

DATE: February 20, 2018
REPORT NO: RFD-T-05-18
SUBJECT: **2018 Draft Operating and Capital Budget Information Report**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft 2018 Operating and Capital Budget which results in a general tax levy of \$6,357,400, which would result in an approximate increase of \$44.32 (3.91%) to the Township portion of taxes to an average homeowner.
- The Draft 2018 Operating and Capital Budget includes the second allocation towards the MURS (Multi-Use Recreational Site) project of \$298,000.
- Every \$59,000 of additional expenditure added to this Draft Budget equates to a 1% general tax levy adjustment which represents an \$11.00 increase in taxes to the average homeowner
- Council is presented with three service level requests which, if approved, would increase the operating budget by \$209,800 resulting in a general tax levy of \$6,493,400. This would result in an \$83.23 (7.34%) increase to the Township portion of taxes to an average homeowner.
- Budget approval is scheduled for Monday, March 19th (and Tuesday, March 20th, if necessary)

RECOMMENDATION:

1. That, Report RFD-T-05-18, regarding the “2018 Draft Operating and Capital Budget Information Report”, dated February 20, 2018 be received for information; and,
2. That, Council authorize the transfer of \$598,974 from the Road Settlement Fund Reserve in order to partially finance the following Road Resurfacing Projects:
 - Twenty Rd, between Abingdon Rd. and Westbrook Rd.
 - Twenty Rd, between RR14 and S. G. Rd 8
 - S.Chippawa Rd., between N. Chippawa Rd & RR14
3. That the Draft budget be presented at the Open House on Thursday, February 22nd, 2018.

ATTACHMENTS:

- **Schedule A** Draft 2018 Operating Budget Summary
- **Schedule B** 2018 Service Level Requests
- **Schedule C** Draft 2018 Proposed Capital Projects
- **Schedule D** Draft 2018 Proposed Special Projects
- **Schedule E** Draft Ten Year Capital Plan
- **Schedule F** Detail Draft Ten Year Capital Plans

BACKGROUND:

Approval of the 2018 Operating and Capital Budget is scheduled to take place on Monday, March 19th, 2018. If necessary, Tuesday, March 20th has also been set aside as a budget meeting. The purpose of this report is to give Council an opportunity to review the draft budget prior to the formal budget meeting, and prior to the Public Budget Open House. The detailed final draft budget book will be delivered to Members of Council at the Planning Committee meeting scheduled for Monday, March 12, 2018. The final draft budget book will also be available digitally.

A Budget Open House will be held on Thursday, February 22nd at 7:00pm in the Council Chambers. At the Open House, a presentation outlining the 2018 Draft Operating and Capital Budgets will be made. In addition, there will be an opportunity for the public to ask staff questions regarding the draft budget.

It is important for Council to realize that every \$59,000 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 \$1.85 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.

Council is reminded that this budget is being presented using the Township's new chart of accounts structure. The 2018 budget is the first financial report being presented to Council in this format. In 2017, while staff implemented a new Financial Software platform a complete re-design of the Chart of Accounts was also undertaken. This redesign was necessary to align all of the various reporting requirements the Township has and will also provide more detailed information going forward. However, for 2018 only, prior year comparisons on a line-by-line basis is challenging. Therefore, staff will be providing details as to the significant driving factors impacting the 2018 budget, as opposed to a detailed variance analysis that was provided in the past. Again, this will only be the case for the 2018 budget, going forward, detailed variance analysis will be delivered.

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

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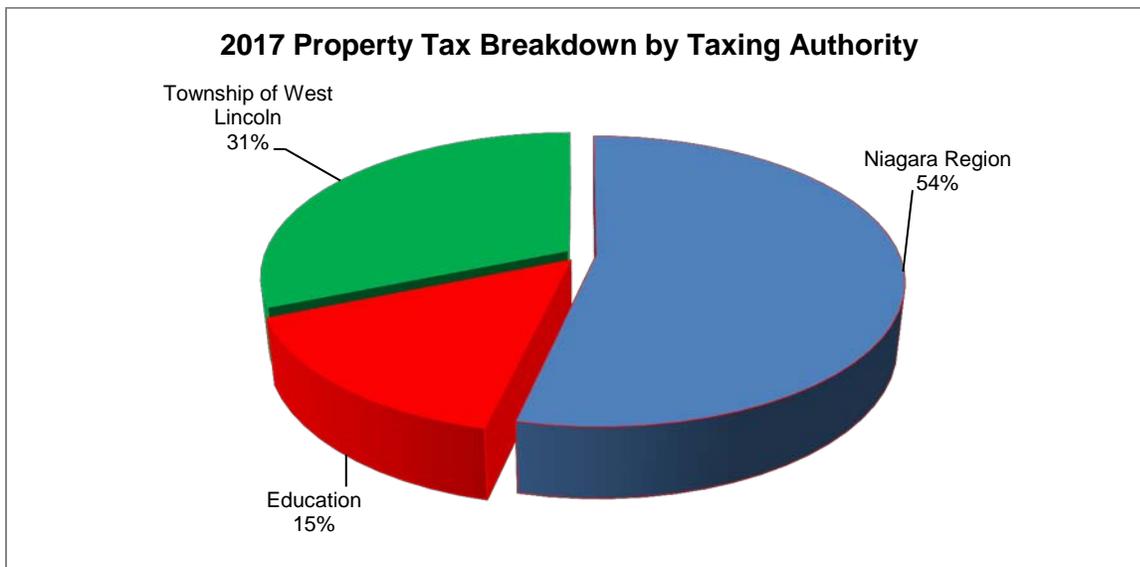
increase in the general tax levy results in an estimated \$44.32 (3.91%) increase to the lower tier taxes paid by an average homeowner. This figure includes the second allocation towards the MURS project totalling \$298,000. The 2018 levy requirement of \$6,357,400 represents a 7.83% increase over the 2017 levy. However, assessment growth results in a portion of the tax levy increase not impacting the actual taxes paid by property owners. For the 2018 budget assessment growth is estimated at \$222,000 (3.8%). This means that of the \$461,400 increase in the required tax levy, the first \$222,000 of that increase does not increase the taxes paid by property owners.

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

	2018	2017	\$ Change	% Change
General Levy Requirement	\$6,357,400	\$5,896,000	\$461,400	7.83%
Less: Assessment Growth	\$ 222,000	\$ -	\$222,000	
Net Levy Requirement	\$6,135,400	\$5,896,000	\$239,400	4.06%

Municipal Tax Bill:

The municipal tax bill has three portions which need to be explained. The municipality collects taxes for itself, the Niagara Region, and the School Boards. The Township has no control over the Region or School Board rates. We bill, collect and then remit their portions to them. In 2017, 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.



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At the time of preparation of this report, the 2018 Niagara Region tax rates have not been determined, however, the Region has approved a 2% tax increase. However, it is likely that the increase in Regional taxes to the average homeowner in West Lincoln will be higher than 2% given the fact that West Lincoln's assessment growth relative to the other Niagara Municipalities assessment growth is on the high end. This results in West Lincoln paying a proportionately higher amount of Regional Taxes. For the purpose of this report, it is being assumed that Niagara Region taxes will actually increase 3%. The education rates for 2018 have been released from the Province. The Residential Education rate is .00170000 in 2018 as opposed to .00179000 in 2017.

The draft budget presented to Council proposes a general municipal tax levy increase of 7.83% which is an increase in net tax revenue requirements of \$461,400 year over year. This equates to an estimated annual **increase** of approximately **\$44.32** to the West Lincoln portion of taxes for an average assessed home (not including the urban service area charges for sidewalk and streetlights). In 2017, the average home in the urban area paid \$75.00 for streetlight and sidewalk services. The 2018 Draft Budget is indicating that the amount paid for streetlight and sidewalk services for an average homeowner will be \$80.00 annually. The 2018 budget has a total urban service area levy of \$186,900 compared to a total levy of \$165,000 in 2017. The increase in the 2018 budget is attributable to higher allocations for program support, in particular, staffing costs and corporate insurance. In prior year budgets, the allocation to the Sidewalk budget was not reflective of its proportionate share of the Township's total infrastructure costs and insurance costs. Any changes to the urban sidewalk or urban streetlight budgets will alter the amount above.

