

DATE: January 21, 2020
REPORT NO: RFD-T-01-20
SUBJECT: **2020 Draft Operating and Capital Budget Preliminary Report**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft 2020 Operating and Capital Base Budget which results in a general tax levy of \$7,515,200 which represents a 8.32 % tax levy increase over 2019, before factoring in assessment growth
- For 2020, assessment growth is estimated at 1.86%, whereas in 2019 assessment growth was 2.39%. For 2020, this equates to the first \$128,000 of levy increase resulting in no increase to taxes paid
- The draft 2020 tax levy, **after factoring in assessment growth**, would represent a **6.48% levy increase** over 2019, resulting in an estimated increase of **\$74** to an average homeowner
- Every \$69,000 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. Alternatively, every reduction of \$69,000 would result in an approximate decrease of \$12 to the average homeowner
- Council is presented with four service level requests which, if all approved, would increase the operating budget by \$239,000 in 2020 resulting in a general tax levy of \$7,754,200. This represents a 9.92% levy increase, after growth, which would result in an estimated \$116 increase to an average homeowner's property taxes.
- A Public Open House will be held on Wednesday, February 5th at 7:00 p.m. at the West Lincoln Community Centre in the Library Program Room
- Budget approval is scheduled to be held at the Administration meeting on Tuesday, February 18th at 6:30 p.m. and Wednesday, February 19th at 6:30 p.m. (if required)

RECOMMENDATION:

1. That, Report RFD-T-01-20, regarding the "2020 Draft Operating and Capital Budget Preliminary Report", dated January 21, 2020 be received for information, and;
2. That Council approve a 2019 Budget Amendment authorizing the transfer of \$125,000 into the Equipment Reserve and \$40,000 into the Fire Reserve, which will be funded through the 2019 estimated surplus of \$250,000.

ATTACHMENTS:

- **Schedule A** 2020 Service Level Change Requests
- **Schedule B** Draft 2020 Operating Budget Summary
- **Schedule C** 2020 Reserve Transfers
- **Schedule D** 2020 Projected Reserve Balances
- **Schedule E** Draft 2020 Proposed Capital Projects
- **Schedule F** Draft 2020 Proposed Special Projects
- **Schedule G** Draft Ten Year Capital Plan
- **Schedule H** Detail Draft Ten Year Capital Plans

BACKGROUND:

Approval of the 2020 Operating and Capital Budget is scheduled to take place on Tuesday, February 18, 2020. If necessary, Wednesday, February 19, 2020 has also been set aside as a budget meeting. The purpose of this report is to give Council an opportunity to review the draft budget prior to the formal budget meeting, and prior to the Budget Open House.

A Budget Open House will be held on Wednesday, February 5th at 7:00pm in the Library Program Room at the West Lincoln Community Centre. At the Open House, a presentation outlining the 2020 Draft Operating and Capital Budgets will be made. In addition, there will be an opportunity for those in attendance to ask staff questions regarding the draft budget.

It is important for Council to realize that every \$69,000 increase or decrease in the tax funded budget equates to a 1% general tax levy adjustment. The increase in the amount needed from the tax base does not directly relate to an increase in taxes on a residential home, but rather it is the increase in the overall tax levy required year over year. Every \$10,000 of expenditure added to this budget will result in approximately a \$1.78 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.

CORPORATE STRATEGIC PLAN:

On December 16, 2019, the Township of West Lincoln Council approved “Respecting Our Roots, Realizing Our Future,” a new Corporate Strategic Plan that will guide decisions and investments to 2029. The plan is structured around the following six themes:

1. Strong Transportation Connections – Building safe, connected and well maintained infrastructure networks.
2. Support for Business, Opportunities for Residents – Creating a positive image and a community where it is easy to do business.
3. Strategic, Responsible Growth – Welcoming new residents and businesses and respecting the heritage and rural identity that people value.

4. Local Attractions – Providing amenities, programs and services that bring the community together.
5. Community Health and Safety – Fostering a safe community where residents can thrive throughout their lives.
6. Efficient, Fiscally Responsible Operations – Maintaining a lean organization with innovative approaches and strong asset management.

Throughout the budget documents the relevant themes will be highlighted where appropriate so that Council and members of the West Lincoln community can see the correlation between the budget and the approved strategic plan.

CURRENT SITUATION:

This section of the report will highlight key differences or general information as it relates to the operations of the Township and items funded from operating revenues.

The 2020 draft base budget requires an overall tax levy of \$7,515,200. However, assessment growth results in a portion of the tax levy increase not impacting the actual taxes paid by property owners. For the 2020 budget, assessment growth is estimated at \$128,300 (1.86%). This means that of the \$577,530 increase in the required tax levy, the first \$128,300 of that increase does not increase the taxes paid by property owners. In 2019, assessment growth was \$153,000 or 2.39%.

The chart below highlights the impact of growth on the tax levy:

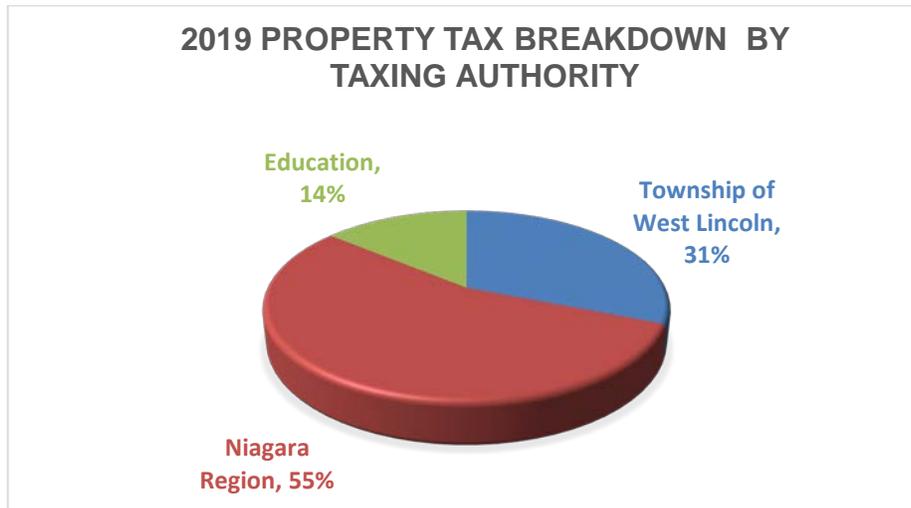
Chart 1: Impact of Growth on the tax levy

	2020	2019	\$ Change	% Change
General Levy Requirement	\$ 7,515,200	\$ 6,937,670	\$ 577,530	8.32%
Less: Assessment Growth	\$ 128,300		\$ 128,300	100.00%
Net Levy Impact after Growth	\$ 7,386,900	\$ 6,937,670	\$ 449,230	6.48%
Township Taxes for Average Residential Property	\$ 1,332	\$ 1,258	\$ 74	5.88%
Average Assessment for a Single Detached Residential Property	\$ 382,397	\$ 363,877		

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 does not set Region or School Board rates, however, it must bill, collect and then remit their portions to them. In 2019, the portion of the total tax billing related to the Township’s budget was approximately 31%, the Regional portion was 55% and Education was 14%. 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 2020 Niagara Region tax rates have not been determined. Without that information the exact impact of Niagara Region budget decisions cannot be fully determined. Regional Council did approve a 5.92% increase to their 2020 levy budget. In 2019, the Regional taxes for an average homeowner in West Lincoln was \$2,222. If a 5.92% increase is applied to this figure the result is \$2,354. It is important to note, as indicated previously, the exact impact to property taxes cannot be determined until tax rate policy and rates are approved by Regional Council for 2020.

Urban Service Area Special Charge:

The 2020 Draft Budget is estimating an Urban Service Area levy of \$188,400 (\$199,200 in 2019). The Streetlight levy has decreased to \$78,900 in 2020 from \$90,300 in 2019. The Sidewalk levy has increased to \$109,500 in 2020 from \$108,900 in 2019. The Streetlight decrease is attributable to the completion of the payback to the Contingency Reserve in relation to the LED streetlight conversion. The 2020 budget includes a project to convert the remaining street lights in the Urban Service Area to energy efficient LED lights. This will be funded through the Contingency Reserve which will be paid back over six years through the Urban Service Area Special Charge. This new payback has also been factored into the above figures.

In 2020, the average home in the urban area is projected to pay approximately \$79 for streetlight and sidewalk services as opposed to \$85 paid in 2019. This is an estimated decrease of \$6 annually.

2020 DRAFT BUDGET – OPERATING FUND ANALYSIS:

The 2020 draft budget indicates an increase to the tax levy of \$577,530. The discussion below will highlight the pressure items impacting expenditures as well as mitigating measures that were taken in order to lessen their impact on the overall tax levy. Points 1 to 9 are items increasing the budget and points 10 to 12 are actions that have been taken to mitigate these increases.

1. Increase to Wages and Benefits- \$170,000 increase to levy

The 2019 budget for salary and wages was \$6,067,000. Statutory requirements related to wages and benefit costs is estimated to result in a 3% overall increase to the 2019 base budget for salary and wages.

2. Special Projects funded through the Operating Fund- \$158,000 increase to levy

There are two projects within the Planning Budget which are using Operating Funds for either partial or full funding. The total amount from the Operating Fund totals \$158,000. The first project is to produce an Economic Development Plan for the Industrial Park with a total cost of \$60,000 with \$27,000 of funding through Development Charges and \$33,000 of funding through the Operating Fund. The second project is a study regarding Fulton Hamlet and Rural Employment Zone-Boundary Adjustment totalling \$125,000 funded through the Operating Fund.

3. Debenture Payments for Capital Projects - \$145,800 increase to levy

There will be further discussion within this report regarding this item. It is recommended that the Township issue debentures in order to fund two capital items within the 2020 budget: the replacement of Fire Station #2, requiring \$942,600 of borrowing and various road work, requiring \$540,000 in borrowing. The 2020 budget includes an increase of \$145,800 which represents the estimated annual payment of principal and interest for these debentures. This would be a one-time increase to the levy, as the amount would remain in the base to pay future principal and interest payments on the proposed debt.

4. Road Settlement Reserve no longer in Operating Fund - \$120,000 increase to levy

\$150,000 of the overall Road Settlement funds were authorized by Council to be used to offset the cost of a project manager. These funds have now been exhausted and are no longer available in the 2020 budget.

5. 2019 Service Level Changes impact to 2020 levy - \$78,800 increase to levy

The 2019 budget included several service level changes that resulted in increased staff. In 2019, only a portion of these costs were budgeted for, with the remaining to be budgeted for in 2020. This results in an increase to the levy of \$78,800.

6. Utilities - \$53,200 increase to levy

The 2020 budget includes \$396,000 of costs related to electricity, heating and water. This represents an increase of \$53,200 over the 2019 budget. A projected increase of 10% for electricity, 8% for natural gas and 5% in water have been used in the 2020 budget.

7. Inflationary Pressures – \$45,000 increase to levy

Operating costs, other than staff compensation and utilities have been budgeted with 2% increases over 2019. This is to recognize the inflationary costs that the Township will be faced with through the large number of vendors it uses within its regular operations.

