

DATE: March 4, 2019
REPORT NO: RFI-T-04-19
SUBJECT: **2019 Draft Operating and Capital Budget Information Report**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft 2019 Operating and Capital Base Budget which results in a general tax levy of \$6,875,170, which would result in an approximate increase of \$55.72 (4.68%) to the Township portion of taxes to an average homeowner.
- The Draft 2019 Operating and Capital Budget includes the third and final allocation towards the West Lincoln Community Centre (formerly referred to as MURS) project of \$307,052.
- Every \$64,000 of additional expenditure added to this Draft Budget equates to a 1% general tax levy adjustment which represents an approximate \$12.00 increase in taxes to the average homeowner
- Council is presented with eight service level requests which, if all approved, would increase the operating budget by \$135,500 in 2019 resulting in a general tax levy of \$7,010,670. This would result in an \$80.29 (6.74%) increase to the Township portion of taxes to an average homeowner.
- Budget approval is scheduled for Monday, March 25th (and Tuesday, March 26th, if necessary)

RECOMMENDATION:

1. That, Report RFI-T-04-19, regarding the “2019 Draft Operating and Capital Budget Information Report”, dated March 4, 2019 be received for information.

ATTACHMENTS:

- **Schedule A** 2019 Service Level Change Requests
- **Schedule B** Draft 2019 Operating Budget Summary
- **Schedule C** Glossary of Terms
- **Schedule D** 2019 Reserve Transfers
- **Schedule E** 2019 Projected Reserve Balances
- **Schedule F** Draft 2019 Proposed Capital Projects
- **Schedule G** Draft 2019 Proposed Special Projects
- **Schedule H** Draft Ten Year Capital Plan
- **Schedule I** Detail Draft Ten Year Capital Plans

BACKGROUND:

Approval of the 2019 Operating and Capital Budget is scheduled to take place on Monday,

March 25th, 2019. If necessary, Tuesday, March 26th 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 final budget report and attachments will be delivered to Members of Council on Monday, March 18th, 2019 in a digital format. If a hard copy format is required, members of Council are asked to request this from the Clerk's Department directly.

A Budget Open House will be held on Thursday, March 7th at 7:00pm in the Council Chambers. At the Open House, a presentation outlining the 2019 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.

It is important for Council to realize that every \$64,000 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. Every \$10,000 of expenditure added to this budget will result in approximately a \$1.82 increase in taxes. 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.

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 increase in the general tax levy results in an estimated \$55.72 (4.68%) increase to the lower tier taxes paid by an average homeowner. This figure includes the third and final allocation towards the West Lincoln Community Centre project totalling \$307,052. The 2019 levy requirement of \$6,875,170 represents a 7.18% increase over the 2018 levy. However, assessment growth results in a portion of the tax levy increase not impacting the actual taxes paid by property owners. For the 2019 budget assessment growth is estimated at \$153,000 (2.39%). This means that of the \$460,670 increase in the required tax levy, the first \$153,000 of that increase does not increase the taxes paid by property owners. Chart 1 below highlights the impact of growth on the tax levy:

Chart 1: Impact of Growth on the tax levy

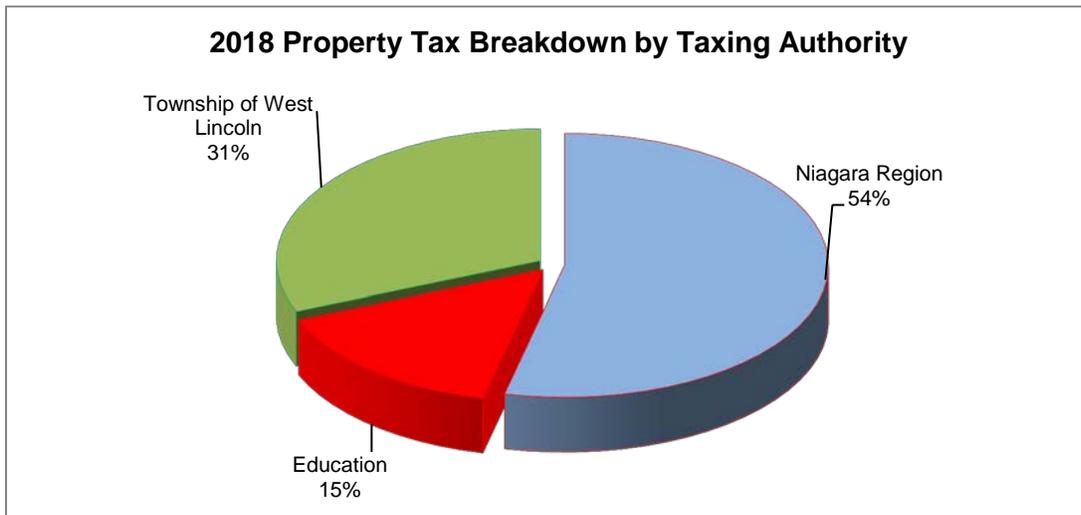
	2019	2018	\$ Change	% Change
General Levy Requirement	\$ 6,875,170	\$ 6,414,500	\$ 460,670	7.18%
Less: Assessment Growth	\$ 153,000	\$ -	\$ 153,000	
Net Levy Requirement	\$ 6,722,170	\$ 6,414,500	\$ 307,670	4.80%
Township Taxes for Average Residential Property	\$ 1,246	\$ 1,191	\$ 56	4.68%
Average Assessment for a Single Detached Residential Property	\$ 363,877	\$ 345,042		

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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 2018, the portion of the total tax billing related to the Township's budget was approximately 31%, the Regional portion was 54% and Education was 15%. This distribution has not varied significantly over past years. The chart below highlights the allocation of taxes.

Chart 2: Allocation of Taxes



At the time of preparation of this report, the 2019 Niagara Region tax rates have not been determined. Without that information the exact impact of Niagara Region budget decisions cannot be fully determined. In 2018, the Regional taxes for an average homeowner in West Lincoln increased by approximately \$65.00 which was based on a 2% Regional budget increase.

The draft budget presented to Council proposes a general municipal tax levy increase of 7.18% which is an increase in net tax revenue requirements of \$460,670 year over year. This equates to an estimated annual **increase** of approximately **\$55.72** to the West Lincoln portion of taxes for an average assessed home (not including the urban service area charges for sidewalk and streetlights). In 2018, the average home in the urban area paid \$79.61 for streetlight and sidewalk services. The 2019 Draft Budget is indicating that the amount paid for streetlight and sidewalk services for an average homeowner will be \$88.74 annually. This results in an increase of \$9.13 to the average homeowner in the urban area of Smithville. The 2019 budget has a total urban service area levy of \$199,200 compared to a total levy of \$180,900 in 2018. Any changes to the urban sidewalk or urban streetlight budgets will alter the amount above.

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An important factor in determining the impact of the tax levy to homeowners is to determine the average residential assessment. In 2018, the average residential assessment was \$345,042, whereas in 2019 it is \$363,877. The 2019 figure will be used in any analysis into the impacts of the budget to homeowners. This average assessment is for a single detached residential property.

Service Level Changes:

Chart 3 below highlights eight service level changes to be discussed as part of the 2019 Budget deliberations. **Schedule A** to this report provides the detailed justification sheets related to each request. The chart below outlines the impact individually and in total if all eight requests are approved. Again, the impact to taxes is based on an average assessed home of \$363,877. Please note that prior to any service level requests, Township taxes are estimated to increase by \$55.72 or 4.68%. If all of the service requests were approved, these figures would change to \$80.29 or 6.74% respectively.

Chart 3: Service Level Change Requests Summary

2019 Draft Operating and Capital Budget - Service Level Change Requests					
	Annualized Impact	2019 Impact	2020 Impact	2019 Tax Increase	2019 % Tax Increase (Incremental)
Service Level Change Requests(net of mitigating factors)					
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%
Total	\$ 205,900	\$ 135,500	\$ 70,400	\$ 24.53	2.03%

OPERATING BUDGET ANALYSIS:

The following section highlights some specific items and departmental operations.

OMPF Funding:

The Township will receive funding of \$954,800 through the Ontario Municipal Partnership Fund (OMPF). The Township receives funding from the OMPF through two allocations: Rural Communities Grant and Northern and Rural Fiscal Circumstances Grant. The Rural Communities Grant recognizes the unique challenges of municipalities with rural farming communities. This funding helps to offset the loss in property taxes due to the legislation

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that requires farmland to be taxed at 25% of the residential rate. If the Township did not have this funding, the levy would have to increase by 15%.

Municipal staff have been alerted by the Ministry of Finance that this funding source will be reviewed in depth over the course of 2019. It is quite likely that this funding may decrease in 2020. The Ministry of Finance has indicated that they will make any announcements early enough so that municipalities can plan for 2020 appropriately. Council will be updated as further information is received.

New Recreation Centre:

The construction and financing of the new West Lincoln Community Centre (formally referred to as MURS), was approved by Council at the April 18, 2017 Public Works meeting through report RFD-PW-16-17. The financing of this project is through a combination of debt, donations, development charges, reserves and the Wind Turbine Community Fund. The debt is being paid off through the collection of development charges, user fees, the tax levy and the use of the Wind Turbine Community Fund annual contribution. Over the course of three years; 2017, 2018 and 2019, the tax levy has increased by \$283,500, \$297,948 and \$307,500 respectively, for a total of \$888,500.

The financing plan included funding for some increased operating costs. However, a detailed operating plan is just now being developed and will evolve over the course of the year. This budget does include some additional operating requests that will ensure optimal service levels (see Chart 3, items a,b,c,d) The chart below outlines the increased operating costs related to the new facility that are included in the 2019 draft base budget and are funded through the Rec Centre Financing Plan. Some of the costs are allocated between the arena, library, and the balance of the recreation facility.

Chart 4: Operating costs related to the West Lincoln Community Centre.

	New Recreational Center
	Impact on 2019 Operating Costs
Included in Budget	
Winter Control - Snow removal from parking lot	\$ 12,000.00
Library - cleaning	\$ 11,700.00
Facilities & Parks - part-time staffing increase	\$ 15,000.00
R&M Accounts	\$ 11,700.00
Hydro	\$ 10,000.00
Natural Gas	\$ 18,400.00
Water	\$ 12,700.00
Internet/Fibre	\$ 2,100.00
Insurance	\$ 5,800.00
	\$ 99,400.00

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2019 Budget Impacts:

The draft 2019 Operating and Capital Budget results in an overall tax levy of \$460,670 or 7.18% over the 2018 levy. As noted in Chart 1 above, the Township realized approximately 2.39% of assessment growth, which results in the first \$153,000 levy increase having no impact on the average property owner. After factoring in growth, the levy increase changes from 7.18% to 4.80%.

The first \$307,052 (4.71%) of the levy increase is a result of the additional tax levy required to fund the new recreation centre. The balance of the increase, \$158,618(2.47%) is a combination of various factors.

Chart 5 below summarizes the major contributors to the increase, as well as mitigating items. It should be noted that compensation refers to both wages and benefits, it refers to the complete compensation an employee receives. The increase in compensation crosses all departments.

Chart 5: 2019 Operating Budget Analysis

	Increase in Cost	Mitigation	Net	Explanation
Truck Drivers	\$ 54,600	\$ -	\$ 54,600	2018 budget included 2 new FTE for portion of year
Eng. Technologist	\$ 73,200	-\$ 73,200	\$ -	Position funded through Settlement Reserve - not included in 2018
New Rec Center- Staffing	\$ 26,700	-\$ 26,700	\$ -	Costs offset by \$307,052 Rec Center levy increase
Councillors	\$ 7,000	\$ -	\$ 7,000	Increase benefit costs resulting from loss of 1/3 tax free allowance
Planning Position	\$ 16,000	\$ -	\$ 16,000	Position changed from contract to full-time in 2018
Crossing Guards	\$ -	-\$ 8,100	-\$ 8,100	Adjustment based on actual
Compensation	\$ 113,000	\$ -	\$ 113,000	Approximate 2% overall increase in wages and benefits
Change in Benefit Plans	\$ 15,000	\$ -	\$ 15,000	Approximate cost of \$4,500 per FTE change from single to family
Fuel Cost- vehicle	\$ 29,800	\$ -	\$ 29,800	Increase based on trends/growth
Debenture Payment - bridge	\$ 14,000	\$ -	\$ 14,000	Increase represents full year payment of principal/interest
Storm Sewer	\$ 20,000	\$ -	\$ 20,000	Storm Sewer Assessments
New Rec Center- other	\$ 72,700	-\$ 72,700	\$ -	Costs offset by \$307,052 Rec Center levy increase
Transportation Services	\$ 30,000	\$ -	\$ 30,000	\$15,000 due to Railway Crossing improvements and \$15,000 due to Pedestrian Crossing-Hwy 20
Loss in Recreation Grants	\$ 18,000	\$ -	\$ 18,000	Loss of grants that helped to fund Movie Night and Seniors Programming
Program Support	\$ -	-\$ 56,800	-\$ 56,800	Increase in allocation of corp. services to fee based departments
Capital funded from Operations	\$ -	-\$ 99,000	-\$ 99,000	\$55,000 of operating fund is being used to fund Capital, \$154,000 was used in 2018
	\$ 490,000	-\$336,500	\$153,500	

Attached as **Schedule B** to this report is a budget summary as well as details by department. The individual departmental reports are grouped by common expenditure categories. **Schedule C** to this report provides a glossary to assist with determining what the different expenditure categories represent.

Water and Wastewater (Sanitary Sewer):

For 2019, the water and wastewater budgets have an estimated expenditure of approximately \$1.6 million and \$1.9 million respectively. This entire operating budget totalling \$3.5 million is funded 100% through user fees. There is no impact to the tax levy. Of the \$3.5 million combined budget, approximately \$1.9 million represents payments to the Niagara Region for the supply and treatment of water and wastewater. The fixed costs from the Niagara Region have increased 8% over 2018 and the consumptive rate has

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increased 2.5% over 2018. The fixed costs charged to the Township total \$1.3 million.

The fees collected support both the operating costs and ensure that funds are transferred into reserves to ensure adequate funding for future capital works. The 2019 budget includes a draw of \$831,500 from these reserves in order to complete required projects. The total transfer to these reserves through the user fees collected is estimated to be \$503,380, which represents a \$95,280 (23%) increase over 2018.

The 2019 budget is proposing a 5% increase to water and wastewater rates as outlined and approved by Council in the 2016 Water and Wastewater Rate Study and Financial Plan. The rate change would be effective July 1, 2019 and would impact the September 2019 and December 2019 billings. The water consumptive rate would increase to \$1.34 from \$1.28 and the fixed quarterly rate for a ¾ service would increase to \$37.60 from \$35.81. Bulk water would see it's per cubic meter rate increase to \$1.81 from \$1.72. The wastewater consumptive rate would increase to \$1.73 from \$1.65 and the fixed quarterly rate for a ¾ service would increase to \$86.68 from \$82.55. To put the consumptive rates in perspective, a 500ml bottle of water is often purchased for \$1.00, based on the new proposed consumptive rates, that same 500ml bottle of water could be filled up from the tap 651 times for the same price. The impact to an average quarterly water bill is outlined below:

Chart 6: Impact of water/wastewater rate increase

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 2019
Water Consumptive		\$ 58	\$ 60
Sewer Consumptive		\$ 74	\$ 78
Water Base		\$ 36	\$ 38
Sewer Base		\$ 83	\$ 87
Total		\$ 251	\$ 263

Reserve and Reserve Funds:

Attached as **Schedule D** to this report is a summary of the various transfers into and out of reserves. The total contributions to the reserves are through the Operating Fund, and total \$1,756,080. Of this total, \$514,380 is raised through user fees and the balance of is raised through the Operating Fund (taxes). The Operating Fund uses \$299,380 of reserves. The bulk of this use of reserves is through the Building Department which is fee driven. The 2019 budget includes a transfer of \$166,180 from the building department reserve.

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It is under Capital (including special projects) that a large draw is taken from reserves. In 2019, this totals \$3,812,500. In some cases, the reserves are managed in such a way that in certain years there will be large draws, followed by other years where the reserve is once again built up. The Election, Fire, Equipment, Water and Sewer reserves are good examples of reserves that operate in that manner.

Schedule E to this report is forecasting what the reserve balances should look like at the end of 2019 based on the draft 2019 budget. When reviewing these projected balances in hand with the ten-year Capital plan there is concern that current balances in the Bridge and Capital Reserves will not be enough to fund the capital requirements. The annual contributions to these reserves, of \$130,000 and \$177,000, respectively would need to be increased substantially to meet the required investments. Alternatively, the use of debt to finance projects should be considered as it is a means of addressing current needs with funding over a longer period of time. The “pay as you go” philosophy will not be able to provide sufficient funding to meet the total needs in the ten year capital plan as presented to Council.

Report RFD-T-02-18, “2016 Asset Management Plan” presented to Council on January 28th, 2018 recommended a 3.6% increase to the asset replacement allocation which would mean an additional \$231,000 allocation to asset replacement in the 2019 budget. The 2019 budget does not include such an increase.

Capital and Special Projects Analysis:

Schedule F and G represent both Capital and Special Projects requested for 2019.

Schedule F is the summarized ten year Capital Plan. We categorize capital between Tangible Capital Assets (TCA) which the Township will capitalize and depreciate and Special Projects. Special Projects are often referred internally to as capital, however, they do not meet the definition of TCA and thus are listed separately.

