

DATE: March 25, 2019
REPORT NO: RFD-T-07-19
SUBJECT: **2019 Operating and Capital Budget**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft 2019 Operating and Capital Budget which results in a general tax levy of \$6,937,670, which represents a 5.77 % tax levy increase after factoring in assessment growth and would result in an approximate of \$67.05 **(5.63%) increase to the Township portion of taxes** to an average homeowner.
- The recommended levy of \$6,937,670 **includes** seven service level change requests totaling \$136,100 in 2019
- 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
- Capital and Special Project requests for 2019 total \$7,133,400

RECOMMENDATION:

1. That, Report RFD-T-07-19, regarding the “2019 Operating and Capital Budget”, dated March 25th, 2019 be received; and,
2. That, a tax levy of \$6,937,670, which represents a 5.77% tax levy increase after factoring in assessment growth, be approved; and,
6. That, the Detailed 2019 Capital Program, attached as Schedule B to this report, totaling \$7,133,400 be approved; and,
7. That, water and wastewater user fees increase by 5% effective July 1, 2019; and,
8. That, a By-Law be passed which amends By-Law 2004-42, Schedules A and C to incorporate the revised water and wastewater fees effective July 1, 2019; and

9. That, the balance of Capital projects for the years 2020 to 2028 as outlined on Schedule D to this report be approved in principle; and,
10. That, tangible capital asset amortization expense estimated at \$2,433,523 and post-employment expenses reversal estimated at \$14,600 be and are hereby excluded from the 2018 Draft Operating and Capital Budget as permitted through regulation 248/09.

ATTACHMENTS:

- **Schedule A** 2019 Budget Summary
- **Schedule B** 2019 Capital and Special Projects
- **Schedule C** 2019 Service Level Change Requests
- **Schedule D** Summary of Ten-Year Capital Plans
- **Schedule E** Summary of Reserve Transfers
- **Schedule F** Estimated Reserve Balances as of December 31, 2019
- **Schedule G** West Lincoln Community Centre Budget Impact
- **Schedule H** West Lincoln Community Centre Proposed Schedule

BACKGROUND:

On March 4, 2019 Council was presented with a draft 2019 Operating and Capital Budget. At that meeting, a 2019 tax levy of \$6,875,170 was presented, along with eight service level change requests which would have brought the levy to \$7,010,670. A Budget Open House was 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 was made. The five members of the public who attended the Open House were able to gather further information regarding Township finances and have their questions answered. After those two meetings, staff considered the comments and feedback from both Council and the public and made further adjustments to the 2019 budget.

It is important for Council to realize that every \$64,145 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 \$1.81 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.

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. Departmental staff, as well as the CEO of the

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Library, will be available to respond to questions regarding their budget requirements.

2019 Levy Request:

Council is presented with a proposed 2019 tax levy of \$6,937,670 which represents an 8.16% increase over the 2018 levy of \$6,414,500. The Township has experienced assessment growth of 2.39% means that the first \$153,000 of any levy increase will have no impact on the average property owner. After factoring in assessment growth, the tax levy increase is 5.77%. The required levy of \$6,937,670 **includes** seven service level change requests as outlined in Chart 1:

Chart 1: Impact of Growth on the Tax Levy

	2019	2018	\$ Change	% Change
General Levy Requirement	\$ 6,937,670	\$ 6,414,500	\$ 523,170	8.16%
Less: Assessment Growth	\$ 153,000	\$ -	\$ 153,000	
Net Levy Requirement	\$ 6,784,670	\$ 6,414,500	\$ 370,170	5.77%
Township Taxes for Average Residential Property	\$ 1,258	\$ 1,191	\$ 67.00	5.63%
Average Assessment for a Single Detached Residential Property	\$ 363,877	\$ 345,042		

The above chart indicates that the local portion of taxes will increase approximately by 5.63%. This means that for every \$100,000 of assessment the average increase to the West Lincoln portion of taxes would be \$18.43.

At the March 4, 2019 Special Council meeting a levy of \$6,875,170, **without** any service level changes included was presented to Council. After that meeting staff continued to review the budget documents in order to find further reductions. Staff were able to lower the levy requirement by \$132,000 as follows:

1. Prior year surplus increased to \$200,000 from \$100,000. The original \$100,000 represented the 2017 surplus brought into 2019 income. The additional \$100,000 represents a portion of the anticipated 2018 surplus being brought into income. Staff is estimating a 2018 surplus of approximately \$400,000. Once the audit of the 2018 financial statements are completed and the financial statements are approved staff will bring a report outlining the items contributing to the 2018 surplus and a recommended course of action.
2. An additional expenditure of \$12,000 towards the contracting out of snow removal at the West Lincoln Community Centre has been removed from the budget. The removal of snow from the facility will continue to be completed by Township staff.
3. Reduction of \$20,000 under Urban Storm through the removal of Storm Sewer assessments.

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

The following two items have occurred after the March 4, 2019 Special Council meeting which have the impact of increasing the levy by a total of \$58,400.

- An increase to Council remuneration of \$19,500 as approved at the March 18, 2019 Administration meeting.
- A decrease in the OMPF (Ontario Municipal Partnership Fund) grant of \$38,900.

The levy, after the above adjustments, and before the addition of any service level change requests is \$6,801,570, an overall reduction of \$73,600 from the amount presented at the March 4, 2019 meeting.

We have **included** in the recommended tax levy request of \$6,937,670 an amount of \$136,100 for seven recommended service level change requests.

Urban Service Area (USA) Charge:

The overall 2019 Urban Service Area levy is \$199,200 (\$180,900 in 2018). The Streetlight levy has decreased to \$90,300 in 2019 from \$92,800 in 2018. The Sidewalk levy has increased to \$108,900 in 2019 from \$88,100 in 2018. The Streetlight decrease is attributable to lower hydro costs which result from the conversion to LED street lighting in 2016. The LED streetlight conversion was funded by a transfer from the Contingency reserve that was to be paid back through the savings in hydro costs. The initial project was estimated to have a six-year payback period. The actual payback period is only four years, with 2019 being the final year for a transfer back to the Contingency Reserve.

The sidewalk levy increase is attributable to the following main factors:

- Program support allocation increase of \$3,000 to reflect the support provided from other departments and includes a higher allocation for insurance
- Increase to the sidewalk reserve of \$2,800
- Increase to Repair and Maintenance of sidewalks of \$2,000
- Increase of \$9,300 for salary and wages of staff representing direct cost of sidewalk maintenance (new cost not reflected in prior years, in past only staff time related to snow clearing was captured)

In 2018, the average home in the urban area paid \$79.61 for streetlight and sidewalk services. The 2019 Budget is indicating that the amount paid for streetlight and sidewalk services for an average homeowner will be \$85.11 annually (a \$5.50 increase). Any changes to the urban sidewalk or urban streetlight budgets will alter the amount above.

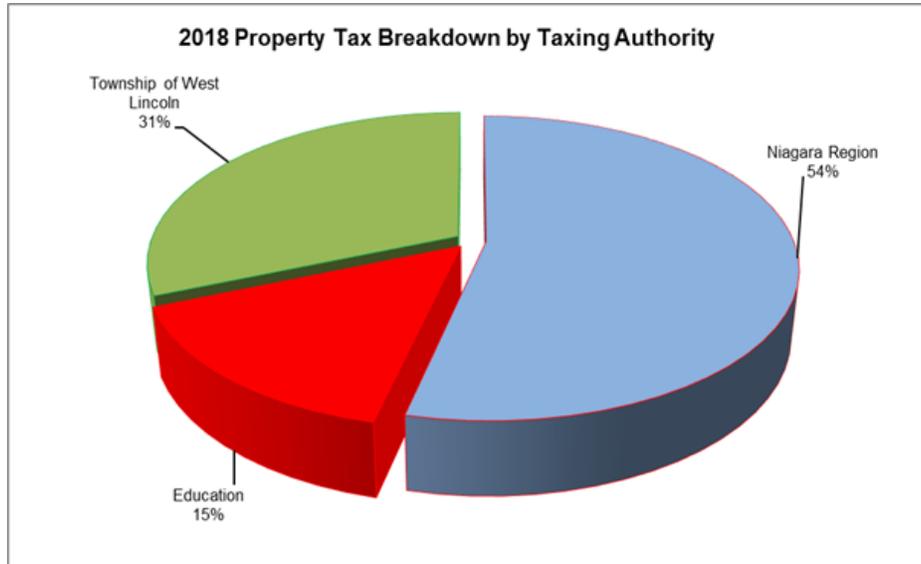
Municipal Tax Bill:

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

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

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, however, the Region has approved a 3.8% tax increase. However, it is likely that the increase in Regional taxes to the average homeowner in West Lincoln will be higher than 3.8% given the fact that West Lincoln's assessment growth relative to the other Niagara Municipalities assessment growth has increased in 2019. This results in West Lincoln paying a proportionately higher amount of Regional Taxes than it did in 2018. For the purpose of this report, it is being assumed that Niagara Region taxes will actually increase 5% in West Lincoln. It is estimated that the average homeowner would see an increase in the Niagara Region portion of their taxes of approximately \$106. The education rates for 2019 have not been released from the Province.

The following chart is an estimate of what the total tax bill may look for an average residential property owner in West Lincoln. Chart 3 includes the Urban Service Area charge. Niagara Region taxes are estimated to increase by 5% and Education taxes are estimated to increase by 2%. **The total tax bill is estimated to increase by 4.78%.**

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 3: Estimate of Total Tax Bill

	2019 Total Taxes	2018 Total Taxes	\$ Change	% Change
Assessed Value	\$ 363,877.00	\$ 345,042.00	\$ 18,835.00	5.46%
Municipal	\$ 1,257.65	\$ 1,190.59	\$ 67.06	5.63%
Street Lights	\$ 38.58	\$ 40.84	-\$ 2.26	-5.53%
Sidewalks	\$ 46.53	\$ 38.77	\$ 7.76	20.02%
Total Township	\$ 1,342.76	\$ 1,270.20	\$ 72.56	5.71%
			\$ -	
Region*	\$ 2,222.24	\$ 2,116.42	\$ 105.82	5.00%
Education**	\$ 598.30	\$ 586.57	\$ 11.73	2.00%
			\$ -	
TOTAL	\$ 4,163.30	\$ 3,973.19	\$ 190.11	4.78%
* assume 5% increase to Niagara Region portion of taxes				
**assume 2% increase to Education Taxes				

Service Level Changes:

Chart 4 below highlights six service level changes to be discussed as part of the 2019 Budget deliberations. **Schedule C** to this report provides the detailed justification sheets related to each request. **The requested tax levy of \$6,937,670 includes seven service level change requests.** However, detailed support sheets on Schedule A do not include these additional expenditures.

The total levy, **prior** to any service level change requests is \$6,801,570 which represents an approximate \$42.38 increase to taxes (3.56%). These service level requests are being presented to Council as necessary expenditures in order to meet current demands or to increase the current service levels being provided. If Council chose not to include one of the following seven requests the required tax levy would be reduced. **Again, the requested tax levy of \$6,937,670 includes the 2019 impact of \$136,100 resulting from these service level requests.** The impact to the 2020 budget is estimated at \$78,800.

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 4: 2019 Service Level Change Requests

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)					
1) Additonal Arena/Parks Operator	\$ 78,000	\$ 52,000	\$ 26,000	\$ 9.41	0.78%
2) Customer Service and Administration Clerk	\$ 58,000	\$ 38,700	\$ 19,300	\$ 7.00	0.58%
3) Part Time IT Help Desk	\$ 46,800	\$ 23,400	\$ 23,400	\$ 4.24	0.35%
4) Recreation-part time programmer to full time	\$ 12,400	\$ 8,300	\$ 4,100	\$ 1.50	0.12%
5) Gypsy Moth	\$ 6,000	\$ 6,000	\$ -	\$ 1.09	0.09%
6) Library- increase in part-time hours	\$ 10,200	\$ 5,600	\$ 4,600	\$ 1.01	0.08%
7) Library - increase in part-time hours -Sundays	\$ 3,500	\$ 2,100	\$ 1,400	\$ 0.38	0.03%
Total	\$ 214,900	\$ 136,100	\$ 78,800	\$ 24.63	2.04%

West Lincoln Community 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. Schedule G to this report outlines the financing that is included in the 2019 budget as well as the operating costs. Schedule H to this report provides Council with a draft schedule of the facility that indicates the additional services as well as the hours of operation proposed for 2019.

At the March 4th, Special Council meeting staff were asked to consider opportunities of having volunteers participate in the operation of the facility. Since then, this has been discussed amongst the senior management team. The biggest issue and most notably of concern is the fact that our Township staff are unionized under CUPE Local 1287, since 1971, and this local covers Public Works, Recreation & Arena and Office &

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Clerical Employees.

Staff will, however, commit to look for every appropriate opportunity to implement volunteers. For each volunteer scenario there are a number of coordination, training, liability, safety and insurance matters that would need to be reviewed and considered and this takes time.

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, collected from approximately 2,400 customers. 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 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 $\frac{3}{4}$ 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 $\frac{3}{4}$ 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:

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 5: 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	

OPERATING BUDGET ANALYSIS:

The following section highlights some specific items and departmental operations. The overall 2019 Operating Budget is comprised of expenditures totalling \$15,003,350 prior to any service level changes requests. The analysis below will be commenting on that amount before any service level change requests. The service level change requests are outlined in detail on Schedule C and when added result in a total expenditure of \$15,139,450.

OMPF Funding:

The Township recently received an announcement that the 2019 allocation from the Ontario Municipal Partnership Fund (OMPF) would be \$915,900, which represents a decrease of \$38,900 from the 2018 allocation of \$954,800. The Township receives funding from the OMPF through two allocations: Rural Communities Grant and Northern and Rural Fiscal Circumstances Grant. Both allocations were reduced in 2019. Staff will be reviewing the calculations in depth once budget is approved and will provide Council with details at a future meeting as to how and why the calculations changed.

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 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 approximately 14%.

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 further 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.

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Labour Costs/Benefits (Compensation):

Salary and Benefit costs comprise approximately 39.5% of the total Township Operating Budget. Total Salary and Benefit Costs in 2019 total \$5,936,820 compared to a total of \$5,618,880 in 2018 (\$317,940 increase). This represents a 5.66% increase over 2018. Factors contributing to this increase are as follows:

- \$54,600 increase related to the hiring of two new truck drivers in 2018
- \$73,200 increase related to hiring of an Engineering Technologist (funded through Road Settlement Reserve)
- \$15,000 increase for part-time staff at arena
- \$12,000 increase for cleaning staff at Smithville Library Branch
- \$26,500 increase to council members remuneration as a result of Township benefit costs increasing due to the elimination of the 1/3 tax free allowance and an adjustment to Council Remuneration to adjust for the impact to their net pay
- \$16,000 related to Planning position changing from contract to full-time
- \$8,100 reduction in crossing guard staffing budget
- \$128,740 increase to account for the overall increase budgeted for salaries and benefits which represents a 2.5% increase over the 2018 salary and benefits budget. Benefit costs include WSIB, CPP, EI, EHT, OMERS and Group Benefits.