8. Part-time Staffing Costs - \$40,700 increase to levy

Two service areas of the Township have budgeted for additional part-time staffing hours in order to meet current service level requirements. An increase of \$15,700 has been budgeted for under Arena- part-time wages totalling \$15,700. This represents an increase of part-time hours to 2,824 annually from 2,000. An increase of \$25,000 in part-time wages has been budgeted for under the Library budget.

9. Transfer to reserve- \$27,000 increase to levy

The following transfer to reserve increases have impacted the operating budget: Winter Control Reserve \$6,000, Cemetery Reserve \$6,000 and Library Reserve \$15,000. These transfer increases are the result of the Reserve Policy guidelines as well as in order to ensure sufficient funds are available to meet future capital spending projections.

10. Interest Income - \$200,000 decrease to levy

In the past, interest earned on investments was not an item that was included in the annual budget. Close monitoring of cash flows has resulted in the Township having additional funds available for investment. In past years, investment income not budgeted for was part of year end surpluses and such surpluses were often used to increase reserve balances. Council is cautioned that this revenue stream may not be available in future Township budgets. It is being used in 2020 to offset the impact that a low assessment growth figure has on the rate of taxes paid.

11. Transfer to Capital Reserve- \$38,000 decrease to levy

The Reserve Policy indicates that the annual transfer to the Capital Reserve should be a minimum of 2% of the prior year tax levy. This minimum is part of the 2020 budget. In 2019 the Township contributed in excess of the minimum amount. The 2020 budget includes an additional amount of \$145,800 related to debenture repayments that will be used towards Capital projects. The Township continues to invest in Capital financing, just in a different manner.

12. Streetlights - \$20,100 decrease to levy

The 2019 rural streetlight budget included a payback to the Contingency Reserve related to the conversion of the Township streetlights to energy efficient LED lights. 2019 was the final year of this payback.

SERVICE LEVEL CHANGE REQUESTS:

This section of the report addresses service level changes brought forward from staff for Council consideration. These items **are not** included in the base budget. If approved, these items would result in an increase to the 2020 proposed levy of \$7,515,200.

Schedule A to this report provides the detailed justification sheets related to each request.

1. Supervisor of Facilities, Parks and Arena

This is a request for a new full-time position. The annual impact to the operating budget has been estimated at \$103,000.

2. Establishment of a CIP (Community Improvement Plan) Reserve

The establishment of dedicated funds available for CIP incentives would require an increase of \$100,000 to the operating budget.

3. GIS and Asset Management Coordinator

This is a request for a new full-time position. There would be no impact to the 2020 operating budget as the additional cost of \$90,000 would be offset by the use of provincial Modernization funds. There would be an impact in 2021, 2022 and 2023 as the position would be funded from the operating budget using a phased-in approach.

4. Part-time Administrative Position for Fire Department

This is a request for a 0.6 FTE (full-time equivalent position). The annual impact to the operating budget would be \$36,000.

WATER AND WASTEWATER (SANITARY SEWER):

The Township's Water and Wastewater expenditures are funded 100% through user fees. The expenditure budget for these two service areas have not been finalized at the time of this report. These two budgets are designed to be self-funding with rates covering the costs of expenditures. The expenditures include transfers to the Water and Wastewater reserves in order to ensure adequate funding for future capital works.

The 2020 budget is proposing a 5% increase to the 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, 2020 and would impact the September 2020 and December 2020 billings. The water consumptive rate would increase to \$1.41 from \$1.34 and the fixed quarterly rate for a $\frac{3}{4}$ service would increase to \$39.48 from \$37.60. Bulk water would see it's per cubic meter rate increase to \$1.90 from \$1.81. The wastewater consumptive rate would increase to \$1.82 from \$1.73 and the fixed quarterly rate for a $\frac{3}{4}$ service would increase to \$91.01 from \$86.68.

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 619 times for the same price. The impact to an average quarterly water bill is outlined below:

Chart 3: 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 2020
Water Consumptive			\$ 60	\$ 63
Sewer Consumptive			\$ 78	\$ 82
Water Base			\$ 38	\$ 40
Sewer Base			\$ 87	\$ 91
Total			\$ 263	\$ 276

RESERVE AND RESERVE FUNDS:

Attached as **Schedule C** 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 \$1,814,000. It should be noted that included in this total contribution is a proposed transfer of \$76,000 to the Fire Reserve as a placeholder for a future debenture repayment related to the replacement of Fire Station #2. Of the \$1,814,000, \$525,600 is raised through user fees and the balance is raised through the Operating Fund (taxes). The Operating Fund uses \$252,700 of reserves as funding. The bulk of this use of reserves is through the Building Department Reserve, which is fee driven. The 2020 budget includes a transfer of \$196,500 from the Building Department Reserve.

It is under Capital (including special projects) that a large draw is taken from reserves. In 2020, this totals \$2,909,200. 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 D to this report is forecasting what the reserve balances should look like at the end of 2020 based on the draft 2020 budget. Not included in Schedule D is the balance in the In Lieu of Parkland Account. This account is not considered a reserve fund, however it is being used to fund Capital. The projected 2020 closing balance based on the 2020 draft budget is \$143,500.

There are several reserve funds that are under pressure and are in need of additional comments:

- 1. Bridges Reserve:** Regular contributions through the Operating Fund to this reserve did not commence until 2016. The closing 2020 reserve balance is forecasted to be just over \$30,000. The annual contribution of \$133,000 is only sufficient enough to cover the costs related to guide-rail replacement and bridge design work. At that, the

current contribution will not meet the expenditures within the ten year capital plan. A contribution of \$180,000 (increase of \$47,000 will be required in 2021). The overall ten year capital budget for Bridges projects \$11,165,000 in capital costs. Debenture financing of approximately \$3.7 million will be required in order to fully fund the projects in the plan.

- 2. Road Equipment Reserve:** The projected closing balance at the end of 2020 for this reserve is estimated to be just under \$19,000. The ten year Capital Plan indicates that a total of \$5,199,100 will be required to be transferred from the Road Equipment Reserve in order to finance the purchase of equipment for both the roads department and the parks department. The 2019 transfer to the reserve was \$350,000. An increase of 12% to this transfer would be necessary in 2020 resulting in a \$42,000 increase to the tax levy. In order to mitigate this increase, staff is recommending that a portion of the 2019 projected surplus be transferred into the Road Equipment Reserve. The recommended transfer is \$125,000. This will provide sufficient funds in the reserve without having to increase the contribution to the reserve. This request forms a portion of Recommendation #2 stated at the beginning of this report. If Council were not to approve this recommendation, the tax levy would need to be increased by \$42,000.
- 3. Fire Reserve:** The 2020 budget presents an additional transfer to the Fire Reserve totalling \$76,000. This increase represents the estimated annual debenture repayment costs related to the replacement of Fire Station #2. This is a one-time increase to the Fire Department budget. The ten year capital budget for the fire department is projecting a total expenditure of \$5,261,300 (including the fire hall replacement). A transfer from the Fire Reserve of \$3,160,500 would be required over the ten year time period. An additional increase to the Fire Reserve in 2020 of \$12,800 would be necessary in order to ensure sufficient funding within the Fire Reserve. In order to mitigate this increase, staff is recommending that a portion of the 2019 projected surplus be transferred into the Fire Reserve. The recommended transfer is \$40,000. This will provide sufficient funds in the reserve without having to increase the contribution to the reserve. This request forms a portion of Recommendation #2 stated at the beginning of this report. If Council were not to approve this recommendation, the tax levy would need to be increased by \$12,800.
- 4. Wind Turbine Community Fund Reserve:** The balance in this reserve is \$557,219. This account is not under pressure, it is simply an item that staff would like to highlight to Council. This reserve was established with excess wind turbine community funds that were not required for the financing of the new West Lincoln Community Center. A portion of the funds, \$243,000 are being used in 2019 in order to partially fund the replacement of Fire Station #2. In 2022, a transfer of \$275,000 from this reserve is planned in order to partially finance the Wellandport sidewalk and streetscape capital project.
- 5. Capital Reserve:** The Ten-Year Capital Plan identifies a total transfer from the Capital Reserve of \$4,580,000. The Township's Reserve Policy states that the minimum annual contribution to the Capital Reserve must be 2% of the previous year levy. In

the 2020 budget this equates to a transfer to the Capital Reserve of \$139,000. At this rate of contribution there will not be sufficient funds to cover all of the projects in the Ten Year Capital Plan. In order to reach the financing requirement, an annual increase of 30% to the reserve transfer would be required. This would result in an increase to the transfer of \$41,700 in 2021 and an additional increase in 2022 of \$54,200. This 30% increase would have to continue throughout the ten years of the capital plan. The alternative would be the deferral or cancellation of projects. Over the ten years of the capital plan, the Capital Reserve is planned to be used as follows: \$1.9 million for sidewalks, \$1.1 million for walking trail construction, \$500,000 on land improvement projects (such as parking lots, fields and parks) and \$400,000 for storm water works.

DEBENTURE FINANCING:

The 2020 budget is using debenture financing in order to complete several capital projects. This approach is being recommended for two reasons:

- debenture financing will allow the projects to proceed without draining the Township's reserves
- the projected cost of borrowing is low and is partially offset by the current rate of return the Township is realizing on its investment funds

The first project being funded through debenture financing is the replacement of Fire Station #2. The projected cost of this project is \$1.9 million. It is partially financed through Development Charges totalling \$714,400 and a transfer from the Wind Turbine Community Fund Reserve of \$234,000. The balance that remains unfunded is \$951,600. The Township does not have sufficient balances in its Reserves to fund this amount. It is proposed that a 20 year debenture be issued at a forecasted rate of 3%. The first annual payment of debenture and principal is estimated to be \$76,000, with the balances declining each year to follow. The 2020 budget as presented to Council reflects this additional increase of \$76,000.

The second proposed debenture of \$540,000 is to provide funding for road work. A total of \$1,410,000 of road re-paving/reconstruction is planned in 2020. The Township is limited as to its available funding sources for such large road work projects. The Gas Tax fund provides \$429,300 towards these projects. In addition, an estimated \$272,700 in OCIF (provincial grant) is being utilized. Finally, transfers from the Capital Reserve of \$27,000 and the use of Development Charges of \$141,000 completes the available funds to the Township. This leaves a funding shortfall of \$540,000. It is proposed that a 10 year debenture be issued at a forecasted rate of 2.75%. The first annual payment of debenture and principal is estimated to be \$69,800, which has been factored into the 2020 budget. The repayment amounts will decline in following years.

The Township is currently earning rates of interest on its investments between the ranges of 2.45% and 2.9%. The current cost of borrowing is not that significantly higher than the rate of interest we are earning on our investments. Issuing debentures totalling

\$1,491,600 with a cost of borrowing between 2.75% and 3% will allow the Township to retain the same amount of funds within our investment portfolio earning interest at a rate just a little lower than the cost of borrowing. At the same time, the Township is able to address some of its infrastructure renewal needs.

In reviewing the Ten Year Capital Budget, Council will note that debenture financing is being proposed throughout the ten year plan. It is the only method that all of the projects proposed in the plan can be achieved. This will result in increases to the annual expenditure budgets as debenture re-payments must be factored in for these future debenture issuances. The alternative is that projects would be cancelled or deferred.