Schedules F and G indicate a total expenditure of \$6,461,900. Of that total, \$55,000 is being funded through the Operating Fund. Any changes to those projects funded through the Operating Fund will have a direct impact to the tax levy. Chart 7 below summarizes the 2019 proposed projects by Service Area. Most of the service areas are self-explanatory, for further clarification the following should be of assistance:

- **Recreation Facilities** include local halls
- **Transportation Services – General** – cover costs that are used by all Transportation Services, such as rolling stock (trucks)
- **Transportation/Operations/Roadside Assistance** – covers items such as road signs, streetlights, pedestrian crossings, railway crossings and signals, traffic control, drainage, sidewalks, anything other than road surfaces and bridges

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Chart 7: 2019 Capital by Service Area



Some key items to note are as follows:

- **Fire:** The new pumper for Station #2 was originally budgeted for in 2018, but was deferred to 2019 to ensure sufficient funding was available
- **Surface Treatment:** One of the projects, South Chippawa Rd is being partially financed through a transfer from the Road Settlement Agreement Reserve based on the fact that another section of the same road re-surfaced in 2018 was funded using the same reserve
- **Bridges:** Bridge 34 does not appear in the 2019 budget. A report will be coming to the Public Works meeting scheduled for March 18, 2019 and based on the recommendation that evening it may be added to the 2019 budget. It is budgeted for as a replacement in 2023/2024 based on the previously approved ten-year capital plan from 2018.
- **Traffic Operations** – Sidewalk and streetscaping work along Hwy 20 (West St) in Smithville totalling \$913,000 is being recommended in conjunction with the work the Region will be conducting during the Hwy 20 Road Improvements
- **Wastewater** – The expenditure of \$785,000 along West St and Wade Rd are also being recommended in conjunction with the Hwy 20 re-construction

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- **Water-** The expenditure of \$610,000 for a new main along West St is also as a result of the Hwy 20 reconstruction
- **Building** – the renovations to the former Smithville Library budgeted as \$300,000 will be funded by the Building reserve and will be used to renovate to provide space to the Building department.

Schedules H and I provide Council with both summarized and detailed Ten Year Capital Forecasts. As discussed earlier in the report, both the Bridge and Capital Reserves will not have sufficient balances to meet the forecasted projects based on the current level of reserve transfers. Projects will have to be delayed, or removed, or the issuance of debt financing will have to be utilized. The integration of Asset Management with the budget process will be a key element to assist staff and Council in determining the best course of action in order to ensure our assets are able to provide the appropriate level of service.

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 are then reviewed and discussed with the Treasurer and CAO to get to the final draft document as presented to Council.

CONCLUSION:

It is concluded that the 2019 Draft operating and Capital Budgets be accepted by Council as information. A Budget Open House will be held on Thursday, March 7th at 7:00 pm. Two dates have been set aside for discussion and approval of the 2019 budget: Monday, March 26, 2019 at 6:30pm and Tuesday, March 27, 2019 at 6:30pm, if necessary.

Prepared by:

Approved by:



Donna DeFilippis, CPA, CA
Treasurer/Director of Finance



Bev Hendry
CAO

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2019

SERVICE AREA

_16200_Recreation_Programs

SERVICE CHANGE

Full Time Reception/General Secretary/Cashier

JUSTIFICATION

<p>This service level change is to hire a Reception/General Secretary/Cashier to work in the Recreation and Facilities Service Areas. This position will be located at the new recreation facility front desk area. The reception desk in the new recreation facility is located at the main doors and will be the first and main point of contact for visitors to the facility. The new position will provide information, will accept payments, will receive and administer facility booking requests (ice, rooms, gymnasium, parks). This position will increase efficiencies with program registration processes and facility booking requests and administration for current and future programming and rentals. The position will provide front counter customer service in the new recreation facility and will be an administrative resource for Recreation and Facilities staff members.</p> <p>This position will create consistency in the new facility and allow features like the walking track to have regular access throughout the year.</p> <p>It is anticipated that the new position will be a union position and an hourly wage has been proposed in the budget based on the current CUPE contract.</p> <p>The operational practices that were followed in the previous arena are not sufficient to meet the needs of the new recreation facility. From a Health and Safety perspective, the practice of having one staff member alone in the facility can no longer be in place due to the increase in size and services available.</p>

BUDGET IMPACT

ANNUAL COST WITH BENEFITS IS \$58,000. COST FOR 8 MONTHS IS ESTIMATED AT \$38,700



2019

SERVICE AREA _16200_Recreation_Programs

SERVICE CHANGE Increase Recreation and Wellness Programmer to Full Time Hours

JUSTIFICATION This service level change is to increase hours to full time for the Recreation and Wellness Programmer position. This will increase the number of programs offered through Recreation Services. With the new facility opening there will be more oppornities to provide programming for the community. There will be new spaces and facilities available and the increase in hours for this position will allow Recreation Services to make appropriate use of these new spaces. New programming will be across all demographics however a focus on children and older adults will be considered.

BUDGET IMPACT **ANNUAL BUDGET IMPACT IS ESTIMATED TO BE \$12,400**



2019

SERVICE AREA

16100_Parks

SERVICE CHANGE

Addition of one FTE to Full-time staff

JUSTIFICATION

<p>With the added green spaces over the last few years, new arena and facility additions, staff needs to be added to maintain current service levels and meet the increased levels expected with the new assets. Staff feels that one more full time staff would enable us to deliver the expected service level desired. This would be the first increase in full time staff in the recreation department in many years. At this time we hire a full time/part time seasonal operator during the months of April to November. This seasonal position could be eliminated with the addition of the new full time position. A full time position would eliminate the annual recruitment process and training that occurs every season when a new part time employee is hired for the season. This full time position would also possibly help eliminate part time arena hours in the future.</p>

BUDGET IMPACT

<p>ANNUAL COST FOR FULL TIME POSITION WITH BENEFITS IS \$76,000. SAVINGS FROM ELIMINATION OF PART TIME STAFF \$23,000. NET ANNUAL COST IS \$53,000</p>



2019

SERVICE AREA

_16402_Library_Smithville

SERVICE CHANGE

Staffing

JUSTIFICATION

<p>Request: 37 staff hours per week (at Page level, minimum wage). This cost of this change will be mitigated by the fact that we have a Manager retiring as of April 15, 2019, whose position will not be replaced.</p> <p>For the following reasons we are requesting an additional 37 staff hours per week for Library Page positions:</p> <p>Since opening at the new location, the Smithville Branch of West Lincoln Public Library has been extremely busy. Library staffing is stretched thin due to the volume of customer requests, lineups at the circulation desk and increased programming. Supervisors spend a great deal of their time at the customer service desk which takes them away from their day to day responsibilities. During peak periods, wait times have increased at the customer service desk as well.</p> <p>Having a Page working at peak times such as Monday and Friday evenings would help to alleviate customer wait times and would also allow a staff member to focus on the program in progress. Having a Page working on Wednesday and Thursdays would allow Supervisors to have time for their day to day responsibilities and again would help to alleviate wait times for customers and ensure there is a staff person to focus on the program being run. The addition of a Student Page to shelve books would also help to ensure Managers can focus on customer service.</p> <p>The change involves hiring 4 more adult Pages with an average of 7-8 hours each per week. It would also involve hiring 1 student Page for 6 hours per week.</p>

BUDGET IMPACT

<p>ANNUAL COST OF ADDITIONAL STUDENT PAGE IS \$4,600. ANNUAL COST OF ADDITIONAL ADULT PAGES IS \$26,000. TOTAL ADDITIONAL COST IS \$30,600. ANNUAL SAVINGS FROM NON-REPLACEMENT OF MANAGER IS \$20,400. NET ANNUAL IMPACT TO OPERATING BUDGET IS \$10,200 INCREASE.</p>



2019

SERVICE AREA

16402_Library_Smithville

SERVICE CHANGE

Sunday Staffing

JUSTIFICATION

Request: Library open each Sunday from 1pm-5pm during hockey/skating season (Sept-April). This would involve 4 hours per Sunday for two staff people. We would implement this starting September 2019. The Library has received a number of requests from those using the arena for hockey or public skating to be open and accessible on Sundays. The Library Board believes that having Sunday open hours when the arena is also open will allow us to better meet the community's needs.

BUDGET IMPACT

Annual cost for 7 months of Sunday openings, is \$3,500. Annualized for 2019 is \$2,100.



2019

SERVICE AREA

_02500_Corporate_Management

SERVICE CHANGE

Hiring of IT Help Desk Position

JUSTIFICATION

With the increase of size, scope and personnel in West Lincoln just in the last two years, IT service requests have increased substantially both in complexity and volume, and we have recognized the Township is at a technical crossroads. In terms of industry best practice, the IT support staff ratio to end user staff, in an environment with many platforms comparable to the Township, would be 1:45. This puts us at risk in terms of systems being properly maintained and monitored given there isn't sufficient ratio to support all staff and systems. There have been several large projects completed recently including bringing on-line systems in-house, which in itself creates an increase in support and maintenance requests. Additionally within the next fiscal year there are several large scope projects to be implemented including Microsoft Exchange Email, a new Corporate phone system as well as a complete Website re-design. With the opening of newer facilities such as the Wellandport Library and the new Community Centre, again resources are stretched given at present there is 1 IT position supporting all technology and sites in the Township. The physical span of buildings across the Township alone, with 3 libraries, the Public Works building, Fire Stations #1 & #2 and the Community Centre/Library require travel, time and varying degrees of technical support.

To address service, training, support and maintenance issues, the addition of a help desk position will alleviate the bottleneck of support tickets, while allowing the IT Administrator to properly manage projects and oversight of the network. Given the Building Department has recently moved to a paperless system, and the Clerks Department is preparing shortly to move to an EAgenda system as well as an Electronic Records Management system, the support requirements for technology will only increase. It is also apparent the degree of technical level is becoming more complex requiring corresponding depth of support.

Currently there is an additional risk with no vacation/sick/training coverage to address issues and has in the past created incidents including virus proliferation because staff were not available to monitor and assist. If we look at other municipalities as comparators, the Town of Pelham has two IT Staff, the Town of Lincoln has 3 IT staff and the Town of Grimsby has 5 IT Staff. Based on our growth and current best practices in other municipalities we believe the addition of an IT position is warranted.

BUDGET IMPACT

Full-time position estimated at 60,000 annually, plus benefits for a total of \$78,000. We are asking for a part-time position to introduce the position and access needs. 42 hours a pay period, .6 FTE. Annual cost reduced to \$46,800. Based on pro-rating 8 out of 12 months is **\$31,200**



2019

SERVICE AREA

SERVICE CHANGE

JUSTIFICATION

BUDGET IMPACT



2019

SERVICE AREA

_18100_Planning_Development

SERVICE CHANGE

CIP - Account

JUSTIFICATION

Brownfield redevelopment and downtown intensification projects can be eligible for tax, building permit &/or brownfield clean up offsets. The Township of West Lincoln has not offered such funding before (except the facade program), but each of these programs have been approved. Staff propose the inclusion of additional money to the CIP account in 2019 to prepare for future requests. Such requests would be considered by Township Council on a case by case basis and with Planning application approvals. This request is to transfer an initial \$10,000 from the Operating Fund into the Planning Reserve, with an end target of \$100,000 at this time.

BUDGET IMPACT

\$10,000.00

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
2019 Budget

	2019 Budget	2018 Budget	Variance (\$)	Variance (%)
General				
General	(\$8,214,570.00)	(\$7,952,500.00)	(\$262,070.00)	3.30%
Total General	(8,214,570.00)	(7,952,500.00)	(262,070.00)	3.30%
General Government				
Governance	268,000.00	241,700.00	26,300.00	10.88%
Corporate Management	1,554,000.00	1,629,800.00	(75,800.00)	(4.65%)
Total General Government	1,822,000.00	1,871,500.00	(49,500.00)	(2.64%)
Protection Services				
Fire	1,175,000.00	1,138,500.00	36,500.00	3.21%
Building Permit & Inspection Ser	97,100.00	94,400.00	2,700.00	2.86%
Provincial Offences Act	(17,500.00)	(18,500.00)	1,000.00	(5.41%)
Animal Control	20,800.00	20,300.00	500.00	2.46%
Total Protection Services	1,275,400.00	1,234,700.00	40,700.00	3.30%
Transportation Services				
Roads Paved & Unpaved	1,995,550.00	1,939,500.00	56,050.00	2.89%
Traffic Operations & Roadside M	254,500.00	187,100.00	67,400.00	36.02%
Winter Control	643,400.00	555,600.00	87,800.00	15.80%
Crossing Guards	67,000.00	80,000.00	(13,000.00)	(16.25%)
Streetlights	45,400.00	45,200.00	200.00	0.44%
Bridges & Culverts	217,500.00	200,900.00	16,600.00	8.26%
Total Transportation Services	3,223,350.00	3,008,300.00	215,050.00	7.15%
Environmental Services				
Wastewater				0.00%
Storm Sewer	134,000.00	112,300.00	21,700.00	19.32%
Water				0.00%
Total Environmental Services	134,000.00	112,300.00	21,700.00	19.32%
Heath Services				
Cemeteries	74,100.00	68,400.00	5,700.00	8.33%
Total Heath Services	74,100.00	68,400.00	5,700.00	8.33%
Recreation & Cultural Services				
Parks	337,100.00	369,200.00	(32,100.00)	(8.69%)
Recreation Programs	278,620.00	241,400.00	37,220.00	15.42%
Recreational Facilities	355,950.00	288,700.00	67,250.00	23.29%
Libraries	501,950.00	510,500.00	(8,550.00)	(1.67%)
Total Recreation & Cultural Services	1,473,620.00	1,409,800.00	63,820.00	4.53%
Planning & Development				
Planning & Heritage	171,700.00	211,600.00	(39,900.00)	(18.86%)
Drainage	40,400.00	35,900.00	4,500.00	12.53%
Total Planning & Development	212,100.00	247,500.00	(35,400.00)	(14.30%)
				0.00%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
2019 Budget

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
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%
Total Operating Revenue	15,015,850.00	14,282,210.00	733,640.00	5.14%
Operating Expenses				
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%
Debt 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%
Debt 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%
Total Operating Expenses	15,015,850.00	14,282,210.00	733,640.00	5.14%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
General Fund

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Tax Levy	\$6,875,170.00	\$6,414,500.00	\$460,670.00	7.18%
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	167,700.00	50,900.00	116,800.00	229.47%
Government Transfers	954,800.00	954,800.00		
Other Revenue	882,000.00	890,000.00	(8,000.00)	-0.90%
Funding From Reserves	156,000.00	145,000.00	11,000.00	7.59%
Total Operating Revenue	9,786,670.00	9,202,200.00	584,470.00	6.35%
Operating Expenses				
Debenture Interest	671,400.00	262,600.00	408,800.00	155.67%
Debenture Principal	644,500.00	250,000.00	394,500.00	157.80%
Contribution to Reserves	256,200.00	737,100.00	(480,900.00)	-65.24%
Total Operating Expenses	1,572,100.00	1,249,700.00	322,400.00	25.80%
Operating Surplus/(Deficit)	8,214,570.00	7,952,500.00	262,070.00	3.30%

TOWNSHIP OF WEST LINCOLN
Equipment

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$67,800.00	\$65,300.00	\$2,500.00	3.83%
Benefits	23,100.00	22,400.00	700.00	3.13%
Repairs and Maintenance (Materials Only)	102,400.00	115,500.00	(13,100.00)	-11.34%
Contracted Services	104,700.00	87,500.00	17,200.00	19.66%
Internal Functional Adjustments	(648,000.00)	(640,700.00)	(7,300.00)	1.14%
Contribution to Reserves	350,000.00	350,000.00		

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN

Governance (includes General Government, Mayor, Councillor and Election)

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Funding From Reserves		\$76,100.00	(\$76,100.00)	-100.00%
Total Operating Revenue		76,100.00	(76,100.00)	-100.00%
Operating Expenses				
Salaries and Wages	140,500.00	177,100.00	(36,600.00)	-20.67%
Benefits	50,700.00	34,500.00	16,200.00	46.96%
Administrative Expenses	33,300.00	38,800.00	(5,500.00)	-14.18%
Supplies and Equipment	2,500.00	12,600.00	(10,100.00)	-80.16%
Insurance	4,500.00	3,800.00	700.00	18.42%
Contracted Services		14,500.00	(14,500.00)	-100.00%
Contribution to Reserves	36,500.00	36,500.00		
Total Operating Expenses	268,000.00	317,800.00	(49,800.00)	-15.67%
Operating Surplus/(Deficit)	(268,000.00)	(241,700.00)	(26,300.00)	10.88%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
General Government

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Supplies and Equipment	\$2,000.00		\$2,000.00	
Total Operating Expenses	2,000.00		2,000.00	
Operating Surplus/(Deficit)	(2,000.00)		(2,000.00)	

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Mayor's Office

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Salaries and Wages	\$30,800.00	\$30,300.00	\$500.00	1.65%
Benefits	4,900.00	3,600.00	1,300.00	36.11%
Administrative Expenses	9,100.00	9,100.00		
Total Operating Expenses	44,800.00	43,000.00	1,800.00	4.19%
Operating Surplus/(Deficit)	(44,800.00)	(43,000.00)	(1,800.00)	4.19%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Councillors

