

# Township of West Lincoln

Presentation of Draft 2018 Operating and Capital Budget

Thursday, February 22<sup>nd</sup>, 2018

**West Lincoln**

Your Future Naturally

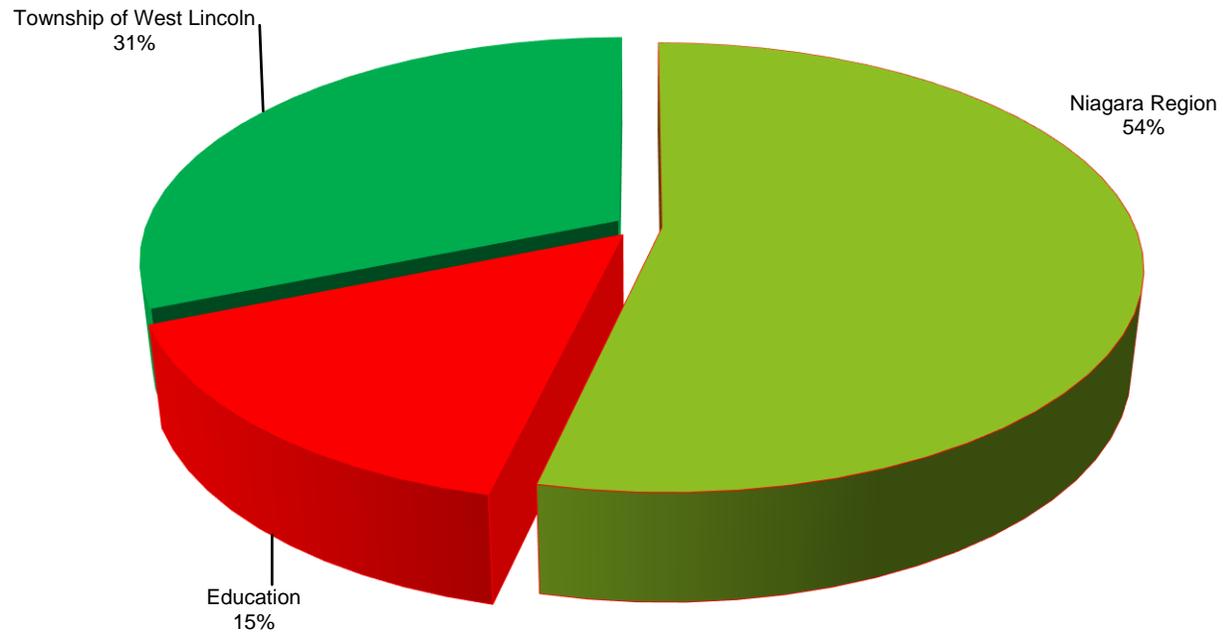
# Township of West Lincoln- Budget 2018

## BUDGET PROCESS:

- February 20th, 2018, First Presentation of 2018 Budget Figures
- February 22nd, 2018, Budget Open House at 7pm
- March 19<sup>th</sup>, 2018, Second Presentation of 2018 Budget Figures and Approval of 2018 Budget
- March 20<sup>th</sup>, 2018, Additional 2018 Budget Meeting if Necessary
- April 2018 to December 2018- ongoing monitoring and updating to Council on Actual versus Budgeted Revenue and Expenditures

# Township of West Lincoln- Budget 2018

**2017 Property Tax Breakdown by Taxing Authority**



# Township of West Lincoln- Budget 2018

- Due to assessment growth, the first \$222,000 of increase to the overall tax levy has no impact to property owners
- An expenditure increase of \$59,000 equates to a 1% increase in the total tax levy ( \$11 annual increase to taxes paid)
- After the first \$222,000 increase, every \$10,000 in tax levy increase has an approximate \$1.85 impact on the average property owner

# Township of West Lincoln- Budget 2018

- Draft 2018 Budget indicates a total tax levy of \$6,357,400 compared to a 2017 tax levy of \$5,896,000, which represents a 7.83% increase
- The above tax levy includes the second allocation towards the MURS( Multi-Use Recreational Site) Project of \$298,000
- The **estimated** impact to an average homeowner's property taxes is an increase of \$44.32/year or a 3.91% increase over 2017
- This increase works out to a \$3.69/month or \$0.85 a week increase