Insurance:

Corporate Insurance is allocated among various departments and has an overall budget of \$210,000 compared to \$192,600 in 2018, which equates to an increase of \$17,400. A portion of that increase is an anticipated 6% increase in premium costs (\$11,600) and an additional \$5,800 related to higher insured values resulting from the New West Lincoln Community Centre. Insurance costs are charged to various departments based on asset values and inherent risk.

Utilities:

Utilities are comprised of heat, hydro, telephone and water. The overall 2019 budget is \$425, 530, which represents a \$40,680 (10.57%) increase over 2018. This increase is related to the increased costs related to running the new recreation centre. Staff has factored in increased utility costs for all facilities, however, this increase is applied to 2018 actual results, not budgeted figures. Given that actual 2018 costs are less than budgeted for, the increase to rates did not impact the budgeted figures.

This section will focus on departmental variances. Departments with larger dollar value variances are being discussed.

Mayor's Office and Councillors:

- 2019 budget of \$251,000 versus 2018 budget of \$204,900, \$46,100 (22%) increase
- driven by increases in compensation and benefit costs related to the loss of the one-third tax free allowance and the increased participation in the Group Benefit Plan by Members of Council

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Corporate Management:

- 2019 budget of \$1,554,000 versus 2018 budget of \$1,629,800, \$75,800(4.65%) decrease
- Overall increase in salary and wages of \$30,200 (approximately 2.24%)
- Increased allocation of program support to fee-based departments (increase of \$56,800)
- The bulk of the increase in allocation went to the Building Department (\$46,500) to reflect more accurately the support and share of building operating costs by that department
- A reduction of \$51,500 in special projects funded from the Operating Fund
- \$52,500 under debenture principal represents the annual obligation to the YMCA, the final payment to be made in 2022. This payment is offset by a transfer from the Working Fund Reserve. Payments commenced in 2015 and will total \$262,500 over the eight years.

Fire:

- 2019 budget of \$1,175,000 versus 2019 budget of \$1,138,500, \$36,500(3.21%) increase
- Contribution to fire reserve has increased by 7% over 2018, \$21,000 increase
- Overall salary and benefit increase of \$12,000 (2.69%) increase

Building Department:

- 2019 budget of \$536,180 versus 2018 budget of \$456,800, \$79,380(17.38%) increase
- This department is fully funded through user fees
- As stated above, an additional transfer of \$46,500 is being made from Corporate Services to the Building department
- Total allocation has increased to \$147,400 from \$100,900 to greater reflect the support of both staffing and services (building costs) to this department
- Wages and benefits increasing \$13,000 (4.76%) which is mainly attributable to participation in family versus single group benefits

Transportation Services:

- 2019 budget of \$3,211,350 versus \$3,008,300 in 2018, \$203,050 (6.75%) increase
- This is a large department that encompasses all operating costs related to roads, bridges, road side operations, sidewalks, streetlights, winter control and streetlights.
- Staffing within the public works department is allocated among these various cost centres
- Compensation overall has increased by \$200,100 (15.5%) over 2018, driven by the following: \$54,600 costs related to addition of two truck drivers in 2018, \$73,200 related to hiring of engineering technologist funded through a reserve transfer; \$29,100 of additional budget allocated to over-time costs, with balance related to statutory increases in wages/benefits

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

- Supplies and Equipment increase of \$36,700 is mainly attributable to an increase in fuel costs
- Contracted services increase of \$60,900 is driven largely from an addition of \$30,000 for railway crossing work and work on a crosswalk on Highway 20. Additional costs are a result of inflationary adjustments to anticipated contract costs.

Parks:

- 2019 budget of \$337,100 versus 2018 budget of \$369,200, a decrease of \$32,100 (8.69%)
- The main contributor to the decrease is a lower budgeted figure for wages and benefits (overall decrease of \$26,500). This decrease is a result of staff allocations between Parks and Recreation Facilities being modified from 2018. The same staff work in both departments. Prior to changing the general ledger account code structure, all staff were charged to what we had as a cost centre called Arena. 2018 was the first year that we budgeted Parks separate from Recreation Facilities. During the 2018 budget process, an estimate was made as to the allocation of time between these two departments. During 2018, staff coded their time for payroll purposes and from that data, more accurate allocations could be adopted in 2019. Thus, for 2019, a greater allocation of time is being attributed to Recreation Facilities, versus Parks.

Recreation Programming:

- 2019 Budget of \$278,620 versus a 2018 budget of \$241,400, an increase of \$37,220 (15%)
- A new event has been introduced in 2019, a Christmas Tree Lighting Celebration. Staff is estimating funding from the Niagara Region of approximately \$15,000, however, there is a Township cost of approximately \$5,100
- Movies in the Park is not receiving any funding in 2019, resulting in an additional cost to the Township of approximately \$12,400
- Senior's programming costs increasing by approximately \$12,600 as a result of funding no longer being available

Recreation Facilities:

- 2019 Budget of \$355,950 versus 2018 budget of \$288,700, increase of \$67,250 (23.29%)
- Salaries & Benefits increasing for a total of \$43,000 which is a combination of staff allocation changes as discussed under Parks, as well as an additional budgeted amount of \$15,000 to account for the additional part-time staff necessary to operate the new arena and walking track during the winter season
- Utility budget increasing by approximately \$34,200 as a result of increased operating costs related to the new West Lincoln Community Centre
- Repair and Maintenance costs increasing approximately \$9,600 as a result of the new West Lincoln Community Centre

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

- These additional costs have been mitigated with increased User Fee revenue of \$25,000

Libraries:

- 2019 Budget of \$501,950 versus a 2018 budget of \$510,500, decrease of \$8,550 (1.67%)
- \$50,000 decrease to transfer to the Library Reserve. This has been decreased to align with the Capital projects in the Ten-Year Capital Plan
- \$12,000 increase in salaries and wages as a result of additional cleaning costs for the Smithville Library branch
- \$8,400 increase in repair and maintenance costs for the Smithville Library Branch
- \$11,000 increase in Smithville Library Branch Utility costs
- \$6,100 decrease in Provincial Grants
- \$3,000 increase Small Furniture & Fixtures for the Smithville Library Branch

Planning:

- 2019 Budget of \$171,700 versus 2018 budget of \$211,600, decrease of \$39,900 (19%)
- \$18,000 decrease in Planning revenues, attributable to decrease in subdivision administration fees
- \$24,800 of additional costs within wages and benefits related to a staff member changing from contract to full-time as well as group benefit changes from single to family for two employees
- \$9,400 increase to wages and benefits as a result of statutory increases
- \$96,500 in mitigation through a decrease in special projects and reserve transfers funded through the Operating Fund

Reserve and Reserve Funds:

Attached as **Schedule E** 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.

It is under Capital (including special projects) that a large draw is taken from reserves. In 2019, this totals \$4,379,000. 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 F to this report is forecasting what the reserve balances should look like at the

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

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. The Ten-Year Capital Plan has been revised to indicate projects that would most likely have to be funded through debenture financing.

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 B represent both Capital and Special Projects requested for 2019. **Schedule D** 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.

Schedule B indicates a total expenditure of \$7,133,400(\$6,419,500 Tangible Capital Assets & \$713,900 Special Projects). 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 6 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

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 6: 2019 Capital by Service Area

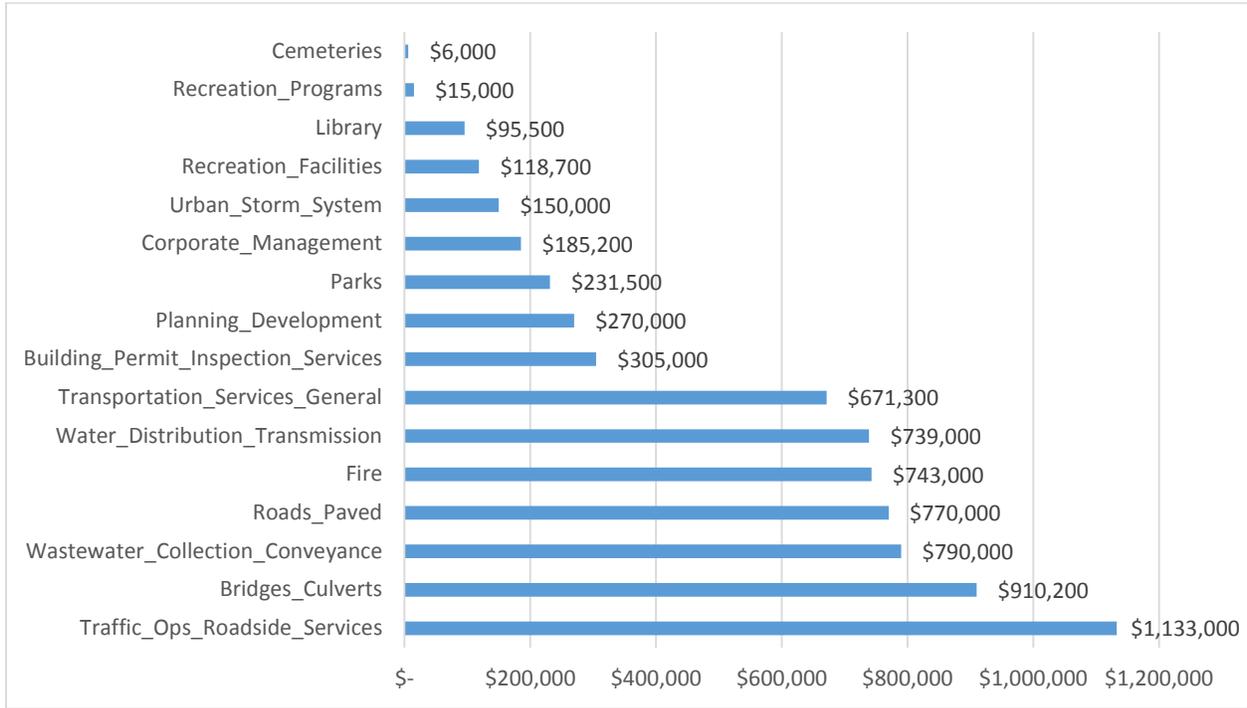
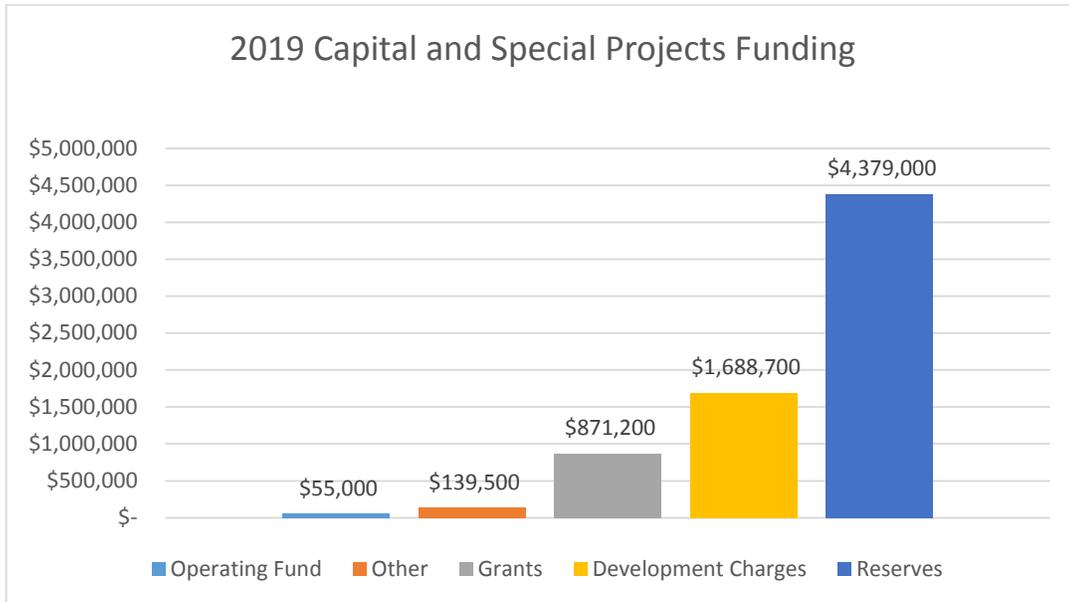


Chart 7 presents the budgeted funding figures for 2019 Capital and Special Projects:

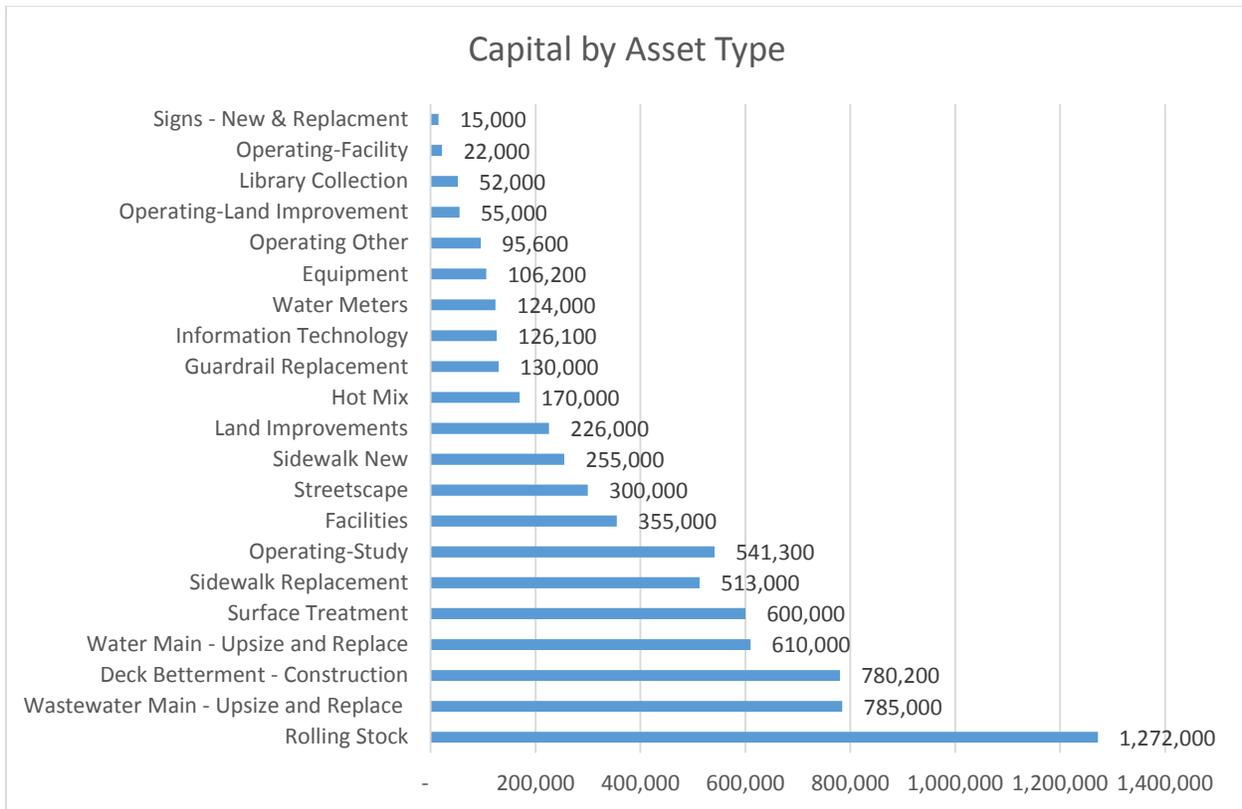
Chart 7: 2019 Capital and Special Project Funding



“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 8 below breaks down the 2019 Capital by asset type.