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Salaries and Wages	\$109,700.00	\$107,900.00	\$1,800.00	1.67%
Benefits	45,800.00	26,100.00	19,700.00	75.48%
Administrative Expenses	24,200.00	23,600.00	600.00	2.54%
Supplies and Equipment	500.00	500.00		
Insurance	4,500.00	3,800.00	700.00	18.42%
Total Operating Expenses	184,700.00	161,900.00	22,800.00	14.08%
Operating Surplus/(Deficit)	(184,700.00)	(161,900.00)	(22,800.00)	14.08%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Election

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Funding From Reserves		\$76,100.00	(\$76,100.00)	-100.00%
Total Operating Revenue		76,100.00	(76,100.00)	-100.00%
Operating Expenses				
Salaries and Wages		38,900.00	(38,900.00)	-100.00%
Benefits		4,800.00	(4,800.00)	-100.00%
Administrative Expenses		6,100.00	(6,100.00)	-100.00%
Supplies and Equipment		12,100.00	(12,100.00)	-100.00%
Contracted Services		14,500.00	(14,500.00)	-100.00%
Contribution to Reserves	36,500.00	36,500.00		
Total Operating Expenses	36,500.00	112,900.00	(76,400.00)	-67.67%
Operating Surplus/(Deficit)	(36,500.00)	(36,800.00)	300.00	-0.82%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Corporate Management

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$9,300.00	\$9,300.00		
Funding From Reserves	4,000.00	24,000.00	(20,000.00)	-83.33%
Total Operating Revenue	13,300.00	33,300.00	(20,000.00)	-60.06%
Operating Expenses				
Salaries and Wages	1,059,300.00	1,022,600.00	36,700.00	3.59%
Benefits	322,000.00	328,500.00	(6,500.00)	-1.98%
Administrative Expenses	86,600.00	86,200.00	400.00	0.46%
Supplies and Equipment	54,600.00	52,200.00	2,400.00	4.60%
Repairs and Maintenance (Materials Only)	9,500.00	9,200.00	300.00	3.26%
Utilities	59,900.00	66,800.00	(6,900.00)	-10.33%
Insurance	47,800.00	40,900.00	6,900.00	16.87%
Subscriptions and Periodicals	1,000.00	1,000.00		
Contracted Services	213,200.00	236,800.00	(23,600.00)	-9.97%
Special Projects		51,500.00	(51,500.00)	-100.00%
Rents and Financial Expenses	50,100.00	50,100.00		
External Transfers	18,600.00	18,600.00		
Allocation of Program Support	(465,600.00)	(408,800.00)	(56,800.00)	13.89%
Tax Write Off	57,800.00	55,000.00	2,800.00	5.09%
Debt Principal	52,500.00	52,500.00		
Total Operating Expenses	1,567,300.00	1,663,100.00	(95,800.00)	-5.76%
Operating Surplus/(Deficit)	(1,554,000.00)	(1,629,800.00)	75,800.00	-4.65%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN

Protection Services(includes Fire, Bldg, Bylaw, Parking, POA and Animal Control)

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$394,000.00	\$396,600.00	(\$2,600.00)	-0.66%
Government Transfers	2,900.00	2,900.00		
Other Revenue	13,500.00	7,000.00	6,500.00	92.86%
Funding From Reserves	166,180.00	86,800.00	79,380.00	91.45%
Total Operating Revenue	576,580.00	493,300.00	83,280.00	16.88%
Operating Expenses				
Salaries and Wages	734,700.00	733,800.00	900.00	0.12%
Benefits	185,500.00	155,900.00	29,600.00	18.99%
Administrative Expenses	63,600.00	51,050.00	12,550.00	24.58%
Supplies and Equipment	56,700.00	54,400.00	2,300.00	4.23%
Repairs and Maintenance (Materials Only)	38,300.00	34,900.00	3,400.00	9.74%
Utilities	53,680.00	48,700.00	4,980.00	10.23%
Insurance	26,800.00	24,600.00	2,200.00	8.94%
Subscriptions and Periodicals	200.00	150.00	50.00	33.33%
Contracted Services	221,200.00	220,700.00	500.00	0.23%
External Transfers	2,900.00	2,900.00		
Allocation of Program Support	147,400.00	100,900.00	46,500.00	46.09%
Contribution to Reserves	321,000.00	300,000.00	21,000.00	7.00%
Total Operating Expenses	1,851,980.00	1,728,000.00	123,980.00	7.17%
Operating Surplus/(Deficit)	(1,275,400.00)	(1,234,700.00)	(40,700.00)	3.30%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Fire

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,500.00	\$1,000.00	\$500.00	50.00%
Other Revenue	1,000.00	1,000.00		
Total Operating Revenue	2,500.00	2,000.00	500.00	25.00%
Operating Expenses				
Salaries and Wages	454,400.00	444,300.00	10,100.00	2.27%
Benefits	87,400.00	83,800.00	3,600.00	4.30%
Administrative Expenses	26,700.00	25,200.00	1,500.00	5.95%
Supplies and Equipment	46,600.00	46,700.00	(100.00)	-0.21%
Repairs and Maintenance (Materials Only)	36,000.00	33,800.00	2,200.00	6.51%
Utilities	49,500.00	46,700.00	2,800.00	6.00%
Insurance	26,800.00	24,600.00	2,200.00	8.94%
Contracted Services	129,100.00	135,400.00	(6,300.00)	-4.65%
Contribution to Reserves	321,000.00	300,000.00	21,000.00	7.00%
Total Operating Expenses	1,177,500.00	1,140,500.00	37,000.00	3.24%
Operating Surplus/(Deficit)	(1,175,000.00)	(1,138,500.00)	(36,500.00)	3.21%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Building

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$370,000.00	\$370,000.00		
Funding From Reserves	166,180.00	86,800.00	79,380.00	91.45%
Total Operating Revenue	536,180.00	456,800.00	79,380.00	17.38%
Operating Expenses				
Salaries and Wages	212,500.00	222,500.00	(10,000.00)	-4.49%
Benefits	73,400.00	50,400.00	23,000.00	45.63%
Administrative Expenses	35,000.00	23,950.00	11,050.00	46.14%
Supplies and Equipment	6,600.00	5,500.00	1,100.00	20.00%
Repairs and Maintenance (Materials Only)	1,300.00	1,100.00	200.00	18.18%
Utilities	2,880.00	2,000.00	880.00	44.00%
Subscriptions and Periodicals	200.00	150.00	50.00	33.33%
Contracted Services	56,900.00	50,300.00	6,600.00	13.12%
Allocation of Program Support	147,400.00	100,900.00	46,500.00	46.09%
Total Operating Expenses	536,180.00	456,800.00	79,380.00	17.38%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
By-Law

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$4,500.00	\$6,600.00	(\$2,100.00)	-31.82%
Total Operating Revenue	4,500.00	6,600.00	(2,100.00)	-31.82%
Operating Expenses				
Salaries and Wages	67,800.00	67,000.00	800.00	1.19%
Benefits	24,700.00	21,700.00	3,000.00	13.82%
Administrative Expenses	1,900.00	1,900.00		
Supplies and Equipment	500.00	500.00		
Repairs and Maintenance (Materials Only)	1,000.00		1,000.00	
Utilities	1,300.00		1,300.00	
Contracted Services	11,200.00	10,900.00	300.00	2.75%
Total Operating Expenses	108,400.00	102,000.00	6,400.00	6.27%
Operating Surplus/(Deficit)	(103,900.00)	(95,400.00)	(8,500.00)	8.91%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Animal Control

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$2,900.00	\$2,900.00		
Total Operating Revenue	2,900.00	2,900.00		
Operating Expenses				
Contracted Services	20,800.00	20,300.00	500.00	2.46%
External Transfers	2,900.00	2,900.00		
Total Operating Expenses	23,700.00	23,200.00	500.00	2.16%
Operating Surplus/(Deficit)	(20,800.00)	(20,300.00)	(500.00)	2.46%

TOWNSHIP OF WEST LINCOLN
Parking

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Other Revenue	\$12,500.00	\$6,000.00	\$6,500.00	108.33%
Total Operating Revenue	12,500.00	6,000.00	6,500.00	108.33%
Operating Expenses				
Supplies and Equipment	3,000.00	1,700.00	1,300.00	76.47%
Contracted Services	2,700.00	3,300.00	(600.00)	-18.18%
Total Operating Expenses	5,700.00	5,000.00	700.00	14.00%
Operating Surplus/(Deficit)	6,800.00	1,000.00	5,800.00	580.00%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Provincial Offences Act

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$18,000.00	\$19,000.00	(\$1,000.00)	-5.26%
Total Operating Revenue	18,000.00	19,000.00	(1,000.00)	-5.26%
Operating Expenses				
Contracted Services	500.00	500.00		
Total Operating Expenses	500.00	500.00		
Operating Surplus/(Deficit)	17,500.00	18,500.00	(1,000.00)	-5.41%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN

Transportation Services(includes Roads, Traffic Operations, Winter Control, Crossing Guards, Streetlights,

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Street Light Levy	\$90,300.00	\$92,800.00	(\$2,500.00)	(\$0.03)
Sidewalk Levy	108,900.00	88,100.00	20,800.00	0.24
User Fees	88,000.00	122,900.00	(34,900.00)	(0.28)
Other Revenue	6,000.00	9,000.00	(3,000.00)	(0.33)
Funding From Reserves	73,200.00	30,100.00	43,100.00	1.43
Total Operating Revenue	366,400.00	342,900.00	23,500.00	0.07
Operating Expenses				
Salaries and Wages	1,118,700.00	1,011,900.00	106,800.00	0.11
Benefits	370,900.00	277,600.00	93,300.00	0.34
Debenture Interest	8,500.00	5,000.00	3,500.00	0.70
Administrative Expenses	20,050.00	19,200.00	850.00	0.04
Supplies and Equipment	129,600.00	92,900.00	36,700.00	0.40
Repairs and Maintenance (Materials Only)	434,700.00	423,000.00	11,700.00	0.03
Utilities	74,700.00	80,300.00	(5,600.00)	(0.07)
Insurance	55,800.00	51,500.00	4,300.00	0.08
Contracted Services	625,900.00	565,000.00	60,900.00	0.11
Special Projects	60,000.00	135,000.00	(75,000.00)	(0.56)
Rents and Financial Expenses	2,300.00		2,300.00	
Internal Functional Adjustments	537,600.00	531,500.00	6,100.00	0.01
Allocation of Program Support	(131,000.00)	(112,700.00)	(18,300.00)	0.16
Tax Write Off		500.00	(500.00)	(1.00)
Debenture Principal	29,000.00	15,000.00	14,000.00	0.93
Contribution to Reserves	253,000.00	255,500.00	(2,500.00)	(0.01)
Total Operating Expenses	3,589,750.00	3,351,200.00	238,550.00	0.07
Operating Surplus/(Deficit)	(3,223,350.00)	(3,008,300.00)	(215,050.00)	0.07

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Traffic Operations General

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Special Projects	\$10,000.00	\$10,000.00		
Total Operating Expenses	10,000.00	10,000.00		
Operating Surplus/(Deficit)	(10,000.00)	(10,000.00)		

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Roads-Paved

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$88,000.00	\$88,000.00		
Other Revenue	6,000.00	9,000.00	(3,000.00)	-33.33%
Funding From Reserves	73,200.00		73,200.00	
Total Operating Revenue	167,200.00	97,000.00	70,200.00	72.37%
Operating Expenses				
Salaries and Wages	726,600.00	637,400.00	89,200.00	13.99%
Benefits	263,100.00	190,700.00	72,400.00	37.97%
Administrative Expenses	20,050.00	19,200.00	850.00	4.43%
Supplies and Equipment	128,500.00	91,800.00	36,700.00	39.98%
Repairs and Maintenance (Materials Only)	82,400.00	80,200.00	2,200.00	2.74%
Utilities	36,400.00	34,900.00	1,500.00	4.30%
Insurance	55,800.00	51,500.00	4,300.00	8.35%
Contracted Services	241,300.00	231,600.00	9,700.00	4.19%
Rents and Financial Expenses	2,300.00		2,300.00	
Internal Functional Adjustments	337,600.00	333,700.00	3,900.00	1.17%
Allocation of Program Support	(215,800.00)	(189,000.00)	(26,800.00)	14.18%
Total Operating Expenses	1,678,250.00	1,482,000.00	196,250.00	13.24%
Operating Surplus/(Deficit)	(1,511,050.00)	(1,385,000.00)	(126,050.00)	9.10%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Roads - Unpaved

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$122,200.00	\$187,300.00	(\$65,100.00)	-34.76%
Benefits	38,600.00	50,000.00	(11,400.00)	-22.80%
Repairs and Maintenance (Materials Only)	156,000.00	153,000.00	3,000.00	1.96%
Contracted Services	138,400.00	135,700.00	2,700.00	1.99%
Allocation of Program Support	19,300.00	18,500.00	800.00	4.32%
Total Operating Expenses	474,500.00	544,500.00	(70,000.00)	-12.86%
Operating Surplus/(Deficit)	(474,500.00)	(544,500.00)	70,000.00	-12.86%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Bridges & Culverts

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Debenture Interest	\$8,500.00	\$5,000.00	\$3,500.00	70.00%
Contracted Services	50,000.00	50,900.00	(900.00)	-1.77%
Debenture Principal	29,000.00	15,000.00	14,000.00	93.33%
Contribution to Reserves	130,000.00	130,000.00		
Total Operating Expenses	217,500.00	200,900.00	16,600.00	8.26%
Operating Surplus/(Deficit)	(217,500.00)	(200,900.00)	(16,600.00)	8.26%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Traffic Operations & Roadside Maintenance - General

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees		\$34,900.00	(\$34,900.00)	-100.00%
Funding From Reserves		30,100.00	(30,100.00)	-100.00%
Total Operating Revenue		65,000.00	(65,000.00)	-100.00%
Operating Expenses				
Salaries and Wages	34,100.00		34,100.00	
Benefits	11,000.00		11,000.00	
Repairs and Maintenance (Materials Only)	7,400.00	7,200.00	200.00	2.78%
Contracted Services	136,200.00	104,000.00	32,200.00	30.96%
Special Projects	50,000.00	125,000.00	(75,000.00)	-60.00%
Total Operating Expenses	238,700.00	236,200.00	2,500.00	1.06%
Operating Surplus/(Deficit)	(238,700.00)	(171,200.00)	(67,500.00)	39.43%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Sidewalk Urban(includes Urban Sidewalk Winter Control)

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Sidewalk Levy	\$108,900.00	\$88,100.00	\$20,800.00	23.61%
Total Operating Revenue	108,900.00	88,100.00	20,800.00	23.61%
Operating Expenses				
Salaries and Wages	20,600.00	12,600.00	8,000.00	63.49%
Benefits	6,900.00	3,700.00	3,200.00	86.49%
Repairs and Maintenance (Materials Only)	4,900.00	4,800.00	100.00	2.08%
Contracted Services	10,000.00	8,200.00	1,800.00	21.95%
Internal Functional Adjustments	18,800.00	18,600.00	200.00	1.08%
Allocation of Program Support	38,900.00	35,900.00	3,000.00	8.36%
Tax Write Off		500.00	(500.00)	-100.00%
Contribution to Reserves	8,800.00	6,000.00	2,800.00	46.67%
Total Operating Expenses	108,900.00	90,300.00	18,600.00	20.60%
Operating Surplus/(Deficit)		(2,200.00)	2,200.00	-100.00%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Sidewalks-Urban - Excludes Winter Control

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Sidewalk Levy	\$108,900.00	\$88,100.00	\$20,800.00	23.61%
Total Operating Revenue	108,900.00	88,100.00	20,800.00	23.61%
Operating Expenses				
Salaries and Wages	6,900.00		6,900.00	
Benefits	2,400.00		2,400.00	
Repairs and Maintenance (Materials Only)	900.00	900.00		
Contracted Services	10,000.00	8,200.00	1,800.00	21.95%
Internal Functional Adjustments	18,800.00	18,600.00	200.00	1.08%
Allocation of Program Support	38,900.00	35,900.00	3,000.00	8.36%
Tax Write Off		500.00	(500.00)	-100.00%
Contribution to Reserves	8,800.00	6,000.00	2,800.00	46.67%
Total Operating Expenses	86,700.00	70,100.00	16,600.00	23.68%
Operating Surplus/(Deficit)	22,200.00	18,000.00	4,200.00	23.33%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Sidewalks Urban - Winter Control

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$13,700.00	\$12,600.00	\$1,100.00	8.73%
Benefits	4,500.00	3,700.00	800.00	21.62%
Repairs and Maintenance (Materials Only)	4,000.00	3,900.00	100.00	2.56%
Total Operating Expenses	22,200.00	20,200.00	2,000.00	9.90%
Operating Surplus/(Deficit)	(22,200.00)	(20,200.00)	(2,000.00)	9.90%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Sidewalks - Rural

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Contracted Services	\$12,200.00	\$10,300.00	\$1,900.00	18.45%
Allocation of Program Support	3,600.00	3,400.00	200.00	5.88%
Total Operating Expenses	15,800.00	13,700.00	2,100.00	15.33%
Operating Surplus/(Deficit)	(15,800.00)	(13,700.00)	(2,100.00)	15.33%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Crossing Guards