An important factor in determining the impact of the tax levy to homeowners is to determine the average residential assessment. In 2017, the average residential assessment was \$326,794, whereas in 2018 it is \$345,042. The 2018 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.

The chart below is an **estimate** of the impact of all three taxing authorities to the average homeowner in 2018. Please note that the chart below is **based on the 2017 tax ratios**. Any changes to the tax ratios made in 2018 will impact the residential tax rate. Tax ratios are established by the Upper Tier municipality after consultation with the Lower Tier municipalities. At the time of preparation of this report, there has been some discussion regarding adjustments to the Multi-Residential Tax Ratio which currently has a weighting of 2.00. If the ratio is reduced for this tax class, the residential tax class will see an increase.

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	2018 Total Taxes	2017 Total Taxes	\$ Change	% Change
Assessed Value	\$ 345,042.00	\$ 326,794.00	\$ 18,248.00	5.58%
Municipal	\$ 1,178.87	\$ 1,134.55	\$ 44.32	3.91%
Street Lights	\$ 40.84	\$ 44.92	-\$ 4.08	-9.08%
Sidewalks	\$ 38.77	\$ 30.10	\$ 8.67	28.80%
Total Township	\$ 1,258.48	\$ 1,209.57	\$ 48.91	4.04%
			\$ -	
Region*	\$ 2,113.10	\$ 2,051.55	\$ 61.55	3.00%
Education	\$ 586.57	\$ 584.96	\$ 1.61	0.28%
			\$ -	
TOTAL	\$ 3,958.15	\$ 3,846.08	\$ 112.07	2.91%
* assume 3% increase to Niagara Region portion of taxes				

Service Level Changes:

The chart below highlights three service level changes to be discussed as part of the 2018 Budget deliberations. **Schedule B** to this report provides the detailed justification sheets related to each request. The chart below outlines the impact individually and in total if all three requests are approved. Again, the impact to taxes is based on an average assessed home of \$345,042. Please note that prior to any service level requests, Township taxes are estimated to increase by \$44.32 or 3.91%. If all of the service requests were approved, these figures would change to \$83.23 or 7.34% respectively.

It is important to note that the analysis below looks at the annual impact of these service level requests.

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

OPERATING BUDGET ANALYSIS:

The following section highlights some specific items and departmental operations.

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General Revenues:

In 2018, the Township will take advantage of two positive impacts to its general revenues. The Ontario Municipal Partnership Fund (OMPF) has increased to \$954,800 in 2018, resulting in an increase in revenue of \$82,400. The Township receives funding from the OMPF through two allocations: Rural Communities Grant and Northern and Rural Fiscal Circumstances Grant. The Rural Communities Grant recognizes the unique challenges of municipalities with rural farming communities. The 2018 Payments in Lieu (PIL) have a higher amount budgeted of approximately \$319,000 compared to prior year. This is a result of a correction to the sharing provisions with the upper tier and education.

Offsetting these positive revenue items is a decrease of \$55,000 in penalty revenue and a decrease of \$25,000 in investment revenue. Penalty revenue is being decreased since staff's efforts in collections is resulting in less properties in arrears. Investment revenue is being reduced as the Township will be using reserves and development charges to fund Capital projects, thus lowering the amount of funds available for investment.

Also included in General Revenues is the anticipated contribution from the Wind Turbine Community Fund. These funds are directly transferred into the Wind Turbine Community Fund Reserve under the General Expenditure area of the budget, resulting in no impact to the budget. The funds will be used to fund the MURS debt repayment as previously approved by Council.

In 2018, the Urban Service Area Tax Levy revenue for Street lights and Sidewalks will be reported within the appropriate operating budget, it is no longer part of General Revenues.

General Expenditures:

It is wise financial planning to ensure that adequate balances are available within the Township's reserves. The 2018 Draft Budget includes the following contribution to reserves under General Expenditures:

Capital Reserve:	\$112,300
Technology Reserve:	\$ 15,000
Facility Reserve:	\$56,200

The amounts being transferred to the above three reserves are following the guidelines set out in the Township's Reserve Policy.

Also included under General Expenditures is the first re-payment towards the MURS debt totalling \$512,600. In February 2018, The Township will receive \$15 million as the first debenture drawn for this project. The first payment of interest and principal will be due in August 2018. The remaining amount of the debt will be requisitioned closer to project completion.

The difference between the total MURS requisition in the levy of \$581,600 and the amount

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required for the debt repayment of \$512,600, being \$69,000 will be transferred to the Facility Reserve so it is available for future debt payments.

Additional reserve transfers are made within specific departmental budgets.

Departmental Budgets:

As indicated earlier in this report, it is difficult to provide a line by line analysis of variances in operating budgets year over year due to the changes implemented with the new chart of accounts. This section of the report will highlight to Council the more significant items driving the 2018 Budget.

Library Services:

The transfer to the Library Reserve has increased by \$38,700, with the 2018 budget requesting a \$50,000 increase to the Library Reserve. In addition, pay equity salary adjustments have resulted in an approximate increase to the Library budget totalling \$43,000. Finally, Bill 148 has impacted this budget due to the mandated increase in minimum wage, resulting in a \$10,000 increase. The above three elements, totalling **\$91,700** are the major contributors to the increase in the Library operating budget.

Recreational and Cultural Services:

This service area has also been impacted by Bill 148's provision to provide a higher minimum wage and the changes to the calculation of Statutory Holiday pay. For Recreational Programming the impact is \$22,000 and for Parks the impact is \$8,000 for a total of **\$30,000**.

Storm Sewer:

The Storm Sewer service area is a new operating budget that is being included in the 2018 budget with a total budget of \$112,300. A portion of that amount (\$63,700) which represents rural storm sewer maintenance was budgeted for under Roads Maintenance in previous years. The remaining amount of **\$48,600** represents Urban Storm Sewer maintenance costs. In the past, allocations were not being made to this critical service area of the Township.

Equipment Reserve:

An increase has been made to the Transfer to the Equipment Reserve. This reserve has been increased to \$350,000 from \$237,000 for a total increase of **\$113,000**. This increase is necessary if the Equipment and Rolling Stock capital expenditures within the ten year capital plan are to be properly funded. This cost is allocated between various service budgets within Transportation Services, Environmental Services and Recreational and Cultural Services.

Fire Service:

The transfer to the Fire Reserve has been increased to \$300,000 from \$250,000 resulting in a \$50,000 increase to the Fire Operating Budget. The Fire Service budget has also

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faced pressure as a result of a proposed new servicing agreement with the City of St. Catharines for the annual maintenance fee for new radios. This has increased the Fire Service budget by \$30,000. The above two adjustment total **\$80,000**.

Bridges:

The transfer to the Bridge Reserve has been increased to \$130,000 from the 2017 transfer of \$55,600, resulting in a **\$74,400** increase to the Operating Fund. This increase in the transfer to the Bridge Reserve is necessary to ensure adequate funding for future Capital works.

The above factors **total \$437,700** which represents a 5.90% increase over the 2017 operating budget. If the above items are removed, the overall operating increase would be \$75,200 or a 1% increase over the 2017 budget, which is within the guidance set by Council.

CAPITAL AND SPECIAL PROJECT BUDGET ANALYSIS:

Schedule C and D represent both Capital and Special Projects requested for 2018. Schedule E is the summarized ten year Capital Plan.

For 2018, we are categorizing capital between Tangible Capital Assets (TCA) which the Township will capitalize and depreciate and Special Projects. Special Projects are often referred internally to as capital, however, they do not meet the definition of TCA and thus are listed separately.

Schedules C and D indicate a total expenditure of \$4,607,300. Of that total, \$132,000 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.

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 \$202,000 allocation to asset replacement in the 2018 budget. The 2018 budget as presented to Council includes a \$236,800 increase to asset replacement via increases to the Bridge, Fire and Equipment Reserves.

The 2018 Capital and Special Projects presented to Council are presenting a challenge to the level of reserves available to fund both current and future capital. Below is further discussion regarding those reserves that are under pressure.