# Township of West Lincoln- Budget 2018

As the Township continues to grow, the services that are provided to its residents will also expand. Each year Council is faced with requests to increase current service levels or implement new services. Service Level requests for 2018 are below. These amounts are not included in the proposed 2018 tax levy

<b>Request</b>	<b>Impact to Operating Fund</b>	<b>Addition to Average Taxes Paid</b>	<b>Resulting overall tax increase</b>
<b>Addition of 2 Truck Drivers</b>	\$ 164,000	\$ 30.41	6.59%
<b>Increased Allocation for CIP (Community Improvement Program)</b>	\$ 40,000	\$ 7.42	4.56%
<b>Addition of a new Bylaw Officer</b>	\$ 5,800	\$ 1.08	4.00%
<b>Total</b>	<b>\$ 209,800</b>	<b>\$ 38.91</b>	<b>7.34%</b>

# Township of West Lincoln- Budget 2018

- Tangible Capital Assets are critical to the Municipalities ability to provide services to its residents
- These assets require replacement as they age and breakdown
- It is essential in financial planning to ensure that the current year budget provides for funds for future asset replacements
- The chart on the next slide indicates the amounts that have been budgeted for as Transfers to Reserves that are applied to asset replacement

# Township of West Lincoln- Budget 2018

<b>RESERVE</b>	<b>2018 CONTRIBUTION</b>	
ROADS EQUIPMENT	\$	350,000
FIRE EQUIPMENT	\$	300,000
BRIDGES	\$	130,000
CAPITAL	\$	112,300
FACILITIES	\$	56,200
LIBRARY	\$	50,000
TECHNOLOGY	\$	15,000
ARENA	\$	8,500
CEMETERY	\$	2,000
<b>TOTAL</b>	<b>\$</b>	<b>1,024,000</b>

# Township of West Lincoln- Budget 2018

## GENERAL REVENUE ANALYSIS

- Increase to OMPF funding - \$82,400
- Increase to PIL (Payments in Lieu of Taxes) - \$319,000
- Decrease in Penalty on Taxes Revenue - \$55,000
- Decrease in Investment Revenue - \$25,000
- Donation from Community Fund - \$420,000
- Overall General Revenues have increased \$723,500 over 2017

# Township of West Lincoln- Budget 2018

## GENERAL EXPENDITURE ANALYSIS

- First Debenture Repayment for MURS - \$512,600
- Contribution to Wind Turbine Community Fund Reserve - \$420,000
- Overall General Expenditures have increased \$672,000 over the 2017 budget

# Township of West Lincoln- Budget 2018

## DEPARTMENTAL BUDGETS

- Bill 148, (Ontario's Fair Workplaces, Better Jobs Act, 2017) has increased the Salary and Wages budget area by approximately \$40,000
- Increases to the Equipment Reserve ( \$113,000) and the Fire Reserve ( \$50,000) for future asset replacement
- \$30,000 additional cost for new fire radio annual maintenance fees
- Increase to the Bridge Reserve \$74,400 for future Bridge Works
- Library pay equity adjustments to staff, increase of \$43,000
- Increase to Library Reserve \$38,700
- Urban Storm Sewer Maintenance, increase of \$48,600

The above total \$437,000, which represents a 5.9% increase over the 2017 budget. The balance of the increase in operating budget, \$75,900 , 1% of 2017 budget, is the result of inflationary pressures

# Township of West Lincoln- Budget 2018

## Water and Wastewater Department

- These departments are funded through user fees
- The Water and Wastewater Rate Study and Financial Plan approved by Council in 2016 recommended a 5% increase to user fees in 2018 to ensure adequate funding of operational and capital expenditures
- Total Operating Budgets for these departments total \$3,050,200
- Included in that figure is a total transfer to reserves of \$408,100

# Township of West Lincoln- Budget 2018

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

	Quarterly Charge	
	Current	July 2018
Water Consumptive	\$ 55	\$ 58
Sewer Consumptive	\$ 71	\$ 74
Water Base	\$ 34	\$ 36
Sewer Base	\$ 79	\$ 83
<b>Total</b>	<b>\$ 238</b>	<b>\$ 250</b>