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Salaries and Wages	\$58,300.00	\$64,500.00	(\$6,200.00)	-9.61%
Benefits	5,600.00	7,500.00	(1,900.00)	-25.33%
Supplies and Equipment	1,100.00	1,100.00		
Contracted Services	2,000.00	6,900.00	(4,900.00)	-71.01%
Total Operating Expenses	67,000.00	80,000.00	(13,000.00)	-16.25%
Operating Surplus/(Deficit)	(67,000.00)	(80,000.00)	13,000.00	-16.25%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Winter Control

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$156,900.00	\$110,100.00	\$46,800.00	42.51%
Benefits	45,700.00	25,700.00	20,000.00	77.82%
Repairs and Maintenance (Materials Only)	184,000.00	177,800.00	6,200.00	3.49%
Contracted Services	19,600.00	1,500.00	18,100.00	1206.67%
Internal Functional Adjustments	181,200.00	179,200.00	2,000.00	1.12%
Contribution to Reserves	56,000.00	61,300.00	(5,300.00)	-8.65%
Total Operating Expenses	643,400.00	555,600.00	87,800.00	15.80%
Operating Surplus/(Deficit)	(643,400.00)	(555,600.00)	(87,800.00)	15.80%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Streetlights

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Street Light Levy	\$90,300.00	\$92,800.00	(\$2,500.00)	-2.69%
Total Operating Revenue	90,300.00	92,800.00	(2,500.00)	-2.69%
Operating Expenses				
Utilities	38,300.00	45,400.00	(7,100.00)	-15.64%
Contracted Services	16,200.00	15,900.00	300.00	1.89%
Allocation of Program Support	23,000.00	18,500.00	4,500.00	24.32%
Contribution to Reserves	58,200.00	58,200.00		
Total Operating Expenses	135,700.00	138,000.00	(2,300.00)	-1.67%
Operating Surplus/(Deficit)	(45,400.00)	(45,200.00)	(200.00)	0.44%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Streetlights Urban

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Street Light Levy	\$90,300.00	\$92,800.00	(\$2,500.00)	-2.69%
Total Operating Revenue	90,300.00	92,800.00	(2,500.00)	-2.69%
Operating Expenses				
Utilities	24,900.00	29,500.00	(4,600.00)	-15.59%
Contracted Services	11,000.00	10,800.00	200.00	1.85%
Allocation of Program Support	16,400.00	14,500.00	1,900.00	13.10%
Contribution to Reserves	38,000.00	38,000.00		
Total Operating Expenses	90,300.00	92,800.00	(2,500.00)	-2.69%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Streetlights - Rural

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Utilities	\$13,400.00	\$15,900.00	(\$2,500.00)	-15.72%
Contracted Services	5,200.00	5,100.00	100.00	1.96%
Allocation of Program Support	6,600.00	4,000.00	2,600.00	65.00%
Contribution to Reserves	20,200.00	20,200.00		
Total Operating Expenses	45,400.00	45,200.00	200.00	0.44%
Operating Surplus/(Deficit)	(45,400.00)	(45,200.00)	(200.00)	0.44%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Wastewater

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,898,300.00	\$1,706,500.00	\$191,800.00	11.24%
Funding From Reserves		56,000.00	(56,000.00)	-100.00%
Total Operating Revenue	1,898,300.00	1,762,500.00	135,800.00	7.70%
Operating Expenses				
Salaries and Wages	96,500.00	85,400.00	11,100.00	13.00%
Benefits	29,200.00	25,100.00	4,100.00	16.33%
Supplies and Equipment	6,740.00	5,500.00	1,240.00	22.55%
Repairs and Maintenance (Materials Only)	9,400.00	9,200.00	200.00	2.17%
Insurance	21,000.00	17,900.00	3,100.00	17.32%
Contracted Services	1,280,490.00	1,156,300.00	124,190.00	10.74%
Special Projects		75,000.00	(75,000.00)	-100.00%
Internal Functional Adjustments	8,600.00	8,500.00	100.00	1.18%
Allocation of Program Support	211,000.00	192,700.00	18,300.00	9.50%
Contribution to Reserves	235,370.00	186,900.00	48,470.00	25.93%
Total Operating Expenses	1,898,300.00	1,762,500.00	135,800.00	7.70%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Storm Sewer - summary

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Repairs and Maintenance (Materials Only)	\$31,300.00	\$30,600.00	\$700.00	2.29%
Contracted Services	102,700.00	56,700.00	46,000.00	81.13%
Special Projects		25,000.00	(25,000.00)	-100.00%
Total Operating Expenses	134,000.00	112,300.00	21,700.00	19.32%
Operating Surplus/(Deficit)	(134,000.00)	(112,300.00)	(21,700.00)	19.32%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Storm-Urban

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Repairs and Maintenance (Materials Only)	\$8,200.00	\$8,000.00	\$200.00	2.50%
Contracted Services	60,800.00	15,600.00	45,200.00	289.74%
Special Projects		25,000.00	(25,000.00)	-100.00%
Total Operating Expenses	69,000.00	48,600.00	20,400.00	41.98%
Operating Surplus/(Deficit)	(69,000.00)	(48,600.00)	(20,400.00)	41.98%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Storm-Rural

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Operating Expenses				
Repairs and Maintenance (Materials Only)	\$23,100.00	\$22,600.00	\$500.00	2.21%
Contracted Services	41,900.00	41,100.00	800.00	1.95%
Total Operating Expenses	65,000.00	63,700.00	1,300.00	2.04%
Operating Surplus/(Deficit)	(65,000.00)	(63,700.00)	(1,300.00)	2.04%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Water

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,560,200.00	\$1,403,600.00	\$156,600.00	11.16%
Other Revenue		15,300.00	(15,300.00)	-100.00%
Funding From Reserves		18,800.00	(18,800.00)	-100.00%
Total Operating Revenue	1,560,200.00	1,437,700.00	122,500.00	8.52%
Operating Expenses				
Salaries and Wages	163,700.00	200,600.00	(36,900.00)	-18.39%
Benefits	49,100.00	57,000.00	(7,900.00)	-13.86%
Administrative Expenses	10,100.00	10,200.00	(100.00)	-0.98%
Supplies and Equipment	13,200.00	11,800.00	1,400.00	11.86%
Repairs and Maintenance (Materials Only)	739,400.00	555,200.00	184,200.00	33.18%
Utilities	6,500.00	5,600.00	900.00	16.07%
Insurance	14,900.00	16,100.00	(1,200.00)	-7.45%
Contracted Services	43,290.00	42,500.00	790.00	1.86%
Special Projects		75,000.00	(75,000.00)	-100.00%
Internal Functional Adjustments	22,800.00	22,500.00	300.00	1.33%
Allocation of Program Support	229,200.00	220,000.00	9,200.00	4.18%
Contribution to Reserves	268,010.00	221,200.00	46,810.00	21.16%
Total Operating Expenses	1,560,200.00	1,437,700.00	122,500.00	8.52%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Cemetery

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$5,000.00	\$7,400.00	(\$2,400.00)	-32.43%
Total Operating Revenue	5,000.00	7,400.00	(2,400.00)	-32.43%
Operating Expenses				
Repairs and Maintenance (Materials Only)	12,000.00	10,000.00	2,000.00	20.00%
Contracted Services	47,800.00	53,500.00	(5,700.00)	-10.65%
External Transfers	10,300.00	10,300.00		
Contribution to Reserves	9,000.00	2,000.00	7,000.00	350.00%
Total Operating Expenses	79,100.00	75,800.00	3,300.00	4.35%
Operating Surplus/(Deficit)	(74,100.00)	(68,400.00)	(5,700.00)	8.33%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Parks & Recreation - Summary

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$341,100.00	\$286,800.00	\$54,300.00	18.93%
Government Transfers	17,800.00	44,510.00	(26,710.00)	-60.01%
Other Revenue	14,600.00	17,900.00	(3,300.00)	-18.44%
Funding From Reserves		10,000.00	(10,000.00)	-100.00%
Total Operating Revenue	373,500.00	359,210.00	14,290.00	3.98%
Operating Expenses				
Salaries and Wages	515,000.00	488,000.00	27,000.00	5.53%
Benefits	144,220.00	137,380.00	6,840.00	4.98%
Administrative Expenses	36,500.00	17,000.00	19,500.00	114.71%
Supplies and Equipment	42,300.00	110,800.00	(68,500.00)	-61.82%
Repairs and Maintenance (Materials Only)	74,500.00	64,000.00	10,500.00	16.41%
Utilities	186,600.00	157,400.00	29,200.00	18.55%
Insurance	43,400.00	38,700.00	4,700.00	12.14%
Contracted Services	183,850.00	113,230.00	70,620.00	62.37%
Special Projects	5,000.00	20,500.00	(15,500.00)	-75.61%
Rents and Financial Expenses	18,900.00	19,900.00	(1,000.00)	-5.03%
External Transfers	4,900.00	4,900.00		
Internal Functional Adjustments	79,000.00	78,200.00	800.00	1.02%
Contribution to Reserves	11,000.00	8,500.00	2,500.00	29.41%
Total Operating Expenses	1,345,170.00	1,258,510.00	86,660.00	6.89%
Operating Surplus/(Deficit)	(971,670.00)	(899,300.00)	(72,370.00)	8.05%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Parks

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$32,000.00	\$34,400.00	(\$2,400.00)	-6.98%
Other Revenue	8,100.00	13,300.00	(5,200.00)	-39.10%
Total Operating Revenue	40,100.00	47,700.00	(7,600.00)	-15.93%
Operating Expenses				
Salaries and Wages	158,800.00	180,000.00	(21,200.00)	-11.78%
Benefits	44,200.00	49,500.00	(5,300.00)	-10.71%
Administrative Expenses	2,500.00	2,500.00		
Supplies and Equipment	16,200.00	26,200.00	(10,000.00)	-38.17%
Repairs and Maintenance (Materials Only)	37,500.00	40,000.00	(2,500.00)	-6.25%
Utilities	15,500.00	19,700.00	(4,200.00)	-21.32%
Insurance	10,300.00	7,500.00	2,800.00	37.33%
Contracted Services	37,200.00	31,500.00	5,700.00	18.10%
Special Projects	5,000.00	10,500.00	(5,500.00)	-52.38%
Internal Functional Adjustments	50,000.00	49,500.00	500.00	1.01%
Total Operating Expenses	377,200.00	416,900.00	(39,700.00)	-9.52%
Operating Surplus/(Deficit)	(337,100.00)	(369,200.00)	32,100.00	-8.69%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Recreation Programming

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$76,600.00	\$47,400.00	\$29,200.00	\$0.62
Government Transfers	17,800.00	44,510.00	(26,710.00)	(0.60)
Other Revenue	6,500.00	4,600.00	1,900.00	0.41
Total Operating Revenue	100,900.00	96,510.00	4,390.00	0.05
Operating Expenses				
Salaries and Wages	155,100.00	140,400.00	14,700.00	0.10
Benefits	35,820.00	33,180.00	2,640.00	0.08
Administrative Expenses	23,300.00	4,700.00	18,600.00	3.96
Supplies and Equipment	22,200.00	80,900.00	(58,700.00)	(0.73)
Utilities	3,200.00	4,000.00	(800.00)	(0.20)
Insurance	4,400.00		4,400.00	
Contracted Services	116,600.00	54,830.00	61,770.00	1.13
Rents and Financial Expenses	18,900.00	19,900.00	(1,000.00)	(0.05)
Total Operating Expenses	379,520.00	337,910.00	41,610.00	0.12
Operating Surplus/(Deficit)	(278,620.00)	(241,400.00)	(37,220.00)	0.15

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Recreation Facilities

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$232,500.00	\$205,000.00	\$27,500.00	13.41%
Funding From Reserves		10,000.00	(10,000.00)	-100.00%
Total Operating Revenue	232,500.00	215,000.00	17,500.00	8.14%
Operating Expenses				
Salaries and Wages	201,100.00	167,600.00	33,500.00	19.99%
Benefits	64,200.00	54,700.00	9,500.00	17.37%
Administrative Expenses	10,700.00	9,800.00	900.00	9.18%
Supplies and Equipment	3,900.00	3,700.00	200.00	5.41%
Repairs and Maintenance (Materials Only)	37,000.00	24,000.00	13,000.00	54.17%
Utilities	167,900.00	133,700.00	34,200.00	25.58%
Insurance	28,700.00	31,200.00	(2,500.00)	-8.01%
Contracted Services	30,050.00	26,900.00	3,150.00	11.71%
Special Projects		10,000.00	(10,000.00)	-100.00%
External Transfers	4,900.00	4,900.00		
Internal Functional Adjustments	29,000.00	28,700.00	300.00	1.05%
Contribution to Reserves	11,000.00	8,500.00	2,500.00	29.41%
Total Operating Expenses	588,450.00	503,700.00	84,750.00	16.83%
Operating Surplus/(Deficit)	(355,950.00)	(288,700.00)	(67,250.00)	23.29%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Planning

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$395,200.00	\$503,000.00	(\$107,800.00)	(\$0.21)
Government Transfers		18,700.00	(18,700.00)	(1.00)
Total Operating Revenue	395,200.00	521,700.00	(126,500.00)	(0.24)
Operating Expenses				
Salaries and Wages	343,800.00	329,900.00	13,900.00	0.04
Benefits	112,400.00	92,100.00	20,300.00	0.22
Administrative Expenses	20,200.00	17,700.00	2,500.00	0.14
Supplies and Equipment	1,200.00	1,100.00	100.00	0.09
Utilities	600.00	600.00		
Subscriptions and Periodicals	1,400.00	1,200.00	200.00	0.17
Contracted Services	87,300.00	85,700.00	1,600.00	0.02
Special Projects		165,000.00	(165,000.00)	(1.00)
Contribution to Reserves		40,000.00	(40,000.00)	(1.00)
Total Operating Expenses	566,900.00	733,300.00	(166,400.00)	(0.23)
Operating Surplus/(Deficit)	(171,700.00)	(211,600.00)	39,900.00	(0.19)

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Drainage

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$10,800.00	\$14,400.00	(\$3,600.00)	-25.00%
Total Operating Revenue	10,800.00	14,400.00	(3,600.00)	-25.00%
Operating Expenses				
Administrative Expenses	300.00	300.00		
Contracted Services	41,900.00	41,900.00		
Allocation of Program Support	9,000.00	8,100.00	900.00	11.11%
Total Operating Expenses	51,200.00	50,300.00	900.00	1.79%
Operating Surplus/(Deficit)	(40,400.00)	(35,900.00)	(4,500.00)	12.53%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Library- Summary

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$6,000.00	\$1,500.00	\$4,500.00	300.00%
Government Transfers	22,900.00	29,000.00	(6,100.00)	-21.03%
Other Revenue	1,000.00	1,000.00		
Total Operating Revenue	29,900.00	31,500.00	(1,600.00)	-5.08%
Operating Expenses				
Salaries and Wages	318,900.00	305,900.00	13,000.00	4.25%
Benefits	71,300.00	67,900.00	3,400.00	5.01%
Administrative Expenses	8,050.00	7,650.00	400.00	5.23%
Supplies and Equipment	26,250.00	21,200.00	5,050.00	23.82%
Repairs and Maintenance (Materials Only)	8,500.00	4,900.00	3,600.00	73.47%
Utilities	43,550.00	25,450.00	18,100.00	71.12%
Insurance	10,800.00	9,100.00	1,700.00	18.68%
Subscriptions and Periodicals	4,400.00	4,300.00	100.00	2.33%
Contracted Services	24,100.00	15,200.00	8,900.00	58.55%
Rents and Financial Expenses		5,000.00	(5,000.00)	-100.00%
Contribution to Reserves	16,000.00	75,400.00	(59,400.00)	-78.78%
Total Operating Expenses	531,850.00	542,000.00	(10,150.00)	-1.87%
Operating Surplus/(Deficit)	(501,950.00)	(510,500.00)	8,550.00	-1.67%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Library - Admin

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$22,900.00	\$29,000.00	(\$6,100.00)	(\$0.21)
Other Revenue	1,000.00	1,000.00		
Total Operating Revenue	23,900.00	30,000.00	(6,100.00)	(0.20)
Operating Expenses				
Administrative Expenses	7,250.00	6,850.00	400.00	0.06
Supplies and Equipment	5,000.00	4,900.00	100.00	0.02
Utilities	350.00	350.00		
Contracted Services	8,200.00	9,100.00	(900.00)	(0.10)
Contribution to Reserves		50,000.00	(75,400.00)	(1.00)
Total Operating Expenses	20,800.00	71,200.00	(75,800.00)	(0.78)
Operating Surplus/(Deficit)	3,100.00	(41,200.00)	69,700.00	(1.05)