Chart 8: 2019 Capital by Asset Type



Some key items to note are as follows:

- Fire:** We have updated the budget figure for the Station 2 Fire Rescue Truck from the March 4th meeting to \$700,000 from \$568,000 based on preliminary RFP (Request for Proposal) results. The Ten-Year Capital Plan was slightly adjusted in order to ensure the Fire Reserve would have adequate balances to meet expenditure requirements.
- Surface Treatment:** One of the projects, South Chippewa 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
- 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
- Deck Betterment-Construction:** includes repairs to Bridge 16 on Patterson Road, as well as the replacement of Bridge 34 on North Chippewa Road

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

- **Transportation Services- General-** includes \$76,300 to conduct a Roads Needs Study to be used to measure Township road attributes with the resulting data being used in Asset Management. Both paved and unpaved roads will be reported on. This data will assist the Township in assessing priority projects based on attributes such as condition and risk analysis.
- **Wastewater** – The expenditure of \$785,000 along West St and Wade Rd are also being recommended in conjunction with the Hwy 20 re-construction
- **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 at \$300,000 will be funded by the Building reserve and will be used to renovate to provide space to the Building department.

Schedule D provides 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 Ten-Year Capital Plans have been updated to indicate projects that may have to be funded through debenture issuance. 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.

ONTARIO REGULATION 284/09 REQUIRED REPORTING:

As a municipality, the Township is required to follow the accounting standards established by the Public Sector Accounting Board (PSAB). The PSAB standards do not require municipal budgets be prepared on a fully accrual basis. The Township of West Lincoln, like most Ontario Municipalities, continues to prepare budgets on a cash basis. A key outcome of the annual budget is a tax rate. The tax rate is based on annual cash requirements and therefore does not include the PSAB requirements around accrual accounting and accounting for “non-financial assets and liabilities”

Ontario Regulation 284/09 allows a municipality to exclude from its annual budget estimated expenses related to the following:

- i. Amortization expenses
- ii. Post-Employment Benefit Expenses
- iii. Solid waste landfill closure and post-closure expenses – N/A to our Township

The regulation however does require that the municipality report on the impact of these excluded costs. In particular, reporting is required to estimate the impact on the

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

accumulated surplus and the impact on the future tangible capital asset funding requirements from resulting from the exclusion of any of the expenses listed above.

i. **Amortization Expense:**

Amortization expense represents the reduction in the economic benefits realized by the Township's Tangible Capital Assets during the fiscal period. Amortization expense should not be used to determine the impairment of an asset; however, it is a good tool to predict the future annual financial commitment required for asset rehabilitation or replacement. The 2019 Draft Operating and Capital Budget excludes \$2,433,523 of estimated amortization expense, which would reduce the Township's accumulated surplus. The 2019 Budget does include total transfers to reserves relating to Tangible Capital Assets of \$1,541,180. In 2019, \$4,080,400 is being transferred from Reserves to finance Capital expenditures. It should also be noted that the 2019 Budget includes \$6,419,500 in recommended Tangible Capital Asset Investments. These investments are treated as expenditures in the 2019 Budget; however, in accrual accounting they are Tangible Capital Additions and are not expensed, resulting in an increase to the accumulated surplus.

ii. **Post-employment Benefits:**

Post-employment benefits are non-pension benefits provided to employees that met specific criteria upon retirement. The 2019 Draft Operating Budget excludes an estimated \$14,600 of post-employment benefits expense reversal which has the impact of increasing the accumulated surplus. The 2019 Budget does include \$34,900 of the current year's post-employment benefit costs paid out to current eligible retired employees, offsetting the liability.

Impact on Accumulated Surplus:

The accumulated surplus shown in the Township's Financial Statements represents the net resources available to provide future services. It does not represent surplus cash. The Township's accumulated surplus as calculated using PSAB policies was \$83.5 million as of December 31, 2017. The closing balance as of December 31, 2018 is not yet available. Chart 9 below outlines the estimated impact of excluding the above two expenses:

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

Chart 9: Impact of Excluding Amortization and Post-Employment Benefits on the Accumulated Surplus

Tangible capital asset amortization	2,433,523
Reserve financing for tangible capital assets	4,080,400
Post employment benefit net expense	20,300
Total decrease to accumulated surplus	6,534,223
Investment in tangible capital assets	6,419,500
Reserve contributions related to the aquisition of tangible capital assets	1,541,180
Total increase to accumulated surplus	7,960,680
Net increase (decrease) to accumulated surplus	1,426,457

INTER-DEPARTMENTAL COMMENTS:

Department Heads have all been involved in the creation of their own budget documents. Department Heads worked with their staff to send in initial budget plans which have undergone some change through meetings with the Treasurer and CAO to get to the final draft document as presented to Council.

CONCLUSION:

It is concluded that the 2019 Operating and Capital Budget report and recommendations be approved as presented.

Prepared by:

Approved by:



Donna DeFilippis, CPA, CA
Treasurer/Director of Finance



Bev Hendry
CAO

“The Township of West Lincoln will be a community that values our heritage, preserves our environmental and natural resources, fosters entrepreneurial spirit and provides excellent quality of life”

TOWNSHIP OF WEST LINCOLN
2019 Budget by Department

	2019 Budget	2018 Budget	Variance (\$)	Variance (%)
General				
General	(\$8,202,070.00)	(\$7,952,500.00)	(\$249,570.00)	3.14%
Total General	-8,202,070.00	-7,952,500.00	-249,570.00	3.14%
General Government				
Governance	287,500.00	241,700.00	45,800.00	18.95%
Corporate Management	1,554,000.00	1,629,800.00	-75,800.00	(4.65%)
Total General Government	1,841,500.00	1,871,500.00	-30,000.00	(1.60%)
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	631,400.00	555,600.00	75,800.00	13.64%
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	3,211,350.00	3,008,300.00	203,050.00	6.75%
Environmental Services				
Wastewater				0.00%
Storm Sewer	114,000.00	112,300.00	1,700.00	1.51%
Water				0.00%
Total Environmental Services	114,000.00	112,300.00	1,700.00	1.51%
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%

TOWNSHIP OF WEST LINCOLN
2019 Budget Summary

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Tax Levy	\$6,801,570.00	\$6,414,500.00	\$387,070.00	6.03%
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	970,300.00	1,064,310.00	-94,010.00	(8.83%)
Other Revenue	917,100.00	940,200.00	-23,100.00	(2.46%)
Funding From Reserves	499,380.00	446,800.00	52,580.00	11.77%
Total Operating Revenue	15,003,350.00	14,282,210.00	721,140.00	5.05%
Operating Expenses				
Salaries and Wages	4,575,900.00	4,420,500.00	155,400.00	3.52%
Benefits	1,360,920.00	1,198,380.00	162,540.00	13.56%
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	2,944,430.00	2,689,530.00	254,900.00	9.48%
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		0.00%
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	15,003,350.00	14,282,210.00	721,140.00	5.05%

TOWNSHIP OF WEST LINCOLN
General

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Tax Levy	\$6,801,570.00	\$6,414,500.00	\$387,070.00	6.03%
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	915,900.00	954,800.00	-38,900.00	(4.07%)
Other Revenue	882,000.00	890,000.00	-8,000.00	(0.90%)
Funding From Reserves	256,000.00	145,000.00	111,000.00	76.55%
Total Operating Revenue	9,774,170.00	9,202,200.00	571,970.00	6.22%
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)	8,202,070.00	7,952,500.00	249,570.00	3.14%

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		0.00%

TOWNSHIP OF WEST LINCOLN
Mayor

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$36,200.00	\$30,300.00	\$5,900.00	19.47%
Benefits	5,700.00	3,600.00	2,100.00	58.33%
Administrative Expenses	9,100.00	9,100.00		0.00%
Total Operating Expenses	51,000.00	43,000.00	8,000.00	18.60%
Operating Surplus/(Deficit)	-51,000.00	-43,000.00	-8,000.00	18.60%

TOWNSHIP OF WEST LINCOLN
Budget Comparison

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$121,300.00	\$107,900.00	\$13,400.00	12.42%
Benefits	47,500.00	26,100.00	\$21,400.00	81.99%
Administrative Expenses	24,200.00	23,600.00	\$600.00	2.54%
Supplies and Equipment	2,500.00	500.00	\$2,000.00	400.00%
Insurance	4,500.00	3,800.00	700.00	18.42%
Total Operating Expenses	200,000.00	161,900.00	38,100.00	23.53%
Operating Surplus/(Deficit)	-200,000.00	-161,900.00	-38,100.00	23.53%

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		0.00%
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%)

TOWNSHIP OF WEST LINCOLN
Corporate Management

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$9,300.00	\$9,300.00		0.00%
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		0.00%
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		0.00%
External Transfers	18,600.00	18,600.00		0.00%
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%
Debenture Principal	52,500.00	52,500.00		0.00%
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%)

TOWNSHIP OF WEST LINCOLN
Protection Services-includes Fire, Building, 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		0.00%
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		0.00%
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%

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		0.00%
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%

TOWNSHIP OF WEST LINCOLN
Building

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$370,000.00	\$370,000.00		0.00%
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%

TOWNSHIP OF WEST LINCOLN
ByLaw

	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		0.00%
Supplies and Equipment	500.00	500.00		0.00%
Repairs and Maintenance (Materials Only)	1,000.00		1,000.00	0.00%
Utilities	1,300.00		1,300.00	0.00%
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%

TOWNSHIP OF WEST LINCOLN
Animal Control

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$2,900.00	\$2,900.00		0.00%
Total Operating Revenue	2,900.00	2,900.00		0.00%
Operating Expenses				
Contracted Services	20,800.00	20,300.00	500.00	2.46%
External Transfers	2,900.00	2,900.00		0.00%
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%

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		0.00%
Total Operating Expenses	500.00	500.00		0.00%
Operating Surplus/(Deficit)	17,500.00	18,500.00	-1,000.00	(5.41%)

TOWNSHIP OF WEST LINCOLN
Transportation Services

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
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%
User Fees	88,000.00	122,900.00	-34,900.00	(28.40%)
Other Revenue	6,000.00	9,000.00	-3,000.00	(33.33%)
Funding From Reserves	73,200.00	30,100.00	43,100.00	143.19%
Total Operating Revenue	366,400.00	342,900.00	23,500.00	6.85%
Operating Expenses				
Salaries and Wages	1,118,700.00	1,011,900.00	106,800.00	10.55%
Benefits	370,900.00	277,600.00	93,300.00	33.61%
Debenture Interest	8,500.00	5,000.00	3,500.00	70.00%
Administrative Expenses	20,050.00	19,200.00	850.00	4.43%
Supplies and Equipment	129,600.00	92,900.00	36,700.00	39.50%
Repairs and Maintenance (Materials Only)	434,700.00	423,000.00	11,700.00	2.77%
Utilities	74,700.00	80,300.00	-5,600.00	(6.97%)
Insurance	55,800.00	51,500.00	4,300.00	8.35%
Contracted Services	613,900.00	565,000.00	48,900.00	8.65%
Special Projects	60,000.00	135,000.00	-75,000.00	(55.56%)
Rents and Financial Expenses	2,300.00		2,300.00	0.00%
Internal Functional Adjustments	537,600.00	531,500.00	6,100.00	1.15%
Allocation of Program Support	-131,000.00	-112,700.00	-18,300.00	16.24%
Tax Write Off		500.00	-500.00	(100.00%)
Debenture Principal	29,000.00	15,000.00	14,000.00	93.33%
Contribution to Reserves	253,000.00	255,500.00	-2,500.00	(0.98%)
Total Operating Expenses	3,577,750.00	3,351,200.00	226,550.00	6.76%
Operating Surplus/(Deficit)	-3,211,350.00	-3,008,300.00	-203,050.00	6.75%

TOWNSHIP OF WEST LINCOLN
 Transportation Services General

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Special Projects	\$10,000.00	\$10,000.00		0.00%
Total Operating Expenses	10,000.00	10,000.00		0.00%
Operating Surplus/(Deficit)	-10,000.00	-10,000.00		0.00%

TOWNSHIP OF WEST LINCOLN
Paved Roads

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$88,000.00	\$88,000.00		0.00%
Other Revenue	6,000.00	9,000.00	-3,000.00	(33.33%)
Funding From Reserves	73,200.00		73,200.00	0.00%
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	0.00%
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%

TOWNSHIP OF WEST LINCOLN
Unpaved Roads

	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%)

TOWNSHIP OF WEST LINCOLN
Bridges & Culverts

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
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		0.00%
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%

TOWNSHIP OF WEST LINCOLN
Traffic Operations-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	0.00%
Benefits	11,000.00		11,000.00	0.00%
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%

TOWNSHIP OF WEST LINCOLN
Sidewalks- Urban & Rural

	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	22,200.00	18,500.00	3,700.00	20.00%
Internal Functional Adjustments	18,800.00	18,600.00	200.00	1.08%
Allocation of Program Support	42,500.00	39,300.00	3,200.00	8.14%
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	124,700.00	104,000.00	20,700.00	19.90%
Operating Surplus/(Deficit)	-15,800.00	-15,900.00	100.00	(0.63%)

TOWNSHIP OF WEST LINCOLN
Crossing Guards

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
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		0.00%
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%)

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	7,600.00	1,500.00	6,100.00	406.67%
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	631,400.00	555,600.00	75,800.00	13.64%
Operating Surplus/(Deficit)	-631,400.00	-555,600.00	-75,800.00	13.64%

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		0.00%
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%