CAPITAL AND SPECIAL PROJECT ANALYSIS:

Schedules E and F represent both Capital and Special Projects requested for 2020. **Schedule G and H** provide a summarized and detailed view of the Ten Year Capital Plan. Capital is categorized between Tangible Capital Assets (TCA) which the Township will capitalize and depreciate and Special Projects. Special Projects are often referred internally to as capital, however, they do not meet the definition of TCA and thus are listed separately.

Schedules E and F indicate a total expenditure of \$7,211,700 (2019 was \$7,133,400). Of that total, \$208,000 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 4 below summarizes the 2020 proposed projects by Service Area. Most of the service areas are self-explanatory, for further clarification the following should be of assistance:

- **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

Chart 4: 2020 Capital by Service Area

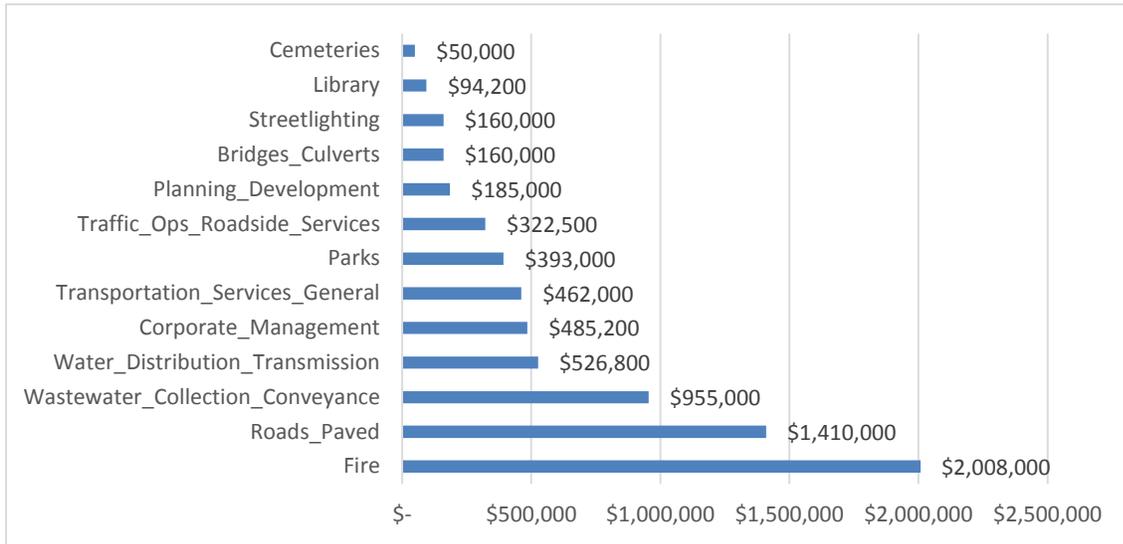
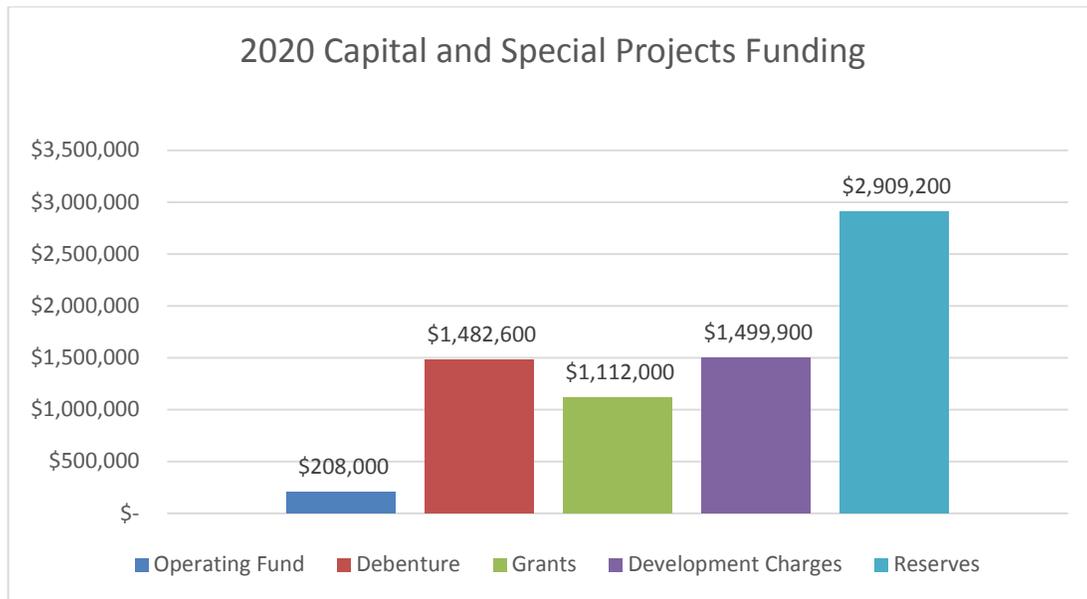


Chart 5 below summarizes the sources of funding for the 2020 Capital Projects.

Chart 5: 2020 Capital Financing



Some key items to note are as follows:

- Corporate Management:** \$275,000 of the Provincial Modernization Funds are being used to finance various projects that will contribute to the efficiency and effectiveness in the delivery of Township services.
- Fire:** The replacement of Fire Station #2 is budgeted for at a cost of \$1.9 million. It should also be noted that in 2021 there is an expenditure of \$136,000 for equipment

and gear for ten new firefighters. The equipment is funded through Development Charges. However, there will be an impact on future operating budgets of approximately \$40,000 representing the increase in salary and benefit costs for these additional volunteer firefighters.

- **Transportation Services-General:** Includes the replacement of a tandem truck at \$310,000
- **Roads Paved:** Includes just over \$1.4 million in works towards the reconstruction and resurfacing of roads in 2020. It should also be noted that in 2019, staff made application through the Investing in Canada Infrastructure Program: Rural and Northern Stream for the reconstruction of St. Ann's Road between Twenty Mile Road and Highway 20. The proposed works includes both reconstruction of the road and major rehabilitation to Bridge 46. Staff have budgeted \$5 million for this project and have based the funding on the assumption that the grant would be approved. The local cost to the Township for these projects is \$850,400 which is proposed to be financed through a combination of reserves, development charges and debenture issuance. Total proposed cost is found within several service areas, Roads Paved - \$3,750,000, Bridges-\$1,250,000, over the years 2022 to 2024.
- **Traffic Operations** – Includes sidewalk reconstruction totalling \$195,000
- **Street lighting-** \$160,000 represents the completion of the program to convert all street lights to energy efficient LED lights
- **Wastewater** – Includes expenditure of \$750,000 along West St and Wade Rd in conjunction with the Hwy 20 re-construction. In addition, \$200,000 is budgeted towards conducting assessments of sewer infrastructure in order to provide data as to the condition of these assets.
- **Water-** Includes expenditure of \$200,000 for a new main along West St is also as a result of the Hwy 20 reconstruction
- **Parks** – Includes \$120,000 for the construction of a new pavilion at Leisureplex Park as well as the construction of a band shell at the West Lincoln Community Center. \$80,000 for a new playground at the Caistorville Library is also budgeted for in 2020.
- **Planning-** request for two studies, one to develop an Economic Development Master Plan for the Industrial Park and the second to address the Fulton Hamlet and Rural Employment Zone- Boundary Adjustment. \$158,000 of the Operating Budget is being used to fund these projects.

INTER-DEPARTMENTAL COMMENTS:

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

reviewed and discussed with the Treasurer and CAO resulting in the final draft document as presented to Council.

CONCLUSION:

It is concluded that the 2020 Draft Operating and Capital Budgets be accepted by Council as information. It is also recommended that Council approve the transfer of \$125,000 into the Equipment Reserve and \$40,000 into the Fire Reserve from the estimated 2019 surplus.

Prepared by:

Approved by:

Donna DeFilippis

Donna DeFilippis, CPA, CA
Treasurer/Director of Finance

B Hendry

Bev Hendry
CAO

SCHEDULE "A" TO REPORT RFD-T-01-2020



2020

SERVICE AREA _16340_Recreation_Facilities

SERVICE CHANGE Supervisor of Facilities, Parks, & Arena

CORPORATE STRATEGIC PLAN Local Attractions

JUSTIFICATION

Due to the current and continuing growth within the Township of West Lincoln; providing amenities, programs, and services that bring the community together is accomplished through our facilities, community centres, skate park, splash pad, and other green space / parks. To support this growth and maintain an acceptable level of service, a Supervisor of Facilities, Parks, & Arena is needed to co-ordinate the day-to-day operations and maintenance of all Township facilities, parks, arena, and cemeteries. With this additional FTE complement, the Manager of Parks, Recreation and Facilities will be able to focus on the Townships strategic vision and goals for the department. The Supervisor will also be able to act in the Manager's absence.

BUDGET IMPACT

This position is a new FTE. The annual salary should align with the Public Works Supervisor with a job rate (Grade 4) of \$79,460. The annual budget impact of this new position is estimated at \$103,000. In addition, \$36,000 for a pickup truck has been included in the 2020 Capital Budget.

SCHEDULE "A" TO REPORT RFD-T-01-2020



2020

SERVICE AREA _02500_Corporate_Mangement

SERVICE CHANGE GIS and Asset Management Coordinator

CORPORATE STRATEGIC PLAN Strong Transportation Networks and Efficient, Fiscally Responsible Operations

JUSTIFICATION

The Township does not currently have the organizational capacity to develop and execute the key components of an asset management program. The Township's 2016 Asset Management Plan indicated a replacement value of assets totalling \$187 million. There is a need to manage the data related to these assets including capacity information, performance information and information related to PSAB (Public Sector Accounting Board) Standards. A position is required to be responsible for the collection of data on a regular basis and the management of the Township's main asset registry. This new position would have a background in GIS and would be responsible for updating the current system. The position would be a key member of a staff committee that needs to be developed that will provide a cross-functional approach to the Township's asset management program.

BUDGET IMPACT

The estimated total cost of this position is \$90,000 annually. The Modernization grant received from the Province in 2019 will be used to partially fund this position. The plan is to use the Modernization grant fund 100% of the position in 2020. In 2021, 67% of the position would be funded through the grant and in 2022, 33% of the position would be funded through the grant. Full funding through the tax levy would take place in 2023. The modernization fund was provided to smaller municipalities that had limited capacity to plan and manage transformation.

SCHEDULE "A" TO REPORT RFD-T-01-2020



2020

SERVICE AREA 18100 Planning Development

SERVICE CHANGE Establishment of a CIP Reserve

CORPORATE STRATEGIC PLAN Support for Business and Employment Opportunities for Residents

JUSTIFICATION

Brownfield redevelopment, downtown intensification projects and affordable housing units can be eligible for tax, building permit &/or brownfield clean up offsets. The Township of West Lincoln has not offered such funding before (except the facade program), but each of these programs have been approved. Staff propose the inclusion of additional money to the CIP account in 2020 to prepare for future requests. Such requests would be considered by Township Council on a case by case basis and with Planning application approvals.