Bridge Reserve:

The estimated uncommitted closing balance as of December 31, 2017 in the Bridge Reserve is \$89,000. The 2018 budget has an additional allocation to the Bridge Reserve of \$130,000 which is an increase of \$73,800 over the 2017 allocation, resulting in an uncommitted reserve of \$219,000 at the end of 2018. The 2018 budget requires a transfer

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from the Bridge Reserve of \$196,350. Looking over the next ten years, the requirement from the Bridge Reserve from 2018 to 2027 totals \$3,729,750. In order to meet these requirements the annual contribution to the Bridge Reserve should be approximately \$370,000. Staff has increased the transfer to \$130,000 as a first step to meet the required funding level. It is likely that debt issuance will have to take place in order to finance the future Bridge Works.

Fire Reserve:

The estimated uncommitted closing balance as of December 31, 2017 in the Fire Reserve is a negative balance of \$19,300. The 2018 budget has a transfer to the Fire Reserve of \$300,000 (an increase of \$50,000 over 2017). Based on the requested projects in the 2018 budget, the Fire Reserve closing balance at the end of 2018 would be in a **negative** balance of \$359,160. Looking ahead, 2019 requires a draw of \$507,000 and 2020 would require a draw of \$468,000 from the Fire Reserve. Based on annual contribution of \$300,000, the reserve will continue to be in negative position with a negative balance of \$556,160 projected for 2019 and a negative balance of \$734,160 projected for 2020. If expenditure occurs at this rate, the Township will be required to borrow internally from other reserves in order to have the cash flow available to purchase these items. Over the years of 2021 to 2023, the other reserve would be paid back leaving a balance in the Fire Reserve of \$62,840. In 2024, there is a planned replacement of the Aerial Truck that will have to be financed through a debenture issue. Staff is recommending that if Council approves internal borrowing, that the Industrial Park Reserve which has an estimated closing balance at the end of 2017 of \$883,000, be utilized.

Equipment Reserve:

The estimated uncommitted closing balance as of December 31, 2017 in the Equipment Reserve is \$487,400. The 2018 budget also has a transfer to the Equipment Reserve of \$350,000 which is an increase of \$113,000 over the prior year transfer of \$237,000. This increase has been made due to the demands over the next ten years on the Equipment Reserve. A total requirement of \$4,943,500 will be needed over the next ten years. In order to provide full funding, this allocation should be closer to \$400,000 annually. The projects in the 2018 Capital Budget require a draw upon that reserve of \$471,700, which will leave the reserve in a positive balance at the end of 2018.

Capital Reserve:

The estimated uncommitted closing balance as of December 31, 2017 in the Capital Reserve is \$689,000. The 2018 budget includes a contribution to the Capital Reserve of \$112,300 resulting in a balance of \$801,300 at the beginning of 2018. The 2018 Capital and Special Projects budgets require a transfer of \$1,123,574 from the Capital Reserve. Looking over the next ten years, the total requirement from the Capital Reserve would be \$8,354,134. In order to meet that demand, the annual contribution to the Capital Reserve would have to be approximately \$770,000. It is likely that debt issuance will be necessary in order to complete all of the projects in the ten year capital plan.

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Included as projects that require funding from the Capital Reserve are three Road-Surfacing Projects totalling \$810,000 with a \$598,974 requirement from the Capital Reserve. The three projects are as follows:

<u>Project</u>	<u>Total Cost</u>
Twenty Rd, between Abingdon Rd. and Westbrook Rd.	\$370,000
Twenty Rd, between RR14 and S. G. Rd 8	\$ 70,000
S.Chippawa Rd., between N. Chippawa Rd & RR14	<u>\$370,000</u>
Total	\$810,000

<u>Revenue Source</u>	<u>Financing</u>
Development Charges	\$38,500
OCIF Grant	\$172,526
Capital Reserve	<u>\$598,974</u>
Total	\$810,000

Staff is recommending that a transfer be made from the Road Agreement Settlement Reserve for \$598,974 to fund the above three road projects. There would be a remaining balance in that reserve of approximately \$864,000 after this recommended transfer.

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 Acting CAO to get to the final draft document as presented to Council.

CONCLUSION:

It is concluded that the 2018 Draft Operating and Capital Budgets be accepted by Council as information. In addition, it is recommended that a transfer from the Road Agreement Settlement Reserve of \$598,974 to fund three road surfacing projects be approved. A Budget Open House will be held on Thursday, February 22nd at 7:00 pm. Two dates have been set aside for discussion and approval of the 2017 budget: Monday, March 19, 2018 at 6:30pm and Tuesday, March 20, 2018 at 6:30pm, if necessary.

Prepared by:

Approved by:



Donna DeFilippis, CPA, CA
Treasurer/Director of Finance



Carolyn Langley
Acting CAO/Clerk

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TOWNSHIP OF WEST LINCOLN
2018 Budget
Operating Budget Summary

	2018 Budget	2017 Budget	Difference	Difference
	\$	\$	\$	%
General Revenue				
Taxation Revenue				
TAX LEVY RESIDENTIAL	6,357,400	5,896,000	461,400	7.83%
SUPPLEMENTAL TAX LEVY RESIDENT	50,000	65,000	- 15,000	-23.08%
	<u>6,407,400</u>	<u>5,961,000</u>	<u>446,400</u>	<u>7.49%</u>
Payments in Lieu of Taxation				
PILS COMMERCIAL	697,000	377,200	319,800	84.78%
	<u>697,000</u>	<u>377,200</u>	<u>319,800</u>	<u>84.78%</u>
Licenses & Permits				
GF-TRAILER LICENSES	600	600	-	0.00%
GF-HUNTING LICENSES	400	400	-	0.00%
GF-LOTTERY LICENSES	3,500	3,700	- 200	-5.41%
	<u>4,500</u>	<u>4,700</u>	<u>- 200</u>	<u>-4.26%</u>
Rents & Concessions				
GF-PROPERTY RENTAL	46,400	48,500	- 2,100	-4.33%
	<u>46,400</u>	<u>48,500</u>	<u>- 2,100</u>	<u>-4.33%</u>
Government Transfers				
GF-OMPF	954,800	872,400	82,400	9.45%
	<u>954,800</u>	<u>872,400</u>	<u>82,400</u>	<u>9.45%</u>
Penalty & Interest Revenue				
GF-P&I TAXES	325,000	380,000	- 55,000	-14.47%
	<u>325,000</u>	<u>380,000</u>	<u>- 55,000</u>	<u>-14.47%</u>
Investment Income				
GF-CIBC INTEREST	65,000	89,000	- 24,000	-26.97%
GF-MERIDIAN INTEREST	5,000	-	5,000	100.00%
GF-RBC DOMINION INTEREST	70,000	76,000	- 6,000	-7.89%
	<u>140,000</u>	<u>165,000</u>	<u>- 25,000</u>	<u>-15.15%</u>
Other Revenue				
GF-MISCELLANEOUS	5,000	6,400	- 1,400	-21.88%
GF-DONATIONS	420,000	-	420,000	100.00%
	<u>425,000</u>	<u>6,400</u>	<u>418,600</u>	<u>6540.63%</u>
Funding From Accumulated Surplus				
GF-TRSF FROM PY SURPLUS	100,000	100,000	-	0.00%
GF-TSFR FROM WORKING FUNDS	45,000	45,000	-	0.00%
	<u>145,000</u>	<u>145,000</u>	<u>-</u>	<u>0.00%</u>
Total General Revenue	<u>9,145,100</u>	<u>7,960,200</u>	1,184,900	14.89%
General Expenditure				
Debt Repayment				
GF-DEBENTURE INTEREST	262,600	-	262,600	100.00%
GF-DEBENTURE PRINCIPAL	250,000	-	250,000	100.00%
	<u>512,600</u>	<u>-</u>	<u>512,600</u>	<u>100.00%</u>
Reserve Contributions				
GF-CONTRIB TO CAPITAL	112,300	177,300	- 65,000	-36.66%
GF-CONTRIB TO CONTINGENCY	-	37,200	- 37,200	-100.00%
GF-CONTRIB TO FACILITIES	125,100	283,500	- 158,400	-55.87%
GF-CONTRIB TO TECHNOLOGY	15,000	15,000	-	0.00%
GF-CONTRIB TO WT COM FUND RESERVE	420,000	-	420,000	100.00%
	<u>672,400</u>	<u>513,000</u>	<u>159,400</u>	<u>31.07%</u>
Total General Expenses	<u>1,185,000</u>	<u>513,000</u>	672,000	130.99%
Total Operating Expenditures	<u>7,960,100</u>	<u>7,447,200</u>	512,900	6.89%
Total 2018 Budget	<u>9,145,100</u>	<u>7,960,200</u>	1,184,900	14.89%