TOWNSHIP OF WEST LINCOLN
Environmental Services

	2019 Budget	2018 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$3,458,500.00	\$3,110,100.00	\$348,400.00	11.20%
Other Revenue		15,300.00	-15,300.00	(100.00%)
Funding From Reserves		74,800.00	-74,800.00	(100.00%)
Total Operating Revenue	3,458,500.00	3,200,200.00	258,300.00	8.07%
Operating Expenses				
Salaries and Wages	260,200.00	286,000.00	-25,800.00	(9.02%)
Benefits	78,300.00	82,100.00	-3,800.00	(4.63%)
Administrative Expenses	10,100.00	10,200.00	-100.00	(0.98%)
Supplies and Equipment	19,940.00	17,300.00	2,640.00	15.26%
Repairs and Maintenance (Materials Only)	780,100.00	595,000.00	185,100.00	31.11%
Utilities	6,500.00	5,600.00	900.00	16.07%
Insurance	35,900.00	34,000.00	1,900.00	5.59%
Contracted Services	1,406,480.00	1,255,500.00	150,980.00	12.03%
Special Projects		175,000.00	-175,000.00	(100.00%)
Internal Functional Adjustments	31,400.00	31,000.00	400.00	1.29%
Allocation of Program Support	440,200.00	412,700.00	27,500.00	6.66%
Contribution to Reserves	503,380.00	408,100.00	95,280.00	23.35%
Total Operating Expenses	3,572,500.00	3,312,500.00	260,000.00	7.85%
Operating Surplus/(Deficit)	-114,000.00	-112,300.00	-1,700.00	1.51%

TOWNSHIP OF WEST LINCOLN
Sanitary Services

	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%

TOWNSHIP OF WEST LINCOLN
Storm Sewer

	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	82,700.00	56,700.00	26,000.00	45.86%
Special Projects		25,000.00	-25,000.00	(100.00%)
Total Operating Expenses	114,000.00	112,300.00	1,700.00	1.51%
Operating Surplus/(Deficit)	-114,000.00	-112,300.00	-1,700.00	1.51%

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%

TOWNSHIP OF WEST LINCOLN
Cemeteries

	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		0.00%
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%

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	0.00	0.00%
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%)

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	61.60%
Government Transfers	17,800.00	44,510.00	-26,710.00	(60.01%)
Other Revenue	6,500.00	4,600.00	1,900.00	41.30%
Total Operating Revenue	100,900.00	96,510.00	4,390.00	4.55%
Operating Expenses				
Salaries and Wages	155,100.00	140,400.00	14,700.00	10.47%
Benefits	35,820.00	33,180.00	2,640.00	7.96%
Administrative Expenses	23,300.00	4,700.00	18,600.00	395.74%
Supplies and Equipment	22,200.00	80,900.00	-58,700.00	(72.56%)
Utilities	3,200.00	4,000.00	-800.00	(20.00%)
Insurance	4,400.00		4,400.00	0.00%
Contracted Services	116,600.00	54,830.00	61,770.00	112.66%
Rents and Financial Expenses	18,900.00	19,900.00	-1,000.00	(5.03%)
Total Operating Expenses	379,520.00	337,910.00	41,610.00	12.31%
Operating Surplus/(Deficit)	-278,620.00	-241,400.00	-37,220.00	15.42%

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		0.00%
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%

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)	(21.43%)
Government Transfers		18,700.00	-18,700.00	(100.00%)
Total Operating Revenue	395,200.00	521,700.00	-126,500.00	(24.25%)
Operating Expenses				
Salaries and Wages	343,800.00	329,900.00	13,900.00	4.21%
Benefits	112,400.00	92,100.00	20,300.00	22.04%
Administrative Expenses	20,200.00	17,700.00	2,500.00	14.12%
Supplies and Equipment	1,200.00	1,100.00	100.00	9.09%
Utilities	600.00	600.00		0.00%
Subscriptions and Periodicals	1,400.00	1,200.00	200.00	16.67%
Contracted Services	87,300.00	85,700.00	1,600.00	1.87%
Special Projects		165,000.00	-165,000.00	(100.00%)
Contribution to Reserves		40,000.00	-40,000.00	(100.00%)
Total Operating Expenses	566,900.00	733,300.00	-166,400.00	(22.69%)
Operating Surplus/(Deficit)	-171,700.00	-211,600.00	39,900.00	(18.86%)

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		0.00%
Contracted Services	41,900.00	41,900.00		0.00%
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%

TOWNSHIP OF WEST LINCOLN
Library

	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	0.00	0.00%
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%)

**Schedule B
2019 and Ten Year Capital Detailed Plans**

Township of West Lincoln - 2019 Capital Budget-Tangible Capital Assets																					
	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 Management	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)	(4,000)															
2019 - Microsoft Office Software Upgrade	37,000				(4,400)	(32,600)															
04100 Fire	743,000	(196,000)								(537,000)										(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	700,000	(189,000)								(511,000)											
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	910,200	(78,000)	(23,500)	(403,800)															(216,000)		(188,900)
2019 - North Chippawa Rd - From: RR 2 To: Abingdon Rd	493,200	(49,300)		(255,000)																	(188,900)
2019 - BWLW16 - Patterson Rd - SDR	240,000	(24,000)																	(216,000)		
2019 - BWLW35 - Westbrook Rd - SDR - Design	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)				(526,300)					(268,000)								(97,000)		
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)															
Streetscape	300,000					(280,000)													(20,000)		
2019 - West St and St. Catherines St Reconstruction	300,000					(280,000)													(20,000)		
Signs - Street & Traffic	15,000					(15,000)															
Signs - New & Replacement	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)																			
Miscellaneous Wastewater Equipment	5,000																				
Main - Upsize and Replace - Construction	785,000	(392,500)																			
2019 - West St - From: S. Grimsby Rd 5 To: Wade St	575,000	(287,500)																			
2019 - Wade Rd - From: Margaret St To: Twenty Mile Creek	210,000	(105,000)																			
08320 Water Distribution Transmission	739,000	(305,000)																			
Miscellaneous Water Equipment	5,000																				
Water Meters	124,000																				
Replacement Program	94,000																				
New Installation	30,000																				
Main - Replace - Construction	610,000	(305,000)																			
2019 - West St - From: South Grimsby Rd 5 To: Wade Rd	610,000	(305,000)																			
10400 Cemeteries	6,000							(6,000)													
Park Benches	6,000							(6,000)													
16100 Parks	226,500	(171,000)				(35,000)		(6,500)				(14,000)									
Miscellaneous recreation equipment	6,500					(35,000)		(6,500)													
2019 - Wellandport Park - Driveway posts	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)							
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)
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)																			

**Schedule B
2019 and Ten Year Capital Detailed Plans**

Township of West Lincoln - 2019 Capital Budget-Tangible Capital Assets																					
	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
16200 Recreation Programs	15,000					(15,000)															
Miscellaneous equipment	15,000					(15,000)															
Grand Total	6,419,500	(1,438,200)	(23,500)	(403,800)	(317,500)	(774,100)	(6,000)	(588,000)	(61,600)	(537,000)	(492,000)	(14,000)	(45,000)	(29,500)	(397,500)	(434,000)	(97,000)	(269,400)	(10,000)	(472,400)	(9,000)

**Schedule B
2019 and Ten Year Capital Detailed Plans**

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 Mangement	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	98,300			(76,300)	(22,000)			
Road Needs Study	76,300			(76,300)				
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	713,900	(250,500)	(55,000)	(164,900)	(70,600)	(30,000)	(33,100)	(109,800)



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Miscellaneous Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This budget is for the purchase of small equipment or furniture, both new and replacement for the Town Hall Offices.

TOTAL COST	\$ 3,100
-------------------	-----------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 3,100
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 3,100



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Miscellaneous Network Hardware
CAPITAL TYPE	Information Technology
DESCRIPTION	Replacement of end of life (EOL) hardware and hardware failure. Also includes \$21,000 for new servers and \$5,000 for firewall hardware. These investments are necessary to ensure the security of sensitive data. These investments will also provide the Township further protection against "cyber attacks".

TOTAL COST \$ 34,100

FINANCING

GRANTS	\$ -
TECHNOLOGY RESERVE	\$ 30,000
DEVELOPMENT CHARGES	\$ -
BUILDING DEPT RESERVE	\$ 4,100
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 34,100</u></u>



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Replacement Computers
CAPITAL TYPE	Information Technology
DESCRIPTION	Replacement of end of life desktop computers.

TOTAL COST	\$ 15,000
-------------------	------------------

FINANCING

GRANTS	\$ -
TECHNOLOGY RESERVE	\$ 15,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 15,000



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Replacement Surface Pro End of Life
CAPITAL TYPE	Information Technology
DESCRIPTION	Replacement of end of life Surface Pro devices for both Council and staff.

TOTAL COST	\$ 26,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 26,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 26,000



2019

SERVICE AREA	_02400_Governance
CAPITAL NAME	Wide Format MFP Plotter
CAPITAL TYPE	Information Technology
DESCRIPTION	36 inch Wide Format MFP Plotter to replace existing 36 inch plotter which is no longer operational. The new Wide Format MFP will enable staff from Building, Public Works and Planning to print full scale drawings as well as have scanning abilities to scan in existing plans and drawings for electronic records. Currently any drawings over 11X17 are printed at a much higher cost at external printing companies
TOTAL COST	\$8,000

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
BUILDING DEPARTMENT RESERVE	\$ 4,000
CAPITAL RESERVES	\$ 4,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 8,000



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	2019 Microsoft Licencing
CAPITAL TYPE	Information Technology
DESCRIPTION	Majority of Office is Outdated Office 2010. Upgraded licencing to 2016/2019 required to operate efficiently and avoid end of life or compatibility issues with other software. Normal course of software upgrades.

TOTAL COST	\$ 37,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 32,600
DEVELOPMENT CHARGES	\$ -
BUILDING DEPARTMENT RESERVE	\$ 4,400
UNFUNDED	\$ -
TOTAL FINANCING	\$ 37,000



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Website Refresh
CAPITAL TYPE	Information Technology
DESCRIPTION	Website refresh is required in several key areas including accessibility, SEO (Search engine Optimization), organization of information and simplifying the interface. A new operating platform will be required. In 2018, \$18,000 was allocated towards this project. Upon further review it became evident that this project required additional budget funds in order to ensure successful completion. A total budget of \$35,000 is required, thus \$17,000 of additional funds are being requested in 2019.

TOTAL COST	\$ 17,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 17,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 17,000



2019

SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Corporate Strategic Plan
CAPITAL TYPE	Operating-Study
DESCRIPTION	<p>The last West Lincoln Community Strategic Plan was developed in 2012. Best Practices suggest that these plans should be updated every 3-5 years and ideally cover the term of Council. With a new Council in place, some major initiatives implemented and new senior staff in the administration, it is time to update the Strategic Plan. A Strategic Plan outlines the priorities and desired results of a municipal efforts over a specific period of time. The strategy is also directly linked to the budget for the municipality in that it provides direction to Administration regarding Council priorities. It also sets the framework for annual departmental business plans with linkages to performance evaluation systems. While a municipality may have multiple strategies (eg official plan, asset management plan etc), it is essential to develop one overarching strategy that is inclusive of all municipal activities and services that is used to guide the organization as a whole.</p> <p>Strategic planning allows Council and Administration to work together collaboratively to achieve a vision for their municipality and remain focused on key goals with limited resources. Without a strategic plan, a municipality runs the risk of going from "urgent" matter to "urgent" matter, or never looking beyond what is required to "keep the lights on" each day. For this reason, the plan needs to focus on the big picture or the future vision of the municipality to allow it to be a useful tool in addressing opportunities and challenges of the current situation. Ideally, this process and plan should be completed by the end of the 2nd quarter of 2019.</p>

TOTAL COST \$ 45,000

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 34,100
DEVELOPMENT CHARGES	\$ 10,900
DONATION	\$ -
UNFUNDED	\$ -

TOTAL FINANCING \$ 45,000

Schedule B
2019 and Ten Year Capital Detailed Plans

Account Type Expenditure

Sum of Amount	Column Labels										
Row 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
Extracation 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	700,000	80,000	450,000	450,000		50,000	1,000,000	650,000	50,000		3,430,000
2019 - New Pumper Rescue Station # 2	700,000										700,000
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	743,000	1,978,000	658,300	468,000	19,000	69,000	1,019,000	670,000	70,000	20,000	5,714,300

Service Area _04100_Fire
Asset Type (Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Debenture		(922,600)									(922,600)
Development Charges	(196,000)	(714,400)	(150,800)								(1,061,200)
Fire Reserve	(537,000)	(98,000)	(507,500)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(3,477,500)
Donations	(10,000)										(10,000)
Community Fund		(243,000)									(243,000)
Grand Total	(743,000)	(1,978,000)	(658,300)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(5,714,300)

Service Area _04100_Fire
Project Year 2019

Sum of Amount	Column Labels				
Row Labels	Expenditure	Development Charges	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	700,000	(189,000)	(511,000)		-

**Schedule B
2019 and Ten Year Capital Detailed Plans**

2019 - New Pumper Rescue Station # 2	700,000	(189,000)	(511,000)	-
Grand Total	743,000	(196,000)	(537,000)	(10,000)

Service Area	_04100_Fire
Account Type	Expenditure

Sum of Amount	Column Labels	
Row Labels	2026	Grand Total
Operating-Study	50,000	50,000
2026 - Fire Protection Master Plan	50,000	50,000
Grand Total	50,000	50,000

Service Area	_04100_Fire
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2026	Grand Total
Development Charges	(37,500)	(37,500)
Operating Fund	(12,500)	(12,500)
Grand Total	(50,000)	(50,000)



2019

SERVICE AREA	_04100_Fire
CAPITAL NAME	Bunker Gear
CAPITAL TYPE	Equipment
DESCRIPTION	Bunker gear wears out in approximately 5 years. The protection of the firefighter is reduced as the equipment ages to the point that at 5 years it is generally recognized that it needs to be replaced. We have 47 bunker suits. At 10 suits per year at a cost of \$1700.00 per suit, this will allow 10 set to be replaced annually.

TOTAL COST	\$ 17,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 17,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 17,000



2019

SERVICE AREA	_04100_Fire
CAPITAL NAME	Edraulic Cutters
CAPITAL TYPE	Equipment
DESCRIPTION	West Lincoln Fire applied to Trans Canada Pipelines for grant funding for 2 sets of extrication edraulic cutters in the amount of \$25,000. We have received a \$10,000 in grant funding towards the total amount of \$25,000. With the \$10,000 grant funding and \$7000 from development charges, we are requesting \$9000 from Fire Reserves to purchase the 2 sets of edraulic cutters. In the 10 year capital budget there is \$80,000 scheduled in 2021 for 2 full sets of cutters, spreaders and rams for both stations. This amount will be decreased \$26,000 by purchasing the 2 sets of edraulics cutters in 2019.

TOTAL COST \$ 26,000

FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 9,000
DEVELOPMENT CHARGES	\$ 7,000
DONATION	\$ 10,000
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 26,000</u>



2019

SERVICE AREA	_04100_Fire
CAPITAL NAME	New Pumper Rescue Station # 2
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Station # 2 pumper is 20 years old in 2018. The Ontario Fire Marshal's Office does not recognize any fire apparatus over 20 years. Station # 2 pumper was put in the 2016 capital budget, and has been put off for the last 2 years. In the 2017 Fire Master Plan the recommendation was for this pumper to be replaced in 2018. It is recommended that we keep pumper # 2 as a backup - in doing this, we can apply approximately \$153,000 of Development Charge money towards the total cost of the new Pumper.