BUDGET IMPACT

A transfer of \$100,000 from the Operating Fund to a CIP (Community Improvement Program) Reserve

SCHEDULE "A" TO REPORT RFD-T-01-2020



2020

SERVICE AREA

_04100_Fire

SERVICE CHANGE

Part-Time Administration Position

CORPORATE STRATEGIC PLAN

Community Health and Safety

JUSTIFICATION

As acknowledged in the 2016 Fire Master Plan the workload and the administrative requirements for the Fire Department are increasing. There is greater demand to provide thorough documentation and tracking of training records, fire prevention/education reports, performance appraisals, equipment inventory, asset management and maintenance, etc. Further, the Office of the Ontario Fire Marshal and Emergency Management is also placing increased reporting requirements on Fire Service. Due to a lack of administration support staff the Fire Chief and Deputy Fire Chief, with a full workload already, are often required to perform clerical work. Their time could be better utilized accomplishing their key responsibilities. Fire administration support staff could also perform the burn permit and timesheet input duties currently being carried out by the Clerk's department Administration staff. Full-time administrative support would allow the Chief and Deputy to be more productive. If the budget is not available, implementing part-time (3 days a week) administrative support would be better than delaying the hiring of the position.

BUDGET IMPACT

The budget impact for this service level change is based on 21 hour a week position or an 0.6FTE (full-time equivalent hours). This position would not be eligible for group benefits. Total annual cost estimated at \$36,000

RFD-T-01-20
Schedule C
Reserve Transfers

TOWNSHIP OF WEST LINCOLN
Reserve Transfers - Summary

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating				
Contribution to Reserves	\$1,814,000.00	\$1,756,080.00	\$57,920.00	3.30%
Funding From Reserves	252,700.00	299,380.00	(\$46,680.00)	(15.59%)
Net impact on reserves from operating activities	<u>1,561,300.00</u>	<u>1,456,700.00</u>	<u>104,600.00</u>	<u>7.18%</u>
Capital				
Funding From Reserves	2,909,200.00	3,812,500.00	-903,300.00	(23.69%)
Net impact on reserves from capital activities	<u>-2,909,200.00</u>	<u>-3,812,500.00</u>	<u>903,300.00</u>	<u>(23.69%)</u>
Consolidated net impact on reserves	<u>-1,347,900.00</u>	<u>-2,355,800.00</u>	<u>1,007,900.00</u>	<u>(42.78%)</u>

TOWNSHIP OF WEST LINCOLN
 Budget 2020- Reserve Transfers- Detail

	2020 Budget \$	2019 Budget \$	Dollar Variance \$	Percentage Variance
Operating				
Contribution to Reserves:				
GF-CONTRIB TO CAPITAL	139,000.00	177,000.00	-38,000.00	(21.47%)
GF-CONTRIB TO FACILITIES	69,400.00	64,200.00	5,200.00	8.10%
GF-CONTRIB TO TECHNOLOGY	15,000.00	15,000.00	0.00	0.00%
GF-EQU-CONTRIB TO EQUIPMENT	350,000.00	350,000.00	0.00	0.00%
GOV-ELE-CONTRIB TO ELECTION	36,000.00	36,500.00	-500.00	(1.37%)
FIR-ST1-CONTRIB TO EQUIPMENT	397,000.00	321,000.00	76,000.00	23.68%
BRG-CONTRIB TO BRIDGES	133,000.00	130,000.00	3,000.00	2.31%
USWLK-CONTRIB TO SIDEWALKS	9,000.00	8,800.00	200.00	2.27%
WC-RDS-CONTRIB TO WINTER CNTRL	63,100.00	56,000.00	7,100.00	12.68%
USTL-CONTRIB TO CONTINGENCY	25,900.00	38,000.00	-12,100.00	(31.84%)
RSTL-CONTRIB TO CONTINGENCY	0.00	20,200.00	-20,200.00	(100.00%)
WW-COLL-CONTRIB TO SEWERS	240,000.00	235,370.00	4,630.00	1.97%
WAT-UTLY-CONTRIB TO WATER	273,000.00	268,010.00	4,990.00	1.86%
CEM-CONTRIB TO CEMETERY	15,000.00	9,000.00	6,000.00	66.67%
RECFAC-ARN-CONTRIB TO ARENA	12,600.00	11,000.00	1,600.00	14.55%
LIB-ADM-CONTRIB TO LIBRARY	15,000.00	0.00	15,000.00	#DIV/0!
LIB-SMT-CONTRIB TO LIBRARY	8,000.00	8,000.00	0.00	0.00%
LIB-CAI-CONTRIB TO LIBRARY	7,200.00	4,700.00	2,500.00	53.19%
LIB-WLL-CONTRIB TO LIBRARY	5,800.00	3,300.00	2,500.00	75.76%
Total Contribution to Reserves	1,814,000.00	1,756,080.00	57,920.00	3.30%
Funding From Reserves:				
GF-TSFR FROM ARENA	11,200.00	11,000.00	200.00	1.82%
GF-TSFR FROM WORKING FUNDS	45,000.00	45,000.00	0.00	0.00%
CRPMGT-CLK-TSFR FROM CAPITAL	0.00	4,000.00	-4,000.00	(100.00%)
BPINSP-BLD-TSFR FROM BUILDING	196,500.00	166,180.00	30,320.00	18.25%
RDS-PAV-TSFR FROM SETTLMNT ROAD AGREEM	0.00	73,200.00	-73,200.00	(100.00%)
Total Funding From Reserves	252,700.00	299,380.00	-46,680.00	(15.59%)
Net impact on reserves from operating activities	1,561,300.00	1,456,700.00	104,600.00	7.18%
Capital				
Funding From Reserves:				
GOV-TSFR FROM CAPITAL	94,000.00	116,800.00	-22,800.00	(19.52%)
GOV-TSFR FROM TECHNOLOGY	26,200.00	45,000.00	-18,800.00	(41.78%)
GOV-TSFR FROM FACILITY	90,000.00	0.00	90,000.00	100.00%
FIR-TSFR FROM FIRE	108,000.00	440,700.00	-332,700.00	(75.49%)
FIR-TSFR FROM COMMUNITY FUND RESERVE	243,000.00	0.00	243,000.00	100.00%
BPINSP-TSFR FROM BUILDING	0.00	317,500.00	-317,500.00	(100.00%)
TS-GEN-TSFR FROM FACILITIES RESERVE	0.00	22,000.00	-22,000.00	(100.00%)
TS-GEN-TSFR FROM EQUIPMENT	424,000.00	573,000.00	-149,000.00	(26.00%)
RDS-PAV-TSFR FROM CAPITAL RESERVE	27,000.00	132,100.00	-105,100.00	(79.56%)
RDS-PAV-TSFR FROM SETTLMNT ROAD AGREEM	0.00	283,500.00	-283,500.00	(100.00%)
BRG-TSFR FROM BRIDGE	160,000.00	148,800.00	11,200.00	7.53%
RDS-TRAF-TSFR FROM CAPITAL	189,500.00	546,300.00	-356,800.00	(65.31%)
RDS-TRAF-TSFR FROM EQUIPMENT	62,000.00	0.00	62,000.00	100.00%
USTL-TSFR FROM CONTINGENCY	155,000.00	0.00	155,000.00	100.00%
WW-COLL-TSFR FROM SEWERS	480,000.00	397,500.00	82,500.00	20.75%
USTRM-TSFR FROM CAPITAL	0.00	37,500.00	-37,500.00	(100.00%)
WAT-DIST-TSFR FROM WATER	426,800.00	434,000.00	-7,200.00	(1.66%)
CEMETERY-TSFR FROM CEMETERY RESERVE	50,000.00	6,000.00	44,000.00	733.33%
PRK-TSFR FROM CAPITAL	0.00	35,000.00	-35,000.00	(100.00%)
PRK-TSFR FROM EQUIPMENT	43,000.00	6,500.00	36,500.00	561.54%
PRK-TSFR FROM IN LIEU OF PARKLAND	263,500.00	44,000.00	219,500.00	498.86%
RECFAC-TSFR FROM EQUIPMENT	0.00	8,500.00	-8,500.00	(100.00%)
RECFAC-TSFR FROM FACILITIES	0.00	110,200.00	-110,200.00	(100.00%)
REC PROGRAMMING TSFR FROM CAPITAL RESERVE	0.00	15,000.00	-15,000.00	(100.00%)
PLANNING-TSFR FROM PLANNING RESERVE	0.00	33,100.00	-33,100.00	(100.00%)
LIB-ADMIN-TSFR FROM LIBRARY	0.00	30,000.00	-30,000.00	(100.00%)
LIB-CAI-TSFR FROM FACILITY RESERVE	5,000.00	0.00	5,000.00	100.00%
LIB-SMT-TSFR FROM LIBRARY	25,100.00	15,500.00	9,600.00	61.94%
LIB-CAI-TSFR FROM LIBRARY	29,800.00	10,700.00	19,100.00	178.50%
LIB-WLL-TSFR FROM LIBRARY	7,300.00	3,300.00	4,000.00	121.21%
Total Funding From Reserves	2,909,200.00	3,812,500.00	-903,300.00	(23.69%)
Net impact on reserves from capital activities	-2,909,200.00	-3,812,500.00	903,300.00	23.69%
Consolidated net impact on reserves	-1,347,900.00	-2,355,800.00	1,007,900.00	(42.78%)

RESERVE FUND AND RESERVE BALANCES WITH 2020 BUDGET IMPACTS

		PROJECTED UNCOMMITTED December 31, 2019	BUDGET IMPACTS 2020	PROJECTED UNCOMMITTED 2020
RESERVE FUNDS:				
BUILDING REVENUES RESERVE	\$	718,848	-\$ 196,500	\$ 522,348
LIBRARY	\$	98,185	-\$ 26,200	\$ 71,985
TOTAL RESERVE FUNDS	\$	817,033	-\$ 222,700	\$ 594,333
RESERVES:				
ARENA BUILDING FUND	\$	-	\$ 1,400	\$ 1,400
RECREATION	\$	1,003	\$ -	\$ 1,003
TECHNOLOGY	\$	21,878	-\$ 11,200	\$ 10,678
PLANNING RESERVE	\$	12,014	\$ -	\$ 12,014
CEMETARIES	\$	30,000	-\$ 35,000	\$ 5,000
ACCESSIBILITY RESERVE	\$	29,491	\$ -	\$ 29,491
ROAD EQUIPMENT	\$	160,443	-\$ 179,000	\$ 18,557
STREET LIGHTS	\$	53,079	\$ -	\$ 53,079
ELECTION EXPENSE	\$	50,765	\$ 36,000	\$ 86,765
RATE STABILIZATION RESERVE	\$	59,000	\$ -	\$ 59,000
FIRE TRUCKS	\$	105,900	\$ 289,000	\$ 394,900
FACILITY RESERVE	\$	104,242	-\$ 25,600	\$ 78,642
WORKING FUNDS	\$	135,159	-\$ 45,000	\$ 90,159
SIDEWALKS	\$	121,179	\$ 9,000	\$ 130,179
INSURANCE	\$	187,655	\$ -	\$ 187,655
SETTLEMENT ROAD AGREEMENT RESERVE	\$	361,112	\$ -	\$ 361,112
BRIDGES	\$	57,068	-\$ 27,000	\$ 30,068
WATER DEPT. PROJECTS	\$	556,534	-\$ 153,800	\$ 402,734
ROADS-WINTER CONTROL	\$	412,100	\$ 63,100	\$ 475,200
WIND TURBINE COMMUNITY FUND RESERVE	\$	557,219	-\$ 243,000	\$ 314,219
SEWER PROJECTS	\$	898,307	-\$ 240,000	\$ 658,307
CAPITAL	\$	1,082,647	-\$ 171,500	\$ 911,147
CONTINGENCIES	\$	765,899	-\$ 129,100	\$ 636,799
INDUSTRIAL PARK	\$	160,570	\$ -	\$ 160,570
HOSPITAL RESERVE	\$	1,250,000	\$ -	\$ 1,250,000
TOTAL RESERVES	\$	7,173,264	-\$ 861,700	\$ 6,311,564
TOTAL RESERVE FUNDS AND RESERVES	\$	7,990,297	-\$ 1,084,400	\$ 6,905,897