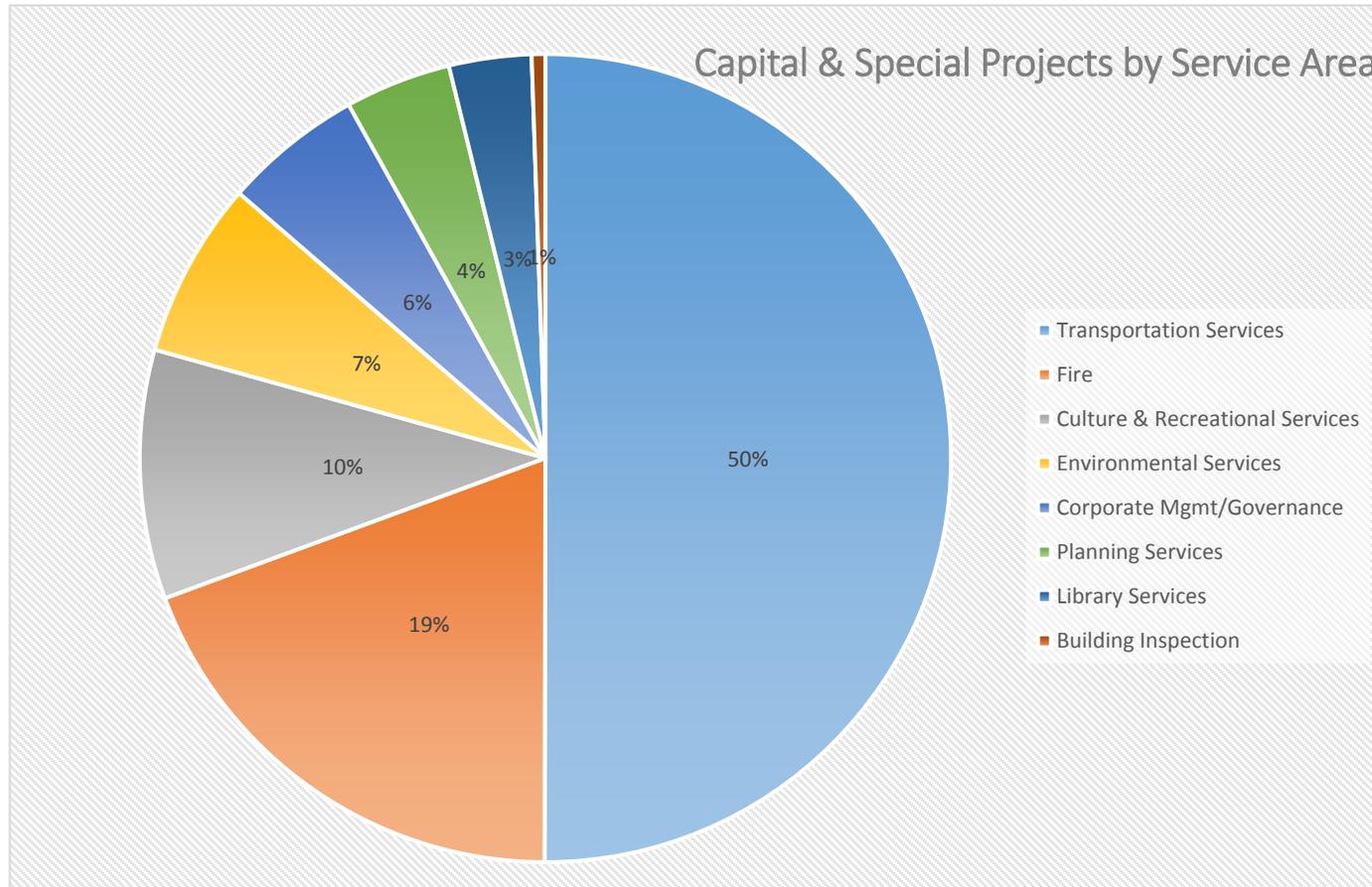
# Township of West Lincoln- Budget 2018

## 2018 CAPITAL AND SPECIAL PROJECTS BUDGET

Budgeted Capital Works totalling \$4,065,800 and Special Projects totalling \$541,500, for a total of \$4,607,300. Funded as follows:

<b>FINANCING</b>		<b>AMOUNT</b>	<b>%</b>
Donations	\$	10,000	0.22%
In Lieu of Parkland	\$	21,000	0.46%
Operating Fund	\$	132,000	2.87%
OCIF	\$	172,526	3.74%
Other Grants	\$	179,700	3.90%
Inter-Municipal Loan	\$	250,740	5.44%
Gas Tax	\$	439,550	9.54%
Development Charges	\$	494,600	10.74%
Reserves	\$	2,907,184	63.10%
<b>TOTAL</b>	<b>\$</b>	<b>4,607,300</b>	

# Township of West Lincoln- Budget 2018



# Township of West Lincoln- Budget 2018

Transportation Services- \$2,305,100- major projects:

- Surface Treatment of Roads - \$940,000
- Bridge #23 - Boyle Rd. Bridge Replacement - \$360,000
- Backhoe Replacement- \$192,500
- Tractor Replacement - \$92,000
- Sidewalk Wade Rd(West Side) from Colver to RR14 - \$180,000
- Traffic Master Plan - \$65,000

# Township of West Lincoln- Budget 2018

Fire Services \$890,600- major projects:

- Base and Truck Radio Replacement- \$278,600
- Pumper Rescue Station #2 Replacement- \$550,000

# Township of West Lincoln- Budget 2018

Recreation & Culture \$459,200- major projects:

- Smithville Square Parkette - \$250,000
- Abingdon Baseball Diamond Lights- \$40,000
- Wellandport Hall - Roof and Point & Paint \$27,000
- New Playground Equipment - Streamside Park- \$32,000
- Replacement of Mower & Trailer- \$41,500

# Township of West Lincoln- Budget 2018

Environmental Services \$325,000- major projects:

- Water Meters - New & Replacement- \$80,000
- Water & Sewer Masterplans \$150,000
- Colver St. Storm Sewer - Canborough St. to Wade Rd \$20,000
- Oakdale Blvd. Storm Pond Maintenance \$25,000
- Watermain West Street - \$40,000

# Township of West Lincoln- Budget 2018

Corp. Mgmt/Governance \$256,100- major projects:

- Phone System Replacement- \$100,000
- E-mail Server - replacement - \$60,000
- Repairs & Maintenance Townhall -\$61,500

# Township of West Lincoln- Budget 2018

Planning Services \$195,000- major projects:

- Urban Boundary Expansion \$100,000
- Railroad Crossing Justification Study- \$30,000
- Wellandport Streetscape Master Plan- \$40,000
- Bike Trail Master Plan - \$25,000

# Township of West Lincoln- Budget 2018

Library Services \$151,300- major projects:

- Wellandport Addition Furniture & Fixtures \$100,000
- Additions to Collections - all branches- \$39,800

# Township of West Lincoln- Budget 2018

Building Inspection \$25,000- major projects:

- New Vehicle - \$25,000

# Township of West Lincoln- Budget 2018

## CAPITAL EXPENDITURE

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
02400_Governance	\$ 8,500										\$ 8,500
02500_Corporate_Mangement	\$ 176,100	\$ 176,360	\$ 83,620	\$ 43,880	\$ 35,150	\$ 14,410	\$ 54,680	\$ 15,050	\$ 55,420	\$ 3,590	\$ 658,260
04100_Fire	\$ 890,600	\$ 507,000	\$ 2,348,000	\$ 234,300	\$ 18,000	\$ 19,000	\$ 1,019,000	\$ 19,000	\$ 670,000	\$ 20,000	\$ 5,744,900
06000_Transportation_Services_General	\$ 484,500	\$ 572,500	\$ 448,500	\$ 465,000	\$ 857,500	\$ 518,200	\$ 203,500	\$ 411,500	\$ 289,000	\$ 2,296,000	\$ 6,546,200
06110_Roads_Paved	\$ 940,000	\$ 740,000	\$ 1,155,500	\$ 1,075,000	\$ 960,000	\$ 5,556,000	\$ 771,000	\$ 455,000	\$ 1,484,000		\$ 13,136,500
06130_Bridges_Culverts	\$ 590,000	\$ 677,000	\$ 130,000	\$ 490,000	\$ 265,000	\$ 3,225,000	\$ 1,200,000	\$ 230,000	\$ 340,000	\$ 267,000	\$ 7,414,000
06140_Traffic_Ops_Roadside_Services	\$ 205,600	\$ 830,900	\$ 345,200	\$ 576,600	\$ 251,900	\$ 2,096,700	\$ 357,700	\$ 843,000	\$ 991,200	\$ 2,207,800	\$ 8,706,600
06210_Winter_Control_Roads									\$ 17,000		\$ 17,000
06500_Street_Lighting			\$ 115,000								\$ 115,000
08110_Wastewater_Collection_Conveyance	\$ 5,000	\$ 790,000	\$ 5,000	\$ 9,200	\$ 5,000	\$ 62,000	\$ 520,000	\$ 335,000	\$ 27,000	\$ 315,000	\$ 2,073,200
08210_Urban_Storm_System	\$ 20,000				\$ 19,000	\$ 305,000	\$ 12,000	\$ 103,000			\$ 459,000
08320_Water_Distribution_Transmission	\$ 125,000	\$ 635,900	\$ 101,800	\$ 562,800	\$ 275,100	\$ 2,302,150	\$ 709,950	\$ 1,042,000	\$ 85,200	\$ 1,024,100	\$ 6,864,000
10400_Cemeteries		\$ 6,000	\$ 6,000						\$ 22,000		\$ 34,000
16100_Parks	\$ 419,700	\$ 182,400	\$ 510,000	\$ 414,200	\$ 255,500	\$ 253,300	\$ 152,100	\$ 358,000	\$ 712,000	\$ 65,000	\$ 3,322,200
16340_Recreation_Facilities	\$ 24,500	\$ 18,000	\$ 16,000	\$ 40,000				\$ 952,000	\$ 157,000		\$ 1,207,500
16402_Library_Smithville	\$ 23,300	\$ 25,800	\$ 26,800	\$ 22,800	\$ 20,300	\$ 80,300	\$ 18,300	\$ 16,800	\$ 22,800	\$ 45,300	\$ 302,500
16403_Library_Caistorville	\$ 11,500	\$ 11,500	\$ 22,500	\$ 11,500	\$ 12,000	\$ 14,500	\$ 11,500	\$ 44,500	\$ 11,500	\$ 12,000	\$ 163,000
16404_Library_Wellandport	\$ 116,500	\$ 28,500	\$ 11,500	\$ 11,500	\$ 14,000	\$ 11,500	\$ 16,000	\$ 51,500	\$ 11,500	\$ 14,000	\$ 286,500
16401_Library_Admin				\$ 25,000							\$ 25,000
04450_Building_Permit_Inspection_Services	\$ 25,000								\$ 18,500		\$ 43,500
<b>Grand Total</b>	<b>\$ 4,065,800</b>	<b>\$ 5,201,860</b>	<b>\$ 5,325,420</b>	<b>\$ 3,981,780</b>	<b>\$ 2,988,450</b>	<b>\$ 14,458,060</b>	<b>\$ 5,045,730</b>	<b>\$ 4,876,350</b>	<b>\$ 4,914,120</b>	<b>\$ 6,269,790</b>	<b>\$ 57,127,360</b>