TOTAL COST \$ 700,000

FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 511,000
DEVELOPMENT CHARGES	\$ 189,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 700,000</u>



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Miscellaneous road equipment
CAPITAL TYPE	Equipment
DESCRIPTION	For small capital expenditures, typically replacement of tools greater than \$500 (i.e. chainsaws).

TOTAL COST	\$ 6,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 6,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 6,000



2019

SERVICE AREA _06000_Transportation_Services_General

CAPITAL NAME Roads Needs Study

CAPITAL TYPE Operating Study

DESCRIPTION

The Ten Year Capital Plan previously indicated that the Roads Needs Study would be completed in 2020. As a reminder, the Roads Needs Study is a comprehensive condition review and assessment of the Township's road network. The results of this study provide critical condition data that is a required for sound asset management planning and provides the current and future (short / medium / long term) rehabilitation and financial needs with respect to the Township road network. The Roads Needs Study will also include a Pavement Management System, which incorporates life cycle costs into a more systematic approach to minor and major road maintenance and reconstruction projects. The Pavement Management System assist with the needs of the entire network as well as budget projections for consideration before any projects are executed. Pavement Management encompasses the many aspects and tasks needed to maintain a quality pavement inventory, and ensures that the overall condition of the road network can be sustained at desired levels of service. The data will assist Council with decision-making regarding the rural road maintenance and improvement

Staff feels it is in the best interest of the municipality to move this project forward a year given that the Township is required to have completed by July 1, 2021 an approved asset management plan for core assets (roads, bridges and culverts, water, wastewater and stormwater) that discusses current levels of service and the cost of maintaining those services. This requirement is in compliance with Ontario Regulation 588/2017 which mandates the completion of comprehensive asset management plans by municipalities.

TOTAL COST **\$ 76,300**

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
CAPITAL RESERVE	\$ -
UNFUNDED	\$ 76,300

TOTAL FINANCING **\$ 76,300**



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Replacement of Single Axle Dump Truck 18022
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Truck 18022 is the oldest Single Axle Dump Truck in the fleet (2006). This truck is used to plow in town and only uses salt. Because of its age, it is experiencing frequent repairs, also the body and frame are rusting out. To maintain our current level of service, the roads department has deemed it necessary to replace this truck.

TOTAL COST	\$ 240,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
EQUIPMENT RESERVE	\$ 240,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 240,000



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Replacement of Tandem Dump Truck 20032
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Truck 20032 is the oldest Tandem Truck in the fleet (2006). It has approximately 206 000km, which is the useful life expectancy of a plow truck. It is experiencing frequent repairs and to maintain our current level of service, the roads department has deemed it necessary to replace this truck.

TOTAL COST	\$ 270,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
EQUIPMENT RESERVES	\$ 270,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 270,000



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Trailer 55004
CAPITAL TYPE	Rolling Stock
DESCRIPTION	This 2003 single axle enclosed trailer has reached its useful life. It experiences a high level of maintenance. The walls and floors have holes in them from age which would cost too much money to fix.

TOTAL COST	\$ 10,000
-------------------	------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
EQUIPMENT RESERVE	\$ 10,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 10,000



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Pickup Truck 10013
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Pickup Truck 10013 was purchased in 2008. The truck experiences a high rate of repairs, and the body and frame of the truck are decaying, which will prove difficult to keep roadworthy. The truck has approximately 175,000km and is quickly nearing its useful life and requires replacement.

TOTAL COST	\$ 36,000
-------------------	------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
EQUIPMENT RESERVE	\$ 36,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 36,000



2019

SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Trailer 55005
CAPITAL TYPE	Rolling Stock
DESCRIPTION	This 2003 dual axle enclosed trailer has reached its useful life. It experiences a high level of maintenance. The walls and floors have holes in them from age which would cost too much money to fix.

TOTAL COST	\$ 11,000
-------------------	------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
EQUIPMENT RESERVE	\$ 11,000
UNFUNDED	\$ -
TOTAL FINANCING	\$ 11,000



2019

SERVICE AREA _16340_Recreation_Facilities

CAPITAL NAME Point and Paint PW building

CAPITAL TYPE Facilities

The Public Works building is in need of pointing and painting to prevent further decay of the block works. This project will increase the life of the building at a reasonable cost.

TOTAL COST **\$ 22,000**

FINANCING

GRANTS \$ -

FACILITIES RESERVE \$ 22,000

DEVELOPMENT CHARGES \$ -

DONATION \$ -

OPERATING FUND \$ -

TOTAL FINANCING **\$ 22,000**

Schedule B 2019 and Ten Year Capital Detailed Plans

Service Area	_06110_Roads_Paved
Account Type	Expenditure

Sum of Amount Row Labels	Column 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	_06110_Roads_Paved
Asset Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels									
	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total	
Capital Reserve	(132,100)	(190,200)	(179,200)	(48,700)	(90,000)	(52,100)			(692,300)	
Debtenture			(747,000)	(481,500)	(177,500)	(320,400)		(848,600)	(2,575,000)	
Development Charges	(77,000)	(97,800)	(123,000)	(110,000)	(4,639,000)	(77,100)	(45,500)		(5,317,000)	
Equipment Reserve								(10,000)	(10,000)	
Gas Tax	(224,000)	(439,800)	(180,800)	(459,800)	(479,500)	(321,400)	(409,500)	(479,800)	(2,994,600)	
OCIF	(53,400)	(272,700)							(326,100)	
Road Settlement Agreement Reserve	(283,500)								(283,500)	
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)	

Schedule B
2019 and Ten Year Capital Detailed Plans

Service Area	_06110_Roads_Paved
Project Year	2019

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



2019

SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Westlea Dr Road Reconstruction
CAPITAL TYPE	Hot Mix
DESCRIPTION	Westlea Dr has deteriorated rapidly in the last few years and is being bumped up to 2019 in the budget to address the serious need for repair. Maintenance efforts on this road are very high. This road also gets a significant amount of complaints by residents.

TOTAL COST	\$ 170,000
-------------------	-------------------

FINANCING

CAPITAL RESERVE	\$ 99,600
DEVELOPMENT CHARGES	\$ 17,000
DONATION	\$ -
OCIF	\$ 53,400
UNFUNDED	\$ -
TOTAL FINANCING	\$ 170,000



2019

SERVICE AREA _06110_Roads_Paved

CAPITAL NAME Sixteen Road Rehabilitation

CAPITAL TYPE Surface Treatment

DESCRIPTION Sixteen Road (from Rosedene Rd to Hodgkins Rd) and (from Port Davidson Rd to Minor Rd) is in poor condition. This road has been patched several times. The road stone base is failing in some areas. This section of road was identified the 2014 Road Needs Study as requiring rehabilitation within 1 to 5 years. The road has since decayed further requiring rehabilitation now. The road has loss of platform, rutting, and shows signs of base damage, with a PCI rating ranging from 55.8 to 64 in 2014. Road rehabilitation will include pulverizing and restoring the stone base and then application of double surface treatment.

TOTAL COST **\$ 285,000**

FINANCING

GAS TAX \$ 224,000

CAPITAL RESERVE \$ 32,500

DEVELOPMENT CHARGES \$ 28,500

DONATION \$ -

UNFUNDED \$ -

TOTAL FINANCING **\$ 285,000**



2019

SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	South Chippawa Road Rehabilitation
CAPITAL TYPE	Surface Treatment
DESCRIPTION	South Chippawa Road (from Church Rd to Regional Rd 14 (Smithville Rd)) is in poor condition. This road has been patched several times. The road stone base is failing in some areas. This section of road was identified the 2014 Road Needs Study as requiring rehabilitation within 1 to 5 years. The road has since decayed further requiring rehabilitation now. The road has loss of platform, rutting, and shows signs of base damage, with a PCI rating of 62.6 in 2014. Road rehabilitation will include pulverizing and restoring the stone base and then application of double surface treatment.
TOTAL COST	\$ 315,000

FINANCING

CAPITAL RESERVE	\$ -
DEVELOPMENT CHARGES	\$ 31,500
DONATION	\$ -
ROAD SETTLEMENT AGRMT RESERVE	\$ 283,500
UNFUNDED	\$ -
TOTAL FINANCING	\$ 315,000



2019

SERVICE AREA	_06130_Bridges_Culverts
CAPITAL NAME	Replacement of Bridge 34
CAPITAL TYPE	Deck Replacement
DESCRIPTION	Based on the biennial bridge inspections and condition of Bridge 34, the structure has been load rated multiple times since 2013. A monthly monitoring program was undertaken due to the severe deterioration and condition of the bridge superstructure (concrete girders and deck), which ultimately resulted in the closure of the bridge structure in November 2018. The replacement of Bridge 34 is identified in the Township's 10 Year Capital Forecast in 2023/2024 in the amount of \$865,000. As a result of the closure various replacement options were reviewed and presented to Township Council for consideration. Staff undertook a comprehensive review and recommended that the existing bridge deck be replaced with a "Reinforced Concrete Slab on Steel Girders", as presented and approved in Report RFD PW-07-2019.

TOTAL COST	\$ 493,200
-------------------	-------------------

FINANCING

GRANTS	\$ -
BRIDGES RESERVE	\$ 255,000
DEVELOPMENT CHARGES	\$ 49,300
DONATION	\$ -
ROAD SETTLEMENT RESERVE	\$ 188,900
TOTAL FINANCING	\$ 493,200



2019

SERVICE AREA	6130 Bridges Culverts
CAPITAL NAME	Bridge 16
CAPITAL TYPE	Deck Betterment - Construction
DESCRIPTION	<p>Bridge 16 is on Patterson Rd just south of Regional Rd 20. In 2013 a Detailed Bridge Survey was completed with recommendations to complete deck, abutment, and soffit repairs due to deterioration. An additional detailed inspection was carried out on July 10, 2018 to confirm any changes in the bridges condition. No major changes have been observed. Also a new TL-4 barrier walls will be installed along the curb of the bridge to meet pedestrian and crash test requirements of the bridge code.</p>

TOTAL COST	\$ 240,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 24,000
DONATION	\$ -
OCIF	\$ 216,000
TOTAL FINANCING	\$ 240,000



2019

SERVICE AREA	6130 Bridges Culverts
CAPITAL NAME	Bridge 35
CAPITAL TYPE	Deck Betterment - Design
DESCRIPTION	Bridge 35 - is on Westbrook Road and it's a shared bridge with City of Hamilton. The last OSIM inspection was conducted in 2015 and it has been identified that the bridge is in need of extensive soffit rehabilitation. Since the bridge is shared with City of Hamilton the cost will be shared as well.

TOTAL COST	\$ 47,000
-------------------	------------------

FINANCING

GRANTS	\$ -
DEVELOPMENT CHARGES	\$ 4,700
DONATION	\$ -
BRIDGE RESERVES	\$ 18,800
COST SHARING	\$ 23,500
TOTAL FINANCING	\$ 47,000



2019

SERVICE AREA	_06130_Bridges_Culverts
CAPITAL NAME	Guardrail Replacement
CAPITAL TYPE	Guardrail Replacement
DESCRIPTION	This is an on-going bridge maintenance project for repair and replacement of required guide rails on bridges.

TOTAL COST	\$ 130,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
BRIDGES RESERVE	\$ 130,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -

TOTAL FINANCING	\$ 130,000
------------------------	-------------------

Schedule B
2019 and Ten Year Capital Detailed Plans

Sidewalk Replacement	513,000	(107,200)	(137,800)	(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	(14,200)	(39,000)	(92,800)	-
2019 - RR 20 West St (North side) - From: Wade Rd To: Griffin St - 395m	127,000	(93,000)	(34,000)		-
Grand Total	1,083,000	(526,300)	(191,700)	(268,000)	(97,000)

Service Area: .06140_Traffic_Ops_Roadside_Services
Account Type: Expenditure

Sum of Amount	Column Labels				
Row Labels	2019	2020	2021	2022	Grand Total
Operating-Land Improvement	50,000	50,000	50,000	50,000	200,000
Ash Tree Removals - Rural Roads			50,000	50,000	100,000
Ash tree replacement - Blvd trees on various roads	50,000	50,000			100,000
Grand Total	50,000	50,000	50,000	50,000	200,000

Service Area: .06140_Traffic_Ops_Roadside_Services
Asset Type: (Multiple Items)

Sum of Amount	Column Labels				
Row Labels	2019	2020	2021	2022	Grand Total
Capital Reserve		(50,000)			(50,000)
Operating Fund	(50,000)		(50,000)	(50,000)	(150,000)
Grand Total	(50,000)	(50,000)	(50,000)	(50,000)	(200,000)

Service Area: .06140_Traffic_Ops_Roadside_Services
Project Year: 2019

Sum of Amount	Column Labels		
Row Labels	Expenditure	Operating Fund	Grand Total
Operating-Land Improvement	50,000	(50,000)	-
Ash tree replacement - Blvd trees on various roads	50,000	(50,000)	-
Grand Total	50,000	(50,000)	-



2019

SERVICE AREA _06140_Traffic_Ops_Roadside_Services

CAPITAL NAME Colver St. New Sidewalk

CAPITAL TYPE Sidewalk New

DESCRIPTION There is currently no sidewalk on Colver St on the North side from Wade Rd to the school on the corner of Colver St. and Canborough St. As part of their site plan, the District School Board of Niagara will be building a new sidewalk on the North side of Colver from Canborough Street to Barbara Street. Staff is proposing to construct a new sidewalk on the North side of Colver from Barbara St. to Wade Rd. This will provide a safe walking space for the public and children that attend the school.

TOTAL COST **\$ 70,000**

FINANCING

GRANTS \$ -

CAPITAL RESERVE \$ 51,100

DEVELOPMENT CHARGES \$ 18,900

DONATION \$ -

UNFUNDED \$ -

TOTAL FINANCING **\$ 70,000**



2019

SERVICE AREA _06140_Traffic_Ops_Roadside_Services

CAPITAL NAME South Grimsby Road 6 Sidewalk - Gateway to Hwy 20

CAPITAL TYPE Sidewalk New

DESCRIPTION The new school was built on Streamside Dr and HYW 20, the plan was to provide sidewalk around the school property. The Region is offering significant cost savings to move this sidewalk plans to the year 2019 in correlation with the current HWY 20 project. This work is to be done within the Region Rd construction project. There will be design cost savings as well as significant quantity savings. The estimated cost is \$85 000.