TOWNSHIP OF WEST LINCOLN
2018 Budget
Operating Budget Summary

	2018 Budget	2017 Budget	Difference	Difference
	\$	\$	\$	%
General Government				
Corporate Management	1,611,800	1,493,700	118,100	7.91%
Election Management	36,500	15,000	21,500	143.33%
Mayor and Councillors	195,900	192,300	3,600	1.87%
Total General Government	1,844,200	1,701,000	143,200	8.42%
Protection Services				
Fire	1,138,500	1,037,300	101,200	9.76%
ByLaw Enforcement & Parking	88,600	86,100	2,500	2.90%
Provincial Offences Act (POA)	-	18,800	300	-1.60%
Animal Control	18,300	18,300	-	0.00%
Total Protection Services	1,226,900	1,122,900	104,000	11.06%
Transportation Services				
Traffic Operations & Roadside Maintenance Services Operating	194,900	7,700	187,200	2431.17%
Roads - Paved & Unpaved Operating	2,028,000	2,081,700	- 53,700	-2.58%
Winter Control	542,500	612,100	- 69,600	-11.37%
Bridges	200,900	124,600	76,300	61.24%
Crossing Guards	80,000	67,200	12,800	19.05%
Streetlights	45,200	48,900	- 3,700	-7.57%
Total Transportation Services	3,091,500	2,942,200	149,300	5.07%
Environmental Services				
Storm Sewer	112,300	-	112,300	100.00%
Total Environmental Services	112,300	-	112,300	100.00%
Health Services				
Cemetery	68,400	70,800	- 2,400	-3.39%
Total Health Services	68,400	70,800	- 2,400	-3.39%
Recreational and Cultural Services				
Rec Facilities	276,500	831,000	- 554,500	-66.73%
Rec Programming	221,300	-	221,300	100.00%
Parks	370,600	-	370,600	100.00%
Total Recreational and Cultural Services	868,400	831,000	37,400	4.50%
Planning and Development				
Planning and Heritage	187,600	197,900	- 10,300	-5.20%
Drainage	50,300	45,500	4,800	10.55%
Total Planning and Development	237,900	243,400	- 5,500	-2.26%
Library Services	510,500	418,500	92,000	21.98%
Facilities	-	117,400	- 117,400	100.00%
(in 2018 Facilities are budgeted within appropriate service)				
TOTAL 2018 OPERATING EXPENDITURE	7,960,100	7,447,200	512,900	6.89%



2018

SERVICE AREA

Transportation Services

SERVICE CHANGE

Staffing Level Change Request - Roads

JUSTIFICATION

<p>Public Works is requesting a staffing level change, being the addition of two (2) truck driver positions to manage the increased service level demands associated with the significant growth experienced by the Township as well as increased regulatory requirements. Those regulatory requirements include but are not limited to the new Provincial Legislation that regulates minimum operational service delivery (Provincial Minimum Maintenance Standards (MMS), O.Reg. 232/02) and numerous water regulations.</p> <p>The addition of the two positions will provide the required resources to properly address road and sidewalk infrastructure as well as sub-surface infrastructure works (ie. water, sewer, drainage, guard rails, etc.).</p> <p>It is important to note that the current compliment of 8 full time operators has not increased in many years although demands are continually increasing. It is very difficult to maintain current service levels and we are dealing with deficiencies during all seasons. It is noted that water department staff often have to work for the roads department to meet the demands which takes them away from their duties and we are often called upon to assist other departments.</p> <p>Staff advises that given the significant growth that the Township's road network has experienced, at minimum, an increase of two (2) full-time truck driver positions is required to address the operational requirements for the public works department.</p>

BUDGET IMPACT

The analysis below is based on the annualized costs. A Mitigating factor is that Transportation Services has a new Revenue Stream called Road Allowance License of \$88,000		
Department	Increase	Impact
Transportation Services	\$164,000	Increase to the Tax Levy.



2018

SERVICE AREA

_18100_Planning_Development

SERVICE CHANGE

CIP - Community Improvement Fund

JUSTIFICATION

This account is important to assist with redevelopment opportunities within Downtown and Brownfield sites. Infill and intensification is critical to future growth and development of Smithville and West Lincoln. There are matching dollars available from the Region. This proposal is to top up and existing account. As at the end of 2017, there is \$69,937 committed to this fund in the Planning Reserve. This request is for an additional \$40,000 to be added to this fund, resulting in a balance of \$109,937.
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BUDGET IMPACT

Department	Increase	Impact
Planning	\$40,000	Increase to the Tax Levy



2018

SERVICE AREA

Building & Enforcement Department

SERVICE CHANGE

Hiring of New Full Time By-Law Enforcement Officer
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JUSTIFICATION

<p>The ability for both by-law enforcement and building inspection to be conducted by the same resource has been challenged and is effecting the provision of service in these areas. To address these challenges thus ensuring that mandatory service levels are met in both areas of jurisdiction an additional human resource is required to divide the work thus allowing for both primary functions, building and by-law enforcement, to be handled appropriately. Through the addition of the new enforcement officer position the necessary time can be spent resolving enforcement matters while leaving the building inspector to conduct the mandated construction inspection as required through the building code act.</p> <p>This position will only be added when it is determined as necessary in order to maintain proper service levels. The need will be monitored and hiring will only take place once an increased need is evident.</p>

BUDGET IMPACT

The analysis below is based on the assumption that a new ByLaw Officer would be in a similar salary grid as the Building Inspection position. In addition, the analysis below has been annualized.		
Department	Increase	Impact
Building Inspection	\$ 73,400	Decrease to Building Department Reserve which may lead to increase in Building Department User Fees
ByLaw Enforcment	\$ 5,800	Increase to the tax levy

2018 CAPITAL BUDGET

	Expenditure	Development Charges	Bridge Reserve	Building Dept. Reserve	Capital Reserve	Equipment Reserve	Facilities Reserve	Fire Reserve	Gas Tax	In Lieu of Parkland	IT Reserve	Library Reserve	Planning Reserve	Sewer Reserve	Water Reserve	Inter-Municipal Loan	Grant Regional	Grant Community	Grant Provincial	OCIF	Donations	
Addition to audio visual collection	\$ 3,300											-\$ 3,300										
_16403 Library Caistorville	\$ 11,500	-\$ 2,500										-\$ 9,000										
Addition to printed collection	\$ 7,200	-\$ 2,500										-\$ 4,700										
Addition to audio visual collection	\$ 4,300											-\$ 4,300										
_16404 Library Wellandport	\$ 116,500											-\$ 106,500										-\$ 10,000
2018 - Wellandport Addition Furniture and Fixtures	\$ 100,000											-\$ 90,000										-\$ 10,000
2018 - Computers-New	\$ 5,000											-\$ 5,000										
Addition to printed collection	\$ 8,700											-\$ 8,700										
Addition to audio visual collection	\$ 2,800											-\$ 2,800										
_04450 Building Permit Inspection Services	\$ 25,000			-\$ 25,000																		
2018 - New Vehicle - 2nd in fleet	\$ 25,000			-\$ 25,000																		
Grand Total	\$ 4,065,800	-\$ 280,700	-\$ 196,350	-\$ 25,000	-\$ 1,049,474	-\$ 471,700	-\$ 33,000	-\$ 639,860	-\$ 439,550	-\$ 21,000	-\$ 73,100	-\$ 126,800	-\$ 5,000	-\$ 5,000	-\$ 105,000	-\$ 250,740	-\$ 105,000	-\$ 8,000	-\$ 48,000	-\$ 172,526	-\$ 10,000	