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Smithville Library Branch

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$4,000.00	\$500.00	\$3,500.00	700.00%
Total Operating Revenue	4,000.00	500.00	3,500.00	700.00%
Operating Expenses				
Salaries and Wages	158,800.00	150,600.00	8,200.00	5.44%
Benefits	34,900.00	33,100.00	1,800.00	5.44%
Administrative Expenses	400.00	400.00		
Supplies and Equipment	12,200.00	7,600.00	4,600.00	60.53%
Repairs and Maintenance (Materials Only)	4,000.00	1,800.00	2,200.00	122.22%
Utilities	27,200.00	15,100.00	12,100.00	80.13%
Insurance	4,900.00	4,400.00	500.00	11.36%
Subscriptions and Periodicals	2,000.00	1,900.00	100.00	5.26%
Contracted Services	10,200.00	1,400.00	8,800.00	628.57%
Contribution to Reserves	8,000.00	12,000.00	8,000.00	
Total Operating Expenses	262,600.00	228,300.00	46,300.00	21.41%
Operating Surplus/(Deficit)	(258,600.00)	(227,800.00)	(42,800.00)	19.83%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Caistorville Library Branch

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,000.00	\$500.00	\$500.00	100.00%
Total Operating Revenue	1,000.00	500.00	500.00	100.00%
Operating Expenses				
Salaries and Wages	84,400.00	82,200.00	2,200.00	2.68%
Benefits	21,300.00	20,400.00	900.00	4.41%
Administrative Expenses	300.00	300.00		
Supplies and Equipment	4,400.00	3,600.00	800.00	22.22%
Repairs and Maintenance (Materials Only)	3,000.00	1,600.00	1,400.00	87.50%
Utilities	7,400.00	7,900.00	(500.00)	-6.33%
Insurance	2,500.00	2,100.00	400.00	19.05%
Subscriptions and Periodicals	1,200.00	1,200.00		
Contracted Services	2,600.00	1,600.00	1,000.00	62.50%
Contribution to Reserves	4,700.00	6,700.00	4,700.00	
Total Operating Expenses	131,800.00	127,600.00	10,900.00	9.02%
Operating Surplus/(Deficit)	(130,800.00)	(127,100.00)	(10,400.00)	8.64%

2019 Draft Operating Budget

TOWNSHIP OF WEST LINCOLN
Wellandport Library Branch

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,000.00	\$500.00	\$500.00	100.00%
Total Operating Revenue	1,000.00	500.00	500.00	100.00%
Operating Expenses				
Salaries and Wages	75,700.00	73,100.00	2,600.00	3.56%
Benefits	15,100.00	14,400.00	700.00	4.86%
Administrative Expenses	100.00	100.00		
Supplies and Equipment	4,650.00	5,100.00	(450.00)	-8.82%
Repairs and Maintenance (Materials Only)	1,500.00	1,500.00		
Utilities	8,600.00	2,100.00	6,500.00	309.52%
Insurance	3,400.00	2,600.00	800.00	30.77%
Subscriptions and Periodicals	1,200.00	1,200.00		
Contracted Services	3,100.00	3,100.00		
Rents and Financial Expenses		5,000.00	(5,000.00)	-100.00%
Contribution to Reserves	3,300.00	6,700.00	3,300.00	
Total Operating Expenses	116,650.00	114,900.00	8,450.00	7.81%
Operating Surplus/(Deficit)	(115,650.00)	(114,400.00)	(7,950.00)	7.38%

Township of West Lincoln
2019 Draft Operating and Capital Budget

Glossary of Terms

Tax Levy: amount of funds required to be collected through property taxes

Streetlight Levy: represents the portion of the Urban Service Area (USA) levy collected for the repair and maintenance of urban streetlights

Sidewalk Levy: represents the portion of the Urban Service Area (USA) levy collected for the repair maintenance of urban sidewalks (including snow clearing)

Supplemental Levy: represents an estimate of the additional taxes that will be collected over the course of 2019 as a result of changes not included in the assessment roll

Payments in Lieu: Payments made to municipalities by other levels of government, where properties are exempt from property taxation.

User Fees: Licenses, permits, development charges, water and wastewater rates

Government Transfers: Federal, Provincial and Regional grants

Other Revenue: donations, interest, investments

Administrative Expenses: mileage, training, advertisement, memberships and miscellaneous expenses

Supplies & Equipment: office and program supplies, fuel, postage

Utilities: Gas, Water and Hydro

Contracted Services: audit, legal, software, consultants, wastewater treatment

Special Projects: projects within the Capital budget that do not meet the Tangible Capital Asset (TCA) definitions

External Transfers: transfers to charitable organizations

Allocation of Program Support: Indirect costs that are allocated to other sub-functions, should net to zero

Tax Write-off: legislated adjustments to property taxes

Debenture Principal: includes annual YMCA obligation

TOWNSHIP OF WEST LINCOLN
Budget 2019- Reserve Transfers- Detail

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating				
Contribution to Reserves:				
1-00-00000-560105 GF-CONTRIB TO CAPITAL	177,000.00	177,000.00	0.00	0.00%
1-00-00000-560110 GF-CONTRIB TO FACILITIES	64,200.00	125,100.00	(60,900.00)	(48.68%)
1-00-00000-560123 GF-CONTRIB TO TECHNOLOGY	15,000.00	15,000.00	0.00	0.00%
1-00-00000-560127 GF-CONTRIB TO WT COM FUND RESERVE		420,000.00	(420,000.00)	(100.00%)
1-00-00001-560109 GF-EQU-CONTRIB TO EQUIPMENT	350,000.00	350,000.00	0.00	0.00%
1-02-02403-560108 GOV-ELE-CONTRIB TO ELECTION	36,500.00	36,500.00	0.00	0.00%
1-04-04101-560109 FIR-ST1-CONTRIB TO EQUIPMENT	321,000.00	300,000.00	21,000.00	7.00%
1-06-06130-560103 BRG-CONTRIB TO BRIDGES	130,000.00	130,000.00	0.00	0.00%
1-06-06141-560121 USWLK-CONTRIB TO SIDEWALKS	8,800.00	6,000.00	2,800.00	46.67%
1-06-06210-560125 WC-RDS-CONTRIB TO WINTER CNTRL	56,000.00	61,300.00	(5,300.00)	(8.65%)
1-06-06501-560107 USTL-CONTRIB TO CONTINGENCY	38,000.00	38,000.00	0.00	0.00%
1-06-06502-560107 RSTL-CONTRIB TO CONTINGENCY	20,200.00	20,200.00	0.00	0.00%
1-08-08110-560119 WW-COLL-CONTRIB TO SEWERS	235,370.00	186,900.00	48,470.00	25.93%
1-08-08321-560124 WAT-UTLY-CONTRIB TO WATER	268,010.00	221,200.00	46,810.00	21.16%
1-10-10400-560106 CEM-CONTRIB TO CEMETERY	9,000.00	2,000.00	7,000.00	350.00%
1-16-16341-560102 RECFAC-ARN-CONTRIB TO ARENA	11,000.00	8,500.00	2,500.00	29.41%
1-18-18101-560129 PLZ-PLN-CONTRIB TO PLANNING		40,000.00	(40,000.00)	(100.00%)
2-16-16401-560115 LIB-ADM-CONTRIB TO LIBRARY		50,000.00	(50,000.00)	(100.00%)
2-16-16402-560115 LIB-SMT-CONTRIB TO LIBRARY	8,000.00	12,000.00	(4,000.00)	(33.33%)
2-16-16403-560115 LIB-CAI-CONTRIB TO LIBRARY	4,700.00	6,700.00	(2,000.00)	(29.85%)
2-16-16404-560115 LIB-WLL-CONTRIB TO LIBRARY	3,300.00	6,700.00	(3,400.00)	(50.75%)
Total Contribution to Reserves	1,756,080.00	2,213,100.00	(457,020.00)	(20.65%)
Funding From Reserves:				
1-00-00000-460102 GF-TSFR FROM ARENA	11,000.00		11,000.00	#DIV/0!
1-00-00000-460126 GF-TSFR FROM WORKING FUNDS	45,000.00	45,000.00	0.00	0.00%
1-02-02403-460108 GOV-ELE-TSFR FROM ELECTION		76,100.00	(76,100.00)	(100.00%)
1-02-02502-460105 CRPMGT-CLK-TSFR FROM CAPITAL	4,000.00	24,000.00	(20,000.00)	(83.33%)
1-04-04451-460104 BPINSP-BLD-TSFR FROM BUILDING	166,180.00	86,800.00	79,380.00	91.45%
1-06-06110-460130 RDS-PAV-TSFR FROM SETTLMNT ROAD AGREEM	73,200.00		73,200.00	#DIV/0!
1-06-06140-460105 RDS-TRAF-TSFR FROM CAPITAL		30,100.00	(30,100.00)	(100.00%)
1-08-08110-460119 WW-COLL-TSFR FROM SEWERS		56,000.00	(56,000.00)	(100.00%)
1-08-08321-460124 WAT-UTLY-TSFR FROM WATER		18,800.00	(18,800.00)	(100.00%)
1-16-16340-460110 RECFAC-TSFR FROM FACILITIES		10,000.00	(10,000.00)	(100.00%)
Total Funding From Reserves	299,380.00	346,800.00	(47,420.00)	(13.67%)
Net impact on reserves from operating activities	1,456,700.00	1,866,300.00	(409,600.00)	(21.95%)
Capital				
Funding From Reserves:				
3-02-02400-460105 GOV-TSFR FROM CAPITAL	116,800.00	103,000.00	13,800.00	13.40%
3-02-02400-460123 GOV-TSFR FROM TECHNOLOGY	45,000.00	73,100.00	(28,100.00)	(38.44%)
3-04-04100-460111 FIR-TSFR FROM FIRE	440,700.00	49,860.00	390,840.00	783.87%
3-04-04450-460104 BPINSP-TSFR FROM BUILDING	317,500.00	25,000.00	292,500.00	1170.00%
3-06-06000-460105 TS-GEN-TSFR FROM CAPITAL		29,400.00	(29,400.00)	(100.00%)
TS-GEN-TSFR FROM FACILITIES RESERVE	22,000.00		22,000.00	
3-06-06000-460109 TS-GEN-TSFR FROM EQUIPMENT	573,000.00	412,500.00	160,500.00	38.91%
RDS-PAV-TSFR FROM CAPITAL RESERVE	132,100.00		132,100.00	
3-06-06110-460130 RDS-PAV-TSFR FROM SETTLMNT ROAD AGREEM	283,500.00	598,974.00	(315,474.00)	(52.67%)
3-06-06130-460103 BRG-TSFR FROM BRIDGE	148,800.00	196,350.00	(47,550.00)	(24.22%)
3-06-06140-460105 RDS-TRAF-TSFR FROM CAPITAL	546,300.00	172,600.00	373,700.00	216.51%
3-08-08110-460119 WW-COLL-TSFR FROM SEWERS	397,500.00	5,000.00	392,500.00	7850.00%
3-08-08210-460105 USTRM-TSFR FROM CAPITAL	37,500.00	20,000.00	17,500.00	87.50%
3-08-08320-460124 WAT-DIST-TSFR FROM WATER	434,000.00	105,000.00	329,000.00	313.33%
CEMETERY- TSFR FROM CEMETERY RESERVE	6,000.00		6,000.00	
3-16-16100-460105 PRK-TSFR FROM CAPITAL	35,000.00	117,000.00	(82,000.00)	(70.09%)
3-16-16100-460109 PRK-TSFR FROM EQUIPMENT	6,500.00	51,700.00	(45,200.00)	(87.43%)
PRK-TSFR FROM IN LIEU OF PARKLAND	44,000.00		44,000.00	
3-16-16100-460110 PRK-TSFR FROM FACILITIES		16,000.00	(16,000.00)	(100.00%)
3-16-16100-460116 PRK-TSFR FROM PLANNING		5,000.00	(5,000.00)	(100.00%)
3-16-16340-460109 RECFAC-TSFR FROM EQUIPMENT	8,500.00	7,500.00	1,000.00	13.33%
3-16-16340-460110 RECFAC-TSFR FROM FACILITIES	110,200.00	17,000.00	93,200.00	548.24%
REC PROGRAMMING TSFR FROM CAPITAL RESERVE	15,000.00		15,000.00	
PLANNING- TSFR FROM PLANNING RESERVE	33,100.00	0.00	33,100.00	
LIB-ADMIN-TSFR FROM LIBRARY	30,000.00		30,000.00	
3-16-16402-460115 LIB-SMT-TSFR FROM LIBRARY	15,500.00	18,500.00	(3,000.00)	(16.22%)
3-16-16403-460115 LIB-CAI-TSFR FROM LIBRARY	10,700.00	6,700.00	4,000.00	59.70%
3-16-16404-460115 LIB-WLL-TSFR FROM LIBRARY	3,300.00	101,700.00	(98,400.00)	(96.76%)
Total Funding From Reserves	3,812,500.00	2,131,884.00	1,680,616.00	78.83%
Net impact on reserves from capital activities	(3,812,500.00)	(2,131,884.00)	(1,680,616.00)	(78.83%)
Consolidated net impact on reserves	(2,355,800.00)	(265,584.00)	(2,090,216.00)	787.03%

RESERVE FUND AND RESERVE BALANCES WITH 2019 BUDGET IMPACTS

	PROJECTED UNCOMMITTED December 31, 2018	BUDGET IMPACTS 2019	PROJECTED UNCOMMITTED 2019
RESERVE FUNDS:			
BUILDING REVENUES RESERVE	\$ 1,103,586	-\$ 483,680	\$ 619,906
LIBRARY	\$ 124,477	-\$ 43,500	\$ 80,977
TOTAL RESERVE FUNDS	\$ 1,228,063	-\$ 527,180	\$ 700,883
RESERVES:			
ARENA BUILDING FUND	\$ -	\$ -	\$ -
RECREATION	\$ 1,003	\$ -	\$ 1,003
TECHNOLOGY	\$ 35,258	-\$ 30,000	\$ 5,258
PLANNING RESERVE	\$ 48,882	-\$ 33,100	\$ 15,782
CEMETARIES	\$ 25,250	\$ 3,000	\$ 28,250
ACCESSIBILITY RESERVE	\$ 29,491	\$ -	\$ 29,491
ROAD EQUIPMENT	\$ 272,892	-\$ 238,000	\$ 34,892
STREET LIGHTS	\$ 35,983	\$ -	\$ 35,983
ELECTION EXPENSE	\$ 33	\$ 36,500	\$ 36,533
RATE STABILIZATION RESERVE	\$ 59,000	\$ -	\$ 59,000
FIRE TRUCKS	\$ 184,094	-\$ 119,700	\$ 64,394
FACILITY RESERVE	\$ 158,769	-\$ 68,000	\$ 90,769
WORKING FUNDS	\$ 180,159	-\$ 45,000	\$ 135,159
SIDEWALKS	\$ 130,196	\$ 8,800	\$ 138,996
INSURANCE	\$ 187,655	\$ -	\$ 187,655
SETTLEMENT ROAD AGREEMENT RESERVE	\$ 608,657	-\$ 356,700	\$ 251,957
BRIDGES	\$ 277,781	-\$ 18,800	\$ 258,981
WATER DEPT. PROJECTS	\$ 496,989	-\$ 165,990	\$ 330,999
ROADS-WINTER CONTROL	\$ 356,100	-\$ 56,000	\$ 412,100
WIND TURBINE COMMUNITY FUND RESERVE	\$ 525,719	\$ -	\$ 525,719
SEWER PROJECTS	\$ 751,424	-\$ 162,130	\$ 589,294
CAPITAL	\$ 1,404,082	-\$ 709,700	\$ 694,382
CONTINGENCIES	\$ 709,769	\$ 58,200	\$ 767,969
INDUSTRIAL PARK	\$ 889,070	\$ -	\$ 889,070
HOSPITAL RESERVE	\$ 1,250,000	\$ -	\$ 1,250,000
TOTAL RESERVES	\$ 8,618,256	-\$ 1,784,620	\$ 6,833,636
TOTAL RESERVE FUNDS AND RESERVES	\$ 9,846,319	-\$ 2,311,800	\$ 7,534,519