TOTAL COST **\$ 85,000**

FINANCING

GRANTS \$ -

CAPITAL RESERVE \$ 62,000

DEVELOPMENT CHARGES \$ 23,000

DONATION \$ -

UNFUNDED \$ -

TOTAL FINANCING **\$ 85,000**



2019

SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	RR 20 New Sidewalk - Streamside Dr to S. G. Rd. 6
CAPITAL TYPE	Sidewalk New
DESCRIPTION	The new school was built on Streamside Dr and HWY 20, the plan was to provide sidewalk around the school property. The Region is offering significant cost savings to move this sidewalk plans to the year 2019 in correlation with the current HWY 20 project. This work is to be done within the Region Rd construction project. There will be design cost savings as well as significant quantity savings. The estimated cost is \$77 000.

TOTAL COST	\$ 85,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	
DEVELOPMENT CHARGES	\$ 8,000
DONATION	\$ -
CONTRIBUTION FROM DEVELOPER	\$ 77,000
TOTAL FINANCING	\$ 85,000



2019

SERVICE AREA _06140_Traffic_Ops_Roadside_Services

CAPITAL NAME Industrial Park Rd. New Sidewalk

CAPITAL TYPE Sidewalk New

DESCRIPTION There is currently sidewalk at the N/W corner of HWY 20 and Industrial Park Rd. There is no sidewalk going down Industrial Park Rd. The region has offered to put in 50M of sidewalk as part of the HWY 20 Project. This sidewalk will connect to the existing sidewalk at the corner and connect to the existing driveway of the Plaza. This will provide a safe walking space for the public and will tie in to future plans of urbanizing this area. There will be significant cost savings doing the sidewalk at this time with the HWY 20 Project. The estimated cost is \$15 000.

TOTAL COST **\$ 15,000**

FINANCING

GRANTS \$ -

CAPITAL RESERVE \$ 11,000

DEVELOPMENT CHARGES \$ 4,000

DONATION \$ -

UNFUNDED \$ -

TOTAL FINANCING **\$ 15,000**



2019

SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	Streetscape Improvements
CAPITAL TYPE	Streetscape
DESCRIPTION	Implementation of the Economic Development Strategy and the Urban Design Guidelines, along with Regional EA for Regional Road 20, will require public funds to be invested in specific projects to encourage investments by the private sector. Regional Road 20 is scheduled for an upgrade in 2019/2020. In conjunction with the Region's work, Township staff propose that streetscape work be undertaken in conjunction with the improvements to the travelled road. The plan will be to make improvements to such things as boulevards, street lights, electricity (power lines), sidewalks, trees, etc.

TOTAL COST	\$ 300,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 300,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 300,000



2019

SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	Sign - New and Replacement
CAPITAL TYPE	Signs - Street & Traffic
DESCRIPTION	Street and Traffic Signs are purchased throughout the year as required. The Town is in need of replacing many signs to be within Provincial standards. Therefore this budget needs to be increased to rectify damaged and old signs that are a liability to the Township. As per the Township's Tangible Capital Asset Policy, this expenditure is to be capitalized.

TOTAL COST	\$ 15,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 15,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 15,000



2019

SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	RR 20 West St. Sidewalk Replacement
CAPITAL TYPE	Sidewalk Replacement
DESCRIPTION	The existing sidewalk on RR 20 West St. between House # 325 and Wade Rd on the North side and between House #280 and Griffin St. on the south side has deteriorated and settled in many places, creating trip hazards. The proposed project is to remove, regrade, and replace the existing sidewalk. This work is to be done within the Region Rd construction project. North side cost is \$273, 000 and the South side is \$240,000.

TOTAL COST	\$ 513,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 107,200
DEVELOPMENT CHARGES	\$ 137,800
DONATION	\$ -
GAS TAX	\$ 268,000
TOTAL FINANCING	\$ 513,000



2019

SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	Ash Tree Replacement Program
CAPITAL TYPE	Operating-Land Improvement
DESCRIPTION	West Lincoln has experienced a high occurrence of tree damage from the Emerald Ash Borer. It is expected that this will take several years to replace all affected trees. This project will be a multi-year project to remove and replace infected ash boulevard trees with healthy trees and will be assessed each year.

TOTAL COST	\$ 50,000
-------------------	------------------

FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
OPERATING FUND	\$ 50,000
TOTAL FINANCING	\$ 50,000

**Schedule B
2019 and Ten Year Capital Detailed Plans**

Service Area	_06210_Winter_Control_Roads
Account Type	Expenditure

Sum of Amount	Column Labels	
Row Labels	2026	Grand Total
Equipment	16,400	16,400
2026 - Plow - To replace	8,200	8,200
2026 - Sander - To repla	8,200	8,200
Facilities	73,000	73,000
2026 - Salt Depot - Addi	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	
Row Labels	2026	Grand Total
Development Charges	(73,000)	(73,000)
Equipment Reserve	(16,400)	(16,400)
Grand Total	(89,400)	(89,400)

Schedule B
2019 and Ten Year Capital Detailed Plans

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)

Schedule B
2019 and Ten Year Capital Detailed Plans

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)



2019

SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	Wastewater Miscellaneous Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This budget is to purchase small equipment required throughout the year such as sanitary hydrant pumps and hoses, and other miscellaneous equipment.

TOTAL COST	\$ 5,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
SEWERS RESERVE	\$ 5,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 5,000



2019

SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	West St. Sewer Main upsze and replace
CAPITAL TYPE	Main - Upsize and Replace - Construction
DESCRIPTION	With the increase in current and future development, the Sewer Main has an inadequate flow capacity. The Sewer Main will be upsized and replaced to achieve optimal flow capacity for the required sewage volumes. This project will be done in partnership with the Regions Road rehabilitation project.

TOTAL COST	\$ 575,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
SEWERS RESERVE	\$ 287,500
DEVELOPMENT CHARGES	\$ 287,500
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 575,000



2019

SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	Wade Rd. Sewer Main upsize and replace
CAPITAL TYPE	Main - Upsize and Replace - Construction
DESCRIPTION	With the increase in current and future development, the Sewer Main has an inadequate flow capacity. The Sewer Main will be upsized and replaced to achieve optimal flow capacity for the required sewage volumes. This project will be done in partnership with the Regions Road rehabilitation project.

TOTAL COST	\$ 210,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
SEWERS RESERVE	\$ 105,000
DEVELOPMENT CHARGES	\$ 105,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 210,000

**Schedule B
2019 and Ten Year Capital Detailed Plans**

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)			(92,700)	(109,800)
Debenture		(274,500)			(274,500)
Development Charges	(1,900)	(30,500)	(1,200)	(10,300)	(43,900)
Gas Tax			(10,800)		(10,800)
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

Schedule B
2019 and Ten Year Capital Detailed Plans

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	Column Labels	
Row 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	Column Labels				
Row 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)	-



2019

SERVICE AREA	_08210_Urban_Storm_System
CAPITAL NAME	Stormwater Master Drainage Plan
CAPITAL TYPE	Storm Sewer - Betterment
DESCRIPTION	West Lincoln's considerable growth requires planning for the future. The purpose of this Storm Water Master Drainage Plan is to identify long term servicing needs and strategies.

TOTAL COST	\$ 150,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 37,500
DEVELOPMENT CHARGES	\$ 112,500
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 150,000

Schedule B
2019 and Ten Year Capital Detailed Plans

Service Area _08320_Water_Distribution_Transmission
Account Type Expenditure

Sum of Amount	Column Labels										
Row Labels	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Main - New - Design				166,800		7,000					173,800
2022 - South Grimsby Rd 5 - From: Spring Creek Rd To: Northridge Dr				38,600							38,600
2022 - South Grimsby Rd 6 - Extension - From: Spring Creek Rd To: HWY 20				27,000							27,000
2022 - Spring Creek Rd - From: Hornak Rd To: SG Rd 5				63,200							63,200
2022 - Spring Creek Rd - From: SG Rd 5 To: SG Rd 6				38,000							38,000
2024 - St. Catherines St - From: Frank St To: Griffin St						7,000					7,000
Main - New - Construction					1,946,400	1,371,900	507,800				3,826,100
2023 - SG RD 5 - From: Spring Creek Rd To: Northridge Dr					441,000						441,000
2023 - SG RD 6 - From: Spring Creek Rd To: HWY 20					355,000						355,000
2023 - Spring Creek Rd - From: Hornak Rd To: SG Rd 5					758,200						758,200
2023 - Spring Creek Rd - From: SG Rd 5 To: SG Rd 6					392,200						392,200
2024 - Industrial Park Rd - From: London Rd To: Spring Creek Rd						565,400					565,400
2024 - Industrial Park Rd - From: Spring Creek Rd To: Pearson Rd						249,000					249,000
2024 - Pearson Rd - From: East Pearson Limits To: Industrial Park Rd						228,500					228,500
2024 - Spring Creek Rd - From: Thompson Rd To: Industrial Park Rd						329,000					329,000
2025 - Industrial Park Rd - From: Pearson Rd To: Urban Boundary							399,800				399,800
2025 - St. Catherines St. - From: Frank St To: Griffin St							108,000				108,000
Main - Upsize and Replace - Design				39,500	39,250	81,400					160,150
2022 - South Grimsby Rd 5 - From: Northridge Dr To: HWY 20				27,000							27,000
2022 - Spring Creek Rd - From: Station St To: Hornak Rd				12,500							12,500
2023 - Van Woudenberg Way - From: Station St To: West Boundary Limits					39,250						39,250
2024 - Griffin St. N - From: Griffin St To: Station & West St						16,000					16,000
2024 - St. Catherines St - From: Industrial Park Rd To: Frank St						65,400					65,400
Main - Upsize and Replace - Constuction					432,500	353,500	853,600				1,639,600
2023 - SG RD 5 - From: Northridge Dr To: HWY 20					315,000						315,000
2023 - Sping Creek Rd - From: Station St To: Hornak Rd					117,500						117,500
2024 - Van Woudenberg Way - From: Station St To: West Boundary Limits						353,500					353,500
2025 - Griffin St. N - From: Griffin St To: Station St							134,000				134,000
2025 - St. Catherines St. - From: Industrial Park Rd To: Frank St							719,600				719,600
Main - Replace - Design		35,000						42,200			77,200
2020 - Brock St - From: RR 20 To: North End		35,000									35,000
2026 - Colver St - From: RR14 To: Wade Rd								42,200			42,200
Main - Replace - Construc	610,000		495,000						610,000		1,715,000
2019 - West St - Fron	610,000										610,000
2021 - Brock St - From: RR 20 To: North End			495,000								495,000
2027 - Colver St - From: RR14 To: Wade Rd									610,000		610,000
Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Miscellaneous Water	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Water Meters	124,000	61,800	62,800	63,800	34,800	105,800	36,900	38,000	99,100	100,200	727,200
New Installation	30,000	31,800	32,800	33,800	34,800	35,800	36,900	38,000	39,100	40,200	353,200
Replacement Progran	94,000	30,000	30,000	30,000		70,000			60,000	60,000	374,000
Rolling Stock							38,500				38,500
2025 - 3/4 Ton Van - To replace 2007 Chevrolet							38,500				38,500
Facilities									310,000		310,000
2027 - Bulk Water Station - Replace roof shingles									10,000		10,000
2027 - Water Services - New Building									300,000		300,000
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

Schedule B
2019 and Ten Year Capital Detailed Plans

Service Area _08320_Water_Distribution_Transmission
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	(305,000)	-	-	(153,800)	(1,803,200)	(1,592,850)	(880,600)	(21,100)	(305,000)		(5,061,550)
Equipment Reserve							(38,500)				(38,500)
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	Column Labels			
Row Labels	Expenditure	Development Charges	Water Reserve	Grand Total
Equipment	5,000		(5,000)	-
Miscellaneous Water	5,000		(5,000)	-
Water Meters	124,000		(124,000)	-
Replacement Program	94,000		(94,000)	-
New Installation	30,000		(30,000)	-
Main - Replace - Constru	610,000	(305,000)	(305,000)	-
2019 - West St - Fron	610,000	(305,000)	(305,000)	-
Grand Total	739,000	(305,000)	(434,000)	-

Service Area _08320_Water_Distribution_Transmission
Account Type Expenditure

Sum of Amount	Column Labels					
Row 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	Column Labels					
Row 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)



2019

SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Miscellaneous Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This budget is to purchase small equipment required throughout the year such as hydrant pumps and hoses, and other miscellaneous equipment.

TOTAL COST	\$ 5,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 5,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 5,000



2019

SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Meter Replacement Program
CAPITAL TYPE	Water Meters
DESCRIPTION	This is an on-going project as part of the results from the 2015 Non-Revenue Water Loss Study, which includes recommendations for the replacement of outdated water meters. Works are proposed for the replacement of existing water meters and will continue for subsequent years to capture any revenue losses through older and uncalibrated meters. In addition, in 2019 staff is proposing replacing all pulser meters which have an average age of 25 years. An outside firm will be contracted to conduct the changeover of over 100 of these meters. These meters slow down with age and measure lower consumption, which leads to decreased water revenue.

TOTAL COST	\$ 94,000
-------------------	------------------

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 94,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 94,000



2019

SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Meter Replacement New
CAPITAL TYPE	Water Meters
DESCRIPTION	This is an on-going project where we install new meters for new development.

TOTAL COST	\$ 30,000
-------------------	------------------

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 30,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 30,000



2019

SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	West Street Watermain Upsize
CAPITAL TYPE	Main - Upsize and Replace - Construction
DESCRIPTION	Part of the approved boundary adjustment, the existing watermain on West Street has been identified as requiring upsizing on West Street between Wade Rd and South Grimsby Rd 5 to service the future development area. The proposed work was also identified in the 2017 Development Charges Study. The proposed 2019 work is for the necessary design works to upsize the existing watermain from 150mm diameter to 300mm diameter to service the future development lands to the north-west. The design works are necessary to prepare for watermain construction during the proposed road reconstruction of West Street in 2019 by Niagara Region. The works are a continuation of preparatory works which commenced in 2017.

TOTAL COST	\$ 610,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 305,000
DEVELOPMENT CHARGES	\$ 305,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 610,000



2019

SERVICE AREA	_10400_Cemeteries
CAPITAL NAME	Benches
CAPITAL TYPE	Land Improvements
DESCRIPTION	Staff would like to place park benches in the major cemeteries. Several requests for benches have been made over the last few years and staff believe that the benches would be a good addition to the cemeteries. At the present time we have two benches in the Union cemetery.