2018 SPECIAL PROJECTS BUDGET

	Expenditure	Development Charges	Operating Fund	Capital Reserve	Facilities Reserve	IT Reserve	Sewer Reserve	Water Reserve	Grants Provincial
02500 Corporate Mangement	\$ 71,500		-\$ 9,500	-\$ 44,000		-\$ 18,000			
2018 - Website Refresh	\$ 18,000					-\$ 18,000			
2018 - Townhall - Replace Old Fire Hall Windows	\$ 3,500		-\$ 3,500						
2018 - Townhall - Paint Lobby	\$ 24,000			-\$ 24,000					
2018 - Townhall - Repair Old Fire Hall Bathrooms	\$ 6,000		-\$ 6,000						
2018 - Town hall - Parking Lot Spot Repairs	\$ 20,000			-\$ 20,000					
06000 Transportation Services General	\$ 85,000	-\$ 34,900	-\$ 20,000	-\$ 30,100					
Traffic Master Plan	\$ 65,000	-\$ 34,900		-\$ 30,100					
Traffic Safety Study	\$ 10,000		-\$ 10,000						
2018 - PW Building - Building interior upgrades	\$ 10,000		-\$ 10,000						
08110 Wastewater Collection Conveyance	\$ 75,000	-\$ 19,000					-\$ 56,000		
Sanitary Sewer Master Plan	\$ 75,000	-\$ 19,000					-\$ 56,000		
08210 Urban Storm System	\$ 25,000		-\$ 25,000						
2018 - Oakdale Blvd: Storm Pond Maintenance	\$ 25,000		-\$ 25,000						
08320 Water Distribution Transmission	\$ 75,000	-\$ 56,200						-\$ 18,800	
2018 - Water Master Plan	\$ 75,000	-\$ 56,200						-\$ 18,800	
16100 Parks	\$ 5,000		-\$ 5,000						
Tree planting new & replacement	\$ 5,000		-\$ 5,000						
16340 Recreation Facilities	\$ 10,000				-\$ 10,000				
2018 - Wellandport Hall - Point & Paint	\$ 10,000				-\$ 10,000				
18100 Planning Development	\$ 195,000	-\$ 103,800	-\$ 72,500						-\$ 18,700
2018 - Urban Boundary Expansion	\$ 100,000	-\$ 60,000	-\$ 40,000						
2018 - Bike Trails Master Plan	\$ 25,000	-\$ 3,800	-\$ 2,500						-\$ 18,700
2018 - Wellandport Streetscape Master Plan	\$ 40,000	-\$ 16,000	-\$ 24,000						
2018 - Railroad Crossing Justification Study	\$ 30,000	-\$ 24,000	-\$ 6,000						
Grand Total	\$ 541,500	-\$ 213,900	-\$ 132,000	-\$ 74,100	-\$ 10,000	-\$ 18,000	-\$ 56,000	-\$ 18,800	-\$ 18,700

CAPITAL EXPENDITURE

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
02400 Governance	\$ 8,500										\$ 8,500
02500 Corporate Mangement	\$ 176,100	\$ 176,360	\$ 83,620	\$ 43,880	\$ 35,150	\$ 14,410	\$ 54,680	\$ 15,050	\$ 55,420	\$ 3,590	\$ 658,260
04100 Fire	\$ 890,600	\$ 507,000	\$ 2,348,000	\$ 234,300	\$ 18,000	\$ 19,000	\$ 1,019,000	\$ 19,000	\$ 670,000	\$ 20,000	\$ 5,744,900
06000 Transportation Services General	\$ 484,500	\$ 572,500	\$ 448,500	\$ 465,000	\$ 857,500	\$ 518,200	\$ 203,500	\$ 411,500	\$ 289,000	\$ 2,296,000	\$ 6,546,200
06110 Roads Paved	\$ 940,000	\$ 740,000	\$ 1,155,500	\$ 1,075,000	\$ 960,000	\$ 5,556,000	\$ 771,000	\$ 455,000	\$ 1,484,000		\$ 13,136,500
06130 Bridges Culverts	\$ 590,000	\$ 677,000	\$ 130,000	\$ 490,000	\$ 265,000	\$ 3,225,000	\$ 1,200,000	\$ 230,000	\$ 340,000	\$ 267,000	\$ 7,414,000
06140 Traffic Ops Roadside Services	\$ 205,600	\$ 830,900	\$ 345,200	\$ 576,600	\$ 251,900	\$ 2,096,700	\$ 357,700	\$ 843,000	\$ 991,200	\$ 2,207,800	\$ 8,706,600
06210 Winter Control Roads									\$ 17,000		\$ 17,000
06500 Street Lighting			\$ 115,000								\$ 115,000
08110 Wastewater Collection Conveyance	\$ 5,000	\$ 790,000	\$ 5,000	\$ 9,200	\$ 5,000	\$ 62,000	\$ 520,000	\$ 335,000	\$ 27,000	\$ 315,000	\$ 2,073,200
08210 Urban Storm System	\$ 20,000				\$ 19,000	\$ 305,000	\$ 12,000	\$ 103,000			\$ 459,000
08320 Water Distribution Transmission	\$ 125,000	\$ 635,900	\$ 101,800	\$ 562,800	\$ 275,100	\$ 2,302,150	\$ 709,950	\$ 1,042,000	\$ 85,200	\$ 1,024,100	\$ 6,864,000
10400 Cemeteries		\$ 6,000	\$ 6,000						\$ 22,000		\$ 34,000
16100 Parks	\$ 419,700	\$ 182,400	\$ 510,000	\$ 414,200	\$ 255,500	\$ 253,300	\$ 152,100	\$ 358,000	\$ 712,000	\$ 65,000	\$ 3,322,200
16340 Recreation Facilities	\$ 24,500	\$ 18,000	\$ 16,000	\$ 40,000				\$ 952,000	\$ 157,000		\$ 1,207,500
16402 Library Smithville	\$ 23,300	\$ 25,800	\$ 26,800	\$ 22,800	\$ 20,300	\$ 80,300	\$ 18,300	\$ 16,800	\$ 22,800	\$ 45,300	\$ 302,500
16403 Library Caistorville	\$ 11,500	\$ 11,500	\$ 22,500	\$ 11,500	\$ 12,000	\$ 14,500	\$ 11,500	\$ 44,500	\$ 11,500	\$ 12,000	\$ 163,000
16404 Library Wellandport	\$ 116,500	\$ 28,500	\$ 11,500	\$ 11,500	\$ 14,000	\$ 11,500	\$ 16,000	\$ 51,500	\$ 11,500	\$ 14,000	\$ 286,500
16401 Library Admin				\$ 25,000							\$ 25,000
04450 Building Permit Inspection Services	\$ 25,000								\$ 18,500		\$ 43,500
Grand Total	\$ 4,065,800	\$ 5,201,860	\$ 5,325,420	\$ 3,981,780	\$ 2,988,450	\$ 14,458,060	\$ 5,045,730	\$ 4,876,350	\$ 4,914,120	\$ 6,269,790	\$ 57,127,360

CAPITAL FINANCING

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

SPECIAL PROJECTS EXPENDITURE

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
02500 Corporate Management	\$ 71,500	\$ 60,000				\$ 50,000				\$ 100,500	\$ 282,000
06000 Transportation Services General	\$ 85,000	\$ 22,000	\$ 76,300					\$ 85,500		\$ 80,000	\$ 348,800
06140 Traffic Ops Roadside Services		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000						\$ 200,000
08110 Wastewater Collection Conveyance	\$ 75,000		\$ 200,000	\$ 100,000	\$ 215,000	\$ 270,000	\$ 100,000		\$ 100,000		\$ 1,060,000
08210 Urban Storm System	\$ 25,000	\$ 195,000	\$ 50,000	\$ 20,000			\$ 30,000	\$ 30,000	\$ 92,000	\$ 32,000	\$ 474,000
08320 Water Distribution Transmission	\$ 75,000		\$ 65,000				\$ 50,000	\$ 195,000	\$ 125,000	\$ 100,000	\$ 610,000
10400 Cemeteries			\$ 5,000					\$ 10,000			\$ 15,000
16100 Parks	\$ 5,000	\$ 5,000	\$ 5,000	\$ 6,000	\$ 16,000	\$ 6,000	\$ 6,000	\$ 6,000			\$ 55,000
16340 Recreation Facilities	\$ 10,000					\$ 7,000					\$ 17,000
18100 Planning Development	\$ 195,000	\$ 215,000	\$ 200,000	\$ 120,000	\$ 50,000	\$ 35,000	\$ 50,000	\$ 50,000			\$ 915,000
16401 Library Admin		\$ 30,000									\$ 30,000
Grand Total	\$ 541,500	\$ 577,000	\$ 651,300	\$ 296,000	\$ 331,000	\$ 368,000	\$ 236,000	\$ 376,500	\$ 317,000	\$ 312,500	\$ 4,006,800