SCHEDULE "E" TO REPORT RFD-T-01-2020

Project Year	2020																			
	Expenditure	Debenture	Development Charges	Bridge Reserve	Capital Reserve	Cemetery Reserve	Contingency Reserve	Equipment Reserve	Facilities Reserve	Fire Reserve	Gas Tax	In Lieu of Parkland	IT Reserve	Library Reserve	Sewer Reserve	Water Reserve	Grant Regional	OCIF	Community Fund	Grant-Other
02500 Corporate Mangement	\$ 160,200.00				-\$ 44,000.00				-\$ 90,000.00				-\$ 26,200.00							
Miscellaneous equipment	\$ 4,000.00				-\$ 4,000.00															
Miscellaneous Network Hardware	\$ 26,200.00												-\$ 26,200.00							
Replacement Computers	\$ 40,000.00				-\$ 40,000.00															
2020 - Town hall - Replace front & rear sidewalks	\$ 90,000.00							-\$ 90,000.00												
04100 Fire	\$ 2,008,000.00	-\$ 942,600.00	-\$ 714,400.00							-\$ 108,000.00									-\$ 243,000.00	
Bunker Gear	\$ 18,000.00									-\$ 18,000.00										
2020 - Caistor Fire Hall - Replacement	\$ 1,900,000.00	-\$ 942,600.00	-\$ 714,400.00																-\$ 243,000.00	
2020 - Chief's vehicle	\$ 40,000.00									-\$ 40,000.00										
2020 - Deputy Chief's vehicle	\$ 40,000.00									-\$ 40,000.00										
2020 - - Decontamination / Rehab Trailer	\$ 10,000.00									-\$ 10,000.00										
06000 Transportation Services General	\$ 462,000.00		-\$ 38,000.00					-\$ 424,000.00												
Miscellaneous road equipment	\$ 6,000.00							-\$ 6,000.00												
2020 - One Ton - To replace 2007 Ford	\$ 60,000.00							-\$ 60,000.00												
2020 - Pickup Truck 15 - To replace 2011 Chevrolet	\$ 38,000.00							-\$ 38,000.00												
2020 - Tandem - To replace 2007 International	\$ 310,000.00							-\$ 310,000.00												
2020 - Pickup Truck - addition to Fleet	\$ 38,000.00		-\$ 38,000.00																	
2020 - Tandem Trailer - New	\$ 10,000.00							-\$ 10,000.00												
06110 Roads Paved	\$ 1,410,000.00	-\$ 540,000.00	-\$ 141,000.00		-\$ 27,000.00						-\$ 429,300.00								-\$ 272,700.00	
2020 - Brock St: Reconstruction - Design - From: RR 20 To: North End	\$ 30,000.00		-\$ 3,000.00		-\$ 27,000.00															
2020 - Wade Street N: Reconstruction - From: HWY 20 To: South Limit	\$ 300,000.00	-\$ 270,000.00	-\$ 30,000.00																	
2020 - Concession 2 Rd: RAP & SST - From: Caistor-Gainsborough Townline Rd To: Church Rd	\$ 480,000.00		-\$ 48,000.00							-\$ 159,300.00									-\$ 272,700.00	
2020 - Concession 7 Rd: RAP & SST - From: South Grimsby Rd 10 To: South Grimsby Rd 12	\$ 300,000.00		-\$ 30,000.00							-\$ 270,000.00										
2020 - Sixteen Road: RAP & SST - From: Hodgkins Rd To: Silverdale Rd	\$ 300,000.00	-\$ 270,000.00	-\$ 30,000.00																	
06130 Bridges Culverts	\$ 160,000.00			-\$ 160,000.00																
Guard Rail Replacement - various bridges	\$ 160,000.00			-\$ 160,000.00																
06140 Traffic Ops Roadside Services	\$ 272,500.00		-\$ 21,000.00		-\$ 189,500.00			-\$ 62,000.00												
2020 - Brush Chipper - To replace 2008 Brush Chipper	\$ 62,000.00							-\$ 62,000.00												
Signs - New & Replacment	\$ 15,500.00				-\$ 15,500.00															
Sidewalk Replacement																				
2020 - John St - From: Caistor Center, York Rd To: Caistorville Rd - 205m	\$ 75,000.00				-\$ 75,000.00															
2020 - Wade Rd N - From: West St To: Margaret St - 115m	\$ 50,000.00				-\$ 50,000.00															
2020 - HWY 20 - West Street - North Side - From: South Grimsby Rd 5 To: Wade - 460m	\$ 70,000.00		-\$ 21,000.00		-\$ 49,000.00															
06500 Street Lighting	\$ 160,000.00						-\$ 155,000.00													-\$ 5,000.00
2020 - LED Conversion - New Assumed Subdivisions	\$ 160,000.00						-\$ 155,000.00													-\$ 5,000.00
08110 Wastewater Collection Conveyance	\$ 755,000.00		-\$ 375,000.00											-\$ 380,000.00						
Miscellaneous Wastewater Equipment	\$ 5,000.00													-\$ 5,000.00						
Main - Upsize and Replace - Constuction																				
2020 - Wade Road N - From: HWY 20 West St To: South Limit	\$ 600,000.00		-\$ 300,000.00												-\$ 300,000.00					
2020 - West Street - From: South Grimsby Rd 5 To: Wade Street N	\$ 150,000.00		-\$ 75,000.00												-\$ 75,000.00					
08320 Water Distribution Transmission	\$ 461,800.00		-\$ 100,000.00																	
Miscellaneous Water Equipment	\$ 5,000.00															-\$ 361,800.00				
Water Meters	\$ 61,800.00															-\$ 5,000.00				
Replacement Program	\$ 30,000.00															-\$ 61,800.00				
New Installation	\$ 31,800.00															-\$ 30,000.00				
																-\$ 31,800.00				
Main - Replace - Design																				
2020 - Brock St - From: RR 20 To: North End	\$ 35,000.00																			-\$ 35,000.00
Main - Replace - Construction																				
2020 - West Street - From: South Grimsby Rd 5 To: Wade Rd	\$ 200,000.00		-\$ 100,000.00																	-\$ 100,000.00
Main - Upsize and Replace - Constuction																				
2020 - Griffin St. N - From: RR20 and RR14 Intersection To:	\$ 160,000.00																			-\$ 160,000.00
10400 Cemeteries	\$ 10,000.00					-\$ 10,000.00														
Park Benches	\$ 10,000.00					-\$ 10,000.00														
16100 Parks	\$ 393,000.00		-\$ 56,500.00					-\$ 43,000.00				-\$ 263,500.00								-\$ 30,000.00
Miscellaneous recreation equipment	\$ 7,000.00							-\$ 7,000.00												
2020 - Leisureplex - New pavillion	\$ 120,000.00		-\$ 33,900.00									-\$ 86,100.00								
2020 - BandsHELL at West Lincoln Community Center	\$ 100,000.00											-\$ 70,000.00							-\$ 30,000.00	
2020 - Caistorville Library - Playground Equipment	\$ 80,000.00		-\$ 22,600.00									-\$ 57,400.00								
2020 - Pickup Truck - addition to Fleet	\$ 36,000.00							-\$ 36,000.00												
2020 - Ball Diamond Tractor (addition to Fleet)	\$ 50,000.00											-\$ 50,000.00								
16402 Library Smithville	\$ 37,100.00		-\$ 12,000.00											-\$ 25,100.00						
2020 - Self Checkout Machine	\$ 11,500.00													-\$ 11,500.00						
2020 - - Safe	\$ 1,500.00													-\$ 1,500.00						
Replacement Computers	\$ 4,100.00													-\$ 4,100.00						
Addition to printed collection	\$ 15,000.00		-\$ 12,000.00											-\$ 3,000.00						
Addition to audio visual collection	\$ 5,000.00													-\$ 5,000.00						
16403 Library Caistorville	\$ 41,600.00		-\$ 6,800.00					-\$ 5,000.00						-\$ 29,800.00						
2020 - Caistor Library - Cameras	\$ 5,000.00							-\$ 5,000.00												
2020 - - Safe	\$ 1,500.00													-\$ 1,500.00						
2020 - - Furniture	\$ 20,000.00													-\$ 20,000.00						
Replacement Computers	\$ 1,100.00													-\$ 1,100.00						
Addition to printed collection	\$ 8,000.00		-\$ 6,800.00											-\$ 1,200.00						
Addition to audio visual collection	\$ 6,000.00													-\$ 6,000.00						
16404 Library Wellandport	\$ 15,500.00		-\$ 8,200.00											-\$ 7,300.00						
2020 - - Safe	\$ 1,500.00													-\$ 1,500.00						
Addition to printed collection	\$ 10,000.00		-\$ 8,200.00											-\$ 1,800.00						
Addition to audio visual collection	\$ 4,000.00													-\$ 4,000.00						
Grand Total	\$ 6,346,700.00	-\$ 1,482,600.00	-\$ 1,472,900.00	-\$ 160,000.00	-\$ 260															

Project Year 2020

Sum of Amount Row Labels	Column Labels Expenditure	Development Charges	Operating Fund	Capital Reserve	Cemetery Reserve	Sewer Reserve	Water Reserve	Provincial Grant	Grand Total
_02500_Corporate_Mangement	325,000			(50,000)				(275,000)	-
Operating-Study	325,000			(50,000)				(275,000)	-
2020 - Business Continuity / Disaster Recovery Study	40,000							(40,000)	-
2020 - Budgeting Software	50,000							(50,000)	-
2020 - Township Intranet Site	35,000							(35,000)	-
2020 - Information Technology Review	100,000							(100,000)	-
2020 - Pay Equity/Market Equity-Non-Union Compensation Review	50,000							(50,000)	-
2020 - Community Benefits Charge Study and Implementation	50,000			(50,000)					-
_06140_Traffic_Ops_Roadside_Services	50,000		(50,000)						-
Operating-Land Improvement	50,000		(50,000)						-
Ash tree replacement - Blvd trees on various roads	50,000		(50,000)						-
_08110_Wastewater_Collection_Conveyance	200,000					(100,000)		(100,000)	-
Operating-Study	200,000					(100,000)		(100,000)	-
2020 - Condition Assessments for Sewers	200,000					(100,000)		(100,000)	-
_08320_Water_Distribution_Transmission	65,000						(65,000)		-
Operating-Study	65,000						(65,000)		-
Water Rate Study and Financial Plan	65,000						(65,000)		-
_10400_Cemeteries	40,000						(40,000)		-
Operating-Land Improvement	40,000						(40,000)		-
2020 - Caistor Baptist Cemetery - Church Demolition	40,000						(40,000)		-
_18100_Planning_Development	185,000	(27,000)	(158,000)						-
Operating-Study	185,000	(27,000)	(158,000)						-
2020 - Economic Development Master Plan - Industrial Park	60,000	(27,000)	(33,000)						-
2020 - Fulton Hamlet and Rural Employment Zone - Boundary Adjustment	125,000		(125,000)						-
Grand Total	865,000	(27,000)	(208,000)	(50,000)	(40,000)	(100,000)	(65,000)	(375,000)	-

