public_Works																	
Facilities																	
PW Ops Centre - replace windows	4,000									(4,000)							
Restore town clock at Murgatroyd park	3,500									(3,500)							
Tube heaters add to cold bay	10,000									(10,000)							
Storm_Sewer																	

Row Labels	Expenditure	Development Charges	Gas Tax	OCIF Funding	In Lieu of Parkland	Water Reserve	Sewer Reserve	Equipment Reserve	Fire Reserve	Unfunded	Other Grants	Operating Fund	Capital Reserve	Planning Reserve	Technology Reserve	Developer Contribution	Cost Sharing
Storm Sewer New																	
Storm sewer and sidewalk required for St. Martin School Cemetery	135,000																(135,000)
Cemetery Infrastructure																	
Entrance and ByLaw Signs - All Cemeteries	6,000											(6,000)					
Grand Total	4,373,460	(357,920)	(617,600)	(64,000)	(29,500)	(50,000)	(311,000)	(461,200)	(329,900)	(1,257,980)	(50,000)	(38,000)	(150,000)	(20,000)	(150,000)	(315,000)	(171,360)

**2016 Capital Projects
Unfunded**

Schedule E

	2016
Row Labels	
Administration	
911 Pers Compliance	- 60,000
CIP Implementation Program	- 25,000
Eagenda Solution	- 20,000
Energy Management Implementation Plan - All Facilities	- 5,000
Property in Tax Arrears	- 20,000
Upgrades to audio visual in Council Chambers	- 50,000
Bridge	
Various Bridges	- 92,400
Fire	
Caistor Fire Hall _ Additional Bathroom with Showers	- 60,000
Public_Works	
PW Ops Centre - replace windows	- 4,000
Restore town clock at Murgatroyd park	- 3,500
Tube heaters add to cold bay	- 10,000
Recreation	
Entrance gates for existing trails	- 13,000
Roads	
Abingdon Road : Pulverize & DST - From: Concession 3 Road To: Concession 2 Road	- 218,880
Railway Crossing Assessment Study	- 60,000
Westbrook Road-shared road with City of Hamilton : Pulverize & DST - From: Concession 2 Road To: Concession 1 Road	- 100,000
Westbrook Road-shared road with City of Hamilton : Pulverize & DST - From: Concession 3 Road To: Concession 2 Road	- 85,000
Young Street : Pulverize & DST - From: Regional Road 12 (Grimsby Rd) To: South Grimsby Road 10	- 110,400
Young Street : Pulverize & DST - From: South Grimsby Road 10 To: Grassie Road	- 220,800
Urban Design Implementation_Public Realm Improvements	- 100,000
Grand Total	- 1,257,980

Expenditure:												
Row Labels	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Administration	412,000	215,000	200,500	240,000	155,000	105,000	50,000	35,000	120,000	50,000	40,000	1,622,500
Bridge	1,050,000	335,720	1,158,435	298,600	1,203,400	693,100	1,086,700	261,250	467,000	153,500		6,707,705
Cemetery	6,000										22,000	28,000
Fire	416,900	442,000	542,000	17,000	2,173,000	18,000	18,000	19,000	319,000		1,000,000	4,964,900
Library		916,800	8,000				1,250,000			27,000		2,201,800
Public Works	17,500		40,000	22,000				572,500				652,000
Recreation	178,500	901,000	151,000	118,900	14,159,000	121,620	182,300	256,800	100,100	1,454,200		17,623,420
Roads	1,561,560	2,208,000	1,712,060	1,792,000	1,243,950	1,432,360	1,697,000	1,407,200	1,188,600	921,500		15,164,230
Sidewalk	180,000	355,000	143,000	340,000	368,000	83,400	187,000	98,000	379,500	188,000	267,800	2,589,700
Storm Sewer	135,000		40,000	28,000	382,000	20,000	21,000	21,500	22,000			669,500
Wastewater	366,000	1,121,500	735,000	265,000	312,850	74,200	515,000	267,000	988,000	185,000		4,829,550
Water	50,000	81,000	525,000	540,000	125,000	110,000	110,000	182,000	120,000	233,500	75,000	2,151,500
Grand Total	4,373,460	6,576,020	5,254,995	3,661,500	20,122,200	2,657,680	5,117,000	3,120,250	3,704,200	3,212,700	1,404,800	59,204,805
Financing:												
Row Labels	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Development Charges	357,920	572,995	592,553	453,450	2,917,261	108,960	566,202	315,300	554,245	53,598		6,492,484
In Lieu of Parkland	29,500	62,000	32,160	30,000	52,000							205,660
Gas Tax	617,600	420,700	421,000	420,000	421,000	421,000	421,000	420,000	420,000	420,000		4,402,300
OCIF Funding	64,000	64,000										128,000
Other Grants	50,000											50,000
Fire Reserve	329,900	442,000	542,000	17,000	293,000	18,000	18,000	19,000	319,000		1,000,000	2,997,900
Equipment Reserve	461,200	452,000	244,560	491,500	310,650	257,980	465,300	319,700	367,100	517,700		3,887,690
Sewer Reserve	311,000	833,500	647,250	248,350	276,850	70,000	357,950	203,250	633,400	175,750		3,757,300
Water Reserve	50,000	62,400	240,000	246,000	125,000	110,000	110,000	131,750	120,000	195,000	75,000	1,465,150
Other Reserves					133,900							133,900
Unfunded	1,257,980	2,772,925	2,408,372	1,676,600	15,522,539	1,628,740	3,166,048	1,665,250	1,268,455	1,784,152	307,800	33,458,861
Operating Fund	38,000	29,000	6,500	34,600	6,500	32,000	6,500	33,000	11,000	33,500		230,600
Capital Reserve	150,000	197,000	95,600	25,000	25,000							492,600
Library Reserve		621,000	8,000							27,000		656,000
Facilities Reserve		35,000	17,000	18,000	26,000	11,000	6,000	13,000	11,000	6,000		143,000
Planning Reserve	20,000	1,000										21,000
Recreation Reserve		10,500										10,500
Cemetery Reserve											22,000	22,000
Technology Reserve	150,000											150,000
Sidewalk Reserve				1,000	12,500							13,500
Developer Contribution	315,000											315,000
Cost Sharing	171,360											171,360
Grand Total	4,373,460	6,576,020	5,254,995	3,661,500	20,122,200	2,657,680	5,117,000	3,120,250	3,704,200	3,212,700	1,404,800	59,204,805