# Township of West Lincoln- Budget 2018

## CAPITAL FINANCING

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Bridge Reserve	-\$ 196,350	-\$ 625,300	-\$ 130,000	-\$ 454,000	-\$ 193,700	-\$ 216,500	-\$ 1,076,900	-\$ 230,000	-\$ 340,000	-\$ 267,000	-\$ 3,729,750
Building Dept. Reserve	-\$ 25,000								-\$ 18,500		-\$ 43,500
Capital Reserve	-\$ 1,049,474	-\$ 837,660	-\$ 1,649,320	-\$ 664,780	-\$ 157,150	-\$ 15,610	-\$ 16,080	-\$ 168,450	-\$ 1,330,720	-\$ 2,141,790	-\$ 8,031,034
Cemetery Reserve		-\$ 6,000	-\$ 6,000						-\$ 22,000		-\$ 34,000
Development Charges	-\$ 280,700	-\$ 889,700	-\$ 934,900	-\$ 700,600	-\$ 768,300	-\$ 11,970,200	-\$ 1,175,250	-\$ 1,836,148	-\$ 713,500	-\$ 2,529,100	-\$ 21,798,398
Equipment Reserve	-\$ 471,700	-\$ 514,200	-\$ 483,900	-\$ 485,200	-\$ 525,000	-\$ 475,000	-\$ 440,000	-\$ 494,500	-\$ 693,000	-\$ 361,000	-\$ 4,943,500
Facilities Reserve	-\$ 33,000	-\$ 51,000	-\$ 16,000	-\$ 70,000	-\$ 21,000	-\$ 125,200		-\$ 27,000	-\$ 40,000		-\$ 383,200
Fire Reserve	-\$ 639,860	-\$ 507,000	-\$ 468,000	-\$ 66,000	-\$ 18,000	-\$ 19,000	-\$ 1,019,000	-\$ 19,000	-\$ 670,000	-\$ 20,000	-\$ 3,445,860
Gas Tax	-\$ 439,550	-\$ 408,319	-\$ 803,214	-\$ 1,064,000	-\$ 906,000	-\$ 1,000,000	-\$ 771,000	-\$ 455,000	-\$ 365,000		-\$ 6,212,083
In Lieu of Parkland	-\$ 21,000	-\$ 138,200	-\$ 396,600	-\$ 89,400	-\$ 177,000	-\$ 137,300	-\$ 62,600	-\$ 285,500	-\$ 596,000		-\$ 1,903,600
IT Reserve	-\$ 73,100	-\$ 90,300	-\$ 30,500	-\$ 10,700	-\$ 10,900	-\$ 11,100	-\$ 51,300	-\$ 11,600	-\$ 11,900		-\$ 301,400
Library Reserve	-\$ 126,800	-\$ 51,300	-\$ 46,300	-\$ 56,300	-\$ 31,800	-\$ 91,800	-\$ 31,300	-\$ 71,300	-\$ 31,300	-\$ 56,800	-\$ 595,000
Operating Fund						-\$ 274,500		-\$ 931,952			-\$ 1,206,452
Planning Reserve	-\$ 5,000										-\$ 5,000
Sewer Reserve	-\$ 5,000	-\$ 437,500	-\$ 5,000	-\$ 5,000	-\$ 5,000	-\$ 25,000	-\$ 289,000	-\$ 187,000	-\$ 17,100	-\$ 175,000	-\$ 1,150,600
Sidewalk Reserve					-\$ 1,000	-\$ 17,800	-\$ 2,500	-\$ 117,000	-\$ 1,000		-\$ 139,300
Water Reserve	-\$ 105,000	-\$ 350,900	-\$ 82,900	-\$ 295,800	-\$ 173,600	-\$ 79,050	-\$ 110,800	-\$ 41,900	-\$ 64,100	-\$ 719,100	-\$ 2,023,150
Inter-Municipal Loan	-\$ 250,740										-\$ 250,740
Grant Regional	-\$ 105,000	-\$ 25,000									-\$ 130,000
Grant Community	-\$ 8,000										-\$ 8,000
Grant Provincial	-\$ 48,000										-\$ 48,000
Contribution from Developer				-\$ 20,000							-\$ 20,000
OCIF	-\$ 172,526	-\$ 269,481	-\$ 272,786								-\$ 714,793
Donations	-\$ 10,000										-\$ 10,000
<b>Grand Total</b>	<b>-\$ 4,065,800</b>	<b>-\$ 5,201,860</b>	<b>-\$ 5,325,420</b>	<b>-\$ 3,981,780</b>	<b>-\$ 2,988,450</b>	<b>-\$ 14,458,060</b>	<b>-\$ 5,045,730</b>	<b>-\$ 4,876,350</b>	<b>-\$ 4,914,120</b>	<b>-\$ 6,269,790</b>	<b>-\$ 57,127,360</b>