Ten Year Capital Plan-TCA-Expenditure											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
_02500_Corporate_Mangement	\$ 160,200	\$ 65,000	\$ 30,100	\$ 62,200	\$ 181,400	\$ 31,800	\$ 72,200	\$ 68,100	\$ 48,500	\$ 20,000	\$ 739,500
_04100_Fire	\$ 2,008,000	\$ 658,300	\$ 478,000	\$ 44,000	\$ 69,000	\$ 1,019,000	\$ 750,000	\$ 80,000	\$ 60,000	\$ 45,000	\$ 5,211,300
_06000_Transportation_Services_General	\$ 462,000	\$ 534,000	\$ 756,000	\$ 516,200	\$ 201,000	\$ 510,000	\$ 286,000	\$ 1,877,000	\$ 440,000	\$ 684,000	\$ 6,266,200
_06110_Roads_Paved	\$ 1,410,000	\$ 980,000	\$ 2,000,000	\$ 5,486,000	\$ 4,201,000	\$ 455,000	\$ 1,486,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 22,018,000
_06130_Bridges_Culverts	\$ 160,000	\$ 535,000	\$ 475,000	\$ 505,000	\$ 1,935,000	\$ 3,965,000	\$ 1,400,000	\$ 655,000	\$ 715,000	\$ 820,000	\$ 11,165,000
_06140_Traffic_Ops_Roadside_Services	\$ 272,500	\$ 81,000	\$ 746,500	\$ 2,016,400	\$ 322,500	\$ 43,000	\$ 999,300	\$ 443,000	\$ 1,945,000	\$ 20,500	\$ 6,889,700
_06210_Winter_Control_Roads						\$ 89,400					\$ 89,400
_06500_Street_Lighting	\$ 160,000	\$ 88,000									\$ 248,000
_08110_Wastewater_Collection_Conveyance	\$ 755,000	\$ 9,200	\$ 5,000	\$ 62,000	\$ 907,000	\$ 678,100	\$ 27,000	\$ 337,000	\$ 5,000	\$ 5,000	\$ 2,790,300
_08210_Urban_Storm_System			\$ 19,000	\$ 305,000	\$ 12,000	\$ 103,000					\$ 439,000
_08320_Water_Distribution_Transmission	\$ 461,800	\$ 67,800	\$ 790,100	\$ 2,487,950	\$ 1,078,100	\$ 1,491,800	\$ 115,200	\$ 1,024,100	\$ 75,200	\$ 776,000	\$ 8,368,050
_10400_Cemeteries	\$ 10,000		\$ 10,000		\$ 70,000		\$ 22,000	\$ 40,000			\$ 152,000
_16100_Parks	\$ 393,000	\$ 818,900	\$ 495,700	\$ 501,300	\$ 252,100	\$ 358,000	\$ 732,000	\$ 85,000	\$ 9,000		\$ 3,645,000
_16340_Recreation_Facilities		\$ 40,000	\$ 16,000				\$ 1,109,000				\$ 1,165,000
_16402_Library_Smithville	\$ 37,100	\$ 32,550	\$ 21,500	\$ 86,500	\$ 20,500	\$ 28,550	\$ 29,300	\$ 50,200	\$ 22,000	\$ 26,000	\$ 354,200
_16403_Library_Caistorville	\$ 41,600	\$ 14,600	\$ 15,500	\$ 14,500	\$ 19,550	\$ 42,500	\$ 15,100	\$ 14,950	\$ 15,500	\$ 15,050	\$ 208,850
_16404_Library_Wellandport	\$ 15,500	\$ 16,250	\$ 20,000	\$ 15,500	\$ 17,700	\$ 54,000	\$ 14,000	\$ 18,450	\$ 20,000	\$ 15,500	\$ 206,900
_16401_Library_Admin		\$ 25,000									\$ 25,000
_04450_Building_Permit_Inspection_Services							\$ 30,000	\$ 39,600			\$ 69,600
Grand Total	\$ 6,346,700	\$ 3,965,600	\$ 5,878,400	\$ 12,102,550	\$ 9,286,850	\$ 8,779,750	\$ 7,176,500	\$ 6,732,400	\$ 5,355,200	\$ 4,427,050	\$ 70,051,000
Ten Year Capital Plan-TCA-Financing											
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Bridge Reserve	-\$ 160,000	-\$ 182,500	-\$ 155,800	-\$ 219,500	-\$ 266,500	-\$ 140,500	-\$ 100,000	-\$ 140,500	-\$ 149,500	-\$ 50,000	-\$ 1,564,800
Building Dept. Reserve							-\$ 30,000	-\$ 39,600			-\$ 69,600
Capital Reserve	-\$ 260,500	-\$ 524,200	-\$ 547,800	-\$ 583,300	-\$ 391,100	-\$ 341,000	-\$ 318,600	-\$ 280,500	-\$ 1,227,500	-\$ 20,500	-\$ 4,495,000
Cemetery Reserve	-\$ 10,000		-\$ 10,000		-\$ 70,000		-\$ 22,000	-\$ 40,000			-\$ 152,000
Contingency Reserve	-\$ 155,000										-\$ 155,000
Debenture	-\$ 1,482,600	-\$ 661,500	-\$ 1,147,500	-\$ 839,000	-\$ 1,118,500	-\$ 288,000	-\$ 2,724,500	-\$ 2,881,000	-\$ 2,004,000	-\$ 2,135,000	-\$ 15,281,600
Development Charges	-\$ 1,472,900	-\$ 776,500	-\$ 1,125,200	-\$ 8,477,000	-\$ 1,919,050	-\$ 5,349,200	-\$ 1,848,000	-\$ 1,422,700	-\$ 811,000	-\$ 77,000	-\$ 23,278,550
Equipment Reserve	-\$ 529,000	-\$ 582,700	-\$ 479,500	-\$ 473,000	-\$ 437,500	-\$ 512,000	-\$ 694,400	-\$ 358,000	-\$ 449,000	-\$ 684,000	-\$ 5,199,100
Facilities Reserve	-\$ 95,000	-\$ 70,000	-\$ 16,000	-\$ 125,200			-\$ 40,000				-\$ 346,200
Fire Reserve	-\$ 108,000	-\$ 507,500	-\$ 478,000	-\$ 44,000	-\$ 69,000	-\$ 1,019,000	-\$ 750,000	-\$ 80,000	-\$ 60,000	-\$ 45,000	-\$ 3,160,500
Gas Tax	-\$ 429,300	-\$ 445,500	-\$ 499,500	-\$ 393,100	-\$ 429,900	-\$ 427,000	-\$ 479,800	-\$ 480,300	-\$ 500,000	-\$ 558,000	-\$ 4,642,400
In Lieu of Parkland	-\$ 263,500	-\$ 30,000	-\$ 60,600								-\$ 354,100
IT Reserve	-\$ 26,200	-\$ 31,000	-\$ 26,100	-\$ 57,700	-\$ 26,900	-\$ 27,300	-\$ 27,700	-\$ 63,100	-\$ 43,500	-\$ 20,000	-\$ 349,500
Library Reserve	-\$ 62,200	-\$ 61,400	-\$ 30,000	-\$ 89,500	-\$ 30,750	-\$ 98,050	-\$ 31,400	-\$ 56,600	-\$ 30,500	-\$ 56,550	-\$ 546,950
Sewer Reserve	-\$ 380,000	-\$ 5,000	-\$ 5,000	-\$ 33,500	-\$ 456,000	-\$ 5,000	-\$ 16,000	-\$ 171,000	-\$ 5,000	-\$ 5,000	-\$ 1,081,500
Water Reserve	-\$ 361,800	-\$ 67,800	-\$ 635,700	-\$ 684,750	-\$ 291,750	-\$ 572,700	-\$ 94,100	-\$ 719,100	-\$ 75,200	-\$ 776,000	-\$ 4,278,900
Grant Regional	-\$ 30,000		-\$ 100,000								-\$ 130,000
Contribution from Developer		-\$ 20,000									-\$ 20,000
OCIF	-\$ 272,700										-\$ 272,700
Community Fund	-\$ 243,000		-\$ 275,000								-\$ 518,000
Provincial Grant			-\$ 286,700	-\$ 83,000	-\$ 3,779,900						-\$ 4,149,600
Grant-Other	-\$ 5,000										-\$ 5,000
Grand Total	-\$ 6,346,700	-\$ 3,965,600	-\$ 5,878,400	-\$ 12,102,550	-\$ 9,286,850	-\$ 8,779,750	-\$ 7,176,500	-\$ 6,732,400	-\$ 5,355,200	-\$ 4,427,050	-\$ 70,051,000

Ten Year Capital Plan-Special Projects-Expenditure										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_02500_Corporate_Mangement	\$ 325,000			\$ 95,000				\$ 85,500	\$ 70,000	\$ 575,500
_04100_Fire							\$ 50,000			\$ 50,000
_06000_Transportation_Services_General						\$ 85,500		\$ 80,000		\$ 165,500
_06140_Traffic_Ops_Roadside_Services	\$ 50,000	\$ 50,000	\$ 50,000							\$ 150,000
_08110_Wastewater_Collection_Conveyance	\$ 200,000	\$ 200,000	\$ 215,000	\$ 220,000	\$ 100,000	\$ 100,000			\$ 130,000	\$ 1,165,000
_08320_Water_Distribution_Transmission	\$ 65,000	\$ 50,000			\$ 50,000	\$ 195,000	\$ 125,000	\$ 50,000	\$ 50,000	\$ 585,000
_10400_Cemeteries	\$ 40,000	\$ 10,000				\$ 10,000	\$ 5,000			\$ 65,000
_16340_Recreation_Facilities				\$ 7,000						\$ 7,000
_18100_Planning_Development	\$ 185,000	\$ 165,000	\$ 300,000	\$ 50,000			\$ 100,000	\$ 100,000	\$ 60,000	\$ 960,000
Grand Total	\$ 865,000	\$ 475,000	\$ 565,000	\$ 372,000	\$ 150,000	\$ 390,500	\$ 280,000	\$ 315,500	\$ 310,000	\$ 3,723,000
Ten Year Capital Plan-Special Projects-Financing										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Capital Reserve	-\$ 50,000			-\$ 35,000						-\$ 85,000
Cemetery Reserve	-\$ 40,000						-\$ 5,000			-\$ 45,000
Development Charges	-\$ 27,000	-\$ 140,700	-\$ 196,700	-\$ 155,900	-\$ 31,000	-\$ 31,000	-\$ 87,700	-\$ 94,500	-\$ 143,800	-\$ 908,300
Facilities Reserve				-\$ 7,000				-\$ 40,500		-\$ 47,500
Operating Fund	-\$ 208,000	-\$ 146,300	-\$ 219,300	-\$ 22,300		-\$ 95,500	-\$ 62,300	-\$ 130,500	-\$ 26,500	-\$ 910,700
Sewer Reserve	-\$ 100,000	-\$ 138,000	-\$ 149,000	-\$ 151,800	-\$ 69,000	-\$ 69,000			-\$ 89,700	-\$ 766,500
Water Reserve	-\$ 65,000	-\$ 50,000			-\$ 50,000	-\$ 195,000	-\$ 125,000	-\$ 50,000	-\$ 50,000	-\$ 585,000
Provincial Grant	-\$ 375,000									-\$ 375,000
Grand Total	-\$ 865,000	-\$ 475,000	-\$ 565,000	-\$ 372,000	-\$ 150,000	-\$ 390,500	-\$ 280,000	-\$ 315,500	-\$ 310,000	-\$ 3,723,000