TOTAL COST	\$ 6,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
CEMETERIES RESERVE	\$ 6,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 6,000



2019

SERVICE AREA _16100_Parks

Misc Equipment

CAPITAL TYPE Equipment

This is a yearly capital equipment budget for small parks related equipment. Items such as pumps, string trimmers, chainsaws etc. These items are purchased to replace old small equipment or to add to our small equipment stock

TOTAL COST **\$ 6,500**

FINANCING

GRANTS	\$	-
ROAD EQUIPMENT RESERVE	\$	6,500
DEVELOPMENT CHARGES	\$	-
DONATION	\$	-
UNFUNDED	\$	-

TOTAL FINANCING **\$ 6,500**



2019

SERVICE AREA	_16100_Parks
CAPITAL NAME	Wellandport Driveway Posts
CAPITAL TYPE	Land Improvements
DESCRIPTION	Driveway posts are required to stop vehicles from entering onto the grass portion of the park. We have spent several thousand dollars over the last 3 or so years repairing extensive damage to these areas. It takes weeks to repair and grow new grass which makes the park unsightly and unusable during that time. Wooden posts are the most cost effective way to prevent this damage from continuing.

TOTAL COST	\$ 35,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 35,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 35,000



2019

SERVICE AREA	_16100_Parks
CAPITAL NAME	Smithville Square Parkette
CAPITAL TYPE	Land Improvements
DESCRIPTION	<p>This project to transform a downtown parking lot into the Smithville Square Parkette is part of the Building a Vibrant Tomorrow Plan, and was based on the urban design manual, and streetscape master plan that identified the need for a shared public space. The project was originally estimated at \$250,000 and in 2018 staff secured funding with a \$100,000 contribution received from the Niagara Region through the PRIP program; \$48,000 received through Provincial Grants; and the Township contributed the remaining \$102,000 (\$77,000 from the Capital Reserve and \$25,000 through development charges). The design phase of the project is nearing completion, initial cost estimates for the project indicate an increase in budget is required in the amount of \$45,000. This increase can be funded entirely from development charges, staff requests this be included in the 2019 budget. The overall project totalling \$295,000 will have revised funding as follows: Niagara Region Grant \$100,000; Development Charges \$71,600; Main Street Revitalization Provincial Funding \$50,400; Capital Reserve \$73,000</p>

TOTAL COST \$ 45,000

FINANCING

REGIONAL GRANT	\$ -
PROVINCIAL GRANT	\$ -
CAPITAL RESERVE	\$ -
DEVELOPMENT CHARGES	\$ 45,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 45,000</u>



2019

SERVICE AREA	_16100_Parks
CAPITAL NAME	Smithville Station Park Playground Equipment
CAPITAL TYPE	Land Improvements
DESCRIPTION	This playground is part of the plan for Smithville Station Park to be completed in 2019. Staff have added this playground to be installed on green space provided by the developer.

TOTAL COST	\$ 140,000
-------------------	-------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	
DEVELOPMENT CHARGES	\$ 126,000
DONATION	\$ -
IN LIEU OF PARKLAND	\$ 14,000
TOTAL FINANCING	\$ 140,000



2019

SERVICE AREA	_16100_Parks
CAPITAL NAME	Tree Planting
CAPITAL TYPE	Land Improvements
DESCRIPTION	Tree planting in our parks and green spaces is an annual project to increase trees and replace trees that have been removed.

TOTAL COST	\$ 5,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
OPERATING FUND	\$ 5,000
TOTAL FINANCING	\$ 5,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Floor Cleaning Machine
CAPITAL TYPE	Equipment
DESCRIPTION	With the new MURS building, the one floor machine we currently have will not be practical to clean the new building. A second machine is required to minimize staff time and wear on the one machine we have.

TOTAL COST	\$ 8,500
-------------------	-----------------

FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 8,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 8,500



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Door Opener
CAPITAL TYPE	Facilities
DESCRIPTION	In 2018 we made upgrades to the Leisureplex barn. This included a new overhead door. This door opener will facilitate moving equipment in and out of the building safely.

TOTAL COST	\$ 1,600
-------------------	-----------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 1,600
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 1,600



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Wellandport Camera
CAPITAL TYPE	Information Technology
DESCRIPTION	Cameras were installed at Wellandport Library in 2018 as part of the capital renovations. Staff have found the need for a better camera (1) to survey the entrance to the park and would like to have one camera located at the hall entrance. These cameras will help to mitigate vandalism in the park.

TOTAL COST	\$ 5,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 5,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 5,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Abingdon Septic
CAPITAL TYPE	Facilities
DESCRIPTION	The Abingdon Hall (Caistor Community Centre) septic system is no longer functioning as it should. This leads to smells in the building and having to pump the system out frequently. Staff would like to have a design done in 2019 with the new system to be installed in 2020.

TOTAL COST	\$ 10,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 10,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 10,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Silverdale Furnace
CAPITAL TYPE	Facilities
DESCRIPTION	The Silverdale furnace is an oil fired unit and very old. The unit is not energy friendly and could fail unexpectedly. Staff is proposing a new energy efficient furnace and central air conditioning for the building. The proposed unit will be propane.

TOTAL COST	\$ 12,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 12,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 12,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Wellandport Roof
CAPITAL TYPE	Facilities
DESCRIPTION	The roof rehabilitation on the Wellandport Hall was included in the 2018 capital budget. With the library addition staff felt it would be better to match the steel roof installed there. Because of the cost of the materials used on that roof and the increase in steel prices, the cost rose on this project. Staff would like to carry over the \$17,000 from the 2018 and add \$33,000 to complete this project in 2019. This roof will last a lifetime and increase the insulation properties to the building as well as look aesthetically pleasing while matching the now existing library roof.

TOTAL COST	\$ 33,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 33,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 33,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Asbestos Audits
CAPITAL TYPE	Facilities
DESCRIPTION	All buildings built before 1990 may have asbestos and are required to have asbestos audits completed on them under O Regs, 278/05. This project would include all municipally owned buildings in the designated time range.

TOTAL COST	\$ 11,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 11,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 11,000



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Inspection Software
CAPITAL TYPE	Information Technology
DESCRIPTION	Staff requires this software to complete and record building inspections for liability and costing. This is an annual fee of \$2,600.

TOTAL COST	\$ 2,600
-------------------	-----------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 2,600
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 2,600



2019

SERVICE AREA	_16340_Recreation_Facilities
CAPITAL NAME	Facility Audits
CAPITAL TYPE	Facilities
DESCRIPTION	The Township owned buildings should undergo a professional building audit. This will help determine future budgets for repairs and replacements. These audits will also assist with Asset Management for the finance department.

TOTAL COST	\$ 35,000
-------------------	------------------

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 35,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 35,000



2019

SERVICE AREA _18100_Planning_Development

CAPITAL NAME Wellandport Community Improvement Plan (CIP)

CAPITAL TYPE Operating-Study

DESCRIPTION

Region of Niagara will be upgrading Regional Road 63 (Canborough Rd) through Wellandport in 2021. In order to coordinate improvements to the sidewalk and streetscape appearance, a Streetscape Master Plan and a Wellandport Community Improvement Plan (CIP) should both be completed. The Streetscape Master Plan RFP will soon be released for bids and will ultimately result in a consulting firm designing a Master Plan for Wellandport and its Main Street. This is based on the fact that in 2018 Council approved a \$10,000 allocation towards this project which the Region is matching. In addition, in order to further enhance Main Street, a commercial facade program is proposed, which can only occur through a Community Improvement Program (CIP). A CIP is a recommended plan in order to secure the appropriate funding for Streetscape and Facade Improvements with assistance from the Regional funding program. This capital sheet plus the 2018 Master Streetscape Plan Sheet then provide a full program of improvement opportunities for Wellandport in partnership with the Region.

TOTAL COST **\$40,000**

FINANCING

REGIONAL GRANT	\$ 20,000
PLANNING RESERVE	\$ 10,300
DEVELOPMENT CHARGES	\$ 9,700
DONATION	
OPERATING FUND	

TOTAL FINANCING **\$40,000**



2019

SERVICE AREA _18100_Planning_Development

CAPITAL NAME Mandatory Parks Study

CAPITAL TYPE

DESCRIPTION Under the Planning Act, municipalities are required to have a "Parks Plan" that documents the need for parkland and related standards to justify the use of the alternate calculation rate of 1 hectare per 300 units or cash in lieu at a value of 1 hectare of parkland per 50 units. The alternate parkland calculation only yields a 5% rate when developments exceed 15 units per hectare. As Smithville intensifies and intensification and multi-residential built form takes up a greater share of the mix, an understanding of parkland needs is appropriate so as to enable the alternate.

TOTAL COST **\$30,000**

FINANCING

GRANTS	\$ -
PLANNING RESERVE	\$ 22,800
DEVELOPMENT CHARGES	\$ 7,200
DONATION	\$ -
UNFUNDED	\$ -

TOTAL FINANCING **\$ 30,000**



2019

SERVICE AREA _18100_Planning_Development

CAPITAL NAME Consultant to Complete Secondary Plan Work

CAPITAL TYPE

DESCRIPTION Four secondary plans will be the subject of Staff and Council review in 2019. One project is an ongoing (Spring Creek Heights) Secondary Plan review. Three others are proposed for 2019 and will help inform the Urban Boundary Expansion Project. The three secondary plans are: 1) St. Martin's/Township land - 186 Margaret Street, 2) College Street School, and 3) East Smithville Secondary Plan. Township Staff will apply to the Region for funds to help offset costs. Total cost to the Township is anticipated to be around \$95,000 after Regional support is received.

\$30,000	Spring Creek
\$40,000	St. Martin's
\$40,000	College Street
\$80,000	East Smithville

TOTAL COST **\$ 190,000**

FINANCING

RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 110,200
DONATION	\$ -
REGIONAL GRANT	\$ 79,800
UNFUNDED	\$ -

TOTAL FINANCING **\$ 190,000**



2019

SERVICE AREA	_18100_Planning_Development
CAPITAL NAME	Wellandport Streetscape Master Plan
CAPITAL TYPE	Operating-Study
DESCRIPTION	Township Council had approved \$10,000 in 2018 for the Wellandport Master Plan which has now been matched with funding of \$10,000 from the Region through the Region's SNIP program. The Streetscape Master Plan will be released for bidding in conjunction with the Wellandport Community Improvement Plan in 2019 and will ultimately result in a consulting firm preparing a CIP and designs for behind the curb for Wellandport. Discussions with the Region of Niagara have indicated that a full Streetscape Master Plan will be required in order to secure the appropriate funding.

TOTAL COST \$10,000

FINANCING

REGIONAL GRANT	\$ 10,000
RESERVES	
DEVELOPMENT CHARGES	
DONATION	
OPERATING FUND	
TOTAL FINANCING	<u><u>\$10,000</u></u>

Schedule B
2019 and Ten Year Capital Detailed Plans

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	(20,050)	(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)

Schedule B
2019 and Ten Year Capital Detailed Plans

Project Year		2019				
Sum of Amount		Column Labels				
Row Labels	Expenditure	Development Charges	Library Reser.	Deferred Revenue	Grand Total	
_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		Column Labels	
Row 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		Column Labels	
Row 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		Column Labels		
Row Labels	Expenditure	Library Reserve	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)		-



2019

SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Self Checkout Machine
CAPITAL TYPE	Equipment
DESCRIPTION	Allows for library users to check-out and return library materials on their own; alleviates some staffing pressure at the circulation desk.

TOTAL COST	\$ 7,500
-------------------	-----------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 7,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 7,500



2019

SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection.

TOTAL COST	\$ 20,000
-------------------	------------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 8,000
DEVELOPMENT CHARGES	\$ 12,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 20,000



2019

SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Replacement Computers
CAPITAL TYPE	Information Technology
DESCRIPTION	New public computers to replace old ones.

TOTAL COST	\$ 6,000
-------------------	-----------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 6,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 6,000



2019

SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection.

TOTAL COST	\$ 14,000
-------------------	------------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 4,700
DEVELOPMENT CHARGES	\$ 6,800
DONATION	\$ -
DEFERRED REVENUE	\$ 2,500
TOTAL FINANCING	\$ 14,000



2019

SERVICE AREA	_16404_Library_Wellandport
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection. An increase in funds is requested in 2019 in order to increase our collection of children's printed materials and large print materials.

TOTAL COST	\$ 18,000
-------------------	------------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 3,300
DEVELOPMENT CHARGES	\$ 8,200
DONATION	\$ -
DEFERRED REVENUE	\$ 6,500
TOTAL FINANCING	\$ 18,000



2019

SERVICE AREA	_16401_Library_Admin
CAPITAL NAME	Evergreen
CAPITAL TYPE	Operating-Other
DESCRIPTION	Scalable ILS software for libraries that enables patrons to find library materials and helps libraries manage, catalog, and circulate those materials. Current software is not compatible with a three branch system; each branch operates as its own catalog. Moving to Evergreen ILS would enable compatibility with other libraries in Niagara.

TOTAL COST	\$ 30,000
-------------------	------------------

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 30,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 30,000

Schedule B
2019 and Ten Year Capital Detailed Plans

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		
Row Labels	Expenditure	Building Dept. Reserve	Grand Total
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)	-



2019

SERVICE AREA	_18100_Planning_Development
CAPITAL NAME	By-law Vehicle Top-Up
CAPITAL TYPE	
DESCRIPTION	In 2018, a \$25,000 capital item was approved for a second by-law enforcement vehicle. The purchase did not occur in 2018 as the second by-law officer has not yet been hired. Building Staff are requesting that this be topped up to \$30,000 by adding an additional \$5,000 to be taken from the Building Department reserve.
TOTAL COST	<u>\$5,000</u>

FINANCING

GRANTS	\$ -
BUILDING REVENUES RESERVE	\$ 5,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 5,000</u>



2019

SERVICE AREA _04450_Building_Permit_Inspection_Services

CAPITAL NAME Remodel Design of Old Smithville Library

CAPITAL TYPE Facilities

This is a request to renovate the Old Smithville Library into offices and meeting rooms. The offices would house staff from the Building Department. Renovations would include repair to the atrium windows, new flooring, construction of meeting rooms and offices and the purchase of furniture.

TOTAL COST **\$ 300,000**

FINANCING

GRANTS	\$ -
BUILDING REVENUES RESERVE	\$ 300,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -

TOTAL FINANCING **\$ 300,000**

Schedule B
2019 and Ten Year Capital Detailed Plans

Service Area	_16200_Recreation_Programs
Account Type	Expenditure

Sum of Amount	Column Labels	2019	Grand Total
Row Labels			
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	2019	Grand Total
Row Labels			
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	2019	Grand Total	
Row Labels	Capital Reserve	Expenditure	Grand Total	
Equipment		(15,000)	15,000	-
Miscellaneous equipment		(15,000)	15,000	-
Grand Total		(15,000)	15,000	-



2019

SERVICE AREA	_16200_Recreation_Programs
CAPITAL NAME	Miscellaneous equipment
CAPITAL TYPE	Equipment
DESCRIPTION	For the purpose of purchasing facility and programming equipment for the new recreation facility and its spaces. Such things as volleyball nets and standards, badminton nets and standards, floor hockey nets and sticks and balls, volleyballs, basketballs, utility balls, dodgeballs, badminton rackets, pinnies, mats, storage bins, table-top flip score boards.