Township of West Lincoln - 2019 Capital Budget																					
	Expenditure	Development Charges	Cost Sharing	Bridge Reserve	Building Dept. Reserve	Capital Reserve	Cemetery Reserve	Equipment Reserve	Facilities Reserve	Fire Reserve	Gas Tax	In Lieu of Parkland	IT Reserve	Library Reserve	Sewer Reserve	Water Reserve	Contribution from Developer	OCIF	Donations	Road Settlement Agreement Reserve	Deferred Revenue
_02500_Corporate_Mangement	123,200				(12,500)	(65,700)							(45,000)								
Miscellaneous equipment	3,100					(3,100)															
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)																
2019 - Microsoft Office Software Upgrade	37,000				(4,400)	(32,600)															
_04100_Fire	611,000	(160,300)								(440,700)										(10,000)	
Bunker Gear	17,000									(17,000)											
2019 - Edraulic Cutters	26,000	(7,000)								(9,000)										(10,000)	
2019 - New Pumper Rescue Station # 2	568,000	(153,300)								(414,700)											
_06000_Transportation_Services_General	573,000							(573,000)													
Miscellaneous road equipment	6,000							(6,000)													
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)													
_06110_Roads_Paved	770,000	(77,000)				(132,100)					(224,000)									(53,400)	(283,500)
2019 - Westlea Dr: Reconstruction - From: South Grimsby Rd 5 To: End	170,000	(17,000)				(99,600)														(53,400)	
2019 - Sixteen Rd - From: Rosedene Rd To: Hodgkins Rd	125,000	(12,500)				(32,500)					(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)
_06130_Bridges_Culverts	417,000	(28,700)	(23,500)	(148,800)																(216,000)	
2019 - BWLW16 - Patterson Rd - SDR	240,000	(24,000)																		(216,000)	
2019 - BWLW35 - Westbrook Rd - SDR	47,000	(4,700)	(23,500)	(18,800)																	
Guard Rail Replacement - various bridges	130,000			(130,000)																	
_06140_Traffic_Ops_Roadside_Services	1,083,000	(191,700)				(546,300)					(268,000)									(77,000)	
Sidewalk New	255,000	(53,900)				(124,100)														(77,000)	
2019 - Colver St (North side) - From: Wade Rd To: Barbara St - 160m	70,000	(18,900)				(51,100)															
2019 - SG Rd 6 - From: Gateway Ave To: Highway 20	85,000	(23,000)				(62,000)															
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	(4,000)				(11,000)															
2019 - West St and St. Catherines St Streetscaping	300,000					(300,000)															
Signs - New & Replacment	15,000					(15,000)															
Sidewalk Replacement	513,000	(137,800)				(107,200)					(268,000)										
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	(39,000)				(14,200)					(92,800)										
2019 - RR 20 West St (North side) - From: Wade Rd To: Griffin St - 395m	127,000	(34,000)				(93,000)															
_08110_Wastewater_Collection_Conveyance	790,000	(392,500)													(397,500)						
Miscellaneous Wastewater Equipment	5,000														(5,000)						
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)						
_08320_Water_Distribution_Transmission	739,000	(305,000)														(434,000)					
Miscellaneous Water Equipment	5,000														(5,000)						
Water Meters	124,000															(124,000)					
Replacement Program	94,000														(94,000)						
New Installation	30,000														(30,000)						
2019 - West St - From: South Grimsby Rd 5 To: Wade Rd	610,000	(305,000)													(305,000)						
_10400_Cemeteries	6,000						(6,000)														
Park Benches	6,000						(6,000)														
_16100_Parks	256,500	(171,000)				(35,000)		(6,500)				(44,000)									
Miscellaneous recreation equipment	6,500							(6,500)													
2019 - St. Ann's Park - Vault toilets	30,000											(30,000)									
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)									
_16340_Recreation_Facilities	70,100							(8,500)	(61,600)												
2019 - Leisureplex - Automatic door opener	1,600								(1,600)												
2019 - Wellandport Hall - Cameras	5,000								(5,000)												
2019 - Floor machine - To replace Clarke	8,500							(8,500)													
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)												
_16402_Library_Smithville	27,500	(12,000)												(15,500)							

Township of West Lincoln - 2019 Capital Budget																					
	Expenditure	Development Charges	Cost Sharing	Bridge Reserve	Building Dept. Reserve	Capital Reserve	Cemetery Reserve	Equipment Reserve	Facilities Reserve	Fire Reserve	Gas Tax	In Lieu of Parkland	IT Reserve	Library Reserve	Sewer Reserve	Water Reserve	Contribution from Developer	OCIF	Donations	Road Settlement Agreement Reserve	Deferred Revenue
2019 - Self Checkout Machine	7,500													(7,500)							
Addition to printed collection	15,000	(12,000)												(3,000)							
Addition to audio visual collection	5,000													(5,000)							
<u>_16403_Library_Caistorville</u>	20,000	(6,800)												(10,700)							(2,500)
Replacement Computers	6,000													(6,000)							
Addition to printed collection	8,000	(6,800)												(400)							(800)
Addition to audio visual collection	6,000													(4,300)							(1,700)
<u>_16404_Library_Wellandport</u>	18,000	(8,200)												(3,300)							(6,500)
Addition to printed collection	14,000	(8,200)												(500)							(5,300)
Addition to audio visual collection	4,000													(2,800)							(1,200)
<u>_04450_Building_Permit_Inspection_Services</u>	305,000				(305,000)																
2019 - Town Hall - Renovations- Former Library	300,000				(300,000)																
2019 - New Vehicle - 2nd in fleet, top up funds	5,000				(5,000)																
<u>_16200_Recreation_Programs</u>	15,000					(15,000)															
Miscellaneous equipment	15,000					(15,000)															
Grand Total	5,824,300	(1,353,200)	(23,500)	(148,800)	(317,500)	(794,100)	(6,000)	(588,000)	(61,600)	(440,700)	(492,000)	(44,000)	(45,000)	(29,500)	(397,500)	(434,000)	(77,000)	(269,400)	(10,000)	(283,500)	(9,000)

Township of West Lincoln - 2019 Capital Budget- Special Projects								
	Expenditure	Development Charges	Operating Fund	Capital Reserve	Facilities Reserve	Library Reserve	Planning Reserve	Grant Regional
_02500_Corporate_Management	62,000	(10,900)		(51,100)				
2019 - Website Improvements	17,000			(17,000)				
2019 - Corporate Strategic Plan	45,000	(10,900)		(34,100)				
_06000_Transportation_Services_General	22,000				(22,000)			
2019 - PW Building - Point and paint building	22,000				(22,000)			
_06140_Traffic_Ops_Roadside_Services	50,000		(50,000)					
Ash tree replacement - Blvd trees on various roads	50,000		(50,000)					
_08210_Urban_Storm_System	150,000	(112,500)		(37,500)				
Stormwater Master Drainage Plan	150,000	(112,500)		(37,500)				
_16100_Parks	5,000		(5,000)					
Tree planting new & replacement	5,000		(5,000)					
_16340_Recreation_Facilities	48,600				(48,600)			
2019 - All Facilities Required - Asbestos Audits	11,000				(11,000)			
2019 - All Facilities - Inspection Software	2,600				(2,600)			
2019 - All Buildings - Building Assessments	35,000				(35,000)			
_18100_Planning_Development	270,000	(127,100)					(33,100)	(109,800)
2019 - Mandatory Parks Study	30,000	(7,200)					(22,800)	
2019 - St. Martin Secondary Plan	40,000	(18,000)						(22,000)
2019 - College St School Secondary Plan	40,000	(18,000)						(22,000)
2019 - East Smithville Secondary Plan	80,000	(54,000)						(26,000)
2019 - Spring Creek Heights Secondary Plan	30,000	(20,200)						(9,800)
2019 - Wellandport Streetscape Master Plan	10,000							(10,000)
2019 - - Wellandport Community Improvement Plan	40,000	(9,700)					(10,300)	(20,000)
_16401_Library_Admin	30,000					(30,000)		
2019 - Evergreen ILS Software	30,000					(30,000)		
Grand Total	637,600	(250,500)	(55,000)	(88,600)	(70,600)	(30,000)	(33,100)	(109,800)

Township of West Lincoln - Ten Year Capital Budget											
EXPENDITURE	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_02500_Corporate_Management	123,200	144,700	60,000	25,600	53,500	26,800	27,300	67,900	57,000	29,100	615,100
_04100_Fire	611,000	1,978,000	658,300	468,000	19,000	69,000	1,019,000	670,000	70,000	20,000	5,582,300
_06000_Transportation_Services_General	573,000	482,000	464,000	856,000	516,200	201,000	429,000	286,000	1,777,000	440,000	6,024,200
_06110_Roads_Paved	770,000	1,000,500	1,230,000	1,100,000	5,386,000	771,000	455,000	1,486,000			12,198,500
_06130_Bridges_Culverts	417,000	130,000	490,000	265,000	3,225,000	1,487,000	230,000	362,000	245,000	160,000	7,011,000
_06140_Traffic_Ops_Roadside_Services	1,083,000	234,500	1,031,000	26,500	2,016,400	347,500	18,000	999,300	2,213,000	175,000	8,144,200
_06210_Winter_Control_Roads								89,400			89,400
_06500_Street_Lighting		115,000									115,000
_08110_Wastewater_Collection_Conveyance	790,000	5,000	9,200	5,000	62,000	555,000	1,030,100	27,000	337,000	5,000	2,825,300
_08210_Urban_Storm_System				19,000	305,000	12,000	103,000				439,000
_08320_Water_Distribution_Transmission	739,000	101,800	562,800	275,100	2,457,950	1,924,600	1,441,800	85,200	1,024,100	105,200	8,717,550
_10400_Cemeteries	6,000	6,000				30,000		22,000			64,000
_16100_Parks	256,500	321,000	793,900	479,700	421,300	152,100	358,000	712,000	65,000	9,000	3,568,500
_16340_Recreation_Facilities	70,100	16,000	40,000				952,000	157,000			1,235,100
_16402_Library_Smithville	27,500	34,050	24,200	21,500	86,500	20,500	27,500	29,300	51,850	22,000	344,900
_16403_Library_Caistorville	20,000	20,050	14,000	15,500	15,900	20,000	43,550	14,000	14,000	15,500	192,500
_16404_Library_Wellandport	18,000	21,500	15,500	18,500	15,500	17,700	54,000	14,000	17,400	18,500	210,600
_16401_Library_Admin			25,000								25,000
_04450_Building_Permit_Inspection_Services	305,000							30,000			335,000
_16200_Recreation_Programs	15,000										15,000
Grand Total	5,824,300	4,610,100	5,417,900	3,575,400	14,580,250	5,634,200	6,188,250	5,051,100	5,871,350	999,300	57,752,150
FINANCING	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Bridge Reserve	(148,800)	(130,000)	(281,500)	(252,500)	(216,500)	(1,352,300)	(162,500)	(339,800)	(236,500)	(160,000)	(3,280,400)
Building Dept. Reserve	(317,500)	(6,000)						(30,000)			(353,500)
Capital Reserve	(794,100)	(1,422,500)	(1,419,700)	(674,500)	(798,500)	(377,500)	(837,100)	(1,025,900)	(2,366,000)	(137,800)	(9,853,600)
Cemetery Reserve	(6,000)	(6,000)				(30,000)		(22,000)			(64,000)
Cost Sharing	(23,500)		(172,500)								(196,000)
Development Charges	(1,353,200)	(970,200)	(1,044,000)	(721,300)	(11,421,900)	(2,164,350)	(2,126,700)	(1,111,100)	(1,841,200)	(68,000)	(22,821,950)
Equipment Reserve	(588,000)	(550,100)	(484,200)	(463,500)	(473,000)	(437,500)	(512,000)	(1,132,400)	(358,000)	(449,000)	(5,447,700)
Facilities Reserve	(61,600)	(21,000)	(70,000)		(125,200)		(27,000)	(40,000)			(344,800)
Fire Reserve	(440,700)	(98,000)	(507,500)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(3,381,200)
Gas Tax	(492,000)	(439,800)	(459,800)	(459,800)	(479,500)	(479,800)	(468,000)	(479,800)			(3,758,500)
In Lieu of Parkland	(44,000)	(201,900)	(30,000)	(358,800)	(217,500)	(57,600)	(237,500)	(65,500)			(1,212,800)
IT Reserve	(45,000)	(41,500)	(26,700)	(22,200)	(50,000)	(23,200)	(23,700)	(24,200)	(53,300)	(25,300)	(335,100)
Library Reserve	(29,500)	(43,600)	(51,700)	(28,500)	(90,900)	(31,200)	(71,050)	(30,300)	(56,250)	(29,000)	(462,000)
Sewer Reserve	(397,500)	(5,000)	(5,000)	(5,000)	(33,500)	(280,000)	(181,000)	(16,000)	(171,000)	(5,000)	(1,099,000)
Water Reserve	(434,000)	(101,800)	(562,800)	(121,300)	(654,750)	(331,750)	(522,700)	(64,100)	(719,100)	(105,200)	(3,617,500)
Grant Regional			(100,000)								(100,000)
Contribution from Developer	(77,000)		(20,000)								(97,000)
OCIF	(269,400)	(272,700)									(542,100)
Donations	(10,000)										(10,000)
Road Settlement Agreement Reserve	(283,500)										(283,500)
Community Fund		(300,000)	(182,500)								(482,500)
Deferred Revenue	(9,000)										(9,000)
Grand Total	(5,824,300)	(4,610,100)	(5,417,900)	(3,575,400)	(14,580,250)	(5,634,200)	(6,188,250)	(5,051,100)	(5,871,350)	(999,300)	(57,752,150)

Township of West Lincoln - Ten Year Special Projects Budget											
EXPENDITURE	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_02500_Corporate_Mangement	62,000	20,000			75,000				65,500	60,000	282,500
_04100_Fire								50,000			50,000
_06000_Transportation_Services_General	22,000	76,300					85,500		80,000		263,800
_06140_Traffic_Ops_Roadside_Services	50,000	50,000	50,000	50,000							200,000
_08110_Wastewater_Collection_Conveyance		200,000	100,000	215,000	270,000	100,000		100,000		130,000	1,115,000
_08210_Urban_Storm_System	150,000										150,000
_08320_Water_Distribution_Transmission		65,000				50,000	195,000	125,000	100,000		535,000
_10400_Cemeteries		45,000	10,000				10,000				65,000
_16100_Parks	5,000	5,000	6,000	16,000	6,000	6,000	6,000				50,000
_16340_Recreation_Facilities	48,600				7,000						55,600
_18100_Planning_Development	270,000	310,000	165,000	50,000	50,000		40,000	100,000	60,000	60,000	1,105,000
_16401_Library_Admin	30,000										30,000
Grand Total	637,600	771,300	331,000	331,000	408,000	156,000	336,500	375,000	305,500	250,000	3,901,900
FINANCING	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Capital Reserve	(88,600)	(70,000)			(25,000)				(25,000)		(208,600)
Cemetery Reserve		(45,000)									(45,000)
Development Charges	(250,500)	(171,950)	(136,200)	(91,000)	(138,100)	(27,000)	(9,700)	(114,700)	(94,500)	(129,600)	(1,163,250)
Facilities Reserve	(70,600)				(7,000)				(40,500)		(118,100)
Library Reserve	(30,000)										(30,000)
Operating Fund	(55,000)	(273,350)	(121,800)	(83,000)	(27,300)	(6,000)	(131,800)	(62,300)	(45,500)	(25,500)	(831,550)
Planning Reserve	(33,100)										(33,100)
Sewer Reserve		(146,000)	(73,000)	(157,000)	(210,600)	(73,000)		(73,000)		(94,900)	(827,500)
Water Reserve		(65,000)				(50,000)	(195,000)	(125,000)	(100,000)		(535,000)
Grant Regional	(109,800)										(109,800)
Grand Total	(637,600)	(771,300)	(331,000)	(331,000)	(408,000)	(156,000)	(336,500)	(375,000)	(305,500)	(250,000)	(3,901,900)

Service Area _04100_Fire
Account Type Expenditure

Sum of Amount Row Labels	Column Labels										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Equipment	43,000	18,000	208,300	18,000	19,000	19,000	19,000	20,000	20,000	20,000	404,300
Bunker Gear	17,000	18,000	18,000	18,000	19,000	19,000	19,000	20,000	20,000	20,000	188,000
Extraction Equipment - New			54,000								54,000
Equipment & Gear for 10 additional Firefighters			136,300								136,300
2019 - Edraulic Cutters	26,000										26,000
Facilities		1,880,000									1,880,000
2020 - Caistor Fire Hall - Replacement		1,880,000									1,880,000
Rolling Stock	568,000	80,000	450,000	450,000		50,000	1,000,000	650,000	50,000		3,298,000
2019 - New Pumper Rescue Station #	568,000										568,000
2026 - New Pumper Station # 1								650,000			650,000
2025 - New Aerial Truck							1,000,000				1,000,000
2020 - Chief's vehicle		40,000									40,000
2020 - Deputy Chief's vehicle		40,000									40,000
2022 - New Tanker Station #1				450,000							450,000
2021 - New Tanker Station #2			450,000								450,000
2024 - New Squad Station # 1						50,000					50,000
2027 - New Rescue Station # 2									50,000		50,000
Grand Total	611,000	1,978,000	658,300	468,000	19,000	69,000	1,019,000	670,000	70,000	20,000	5,582,300

Service Area _04100_Fire
Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels										
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Capital Reserve		(865,600)									(865,600)
Development Charges	(160,300)	(714,400)	(150,800)								(1,025,500)
Fire Reserve	(440,700)	(98,000)	(507,500)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(3,381,200)
Donations	(10,000)										(10,000)
Community Fund		(300,000)									(300,000)
Grand Total	(611,000)	(1,978,000)	(658,300)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(5,582,300)

Service Area _04100_Fire
Project Year 2019

Sum of Amount Row Labels	Column Labels				
	Expenditure	Development	Fire Reserve	Donations	Grand Total
Equipment	43,000	(7,000)	(26,000)	(10,000)	-
Bunker Gear	17,000		(17,000)		-
2019 - Edraulic Cutters	26,000	(7,000)	(9,000)	(10,000)	-
Rolling Stock	568,000	(153,300)	(414,700)		-
2019 - New Pumper Rescue Station #	568,000	(153,300)	(414,700)		-
Grand Total	611,000	(160,300)	(440,700)	(10,000)	-

Sum of Amount	Column Labels			
Row Labels	Expenditure	Equipment Reserve	Grand Total	
Equipment		6,000	(6,000)	-
Miscellaneous road equipment		6,000	(6,000)	-
Rolling Stock		567,000	(567,000)	-
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)	-
Grand Total		573,000	(573,000)	-