Service Area _04100_Fire
Account Type Expenditure

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Equipment	18,000	208,300	28,000	44,000	19,000	19,000	20,000	20,000	60,000	45,000	481,300
Bunker Gear	18,000		18,000	19,000	19,000		20,000	20,000	20,000		171,000
Extraction Equipment - New		54,000									54,000
Equipment & Gear for 10 additional Firefighters		136,300									136,300
Bunker Gear										20,000	20,000
2028 - - Digital Pagers									40,000		40,000
2029 - - New Bunker Gear Washer										25,000	25,000
2022 - - New High Pressure Air Bags			10,000								10,000
2023 - - New Thermo imaging Camera (2)				25,000							25,000
Facilities	1,900,000										1,900,000
2020 - Caistor Fire Hall - Replacement	1,900,000										1,900,000
Rolling Stock	90,000	450,000	450,000		50,000	1,000,000	730,000	60,000			2,830,000
2026 - New Pumper Station # 1							730,000				730,000
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								60,000			60,000
2020 - - Decontamination / Rehab Trailer	10,000										10,000
Grand Total	2,008,000	658,300	478,000	44,000	69,000	1,019,000	750,000	80,000	60,000	45,000	5,211,300

Service Area _04100_Fire
Asset Type (Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Debenture	(942,600)										(942,600)
Development Charges	(714,400)	(150,800)									(865,200)
Fire Reserve	(108,000)	(507,500)	(478,000)	(44,000)	(69,000)	(1,019,000)	(750,000)	(80,000)	(60,000)	(45,000)	(3,160,500)
Community Fund	(243,000)										(243,000)
Grand Total	(2,008,000)	(658,300)	(478,000)	(44,000)	(69,000)	(1,019,000)	(750,000)	(80,000)	(60,000)	(45,000)	(5,211,300)

Service Area _04100_Fire
Project Year 2020

Sum of Amount	Column Labels					
Row Labels	Expenditure	Debenture	Development Charges	Fire Reserve	Community Fund	Grand Total
Equipment	18,000			(18,000)		-
Bunker Gear	18,000			(18,000)		-
Facilities	1,900,000	(942,600)	(714,400)		(243,000)	-
2020 - Caistor Fire Hall - Replacement	1,900,000	(942,600)	(714,400)		(243,000)	-
Rolling Stock	90,000			(90,000)		-
2020 - Chief's vehicle	40,000			(40,000)		-
2020 - Deputy Chief's vehicle	40,000			(40,000)		-
2020 - - Decontamination / Rehab Trailer	10,000			(10,000)		-
Grand Total	2,008,000	(942,600)	(714,400)	(108,000)	(243,000)	-

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)

**RFD-T-01-20
SCHEDULE H**

Service Area	_06110_Roads_Paved										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Equipment							10,000				10,000
2026 - Sweeper - To replace 2016 Trackless sweeper							10,000				10,000
Hot Mix	330,000	200,000	770,000	5,246,000	3,786,000	310,000	585,000	500,000	500,000	500,000	12,727,000
2020 - Brock St: Reconstruction - Design - From: RR 20 To: North End	30,000										30,000
2020 - Wade Street N: Reconstruction - From: HWY 20 To: South Limit	300,000										300,000
2021 - Barbara St: Mill & Pave - From: Killins St To: Colver St		100,000									100,000
2021 - Morgan St: Mill & Pave - From: Brock St E To: End		100,000									100,000
2022 - Brock St: Reconstruction - From: RR 20 To: North End			400,000								400,000
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
2022 - St. Ann's Rd - From: Twenty Mile Rd To: HWY 20			220,000								220,000
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
2023 - St. Ann's Rd - From: Twenty Mile Rd To: HWY 20				100,000							100,000
2024 - Industrial Park Rd - From: London Rd To: Spring Creek Rd					176,000						176,000
2024 - St. Ann's Rd - From: Twenty Mile Rd To: HWY 20					3,430,000						3,430,000
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
2027 - Various Roads - TBD from 2019 Roads Needs Study - From: To:								500,000			500,000
2028 - Various Roads - TBD from 2019 Roads Needs Study - From: To:									500,000		500,000
2029 - Various Roads - TBD from 2019 Roads Needs Study - From: To:										500,000	500,000
Surface Treatment	1,080,000	780,000	1,230,000	240,000	415,000	145,000	891,000	1,500,000	1,500,000	1,500,000	9,281,000
2020 - Concession 2 Rd: RAP & SST - From: Caistor-Gainsborough Townline Rd To: Church Rd	480,000										480,000
2020 - Concession 7 Rd: RAP & SST - From: South Grimsby Rd 10 To: South Grimsby Rd 12	300,000										300,000
2020 - Sixteen Road: RAP & SST - From: Hodgkins Rd To: Silverdale Rd	300,000										300,000
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 - Concession 4 Rd: Pulverize & DST - From: RR 24 (Victoria Ave) To: Rosedene Rd			280,000								280,000
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
2027 - Various Roads - TBD from 2019 Roads Needs Study - From: To:								1,500,000			1,500,000
2028 - Various Roads - TBD from 2019 Roads Needs Study - From: To:									1,500,000		1,500,000
2029 - Various Roads - TBD from 2019 Roads Needs Study - From: To:										1,500,000	1,500,000
Grand Total	1,410,000	980,000	2,000,000	5,486,000	4,201,000	455,000	1,486,000	2,000,000	2,000,000	2,000,000	22,018,000

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 2016 Trackless plow	8,200	8,200
2026 - Sander - To replace 2016 Trackless sander	8,200	8,200
Facilities	73,000	73,000
2026 - Salt Depot - Additional	73,000	73,000
Grand Total	89,400	89,400

Service Area	_06210_Winter_Control_Roads
Asset Type	(Multiple Items)

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

Service Area	_06500_Street_Lighting
Account Type	Expenditure

Sum of Amount	Column Labels		
Row Labels	2020	2021	Grand Total
Fixture Replacement	160,000		160,000
2020 - LED Conversion - New Assumed Subdivisions	160,000		160,000
Street Lights - New		88,000	88,000
2021 - New Lights to Urbanize Industrial Prk Rd and Station St		88,000	88,000
Grand Total	160,000	88,000	248,000

Service Area	_06500_Street_Lighting
Asset Type	(Multiple Items)

Sum of Amount	Column Labels		
Row Labels	2020	2021	Grand Total
Capital Reserve		(79,200)	(79,200)
Contingency Reserve	(155,000)		(155,000)
Development Charges		(8,800)	(8,800)
Grant-Other	(5,000)		(5,000)
Grand Total	(160,000)	(88,000)	(248,000)

Service Area	_06500_Street_Lighting
Project Year	2020

Sum of Amount	Column Labels			
Row Labels	Expenditure	Contingency Reserve	Grant-Other	Grand Total
Fixture Replacement	160,000	(155,000)	(5,000)	-
2020 - LED Conversion - New Assumed Subdivisions	160,000	(155,000)	(5,000)	-
Grand Total	160,000	(155,000)	(5,000)	-

Service Area _08110_Wastewater_Collection_Conveyance
Account Type Expenditure

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Main - New - Construction						673,100					673,100
2025 - Industrial Park Rd - From: Pearson Rd To: Urban Boundary						673,100					673,100
Main - Upsize and Replace - Design				57,000			22,000				79,000
2023 - Hornak Rd & Van Woudenberg Way - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)				35,000							35,000
2023 - Van Woudenberg Way - From: Hornak Rd (MH 454) To: Las Rd (MH 340)				22,000							22,000
2026 - Anderson Court - From: MH 230 To: MH 1							22,000				22,000
Main - Upsize and Replace - Constuction	750,000				902,000			332,000			1,984,000
2020 - Wade Road N - From: HWY 20 West St	600,000										600,000
2020 - West Street - From: South Grimsby Rd	150,000										150,000
2024 - Hornak Rd - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)					550,000						550,000
2024 - Van Woudenberg Way/Hornak Rd - From: Hornak Rd (MH 454) To: Las Rd (MH 340)					352,000						352,000
2027 - Anderson Court - From: MH 230 To: MH 1								332,000			332,000
Equipment	5,000	9,200	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	54,200
2021 - Smoke Tester - To replace 2006 Hurco		4,200									4,200
Miscellaneous Wastewater Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Grand Total	755,000	9,200	5,000	62,000	907,000	678,100	27,000	337,000	5,000	5,000	2,790,300

Service Area _08110_Wastewater_Collection_Conveyance
Asset Type (Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Development Charges	(375,000)			(28,500)	(451,000)	(673,100)	(11,000)	(166,000)			(1,704,600)
Equipment Reserve		(4,200)									(4,200)
Sewer Reserve	(380,000)	(5,000)	(5,000)	(33,500)	(456,000)	(5,000)	(16,000)	(171,000)	(5,000)	(5,000)	(1,081,500)
Grand Total	(755,000)	(9,200)	(5,000)	(62,000)	(907,000)	(678,100)	(27,000)	(337,000)	(5,000)	(5,000)	(2,790,300)

Service Area _08110_Wastewater_Collection_Conveyance
Project Year 2020

Sum of Amount	Column Labels		
Row Labels	Expenditure	Development Ch Sewer Reserve	Grand Total
Equipment	5,000	(5,000)	-
Miscellaneous Wastewater Equipment	5,000	(5,000)	-
Main - Upsize and Replace - Constuction	750,000	(375,000)	(375,000)
2020 - Wade Road N - From: HWY 20 West St	600,000	(300,000)	(300,000)
2020 - West Street - From: South Grimsby Rd	150,000	(75,000)	(75,000)
Grand Total	755,000	(375,000)	(380,000)

Service Area _08110_Wastewater_Collection_Conveyance
Account Type Expenditure

Sum of Amount	Column Labels							
Row Labels	2020	2021	2022	2023	2024	2025	2028	Grand Total
Operating-Other		200,000	100,000	100,000	100,000	100,000		600,000
Inflow & Infiltration Reduction Program - Remedial Property Disconnection Works		200,000	100,000	100,000	100,000	100,000		600,000
Operating-Study	200,000		115,000	120,000			130,000	565,000
2020 - Condition Assessments for Sewers	200,000							200,000
Extraneous Flow Reduction Program - Flow Monitoring Study			115,000					115,000
Pollution Control Plan - CSO Study - Extraneous Flow Reduction Program				120,000			130,000	250,000
Grand Total	200,000	200,000	215,000	220,000	100,000	100,000	130,000	1,165,000