SPECIAL PROJECTS FINANCING

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

Service Area	_02400_Governance
Account Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2018	Grand Total
Facilities	8,500	8,500
2018 - Townhall - Replace Council Chambers Carpet	8,500	8,500
Grand Total	8,500	8,500

Service Area	_02400_Governance
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2018	Grand Total
Capital Reserve	(8,500)	(8,500)
Grand Total	(8,500)	(8,500)

Service Area _06110_Roads_Paved
 Account Type Expenditure

Sum of Amount Row Labels	Column Labels									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Equipment									8,000	8,000
2026 - Sweeper - To replace 2016 Trackless									8,000	8,000
Hot Mix			170,500	295,000	150,000	5,316,000	356,000	310,000	585,000	7,182,500
2020 - Brock St : Reconstruction - Design - From: RR 20 To: North End			15,500							15,500
2020 - St. Ann's Rd : Mill & Pave - From: RR 69 To: Sixteen Rd			155,000							155,000
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
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 : Extension for Urban Boundary Expansion - From: Highway 20 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 : Reconstruction and Road Urbanization - From: Regional Rd 14 To: Hornak Rd						365,000				365,000
2023 - Spring Creek Rd Extension : New Road for Urban Boundary Expansion - From: Hornak Rd To: SG Rd 6						3,306,000				3,306,000
2023 - Westlea Dr : Reconstruction - From: South Grimsby Rd 4 To: End						170,000				170,000
2024 - Industrial Park Rd : Base Repair & Resurface - 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 : Mill & Pave - From: Elcho Road To: RR 63 (Canborough Rd)									365,000	365,000
2026 - Silverdale Rd : Mill & Pave - From: RR 20 To: Concession 4 Rd									220,000	220,000
Surface Treatment	940,000	740,000	985,000	780,000	810,000	240,000	415,000	145,000	891,000	5,946,000
2018 - Abingdon Rd : Pulverize & DST - From: South Chippawa Rd To: North Chippawa Rd	130,000									130,000
2018 - South Chippawa Rd : Pulverize & DST - From: North Chippawa Road To: RR 14 (Smithville Rd)	370,000									370,000
2018 - Twenty Rd : Pulverize & DST - From: Abingdon Rd To: Westbrook Rd	370,000									370,000
2018 - Twenty Rd : Pulverize & DST - From: RR 14 To: South Grimsby Rd 8	70,000									70,000
2019 - Sixteen Rd : Pulverize & DST - From: Port Davidson Rd (16) To: Minor Rd		160,000								160,000
2019 - Sixteen Rd : Pulverize & DST - From: Rosedene Rd To: Hodgkins Rd		125,000								125,000
2019 - South Chippawa Rd : Pulverize & DST - From: RR 14 (Smithville Rd) To: Church Rd		315,000								315,000
2019 - South Grimsby Rd 6 : Pulverize & Pave - From: Twenty Mile Creek Bridge To: RR 20		140,000								140,000
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: South Grimsby Rd 12			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
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 : DST - From: South Grimsby Rd 6 To: RR 12 (Grimsby Rd)									255,000	255,000
Grand Total	940,000	740,000	1,155,500	1,075,000	960,000	5,556,000	771,000	455,000	1,484,000	13,136,500

Service Area _06110_Roads_Paved
 Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Capital Reserve	(598,974)								(1,111,000)	(1,709,974)
Development Charges	(49,500)	(62,200)	(79,500)	(11,000)	(54,000)	(4,556,000)				(4,812,200)
Equipment Reserve									(8,000)	(8,000)
Gas Tax	(119,000)	(408,319)	(803,214)	(1,064,000)	(906,000)	(1,000,000)	(771,000)	(455,000)	(365,000)	(5,891,533)
OCIF	(172,526)	(269,481)	(272,786)							(714,793)
Grand Total	(940,000)	(740,000)	(1,155,500)	(1,075,000)	(960,000)	(5,556,000)	(771,000)	(455,000)	(1,484,000)	(13,136,500)

Service Area	_06130_Bridges_Culverts
Account Type	Expenditure

Sum of Amount Row Labels	Column Labels											Grand Total
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
Bridge Replacement						85,000	780,000					865,000
2023 - North Chippawa Rd - From: RR 2 To: Abingdon Rd BR						85,000						85,000
2024 - North Chippawa Rd - From: RR 2 To: Abingdon Rd BR							780,000					780,000
Deck Betterment - Design	60,000	47,000		15,000	40,000			25,000		107,000		294,000
2018 - Caistor-Gainsborough Townline Rd - From: South Chippawa To: RR 63 SDR	30,000											30,000
2018 - Patterson Rd - From: Sixteen Rd To: RR 20 SDR	30,000											30,000
2019 - Westbrook Rd - From: RR 9 To: Concession 1 SDR		47,000										47,000
2021 - Greene Rd - From: RR 2 To: Westbrook Rd SDR				15,000								15,000
2022 - Caistor-Centre Rd - From: South Chippawa To: RR 63 SDR					40,000							40,000
2025 - Silverdale Rd - From: RR 69 To: Sixteen Rd SDR								25,000				25,000
2027 - Caistor Centre Rd - From: Twenty Rd To: RR 20 SDR										107,000		107,000
Deck Betterment - Construction	360,000	500,000		345,000	85,000		280,000	65,000	200,000			1,835,000
2018 - Boyle Rd - From: East Chippawa (WL) To: River Road (W) SDR	360,000											360,000
2019 - Caistor-Gainsborough Townline Rd - From: South Chippawa To: RR 63 SDR		260,000										260,000
2019 - Patterson Rd - From: Sixteen Rd To: RR 20 SDR		240,000										240,000
2021 - Westbrook Rd - From: RR 9 To: Concession 1 SDR				345,000								345,000
2022 - Greene Rd - From: RR 2 To: Westbrook Rd SDR					85,000							85,000
2024 - Caistor-Centre Rd - From: South Chippawa To: RR 63 SDR							280,000					280,000
2025 - South Grimsby Rd 10 - From: RR 20 To: Range Rd 1 SDR								65,000				65,000
2026 - Silverdale Rd - From: RR 69 To: Sixteen Rd DCS									200,000			200,000
Guardrail Replacement	130,000	130,000	130,000	130,000	140,000	140,000	140,000	140,000	140,000	140,000	160,000	1,380,000
Guard Rail Replacement - various bridges	130,000	130,000	130,000	130,000	140,000	140,000	140,000	140,000	140,000	140,000	160,000	1,380,000
Bridge New	40,000					3,000,000						3,040,000
2018 - - Pedestrian Trail Bridge - Forestview	40,000											40,000
2023 - SG RD 6 - Extension - From: Highway 20 To: Spring Creek Rd New Bridge over CPR Railway for Urban Boundary Expansion						3,000,000						3,000,000
Grand Total	590,000	677,000	130,000	490,000	265,000	3,225,000	1,200,000	230,000	340,000	267,000		7,414,000

Service Area	_06130_Bridges_Culverts
Asset Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels											Grand Total
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027		
Bridge Reserve	(196,350)	(625,300)	(130,000)	(454,000)	(193,700)	(216,500)	(1,076,900)	(230,000)	(340,000)	(267,000)		(3,729,750)
Development Charges	(73,100)	(51,700)		(36,000)	(71,300)	(3,008,500)	(123,100)					(3,363,700)
Gas Tax	(320,550)											(320,550)
Grand Total	(590,000)	(677,000)	(130,000)	(490,000)	(265,000)	(3,225,000)	(1,200,000)	(230,000)	(340,000)	(267,000)		(7,414,000)