# Township of West Lincoln- Budget 2018

## SPECIAL PROJECTS EXPENDITURE

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
02500_Corporate_Mangement	\$ 71,500	\$ 60,000				\$ 50,000				\$ 100,500	\$ 282,000
06000_Transportation_Services_General	\$ 85,000	\$ 22,000	\$ 76,300					\$ 85,500		\$ 80,000	\$ 348,800
06140_Traffic_Ops_Roadside_Services		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000						\$ 200,000
08110_Wastewater_Collection_Conveyance	\$ 75,000		\$ 200,000	\$ 100,000	\$ 215,000	\$ 270,000	\$ 100,000		\$ 100,000		\$ 1,060,000
08210_Urban_Storm_System	\$ 25,000	\$ 195,000	\$ 50,000	\$ 20,000		\$ 30,000	\$ 30,000	\$ 30,000	\$ 92,000	\$ 32,000	\$ 474,000
08320_Water_Distribution_Transmission	\$ 75,000		\$ 65,000			\$ 50,000	\$ 195,000	\$ 125,000	\$ 100,000		\$ 610,000
10400_Cemeteries			\$ 5,000					\$ 10,000			\$ 15,000
16100_Parks	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 16,000	\$ 6,000	\$ 6,000	\$ 6,000			\$ 55,000
16340_Recreation_Facilities	\$ 10,000					\$ 7,000					\$ 17,000
18100_Planning_Development	\$ 195,000	\$ 215,000	\$ 200,000	\$ 120,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ 50,000			\$ 915,000
16401_Library_Admin		\$ 30,000									\$ 30,000
<b>Grand Total</b>	<b>\$ 541,500</b>	<b>\$ 577,000</b>	<b>\$ 651,300</b>	<b>\$ 296,000</b>	<b>\$ 331,000</b>	<b>\$ 368,000</b>	<b>\$ 236,000</b>	<b>\$ 376,500</b>	<b>\$ 317,000</b>	<b>\$ 312,500</b>	<b>\$ 4,006,800</b>

## SPECIAL PROJECTS FINANCING

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Capital Reserve	-\$ 74,100	-\$ 135,000	-\$ 50,000						-\$ 32,000	-\$ 32,000	-\$ 323,100
Development Charges	-\$ 213,900	-\$ 92,625	-\$ 90,000	-\$ 79,750	-\$ 27,900	-\$ 116,500	-\$ 10,000		-\$ 10,000	-\$ 108,000	-\$ 748,675
Facilities Reserve	-\$ 10,000					-\$ 7,000				-\$ 40,500	-\$ 57,500
In Lieu of Parkland					-\$ 10,000						-\$ 10,000
IT Reserve	-\$ 18,000	-\$ 20,000									-\$ 38,000
Library Reserve		-\$ 30,000									-\$ 30,000
Operating Fund	-\$ 132,000	-\$ 299,375	-\$ 246,300	-\$ 126,250	-\$ 88,100	-\$ 46,000	-\$ 86,000	-\$ 181,500	-\$ 60,000	-\$ 32,000	-\$ 1,297,525
Sewer Reserve	-\$ 56,000		-\$ 200,000	-\$ 90,000	-\$ 205,000	-\$ 198,500	-\$ 90,000		-\$ 90,000		-\$ 929,500
Water Reserve	-\$ 18,800		-\$ 65,000				-\$ 50,000	-\$ 195,000	-\$ 125,000	-\$ 100,000	-\$ 553,800
Grants Provincial	-\$ 18,700										-\$ 18,700
<b>Grand Total</b>	<b>-\$ 541,500</b>	<b>-\$ 577,000</b>	<b>-\$ 651,300</b>	<b>-\$ 296,000</b>	<b>-\$ 331,000</b>	<b>-\$ 368,000</b>	<b>-\$ 236,000</b>	<b>-\$ 376,500</b>	<b>-\$ 317,000</b>	<b>-\$ 312,500</b>	<b>-\$ 4,006,800</b>