TOTAL COST	\$ 15,000
-------------------	------------------

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 15,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 15,000



2019

SERVICE AREA _16100_Parks

SERVICE CHANGE Addition of one Full-Time Arena/Parks Operator

JUSTIFICATION

The amount of green space for which the Recreation Division is responsible for has been increasing steadily for the last few years. In order to maintain the current level of service with care and maintenance, additional staffing is needed. The addition of one FTE will increase the capacity of the Recreation Division overall. Staff recommend that the new position will assist with urban care and maintenance, facility operation and general maintenance duties. The addition of one FTE will also assist in the additional staffing requirements of the new community centre.

The West Lincoln Community Centre requires additional staff in order to annually operate the new facilities that are now open to the public. The new spaces will house fitness programs, new gym programs, new older adult programs and will be available for rentals if the addition of this FTE is approved. Staff recognize the importance of having a fully trained and competent staff member in control of the facility when it is open. Staff also recognize that there is an increase in the amount of cleaning required in the operation of the new facilities. This position will increase staffing capacity to accommodate for the higher maintenance demands.

Staff recommend that the additional FTE will allow for consistent evening programming and rentals in the West Lincoln Community Centre. Without this increase to the level of staffing, the new facility will not be available for Township programs or public use. With the opening of the new facility, there is public expectation of the availability of these services.

BUDGET IMPACT **ANNUAL COST FOR FULL TIME POSITION WITH BENEFITS IS \$78,000. THE IMPACT TO THE 2019 BUDGET WILL BE \$52,000**



2019

SERVICE AREA

_16200_Recreation_Programs

SERVICE CHANGE

Customer Service and Administration Clerk

JUSTIFICATION

<p>This service level change is to hire a Customer Service and Administration Clerk 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).</p> <p>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. This position will provide administrative support in the service areas of programming, facilities, events, maintenance and cemeteries. Cemeteries is currently lacking in administrative support and this position will create consistencies and improved customer service.</p> <p>This position will also improve business continuity for vacation and absense coverages. It will create regularity in service hours in the new facility and allow features like the walking track to have consistenct access throughout the year. The position will also assist in providing increased levels of facility monitoring of patron usage for safety. This will create a centralized point of contact to improve ongoing communication between patrons and staff.</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>
--

BUDGET IMPACT

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



2019

SERVICE AREA

02500_Corporate_Management

SERVICE CHANGE

Hiring of IT Help Desk Position

JUSTIFICATION

<p>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. It should also be noted that the Building Department has implemented a paperless processing system, putting greater demand on the Township's IT infrastructure. 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.</p>

BUDGET IMPACT

<p>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 6 out of 12 months is \$23,400</p>
--



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 opportunities 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 _18100_Planning_Development

SERVICE CHANGE Gypsy Moth Spray

JUSTIFICATION

Township Staff have been informed that gypsy moth is back and is infesting our oak trees. A budget authorization is proposed so that we can work with Trees Unlimited and local land owners to coordinate a spray program to attempt to control the gypsy moth infestation. Trees Unlimited is planning a spray program in 2019 across Niagara-on-the-Lake, Pelham, Fort Erie, and West Lincoln. Pockets of deforestation in the southern and southcentral areas of West Lincoln were found in 2018. This budget request is to provide funds to cover the costs of spraying trees on Township road allowances as well as costs to administer this program.

BUDGET IMPACT \$6,000.00



2019

SERVICE AREA

_16402_Library_Smithville

SERVICE CHANGE

Staffing

JUSTIFICATION

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.

For the following reasons we are requesting an additional 37 staff hours per week for Library Page positions:

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.

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.

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.

BUDGET IMPACT

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.**



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.

Township of West Lincoln - Ten Year Capital Plan - Expenditure											
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
.02500_Corporate_Mangement	123,200	94,700	110,000	25,600	53,500	26,800	27,300	67,900	57,000	29,100	615,100
.04100_Fire	743,000	1,978,000	658,300	468,000	19,000	69,000	1,019,000	670,000	70,000	20,000	5,714,300
.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	910,200	90,000	460,000	235,000	3,120,000	697,000	230,000	372,000	245,000	170,000	6,529,200
.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	226,500	411,000	713,900	479,700	501,300	152,100	358,000	712,000	65,000	9,000	3,628,500
.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	6,419,500	4,610,100	5,357,900	3,545,400	14,555,250	4,844,200	6,188,250	5,061,100	5,871,350	1,009,300	57,462,350

Township of West Lincoln - Ten Year Capital Plan - Financing											
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Bridge Reserve	(403,800)	(90,000)	(251,500)	(222,500)	(120,000)	(130,000)	(162,500)	(169,800)	(236,500)	(170,000)	(1,956,600)
Building Dept. Reserve	(317,500)		(6,000)					(30,000)			(353,500)
Capital Reserve	(774,100)	(462,900)	(526,800)	(491,200)	(638,000)	(98,800)	(351,800)	(177,300)	(1,457,000)	(137,800)	(5,115,700)
Cemetery Reserve	(6,000)	(6,000)				(30,000)		(22,000)			(64,000)
Cost Sharing	(23,500)		(172,500)								(196,000)
Debenture		(922,600)	(747,000)	(481,500)	(452,000)	(830,700)	(722,800)	(1,028,600)	(742,000)		(5,927,200)
Development Charges	(1,438,200)	(970,200)	(1,044,000)	(721,300)	(11,413,400)	(2,086,350)	(2,126,700)	(1,111,100)	(1,841,200)	(68,000)	(22,820,450)
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	(537,000)	(98,000)	(507,500)	(468,000)	(19,000)	(69,000)	(1,019,000)	(670,000)	(70,000)	(20,000)	(3,477,500)
Gas Tax	(492,000)	(439,800)	(469,700)	(459,800)	(479,500)	(463,700)	(468,000)	(479,800)	(167,000)		(3,919,300)
In Lieu of Parkland	(14,000)	(261,900)	(30,000)	(60,600)	(6,000)	(32,000)		(65,500)			(470,000)
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)
Operating Fund		(50,000)									(50,000)
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		(30,000)	(100,000)								(130,000)
contribution from Developer	(97,000)		(20,000)								(117,000)
OCIF	(269,400)	(272,700)									(542,100)
Donations	(10,000)										(10,000)
Road Settlement Agreement Reserve	(472,400)										(472,400)
Community Fund		(243,000)	(282,500)								(525,500)
Deferred Revenue	(9,000)										(9,000)
Grand Total	(6,419,500)	(4,610,100)	(5,357,900)	(3,545,400)	(14,555,250)	(4,844,200)	(6,188,250)	(5,061,100)	(5,871,350)	(1,009,300)	(57,462,350)

Township of West Lincoln - Ten Year Capital Plan/Special Projects - 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	98,300						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	713,900	695,000	331,000	331,000	408,000	156,000	336,500	375,000	305,500	250,000	3,901,900
Township of West Lincoln - Ten Year Capital Plan/Special Projects - Financing											
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Capital Reserve	(164,900)	(70,000)			(25,000)				(25,000)		(284,900)
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)	(197,050)	(121,800)	(83,000)	(27,300)	(6,000)	(131,800)	(62,300)	(45,500)	(25,500)	(755,250)
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	(713,900)	(695,000)	(331,000)	(331,000)	(408,000)	(156,000)	(336,500)	(375,000)	(305,500)	(250,000)	(3,901,900)

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%
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%
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%
1-02-02403-560108 GOV-ELE-CONTRIB TO ELECTION	36,500.00	36,500.00		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%
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%
1-06-06502-560107 RSTL-CONTRIB TO CONTINGENCY	20,200.00	20,200.00		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		75,400.00	-75,400.00	(100.00%)
2-16-16402-560115 LIB-SMT-CONTRIB TO LIBRARY	8,000.00		8,000.00	0.00%
2-16-16403-560115 LIB-CAI-CONTRIB TO LIBRARY	4,700.00		4,700.00	0.00%
2-16-16404-560115 LIB-WLL-CONTRIB TO LIBRARY	3,300.00		3,300.00	0.00%
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	0.00%
1-00-00000-460126 GF-TSFR FROM WORKING FUNDS	45,000.00	45,000.00		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	0.00%
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	537,000.00	49,860.00	487,140.00	977.02%
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	76,300.00	29,400.00	46,900.00	159.52%
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	403,800.00	196,350.00	207,450.00	105.65%
BRG-TSFR FROM SETTLMNT ROAD AGREEM	188,900.00			
3-06-06140-460105 RDS-TRAF-TSFR FROM CAPITAL	526,300.00	172,600.00	353,700.00	204.92%
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%
CEM-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	14,000.00		14,000.00	
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 PROG TSFR FROM CAPITAL RESERVE	15,000.00		15,000.00	
PLANNING-TSFR FROM PLANNING RESERVE	33,100.00		33,100.00	
LIB-ADMIN-TSFR FROM LIBRARY RESERVE	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	4,379,000.00	2,131,884.00	2,058,216.00	96.54%
Net impact on reserves from capital activities	-4,379,000.00	-2,131,884.00	2,131,884.00	(100.00%)
Consolidated net impact on reserves	-2,922,300.00	-265,584.00	-2,656,716.00	1000.33%

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	\$ 1,218,091	-\$ 483,680	\$ 734,411
LIBRARY	\$ 124,192	-\$ 43,500	\$ 80,692
TOTAL RESERVE FUNDS	\$ 1,342,283	-\$ 527,180	\$ 815,103
RESERVES:			
ACCESSIBILITY RESERVE	\$ 29,491	\$ -	\$ 29,491
ARENA BUILDING FUND	\$ -	\$ -	\$ -
BRIDGES	\$ 330,868	-\$ 273,800	\$ 57,068
CAPITAL	\$ 1,430,591	-\$ 766,000	\$ 664,591
CEMETARIES	\$ 27,000	\$ 3,000	\$ 30,000
CONTINGENCIES	\$ 717,399	\$ 58,200	\$ 775,599
ELECTION EXPENSE	\$ 15,932	\$ 36,500	\$ 52,432
FACILITY RESERVE	\$ 172,242	-\$ 68,000	\$ 104,242
FIRE TRUCKS	\$ 182,873	-\$ 216,000	\$ 33,127
HOSPITAL RESERVE	\$ 1,250,000	\$ -	\$ 1,250,000
INDUSTRIAL PARK	\$ 889,070	\$ -	\$ 889,070
INSURANCE	\$ 187,655	\$ -	\$ 187,655
PLANNING RESERVE	\$ 45,114	-\$ 33,100	\$ 12,014
RATE STABILIZATION RESERVE	\$ 59,000	\$ -	\$ 59,000
RECREATION	\$ 1,003	\$ -	\$ 1,003
ROAD EQUIPMENT	\$ 277,680	-\$ 238,000	\$ 39,680
ROADS-WINTER CONTROL	\$ 356,100	\$ 56,000	\$ 412,100
SETTLEMENT ROAD AGREEMENT RESERVE	\$ 931,512	-\$ 472,400	\$ 459,112
SEWER PROJECTS	\$ 904,394	-\$ 162,130	\$ 742,264
SIDEWALKS	\$ 130,196	\$ 8,800	\$ 138,996
STREET LIGHTS	\$ 35,983	\$ -	\$ 35,983
TECHNOLOGY	\$ 67,567	-\$ 30,000	\$ 37,567
WATER DEPT. PROJECTS	\$ 647,549	-\$ 165,990	\$ 481,559
WIND TURBINE COMMUNITY FUND RESERVE	\$ 557,219	\$ -	\$ 557,219
WORKING FUNDS	\$ 180,159	-\$ 45,000	\$ 135,159
TOTAL RESERVES	\$ 9,426,596	-\$ 2,307,920	\$ 7,118,676
TOTAL RESERVE FUNDS AND RESERVES	\$ 10,768,880	-\$ 2,835,100	\$ 7,933,780

West Lincoln Community Centre 2019 Budget Impacts

Financing Plan included in the 2019 Budget:

Tax Increase (raised over 3 years)		\$ 888,500
Development Charges- collected in 2019		\$ 115,500
User Fees		\$ 11,000
Wind Turbine Community Fund		\$ 420,000
		<u>\$ 1,435,000</u>
Debt Repayment		\$ 1,315,900
Available for Operating Costs		<u>\$ 119,100</u>

Operating Costs included in the 2019 Budget:

	New Recreation Centre Impact on 2019 Operating
To provide previous level of service:	
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
	<u>\$ 87,400.00</u>
To provide enhanced levels of service:	
Service Level Change Requests(net of mitigating factors)	
Additional Arena/Parks Operator	\$ 52,000.00
Recreation- Receptionist Position	\$ 38,700.00
Recreation- part-time programmer to full-time	\$ 8,300.00
Library-increase in part-time hours and Sunday openings	\$ 7,700.00
	<u>\$ 106,700.00</u>
Total	<u>\$ 194,100.00</u>

The above indicates that the 2019 Financing Plan for the Community Centre provides adequate funding for the operating costs related to services previously provided by the Township (\$87,400). The amount of \$106,700 is related to providing new/enhanced services to the residents of West Lincoln. Without these additional positions enhanced services would not be available. Schedule H to this report provides a proposed operating schedule.

FALL/WINTER
September to April

	CURRENT					PROPOSED				
	Programming		Rentals		Walking Track	Programming		Rentals		Walking Track
	Morning	Evening	Gymnasium & Community Room Hours	Arena Rink Hours	Walking Track Hours	Morning	Evening	Gymnasium & Community Room Hours	Arena Rink Hours	Walking Track Hours
Monday	Pickleball Fitness Programs	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Pickleball Fitness Programs	Youth Gym Adult Gym Fitness Programs	8:30am to 9:30pm	8:30am to 9:30pm	8:00am to 11:00pm
Tuesday	Older Adult Program Tai Chi	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Older Adult Program Tai Chi	Family Gym Fitness Programs	8:30am to 9:30pm	8:30am to 9:30pm	8:00am to 11:00pm
Wednesday	Adult Gym	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Adult Gym	Pickleball Fitness Programs	8:30am to 9:30pm	8:30am to 9:30pm	8:00am to 11:00pm
Thursday	Older Adult Program Tai Chi	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Older Adult Program Tai Chi	Fitness Programs	8:30am to 9:30pm	8:30am to 9:30pm	8:00am to 11:00pm
Friday	Pickleball	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Pickleball	Youth Gym Fitness Programs	8:30am to 9:30pm	8:30am to 9:30pm	8:00am to 11:00pm
Saturday	Fitness Programs	CLOSED	CLOSED*	8:00am to 11:00pm	8:00am to 11:00pm	Fitness Programs	CLOSED	8:30am to 4:00pm	8:30am to 4:00pm	8:00am to 11:00pm
Sunday	CLOSED	CLOSED	CLOSED*	9:00am to 10:00pm	9:00am to 10:00pm	CLOSED	CLOSED	CLOSED*	CLOSED*	9:00am to 10:00pm

*rentals may be considered for special events