Service Area		_06140_Traffic_Ops_Roadside_Services										
Sum of Amount	Column Labels	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Capital Reserve		(187,600)	(754,600)	(323,200)	(381,600)	(34,900)	(12,300)	(12,700)	(83,000)	(216,200)	(138,200)	(2,144,300)
Development Charges		(18,000)	(51,300)	(10,000)	(195,000)	(216,000)	(2,066,600)	(192,500)	(643,000)	(609,000)	(2,069,600)	(6,071,000)
Equipment Reserve				(62,000)				(150,000)		(165,000)		(377,000)
Operating Fund			(50,000)		(50,000)	(50,000)						(150,000)
Sidewalk Reserve						(1,000)	(17,800)	(2,500)	(117,000)	(1,000)		(139,300)
Grant Regional			(25,000)									(25,000)
Grand Total		(205,600)	(880,900)	(395,200)	(626,600)	(301,900)	(2,096,700)	(357,700)	(843,000)	(991,200)	(2,207,800)	(8,906,600)

Service Area	_06210_Winter_Control_Roads
Account Type	(Multiple Items)

Sum of Amount	Column Labels	2026	Grand Total
Row Labels			
Equipment		17,000	17,000
2026 - Plow - replacement - on 2016 Trackless		9,000	9,000
2026 - Sander - replacement - on 2016 Trackless		8,000	8,000
Grand Total		17,000	17,000

Service Area	_06210_Winter_Control_Roads
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	2026	Grand Total
Row Labels			
Equipment Reserve		(17,000)	(17,000)
Grand Total		(17,000)	(17,000)

Service Area	_06500_Street_Lighting
Account Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2020	Grand Total
Fixture Replacement	115,000	115,000
LED Conversion - New Assumed Subdivisions	115,000	115,000
Grand Total	115,000	115,000

Service Area	_06500_Street_Lighting
Asset Type	(Multiple Items)

Sum of Amount	Column Labels	
Row Labels	2020	Grand Total
Capital Reserve	(115,000)	(115,000)
Grand Total	(115,000)	(115,000)

Service Area	_08110_Wastewater_Collection_Conveyance
Account Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Main - Upsize and Replace - Design						57,000			22,000		79,000
2023 - 200mm to 250mm						35,000					35,000
2023 - Van Woudenberg Way - From: Hornak Rd (MH 454) To: Las Rd (MH 340) 200mm to 250mm						22,000					22,000
2026 - Anderson Court - From: MH 230 To: MH 1 250mm to 300mm									22,000		22,000
Main - Upsize and Replace - Constuction		785,000					515,000	330,000		310,000	1,940,000
2019 - Wade Rd - From: Margaret St To: Twenty Mile Creek 300mm to 375mm PVC pipe											210,000
2019 - West St - From: S. Grimsby Rd 5 To: Wade St 200mm to 250/300mm PVC pipe											575,000
2024 - Hornak Rd - From: Station St (MH 167) To: Van Woudenberg Way (MH 340) 200mm to 250mm									515,000		515,000
2025 - Van Woudenberg Way/Hornak Rd - From: Hornak Rd (MH 454) To: Las Rd (MH 340) 200mm to 250mm									330,000		330,000
2027 - Anderson Court - From: MH 230 To: MH 1 250mm to 300mm PVC pipe										310,000	310,000
Equipment	5,000	5,000	5,000	9,200	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	5,000	790,000	5,000	9,200	5,000	62,000	520,000	335,000	27,000	315,000	2,073,200

Service Area	_08110_Wastewater_Collection_Conveyance
Asset Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels										
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Development Charges		(352,500)				(37,000)	(231,000)	(148,000)	(9,900)	(140,000)	(918,400)
Equipment Reserve				(4,200)							(4,200)
Sewer Reserve	(5,000)	(437,500)	(5,000)	(5,000)	(5,000)	(25,000)	(289,000)	(187,000)	(17,100)	(175,000)	(1,150,600)
Grand Total	(5,000)	(790,000)	(5,000)	(9,200)	(5,000)	(62,000)	(520,000)	(335,000)	(27,000)	(315,000)	(2,073,200)

Service Area	_08110_Wastewater_Collection_Conveyance
Account Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels	2018	2020	2021	2022	2023	2024	2026	Grand Total
Operating-Other			200,000	100,000	100,000	150,000	100,000	100,000	750,000
Anderson Court/Alma - CCTV Sanitary Investigation & Assessment						50,000			50,000
Extraneous Flow Reduction Program - Property Surveys			200,000						200,000
Inflow & Infiltration Reduction Program - Remedial Property Disconnection Works				100,000	100,000	100,000	100,000	100,000	500,000
Operating-Study		75,000			115,000	120,000			310,000
Extraneous Flow Reduction Program - Flow Monitoring Study					115,000				115,000
Pollution Control Plan - CSO Study - Extraneous Flow Reduction Program						120,000			120,000
Sanitary Sewer Master Plan		75,000							75,000
Grand Total		75,000	200,000	100,000	215,000	270,000	100,000	100,000	1,060,000

Service Area	_08110_Wastewater_Collection_Conveyance
Asset Type	(Multiple Items)

Sum of Amount Row Labels	Column Labels	2018	2020	2021	2022	2023	2024	2026	Grand Total
Development Charges		(19,000)		(10,000)	(10,000)	(71,500)	(10,000)	(10,000)	(130,500)
Sewer Reserve		(56,000)	(200,000)	(90,000)	(205,000)	(198,500)	(90,000)	(90,000)	(929,500)
Grand Total		(75,000)	(200,000)	(100,000)	(215,000)	(270,000)	(100,000)	(100,000)	(1,060,000)

2025 - Union Cemetery - Clear Land & Layout Expansion		10,000	10,000
Grand Total	5,000	10,000	15,000

Service Area	_10400_Cemeteries
Asset Type	(Multiple Items)

Sum of Amount	Column Labels		
Row Labels	2020	2025	Grand Total
Operating Fund	(5,000)	(10,000)	(15,000)
Grand Total	(5,000)	(10,000)	(15,000)

Service Area	_16100_Parks										
Sum of Amount	Column Labels										
Row Labels	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Equipment	18,500	6,500	54,000	16,000	7,500	14,500	8,500	8,500	9,000	8,000	151,000
2018 - - Heritage Committee Mural Project	12,500										12,500
2020 - Leisureplex - Leisureplex Scoreclock replace/upgrade			47,000								47,000
2021 - Split Seeder - To replace 2011 Split Seeder				9,000							9,000
2023 - Rental Replacement - To replace Field Top Dresser						6,500					6,500
2027 - Miscellaneous Recreation Equipment										8,000	8,000
Miscellaneous recreation equipment	6,000	6,500	7,000	7,000	7,500	8,000	8,500	8,500	9,000		68,000
Facilities	16,000	30,000	82,000								128,000
2018 - Leisureplex - Works building upgrades	16,000										16,000
2019 - St. Ann's Park - Vault toilets		30,000									30,000
2020 - Abingdon Park - Vault toilets			30,000								30,000
2020 - Leisureplex - New pavillion			52,000								52,000
Land Improvements	339,500	30,000			80,000	60,000	32,000		655,000		1,196,500
2018 - : Wellandport Park Upgrades - From: To:	5,500										5,500
2018 - - Smithville Square Parkette	250,000										250,000
2018 - Abingdon Baseball Diamond Lights	40,000										40,000
2018 - Leisureplex - New Green Space	12,000										12,000
2018 - Streamside Playground - New playground equipment	32,000										32,000
2019 - Wellandport Park - Driveway posts		30,000									30,000
2022 - Station Meadows Playground - Playground Equipment					80,000						80,000
2023 - Leisureplex - New soccer field - no lighting / irrigation						60,000					60,000
2024 - Leisureplex - New playground							32,000				32,000
2026 - Leisureplex - New baseball diamond									655,000		655,000
Rolling Stock	45,700					67,500	78,000	36,000	48,000	57,000	332,200
2018 - Field Paint Liner	4,200										4,200
2018 - Front mount mower - To replace 2008 John Deere	21,500										21,500
2018 - Landscape Trailer - To replace 2005 NandO	20,000										20,000
2023 - Wide Area Mower - To replace 2012 Wide Area Mower						67,500					67,500
2024 - Gator - To replace 2012 Kubota							20,000				20,000
2024 - Utility Tractor - To replace 2013 John Deere							41,000				41,000
2024 - Zero Turn Mower - To replace 2013 Zero Turn Mower							17,000				17,000
2025 - Pickup - To replace 2015 GMC								36,000			36,000
2026 - Tractor - To replace 2016 John Deere									48,000		48,000
2027 - Bannerman Groomer (Baseball diamond)										11,000	11,000
2027 - Field Paint Liner										6,000	6,000
2027 - Tractor lawn mower										40,000	40,000
Trail Construction	115,900		374,000	398,200	168,000	111,300	33,600	313,500			1,514,500
2019 - Alma Acres Park Trail - New trail	49,500										49,500
2019 - College Street Trail - New trail	36,400										36,400
2019 - Murgatroyd Trail - Upgrade - Design	12,000										12,000
2019 - Wade Rd - Pedestrian bridge asphalt approach	18,000										18,000
2020 - Leisureplex Trail - Oakland to Leisureplex			294,000								294,000
2020 - Murgatroyd Trail - Upgrade - Construction Phase			80,000								80,000
2021 - - North Creek Trail				300,000							300,000
2021 - Rock Street Trail - New trail				98,200							98,200
2022 - Leisureplex Trail - Extend to South Creek Trail					168,000						168,000
2023 - Townline Road-St. Catherine St. Connection - New trail						111,300					111,300
2024 - Spring Creek Nature Trail - New trail							33,600				33,600
2025 - North Loop Trail - New trail								313,500			313,500
Grand Total	419,700	182,400	510,000	414,200	255,500	253,300	152,100	358,000	712,000	65,000	3,322,200