Service Area	_06000_Transportation_Services_General
Account Type	Expenditure

Sum of Amount	Column Labels	2019	2020	2025	2027	Grand Total
Operating-Study			76,300	85,500	80,000	241,800
Road Needs Study			76,300	85,500		161,800
Traffic Master Plan					80,000	80,000
Operating-Facility		22,000				22,000
2019 - PW Building - Point and paint building		22,000				22,000
Grand Total		22,000	76,300	85,500	80,000	263,800

Service Area	_06000_Transportation_Services_General
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	2019	2020	2025	2027	Grand Total
Development Charges					(54,000)	(54,000)
Facilities Reserve		(22,000)				(22,000)
Operating Fund			(76,300)	(85,500)	(26,000)	(187,800)
Grand Total		(22,000)	(76,300)	(85,500)	(80,000)	(263,800)

Service Area	_06000_Transportation_Services_General
Project Year	2019

Sum of Amount	Column Labels			
Row Labels	Expenditure	Facilities Reserve	Grand Total	
Operating-Facility		22,000	(22,000)	-
2019 - PW Building - Point and paint building		22,000	(22,000)	-
Grand Total		22,000	(22,000)	-

Service Area	_06110_Roads_Paved									
Account Type	Expenditure									
Sum of Amount	Column Labels									
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total	
Equipment								10,000	10,000	
2026 - Sweeper - To replace 2016 Trackless sweeper								10,000	10,000	
Hot Mix	170,000	15,500	450,000	150,000	5,146,000	356,000	310,000	585,000	7,182,500	
2019 - Westlea Dr: Reconstruction - From: South Grimsby Rd 5 To: End	170,000								170,000	
2020 - Brock St: Reconstruction - Design - From: RR 20 To: North End		15,500							15,500	
2021 - Barbara St: Mill & Pave - From: Killins St To: Colver St			40,000						40,000	
2021 - Brock St: Reconstruction - From: RR 20 To: North End			155,000						155,000	
2021 - Morgan St: Mill & Pave - From: Brock St E To: End			100,000						100,000	
2021 - St. Ann's Rd: Mill & Pave - From: RR 69 To: Sixteen Rd			155,000						155,000	
2022 - Brooks Circle: Mill & Pave, Curb Repair - From: Barbara St To: Cul-de-sec				40,000					40,000	
2022 - Killins: Mill & Pave, Curb Repair - From: Wade Rd To: Bulb				110,000					110,000	
2023 - Edward Crt: Mill & Pave, Curb Repair - From: Wade Rd To: Bulb					55,000				55,000	
2023 - Farewell: Reconstruction - From: Westlea Dr To: Westlea Dr					215,000				215,000	
2023 - Orland: Reconstruction - From: Northridge Dr To: Westlea Dr					45,000				45,000	
2023 - SG RD 6 - From: HWY20 To: Spring Creek Rd					885,000				885,000	
2023 - South Grimsby Rd 18: Pulverize & DST - From: RR 20 To: Twenty Rd					275,000				275,000	
2023 - Spring Creek Rd - From: Regional Rd 14 To: Hornak Rd					365,000				365,000	
2023 - Spring Creek Rd Extension - From: Hornak Rd To: SG Rd 6					3,306,000				3,306,000	
2024 - Industrial Park Rd - From: London Rd To: Spring Creek Rd						176,000			176,000	
2024 - Welland St: Mill & Pave - From: RR 63 (Canborough Rd) To: Niagara St						180,000			180,000	
2025 - Lincoln St: Base Repair & Resurface - From: Niagara St To: North End Limits							90,000		90,000	
2025 - Niagara St: Base Repair & Resurface - From: Welland St To: Lincoln St							50,000		50,000	
2025 - Welland St: Mill & Pave - From: RR 63 (Canborough Rd) To: Niagara St							170,000		170,000	
2026 - Caistor-Gainsborough Townline Rd - From: Elcho Road To: RR 63 (Canborough Rd)								365,000	365,000	
2026 - Silverdale Rd - From: RR 20 To: Concession 4 Rd								220,000	220,000	
Surface Treatment	600,000	985,000	780,000	950,000	240,000	415,000	145,000	891,000	5,006,000	
2019 - Sixteen Rd - From: Port Davidson Rd (16) To: Minor Rd	160,000								160,000	
2019 - Sixteen Rd - From: Rosedene Rd To: Hodgkins Rd	125,000								125,000	
2019 - South Chippawa Rd - From: RR 14 (Smithville Rd) To: Church Rd	315,000								315,000	
2020 - Concession 2 Rd: Pulverize & DST - From: Caistor-Gainsborough Townline Rd To: Church Rd		380,000							380,000	
2020 - Concession 4 Rd: Pulverize & DST - From: RR 24 (Victoria Ave) To: Rosedene Rd		260,000							260,000	
2020 - Concession 7 Rd: Pulverize & DST - From: South Grimsby Rd 10 To: Grassie Rd		325,000							325,000	
2020 - Westbrook Rd: Pulverize & DST - From: Indian Line To: York Rd		20,000							20,000	
2021 - Abingdon Rd: Pulverize & DST - From: Concession 5 Rd To: Sixteen Rd			260,000						260,000	
2021 - Concession 4 Rd: Pulverize & DST - From: Beamer Rd To: Hodgkins Rd			135,000						135,000	
2021 - Elcho Rd: Pulverize & Pave - From: Baldwin Rd To: Krick Rd			385,000						385,000	
2022 - South Chippawa Rd: Pulverize & DST - From: RR 2 (Caistorville Rd) To: Abingdon Rd				400,000					400,000	
2022 - South Grimsby Rd 10: Pulverize & DST - From: Range Rd 1 To: RR 20				135,000					135,000	
2022 - South Grimsby Rd 18: Pulverize & DST - From: RR 20 To: Young St				275,000					275,000	
2022 - South Grimsby Rd 6 - From: Twenty Mile Creek Bridge To: RR 20				140,000					140,000	
2023 - Concession 4 Rd: Pulverize & DST - From: Crown Rd To: Rosedene Rd					120,000				120,000	
2023 - Concession 4 Rd: Pulverize & DST - From: Hodgkins Rd To: Crown Rd					120,000				120,000	
2024 - Concession 2 Rd: Pulverize & DST - From: RR 14 (Smithville Rd) To: Caistor-Centre Rd						275,000			275,000	
2024 - Elcho Rd: Pulverize & DST - From: Collver Rd To: RR 27 (Wellandport Rd)						140,000			140,000	
2025 - Concession 7 Rd: Pulverize & DST - From: South Grimsby Rd 15 To: Stoney Creek Townline Rd							145,000		145,000	
2026 - Adams Rd: Reconstruct to Gravel - From: South Grimsby Rd To: RR 20								297,000	297,000	
2026 - South Grimsby Rd 6: Pulverize & Pave - From: RR 14 (Townline Rd) To: Twenty Mile Creek Bridge								280,000	280,000	
2026 - South Grimsby Rd 8: Reconstruct to Gravel - From: RR 20 To: North Limits								59,000	59,000	
2026 - Young St - From: South Grimsby Rd 6 To: RR 12 (Grimsby Rd)								255,000	255,000	
Grand Total	770,000	1,000,500	1,230,000	1,100,000	5,386,000	771,000	455,000	1,486,000	12,198,500	

Service Area	_06210_Winter_Control_Roads
Account Type	Expenditure

Sum of Amount	Column Labels	2026	Grand Total
Row Labels			
Equipment		16,400	16,400
2026 - Plow - To replace 2016 Trackless plow		8,200	8,200
2026 - Sander - To replace 2016 Trackless sander		8,200	8,200
Facilities		73,000	73,000
2026 - Salt Depot - Additional		73,000	73,000
Grand Total		89,400	89,400

Service Area	_06210_Winter_Control_Roads
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	2026	Grand Total
Row Labels			
Development Charges		(73,000)	(73,000)
Equipment Reserve		(16,400)	(16,400)
Grand Total		(89,400)	(89,400)

Service Area	_06500_Street_Lighting
Account Type	Expenditure

Sum of Amount	Column Labels		
Row Labels	2020	2021	Grand Total
Fixture Replacement	115,000		115,000
2020 - LED Conversion - New Assumed Subdivisions	115,000		115,000
Street Lights - New		88,000	88,000
2021 - New Lights to Urbanize Industrial Prk Rd and Station St		88,000	88,000
Grand Total	115,000	88,000	203,000

Service Area	_06500_Street_Lighting
Asset Type	(Multiple Items)

Sum of Amount	Column Labels		
Row Labels	2020	2021	Grand Total
Capital Reserve	(115,000)	(64,300)	(179,300)
Development Charges		(23,700)	(23,700)
Grand Total	(115,000)	(88,000)	(203,000)

Service Area	_08110_Wastewater_Collection_Conveyance
Account Type	Expenditure

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Main - New - Construction							673,100				673,100
2025 - New 250mm sewer							673,100				673,100
Main - Upsize and Replace - Design					57,000			22,000			79,000
2023 - Hornak Rd & Van Woudenberg Way - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)					35,000						35,000
2023 - Van Woudenberg Way - From: Hornak Rd (MH 454) To: Las Rd (MH 340)					22,000						22,000
2026 - Anderson Court - From: MH 230 To: MH 1								22,000			22,000
Main - Upsize and Replace - Constuction	785,000					550,000	352,000		332,000		2,019,000
2019 - Wade Rd - From: Margaret St To: Twenty Mile Creek	210,000										210,000
2019 - West St - From: S. Grimsby Rd 5 To: Wade St	575,000										575,000
2024 - Hornak Rd - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)						550,000					550,000
2025 - Van Woudenberg Way/Hornak Rd - From: Hornak Rd (MH 454) To: Las Rd (MH 340)							352,000				352,000
2027 - Anderson Court - From: MH 230 To: MH 1									332,000		332,000
Equipment	5,000	5,000	9,200	5,000	5,000	5,000	5,000	5,000	5,000	5,000	54,200
2021 - Smoke Tester - To replace 2006 Hurco			4,200								4,200
Miscellaneous Wastewater Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Grand Total	790,000	5,000	9,200	5,000	62,000	555,000	1,030,100	27,000	337,000	5,000	2,825,300

Service Area	_08110_Wastewater_Collection_Conveyance
Asset Type	(Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Development Charges	(392,500)					(28,500)	(275,000)	(849,100)	(11,000)	(166,000)	(1,722,100)
Equipment Reserve			(4,200)								(4,200)
Sewer Reserve	(397,500)	(5,000)	(5,000)	(5,000)	(33,500)	(280,000)	(181,000)	(16,000)	(171,000)	(5,000)	(1,099,000)
Grand Total	(790,000)	(5,000)	(9,200)	(5,000)	(62,000)	(555,000)	(1,030,100)	(27,000)	(337,000)	(5,000)	(2,825,300)

Service Area	_08110_Wastewater_Collection_Conveyance
Project Year	2019

Sum of Amount	Column Labels			
Row Labels	Expenditure	Development Charges	Sewer Reserve	Grand Total
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)	-
Grand Total	790,000	(392,500)	(397,500)	-

Service Area	_08110_Wastewater_Collection_Conveyance
Account Type	Expenditure

Sum of Amount	Column Labels							
Row Labels	2020	2021	2022	2023	2024	2026	2028	Grand Total
Operating-Other	200,000	100,000	100,000	150,000	100,000	100,000		750,000
2023 - Anderson Court/Alma - CCTV Sanitary Investigation & Assessment				50,000				50,000
Extraneous Flow Reduction Program - Property Surveys	200,000							200,000
Inflow & Infiltration Reduction Program - Remedial Property Disconnection Works		100,000	100,000	100,000	100,000	100,000		500,000
Operating-Study			115,000	120,000			130,000	365,000
Extraneous Flow Reduction Program - Flow Monitoring Study			115,000					115,000
Pollution Control Plan - CSO Study - Extraneous Flow Reduction Program				120,000			130,000	250,000
Grand Total	200,000	100,000	215,000	270,000	100,000	100,000	130,000	1,115,000

Service Area	_08110_Wastewater_Collection_Conveyance
Asset Type	(Multiple Items)

Sum of Amount	Column Labels							
Row Labels	2020	2021	2022	2023	2024	2026	2028	Grand Total
Development Charges	(54,000)	(27,000)	(58,000)	(59,400)	(27,000)	(27,000)	(35,100)	(287,500)
Sewer Reserve	(146,000)	(73,000)	(157,000)	(210,600)	(73,000)	(73,000)	(94,900)	(827,500)
Grand Total	(200,000)	(100,000)	(215,000)	(270,000)	(100,000)	(100,000)	(130,000)	(1,115,000)

Service Area _08210_Urban_Storm_System
Account Type Expenditure

Sum of Amount Row Labels	Column Labels	2022	2023	2024	2025	Grand Total
Storm Sewer - New				12,000	103,000	115,000
2024 - Storm Drainage Improvements-McMurchie Ln				12,000		12,000
2025 - Storm Drainage Improvements-McMurchie Ln					103,000	103,000
Storm Sewer - Refurbishment		19,000	305,000			324,000
2022 - Colver St - From: Canborough St To: Wade Rd		19,000				19,000
2023 - Colver St - From: Canborough St To: Wade Rd			305,000			305,000
Grand Total		19,000	305,000	12,000	103,000	439,000

Service Area _08210_Urban_Storm_System
Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels	2022	2023	2024	2025	Grand Total
Capital Reserve		(17,100)	(274,500)	(10,800)	(92,700)	(395,100)
Development Charges		(1,900)	(30,500)	(1,200)	(10,300)	(43,900)
Grand Total		(19,000)	(305,000)	(12,000)	(103,000)	(439,000)

Service Area _08210_Urban_Storm_System
Account Type Expenditure

Sum of Amount Row Labels	Column Labels	2019	Grand Total
Operating-Study		150,000	150,000
Stormwater Master Drainage Plan		150,000	150,000
Grand Total		150,000	150,000

Service Area _08210_Urban_Storm_System
Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels	2019	Grand Total
Capital Reserve		(37,500)	(37,500)
Development Charges		(112,500)	(112,500)
Grand Total		(150,000)	(150,000)

Service Area _08210_Urban_Storm_System
Project Year 2019

Sum of Amount Row Labels	Column Labels	Expenditure	Capital Reserve	Development Charges	Grand Total
Operating-Study		150,000	(37,500)	(112,500)	-
Stormwater Master Drainage Plan		150,000	(37,500)	(112,500)	-
Grand Total		150,000	(37,500)	(112,500)	-

Water Reserve	(434,000)	(101,800)	(562,800)	(121,300)	(654,750)	(331,750)	(522,700)	(64,100)	(719,100)	(105,200)	(3,617,500)
Grand Total	(739,000)	(101,800)	(562,800)	(275,100)	(2,457,950)	(1,924,600)	(1,441,800)	(85,200)	(1,024,100)	(105,200)	(8,717,550)

Service Area	_08320_Water_Distribution_Transmission
Project Year	2019

Sum of Amount Row Labels	Column Labels Expenditure	Development Charges	Water Reserve	Grand Total
Equipment		5,000	(5,000)	-
Miscellaneous Water Equipment		5,000	(5,000)	-
Water Meters		124,000	(124,000)	-
Replacement Program		94,000	(94,000)	-
New Installation		30,000	(30,000)	-
Main - Replace - Construction		610,000	(305,000)	-
2019 - West St - From: South Grimsby Rd 5 To: Wade Rd		610,000	(305,000)	-
Grand Total		739,000	(434,000)	-

Service Area	_08320_Water_Distribution_Transmission
Account Type	Expenditure

Sum of Amount Row Labels	Column Labels	2020	2024	2025	2026	2027	Grand Total
Operating-Other				70,000	75,000		145,000
Water Loss Program				70,000	75,000		145,000
Operating-Study		65,000	50,000	125,000	50,000	100,000	390,000
2027 - Water Distribution System						50,000	50,000
Water Distribution System - Leak detection program			50,000	50,000	50,000	50,000	200,000
Water Rate Study		65,000		75,000			140,000
Grand Total		65,000	50,000	195,000	125,000	100,000	535,000

Service Area	_08320_Water_Distribution_Transmission
Asset Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels	2020	2024	2025	2026	2027	Grand Total
Water Reserve		(65,000)	(50,000)	(195,000)	(125,000)	(100,000)	(535,000)
Grand Total		(65,000)	(50,000)	(195,000)	(125,000)	(100,000)	(535,000)

Service Area _10400_Cemeteries
Account Type Expenditure

Sum of Amount	Column Labels				
Row Labels	2019	2020	2024	2026	Grand Total
Land Improvements	6,000	6,000	30,000	22,000	64,000
2024 - Union Cemetery - Fence			30,000		30,000
2026 - Cremation Columbarium - 32 niche columbarium				22,000	22,000
Park Benches	6,000	6,000			12,000
Grand Total	6,000	6,000	30,000	22,000	64,000

Service Area _10400_Cemeteries
Asset Type (Multiple Items)

Sum of Amount	Column Labels				
Row Labels	2019	2020	2024	2026	Grand Total
Cemetery Reserve	(6,000)	(6,000)	(30,000)	(22,000)	(64,000)
Grand Total	(6,000)	(6,000)	(30,000)	(22,000)	(64,000)

Service Area _10400_Cemeteries
Project Year 2019

Sum of Amount	Column Labels		
Row Labels	Expenditure	Cemetery Reserve	Grand Total
Land Improvements	6,000	(6,000)	-
Park Benches	6,000	(6,000)	-
Grand Total	6,000	(6,000)	-