Service Area _08110_Wastewater_Collection_Conveyance
Asset Type (Multiple Items)

Sum of Amount	Column Labels							
Row Labels	2020	2021	2022	2023	2024	2025	2028	Grand Total
Development Charges		(62,000)	(66,000)	(68,200)	(31,000)	(31,000)	(40,300)	(298,500)
Sewer Reserve	(100,000)	(138,000)	(149,000)	(151,800)	(69,000)	(69,000)	(89,700)	(766,500)
Provincial Grant	(100,000)							(100,000)
Grand Total	(200,000)	(200,000)	(215,000)	(220,000)	(100,000)	(100,000)	(130,000)	(1,165,000)

Service Area _08110_Wastewater_Collection_Conveyance
Project Year 2020

Sum of Amount	Column Labels			
Row Labels	Expenditure	Sewer Reserve	Provincial Grant	Grand Total
Operating-Study	200,000	(100,000)	(100,000)	-
2020 - Condition Assessments for Sewers	200,000	(100,000)	(100,000)	-
Grand Total	200,000	(100,000)	(100,000)	-

**RFD-T-01-20
SCHEDULE H**

Service Area	_08210_Urban_Storm_System
Account Type	Expenditure

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

Service Area	_08320_Water_Distribution_Transmission
Account Type	Expenditure

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	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	565,400	507,800					3,019,600
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
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	160,000			432,500	353,500	853,600					1,799,600
2020 - Griffin St. N - From: RR20 and RR14 Intersection To:	160,000										160,000
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 - Construction	200,000		495,000					610,000	700,000		2,005,000
2020 - West Street - From: South Grimsby Rd 5 To: Wade Rd	200,000										200,000
2022 - Brock St - From: RR 20 To: North End			495,000								495,000
2027 - Colver St - From: RR14 To: Wade Rd							610,000				610,000
2029 - Wade Road N - From: West Street To: South Limit									700,000		700,000
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 Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Water Meters	61,800	62,800	83,800	64,800	65,800	86,900	68,000	99,100	70,200	71,000	734,200
New Installation	31,800	32,800	33,800	34,800	35,800	36,900	38,000	39,100	40,200	41,000	364,200
Replacement Program	30,000	30,000	50,000	30,000	30,000	50,000	30,000	60,000	30,000	30,000	370,000
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	461,800	67,800	790,100	2,487,950	1,078,100	1,491,800	115,200	1,024,100	75,200	776,000	8,368,050

Service Area	_08320_Water_Distribution_Transmission
Asset Type	(Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Development Charges	(100,000)		(154,400)	(1,803,200)	(786,350)	(880,600)	(21,100)	(305,000)			(4,050,650)
Equipment Reserve						(38,500)					(38,500)
Water Reserve	(361,800)	(67,800)	(635,700)	(684,750)	(291,750)	(572,700)	(94,100)	(719,100)	(75,200)	(776,000)	(4,278,900)
Grand Total	(461,800)	(67,800)	(790,100)	(2,487,950)	(1,078,100)	(1,491,800)	(115,200)	(1,024,100)	(75,200)	(776,000)	(8,368,050)

Service Area _10400_Cemeteries
Account Type Expenditure

Sum of Amount	Column Labels					
Row Labels	2020	2022	2024	2026	2027	Grand Total
Land Improvements	10,000	10,000	70,000	22,000	40,000	152,000
2022 - All cemeteries - garbage cans and benches		10,000				10,000
2024 - Union Cemetery - Fence			30,000			30,000
2024 - Union Cemetery - Asphalt Driveway			40,000			40,000
2026 - Cremation Columbarium - 32 niche columbarium				22,000		22,000
2027 - ST.Anns Cemetery - Asphalt Driveway					40,000	40,000
Park Benches	10,000					10,000
Grand Total	10,000	10,000	70,000	22,000	40,000	152,000

Service Area _10400_Cemeteries
Asset Type (Multiple Items)

Sum of Amount	Column Labels					
Row Labels	2020	2022	2024	2026	2027	Grand Total
Cemetery Reserve	(10,000)	(10,000)	(70,000)	(22,000)	(40,000)	(152,000)
Grand Total	(10,000)	(10,000)	(70,000)	(22,000)	(40,000)	(152,000)

Service Area _10400_Cemeteries
Project Year 2020

Sum of Amount	Column Labels		
Row Labels	Expenditure	Cemetery Reserve	Grand Total
Land Improvements	10,000	(10,000)	-
Park Benches	10,000	(10,000)	-
Grand Total	10,000	(10,000)	-

Service Area _10400_Cemeteries
Account Type Expenditure

Sum of Amount	Column Labels				
Row Labels	2020	2021	2025	2026	Grand Total
Operating-Other				5,000	5,000
2026 - Software				5,000	5,000
Operating-Land Improvement	40,000	10,000	10,000		60,000
2020 - Caistor Baptist Cemetery - Church Demolition	40,000				40,000
2021 - All cemeteries - Tree planting		10,000			10,000
2025 - Union Cemetery - Clear Land & Layout Expansion			10,000		10,000
Grand Total	40,000	10,000	10,000	5,000	65,000

Service Area _10400_Cemeteries
Asset Type (Multiple Items)

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

Service Area _10400_Cemeteries
Project Year 2020

Sum of Amount	Column Labels		
Row Labels	Expenditure	Cemetery Reserve	Grand Total
Operating-Other		(5,000)	(5,000)
2020 - Software		(5,000)	(5,000)
Operating-Land Improvement	40,000	(40,000)	-
2020 - Caistor Baptist Cemetery - Church Demolition	40,000	(40,000)	-
Grand Total	40,000	(45,000)	(5,000)

Account Type	Expenditure										
Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
_16402_Library_Smithville	37,100	32,550	21,500	86,500	20,500	28,550	29,300	50,200	22,000	26,000	354,200
Equipment	13,000	10,000		60,000				25,000			108,000
2020 - - Safe	1,500										1,500
2020 - Self Checkout Machine	11,500										11,500
2021 - 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	4,100	2,550	1,500	6,500	500	8,550	9,300	5,200	2,000	6,000	46,200
Replacement Computers	4,100	2,550	1,500	6,500	500	8,550	9,300	5,200	2,000	6,000	46,200
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	41,600	14,600	15,500	14,500	19,550	42,500	15,100	14,950	15,500	15,050	208,850
Equipment	26,500							950			27,450
2020 - - Furniture	20,000										20,000
2020 - - Safe	1,500										1,500
2020 - Caistor Library - Cameras	5,000										5,000
2027 - - Smart TV								950			950
Facilities						27,000					27,000
2025 - Replace roof shingles						27,000					27,000
Information Technology	1,100	600	1,500	500	5,550	1,500	1,100		1,500	1,050	14,400
Replacement Computers	1,100	600	1,500	500	5,550	1,500	1,100		1,500	1,050	14,400
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	15,500	16,250	20,000	15,500	17,700	54,000	14,000	18,450	20,000	15,500	206,900
Equipment	1,500					40,000					41,500
2020 - - Safe	1,500										1,500
2025 - Radio Frequency Identification						40,000					40,000
Information Technology		2,250	6,000	1,500	3,700			4,450	6,000	1,500	25,400
Replacement Computers		2,250	6,000	1,500	3,700			4,450	6,000	1,500	25,400
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	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	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
_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	94,200	88,400	57,000	116,500	57,750	125,050	58,400	83,600	57,500	56,550	794,950

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
_16402_Library_Smithville	(37,100)	(32,550)	(21,500)	(86,500)	(20,500)	(28,550)	(29,300)	(50,200)	(22,000)	(26,000)	(354,200)
Development Charges	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)	(12,000)		(108,000)
Library Reserve	(25,100)	(20,550)	(9,500)	(74,500)	(8,500)	(16,550)	(17,300)	(38,200)	(10,000)	(26,000)	(246,200)
_16403_Library_Caistorville	(41,600)	(14,600)	(15,500)	(14,500)	(19,550)	(42,500)	(15,100)	(14,950)	(15,500)	(15,050)	(208,850)
Development Charges	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)	(6,800)		(61,200)
Facilities Reserve	(5,000)										(5,000)
Library Reserve	(29,800)	(7,800)	(8,700)	(7,700)	(12,750)	(35,700)	(8,300)	(8,150)	(8,700)	(15,050)	(142,650)
_16404_Library_Wellandport	(15,500)	(16,250)	(20,000)	(15,500)	(17,700)	(54,000)	(14,000)	(18,450)	(20,000)	(15,500)	(206,900)
Development Charges	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)	(8,200)		(73,800)
Library Reserve	(7,300)	(8,050)	(11,800)	(7,300)	(9,500)	(45,800)	(5,800)	(10,250)	(11,800)	(15,500)	(133,100)
_16401_Library_Admin		(25,000)									(25,000)
Library Reserve		(25,000)									(25,000)
Grand Total	(94,200)	(88,400)	(57,000)	(116,500)	(57,750)	(125,050)	(58,400)	(83,600)	(57,500)	(56,550)	(794,950)

Project Year 2020

Sum of Amount	Column Labels				
Row Labels	Expenditure	Development Charges	Facilities Reserve	Library Reserve	Grand Total
_16402_Library_Smithville	37,100	(12,000)		(25,100)	-
Equipment	13,000			(13,000)	-
2020 - Self Checkout Machine	11,500			(11,500)	-
2020 - - Safe	1,500			(1,500)	-
Information Technology	4,100			(4,100)	-
Replacement Computers	4,100			(4,100)	-
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	41,600	(6,800)	(5,000)	(29,800)	-
Equipment	26,500		(5,000)	(21,500)	-
2020 - Caistor Library - Cameras	5,000		(5,000)		-
2020 - - Safe	1,500			(1,500)	-
2020 - - Furniture	20,000			(20,000)	-
Information Technology	1,100			(1,100)	-
Replacement Computers	1,100			(1,100)	-
Collection	14,000	(6,800)		(7,200)	-
Addition to printed collection	8,000	(6,800)		(1,200)	-
Addition to audio visual collection	6,000			(6,000)	-
_16404_Library_Wellandport	15,500	(8,200)		(7,300)	-
Equipment	1,500			(1,500)	-
2020 - - Safe	1,500			(1,500)	-
Collection	14,000	(8,200)		(5,800)	-
Addition to printed collection	10,000	(8,200)		(1,800)	-
Addition to audio visual collection	4,000			(4,000)	-
Grand Total	94,200	(27,000)	(5,000)	(62,200)	-

Service Area _04450_Building_Permit_Inspection_Services
Account Type Expenditure

Sum of Amount	Column Labels		
Row Labels	2026	2027	Grand Total
Rolling Stock	30,000	39,600	69,600
2026 - Vehicle	30,000		30,000
2027 - Vehicle		39,600	39,600
Grand Total	30,000	39,600	69,600

Service Area _04450_Building_Permit_Inspection_Services
Asset Type (Multiple Items)

Sum of Amount	2026	2027	Grand Total
Building Dept. Reserve	(30,000)	(39,600)	(69,600)
Grand Total	(30,000)	(39,600)	(69,600)