Service Area	_16100_Parks										
Asset Type	(Multiple Items)										
Sum of Amount	Column Labels										
Row Labels	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
Capital Reserve	(117,000)	(30,000)	(80,000)	(280,000)							(507,000)
Development Charges	(48,000)	(7,700)	(26,400)	(8,800)	(71,000)	(34,000)	(3,000)	(28,000)	(59,000)		(285,900)
Equipment Reserve	(51,700)	(6,500)	(7,000)	(16,000)	(7,500)	(82,000)	(86,500)	(44,500)	(57,000)	(65,000)	(423,700)

Service Area	_16340_Recreation_Facilities
Asset Type	(Multiple Items)

Sum of Amount	Column Labels		
Row Labels	2018	2023	Grand Total
Facilities Reserve	(10,000)	(7,000)	(17,000)
Grand Total	(10,000)	(7,000)	(17,000)

Account Type	(Multiple Items)										
Sum of Amount	Column Labels										
Row Labels	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
_16402_Library_Smithville	23,300	25,800	26,800	22,800	20,300	80,300	18,300	16,800	22,800	45,300	302,500
Equipment	5,000	7,500	10,000			60,000				25,000	107,500
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
2018 - Photocopier	5,000										5,000
Information Technology	1,500	1,500		6,000	3,500	3,500	1,500		6,000	3,500	27,000
Replacement Computers	1,500	1,500		6,000	3,500	3,500	1,500		6,000	3,500	27,000
Collection	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	168,000
Addition to printed collection	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	135,000
Addition to audio visual collection	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	33,000
_16403_Library_Caistorville	11,500	11,500	22,500	11,500	12,000	14,500	11,500	44,500	11,500	12,000	163,000
Equipment			5,000								5,000
2020 - Photocopier			5,000								5,000
Facilities								27,000			27,000
2025 - Replace roof shingles								27,000			27,000
Information Technology			6,000		500	3,000		6,000		500	16,000
Replacement Computers			6,000		500	3,000		6,000		500	16,000
Collection	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	115,000
Addition to printed collection	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	7,200	72,000
Addition to audio visual collection	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	4,300	43,000
_16404_Library_Wellandport	116,500	28,500	11,500	11,500	14,000	11,500	16,000	51,500	11,500	14,000	286,500
Equipment	100,000	12,500						40,000			152,500
2019 - Self Checkout Machine		7,500									7,500
2025 - Radio Frequency Identification								40,000			40,000
2019 - Photocopier		5,000									5,000
2018 - Wellandport Addition Furniture and Fixtures	100,000										100,000
Information Technology	5,000	4,500			2,500		4,500			2,500	19,000
Replacement Computers		4,500			2,500		4,500			2,500	14,000
2018 - Computers-New	5,000										5,000
Collection	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	11,500	115,000
Addition to printed collection	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	8,700	87,000
Addition to audio visual collection	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	2,800	28,000
Grand Total	151,300	65,800	60,800	45,800	46,300	106,300	45,800	112,800	45,800	71,300	752,000

Sum of Amount	Column Labels										
Row Labels	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	Grand Total
_16402_Library_Smithville	(23,300)	(25,800)	(26,800)	(22,800)	(20,300)	(80,300)	(18,300)	(16,800)	(22,800)	(45,300)	(302,500)
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	(11,300)	(13,800)	(14,800)	(10,800)	(8,300)	(68,300)	(6,300)	(4,800)	(10,800)	(33,300)	(182,500)
_16403_Library_Caistorville	(11,500)	(22,500)	(22,500)	(11,500)	(12,000)	(14,500)	(11,500)	(44,500)	(11,500)	(12,000)	(163,000)
Development Charges	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(25,000)
Facilities Reserve								(27,000)			(27,000)
Library Reserve	(9,000)	(9,000)	(20,000)	(9,000)	(9,500)	(12,000)	(9,000)	(15,000)	(9,000)	(9,500)	(111,000)
_16404_Library_Wellandport	(116,500)	(28,500)	(11,500)	(11,500)	(14,000)	(11,500)	(16,000)	(51,500)	(11,500)	(14,000)	(286,500)
Library Reserve	(106,500)	(28,500)	(11,500)	(11,500)	(14,000)	(11,500)	(16,000)	(51,500)	(11,500)	(14,000)	(276,500)
Donations	(10,000)										(10,000)
Grand Total	(151,300)	(65,800)	(60,800)	(45,800)	(46,300)	(106,300)	(45,800)	(112,800)	(45,800)	(71,300)	(752,000)

Account Type (Multiple Items)

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)

Service Area : Planning and Building (Multiple Items)
 Account Type (Multiple Items)

Sum of Amount Row Labels	Column Labels									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Operating-Study	195,000	215,000	200,000	120,000	50,000	35,000	50,000	50,000		915,000
2018 - Bike Trails Master Plan	25,000									25,000
2018 - Railroad Crossing Justification Study	30,000									30,000
2018 - Urban Boundary Expansion	100,000									100,000
2018 - Wellandport Streetscape Master Plan	40,000									40,000
2019 - Agricultural CIP		80,000								80,000
2019 - Economic Development Master Plan - Industrial Park		60,000								60,000
2019 - Mandatory Parks Study		30,000								30,000
2019 - Parks Plan		10,000								10,000
2020 - Township Trails and Corridors Master Plan			100,000							100,000
2021 - Smithville Parks and Recreation Master Plan				70,000						70,000
Municipal Comprehensive Review			50,000					50,000		100,000
Official Plan Update			50,000		50,000					100,000
Smithville Trails and Corridors Master Plan (Update)		35,000				35,000				70,000
Zoning By-law Update				50,000			50,000			100,000
Rolling Stock	25,000								18,500	43,500
2018 - New Vehicle - 2nd in fleet	25,000									25,000
2026 - Vehicle - To replace 2016 Nissan									18,500	18,500
Grand Total	220,000	215,000	200,000	120,000	50,000	35,000	50,000	50,000	18,500	958,500

Service Area (Multiple Items)

Sum of Amount Row Labels	Column Labels									
	2018	2019	2020	2021	2022	2023	2024	2025	2026	Grand Total
Building Dept. Reserve	(25,000)								(18,500)	(43,500)
Development Charges	(103,800)	(77,625)	(90,000)	(69,750)	(17,900)					(359,075)
Operating Fund	(72,500)	(137,375)	(110,000)	(50,250)	(32,100)	(35,000)	(50,000)	(50,000)		(537,225)
Grants Provincial	(18,700)									(18,700)
Grand Total	(220,000)	(215,000)	(200,000)	(120,000)	(50,000)	(35,000)	(50,000)	(50,000)	(18,500)	(958,500)