Service Area _10400_Cemeteries
Account Type Expenditure

Sum of Amount	Column Labels			
Row Labels	2020	2021	2025	Grand Total
Operating-Other	5,000			5,000
2020 - Software	5,000			5,000
Operating-Land Improvement	40,000	10,000	10,000	60,000
2020 - Caistor Baptist Cemetery - Church Demolition	40,000			40,000
2021 - All cemeteries - Tree planting		10,000		10,000
2025 - Union Cemetery - Clear Land & Layout Expansion			10,000	10,000
Grand Total	45,000	10,000	10,000	65,000

Service Area _10400_Cemeteries
Asset Type (Multiple Items)

Sum of Amount	Column Labels			
Row Labels	2020	2021	2025	Grand Total
Cemetery Reserve	(45,000)			(45,000)
Operating Fund		(10,000)	(10,000)	(20,000)
Grand Total	(45,000)	(10,000)	(10,000)	(65,000)

Service Area _16100_Parks
Account Type Expenditure

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Equipment	6,500	94,000	16,000	7,500	14,500	8,500	8,500	9,000	8,000	9,000	181,500
2020 - Ball Diamond Tractor		40,000									40,000
2020 - Leisureplex - Leisureplex Scoreclock replace/upgrade		47,000									47,000
2021 - Split Seeder - To replace 2011 Split Seeder			9,000								9,000
2023 - Rental Replacement - To replace Field Top Dresser					6,500						6,500
Miscellaneous recreation equipment	6,500	7,000	7,000	7,500	8,000	8,500	8,500	9,000	8,000	9,000	79,000
Facilities	30,000	82,000									112,000
2019 - St. Ann's Park - Vault toilets	30,000										30,000
2020 - Abingdon Park - Vault toilets		30,000									30,000
2020 - Leisureplex - New pavillion		52,000									52,000
Land Improvements	220,000	60,000	300,000	80,000	60,000	32,000		655,000			1,407,000
2019 - Smithville square - Parkette	45,000										45,000
2019 - Smithville Station Park - Playground Equipment	140,000										140,000
2019 - Wellandport Park - Driveway posts	35,000										35,000
2020 - Caistorville Library - Playground Equipment		60,000									60,000
2021 - South Community Park - Playground Equipment			150,000								150,000
2021 - Station Meadows West - Playground Equipment			150,000								150,000
2022 - Station Meadows Playground - Playground Equipment				80,000							80,000
2023 - Leisureplex - New soccer field - no lighting / irrigation					60,000						60,000
2024 - Leisureplex - New playground						32,000					32,000
2026 - Leisureplex - New baseball diamond								655,000			655,000
Rolling Stock		85,000			67,500	78,000	36,000	48,000	57,000		371,500
2020 - Tractor - To replace Farm		85,000									85,000
2023 - Wide Area Mower - To replace 2012 Wide Area Mower					67,500						67,500
2024 - Gator - To replace 2012 Kubota						20,000					20,000
2024 - Utility Tractor - To replace 2013 John Deere						41,000					41,000
2024 - Zero Turn Mower - To replace 2013 Zero Turn Mower						17,000					17,000
2025 - Pickup - To replace 2015 GMC							36,000				36,000
2026 - Tractor - To replace 2016 John Deere								48,000			48,000
2027 - Bannerman Groomer (Baseball diamond) - To replace 2017 Bannerman									11,000		11,000
2027 - Field Paint Liner - To replace Simplistic									6,000		6,000
2027 - Tractor lawn mower - To replace 2017 Kubota									40,000		40,000
Trail Construction			477,900	392,200	279,300	33,600	313,500				1,496,500
2021 - Alma Acres Park Trail - New trail			49,500								49,500
2021 - College Street Trail - New trail			36,400								36,400
2021 - Murgatroyd Trail - Upgrade - Construction Phase			80,000								80,000
2021 - Murgatroyd Trail - Upgrade - Design			12,000								12,000
2021 - North Creek Trail - New trail			300,000								300,000
2022 - Leisureplex Trail - Oakland to Leisureplex				294,000							294,000
2022 - Rock Street Trail - New trail				98,200							98,200
2023 - Leisureplex Trail - Extend to South Creek Trail					168,000						168,000
2023 - Townline Road-St. Catherine St. Connection - New trail					111,300						111,300
2024 - Spring Creek Nature Trail - New trail						33,600					33,600
2025 - North Loop Trail - New trail							313,500				313,500
Grand Total	256,500	321,000	793,900	479,700	421,300	152,100	358,000	712,000	65,000	9,000	3,568,500

Service Area _16100_Parks
Asset Type (Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Capital Reserve	(35,000)		(364,300)								(399,300)
Development Charges	(171,000)	(50,000)	(363,600)	(113,400)	(121,800)	(8,000)	(76,000)	(589,500)			(1,493,300)
Equipment Reserve	(6,500)	(69,100)	(16,000)	(7,500)	(82,000)	(86,500)	(44,500)	(57,000)	(65,000)	(9,000)	(443,100)

In Lieu of Parkland	(44,000)	(201,900)	(30,000)	(358,800)	(217,500)	(57,600)	(237,500)	(65,500)	(1,212,800)
Contribution from Developer			(20,000)						(20,000)
Grand Total	(256,500)	(321,000)	(793,900)	(479,700)	(421,300)	(152,100)	(358,000)	(712,000)	(65,000) (9,000) (3,568,500)

Service Area _16100_Parks
Project Year 2019

Sum of Amount	Column Labels					
Row Labels	Expenditure	Capital Reserve	Development Charges	Equipment Reserve	In Lieu of Parkland	Grand Total
Equipment	6,500			(6,500)		-
Miscellaneous recreation equipment	6,500			(6,500)		-
Facilities	30,000				(30,000)	-
2019 - St. Ann's Park - Vault toilets	30,000				(30,000)	-
Land Improvements	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)	-
Grand Total	256,500	(35,000)	(171,000)	(6,500)	(44,000)	-

Service Area _16100_Parks
Account Type Expenditure

Sum of Amount	Column Labels							
Row Labels	2019	2020	2021	2022	2023	2024	2025	Grand Total
Operating-Land Improvement	5,000	5,000	6,000	16,000	6,000	6,000	6,000	50,000
2022 - Wellandport Park - Baseball diamond removal				10,000				10,000
Tree planting new & replacement	5,000	5,000	6,000	6,000	6,000	6,000	6,000	40,000
Grand Total	5,000	5,000	6,000	16,000	6,000	6,000	6,000	50,000

Service Area _16100_Parks
Asset Type (Multiple Items)

Sum of Amount	Column Labels							
Row Labels	2019	2020	2021	2022	2023	2024	2025	Grand Total
Operating Fund	(5,000)	(5,000)	(6,000)	(16,000)	(6,000)	(6,000)	(6,000)	(50,000)
Grand Total	(5,000)	(5,000)	(6,000)	(16,000)	(6,000)	(6,000)	(6,000)	(50,000)

Service Area _16100_Parks
Project Year 2019

Sum of Amount	Column Labels		
Row Labels	Expenditure	Operating Fund	Grand Total
Operating-Land Improvement	5,000	(5,000)	-
Tree planting new & replacement	5,000	(5,000)	-
Grand Total	5,000	(5,000)	-

Service Area	_16200_Recreation_Programs
Account Type	Expenditure

Sum of Amount	Column Labels	
Row Labels	2019	Grand Total
Equipment	15,000	15,000
Miscellaneous equipment	15,000	15,000
Grand Total	15,000	15,000

Service Area	_16200_Recreation_Programs
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2019	Grand Total
Capital Reserve	(15,000)	(15,000)
Grand Total	(15,000)	(15,000)

Service Area	_16200_Recreation_Programs
Project Year	2019

Sum of Amount	Column Labels		
Row Labels	Capital Reserve	Expenditure	Grand Total
Equipment	(15,000)	15,000	-
Miscellaneous equipment	(15,000)	15,000	-
Grand Total	(15,000)	15,000	-

Account Type	Expenditure										
Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_16402_Library_Smithville	27,500	34,050	24,200	21,500	86,500	20,500	27,500	29,300	51,850	22,000	344,900
Equipment	7,500	10,000			60,000				25,000		102,500
2019 - Self Checkout Machine	7,500										7,500
2020 - Presentation & Video Conferencing Equipment		10,000									10,000
2023 - Radio Frequency Identification					60,000						60,000
2027 - Automated Sorter									25,000		25,000
Information Technology		4,050	4,200	1,500	6,500	500	7,500	9,300	6,850	2,000	42,400
Replacement Computers		4,050	4,200	1,500	6,500	500	7,500	9,300	6,850	2,000	42,400
Collection	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Addition to audio visual collection	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Addition to printed collection	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
_16403_Library_Caistorville	20,000	20,050	14,000	15,500	15,900	20,000	43,550	14,000	14,000	15,500	192,500
Equipment		5,000									5,000
2020 - Caistor Library - Cameras		5,000									5,000
Facilities							27,000				27,000
2025 - Replace roof shingles							27,000				27,000
Information Technology	6,000	1,050		1,500	1,900	6,000	2,550			1,500	20,500
Replacement Computers	6,000	1,050		1,500	1,900	6,000	2,550			1,500	20,500
Collection	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	140,000
Addition to audio visual collection	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Addition to printed collection	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000
_16404_Library_Wellandport	18,000	21,500	15,500	18,500	15,500	17,700	54,000	14,000	17,400	18,500	210,600
Equipment		7,500					40,000				47,500
2020 - Self Checkout Machine		7,500									7,500
2025 - Radio Frequency Identification							40,000				40,000
Information Technology			1,500	4,500	1,500	3,700			3,400	4,500	19,100
Replacement Computers			1,500	4,500	1,500	3,700			3,400	4,500	19,100
Collection	18,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	144,000
Addition to audio visual collection	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	40,000
Addition to printed collection	14,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	104,000
_16401_Library_Admin			25,000								25,000
Equipment			25,000								25,000
2021 - Maker Equipment - 3D printer, vinyl cutter, etc.			25,000								25,000
Grand Total	65,500	75,600	78,700	55,500	117,900	58,200	125,050	57,300	83,250	56,000	773,000

Asset Type	(Multiple Items)										
Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_16402_Library_Smithville	(27,500)	(34,050)	(24,200)	(21,500)	(86,500)	(20,500)	(27,500)	(29,300)	(51,850)	(22,000)	(344,900)
Development Charges	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(120,000)
Library Reserve	(15,500)	(22,050)	(12,200)	(9,500)	(74,500)	(8,500)	(15,500)	(17,300)	(39,850)	(10,000)	(224,900)
_16403_Library_Caistorville	(20,000)	(20,050)	(14,000)	(15,500)	(15,900)	(20,000)	(43,550)	(14,000)	(14,000)	(15,500)	(192,500)
Development Charges	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(68,000)
Facilities Reserve		(5,000)					(27,000)				(32,000)
Library Reserve	(10,700)	(8,250)	(7,200)	(8,700)	(9,100)	(13,200)	(9,750)	(7,200)	(7,200)	(8,700)	(90,000)
Deferred Revenue	(2,500)										(2,500)
_16404_Library_Wellandport	(18,000)	(21,500)	(15,500)	(18,500)	(15,500)	(17,700)	(54,000)	(14,000)	(17,400)	(18,500)	(210,600)
Development Charges	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(82,000)
Library Reserve	(3,300)	(13,300)	(7,300)	(10,300)	(7,300)	(9,500)	(45,800)	(5,800)	(9,200)	(10,300)	(122,100)
Deferred Revenue	(6,500)										(6,500)
_16401_Library_Admin			(25,000)								(25,000)
Library Reserve			(25,000)								(25,000)

Grand Total	(65,500)	(75,600)	(78,700)	(55,500)	(117,900)	(58,200)	(125,050)	(57,300)	(83,250)	(56,000)	(773,000)
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Project Year 2019

Sum of Amount Row Labels	Column Labels				Grand Total
	Expenditure	Development Charges	Library Reserve	Deferred Revenue	
_16402_Library_Smithville	27,500	(12,000)	(15,500)		-
Equipment	7,500		(7,500)		-
2019 - Self Checkout Machine	7,500		(7,500)		-
Collection	20,000	(12,000)	(8,000)		-
Addition to printed collection	15,000	(12,000)	(3,000)		-
Addition to audio visual collection	5,000		(5,000)		-
_16403_Library_Caistorville	20,000	(6,800)	(10,700)	(2,500)	-
Information Technology	6,000		(6,000)		-
Replacement Computers	6,000		(6,000)		-
Collection	14,000	(6,800)	(4,700)	(2,500)	-
Addition to printed collection	8,000	(6,800)	(400)	(800)	-
Addition to audio visual collection	6,000		(4,300)	(1,700)	-
_16404_Library_Wellandport	18,000	(8,200)	(3,300)	(6,500)	-
Collection	18,000	(8,200)	(3,300)	(6,500)	-
Addition to printed collection	14,000	(8,200)	(500)	(5,300)	-
Addition to audio visual collection	4,000		(2,800)	(1,200)	-
Grand Total	65,500	(27,000)	(29,500)	(9,000)	-

Account Type Expenditure

Sum of Amount Row Labels	Column Labels	
	2019	Grand Total
_16401_Library_Admin	30,000	30,000
Operating-Other	30,000	30,000
2019 - Evergreen ILS Software	30,000	30,000
Grand Total	30,000	30,000

Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels	
	2019	Grand Total
_16401_Library_Admin	(30,000)	(30,000)
Library Reserve	(30,000)	(30,000)
Grand Total	(30,000)	(30,000)

Project Year 2019

Sum of Amount Row Labels	Column Labels		Grand Total
	Expenditure	Library Reserve	
_16401_Library_Admin	30,000	(30,000)	-
Operating-Other	30,000	(30,000)	-
2019 - Evergreen ILS Software	30,000	(30,000)	-
Grand Total	30,000	(30,000)	-

Service Area _18100_Planning_Development
Account Type Expenditure

Sum of Amount	Column Labels									
Row Labels	2019	2020	2021	2022	2023	2025	2026	2027	2028	Grand Total
Operating-Study	270,000	310,000	165,000	50,000	50,000	40,000	100,000	60,000	60,000	1,105,000
2019 - - Wellandport Community Improvement Plan	40,000									40,000
2019 - College St School Secondary Plan	40,000									40,000
2019 - East Smithville Secondary Plan	80,000									80,000
2019 - Mandatory Parks Study	30,000									30,000
2019 - Spring Creek Heights Secondary Plan	30,000									30,000
2019 - St. Martin Secondary Plan	40,000									40,000
2019 - Wellandport Streetscape Master Plan	10,000									10,000
2020 - Agricultural CIP		80,000								80,000
2020 - Economic Development Master Plan - Industrial Park		60,000								60,000
2020 - Smithville Parks and Recreation Master Plan		70,000								70,000
2020 - Township Trails and Corridors Master Plan		100,000								100,000
2021 - South Smithville Secondary Plan (near Leisureplex)			80,000							80,000
2025 - Township Trails and Corridors Master Plan (Update)						40,000				40,000
Municipal Comprehensive Review					50,000				60,000	110,000
Official Plan Update			50,000				60,000			110,000
Smithville Trails and Corridors Master Plan (Update)			35,000				40,000			75,000
Zoning By-law Update				50,000				60,000		110,000
Grand Total	270,000	310,000	165,000	50,000	50,000	40,000	100,000	60,000	60,000	1,105,000

Service Area _18100_Planning_Development
Asset Type (Multiple Items)

Sum of Amount	Column Labels									
Row Labels	2019	2020	2021	2022	2023	2025	2026	2027	2028	Grand Total
Development Charges	(127,100)	(117,950)	(109,200)	(33,000)	(33,700)	(9,700)	(50,200)	(40,500)	(40,500)	(561,850)
Operating Fund		(192,050)	(55,800)	(17,000)	(16,300)	(30,300)	(49,800)	(19,500)	(19,500)	(400,250)
Planning Reserve	(33,100)									(33,100)
Grant Regional	(109,800)									(109,800)
Grand Total	(270,000)	(310,000)	(165,000)	(50,000)	(50,000)	(40,000)	(100,000)	(60,000)	(60,000)	(1,105,000)

Service Area (Multiple Items)
Project Year 2019

Sum of Amount	Column Labels				
Row Labels	Expenditure	Development Charges	Planning Reserve	Grant Regional	Grand Total
Operating-Study	270,000	(127,100)	(33,100)	(109,800)	-
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)	-
Grand Total	270,000	(127,100)	(33,100)	(109,800)	-

Service Area	_04450_Building_Permit_Inspection_Services
Account Type	Expenditure

Sum of Amount	Column Labels		
Row Labels	2019	2026	Grand Total
Facilities	300,000		300,000
2019 - Town Hall - Renovations- Former Library	300,000		300,000
Rolling Stock	5,000	30,000	35,000
2019 - New Vehicle - 2nd in fleet, top up funds	5,000		5,000
2026 - Vehicle		30,000	30,000
Grand Total	305,000	30,000	335,000

Service Area	(Multiple Items)
Asset Type	(Multiple Items)

Sum of Amount	2019	2026	Grand Total
Building Dept. Reserve	(305,000)	(30,000)	(335,000)
Grand Total	(305,000)	(30,000)	(335,000)

Service Area	(Multiple Items)
Project Year	2019

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