

DATE: February 18, 2020
REPORT NO: RFD-T-03-20
SUBJECT: **2020 Operating and Capital Budget**
CONTACT: Donna DeFilippis, Treasurer/Director of Finance

OVERVIEW:

- Council is presented with a Draft 2020 Operating and Capital Budget which results in a general tax levy of \$7,706,400, which represents a 9.23% tax levy increase after factoring in assessment growth and would result in a \$107 **(8.51%) increase to the Township portion of taxes** to an average homeowner. This levy **includes four service level change requests totaling \$239,000**. The overall tax bill is estimated to increase by 5.56% or \$231.
- This has been reduced from the \$7,754,200 tax levy presented to Council at the January 21, 2020 Administrative Meeting. Staff reduced the levy by \$47,800.
- The tax levy **without** the four service level changes is \$7,467,400 and would result in a \$65 (5.17%) increase to the Township portion of taxes. The overall tax bill under this scenario is estimated to increase by 4.55% or \$189.
- This report provides a list of items that Council could consider to further reduce the levy.
- 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
- Capital and Special Project requests for 2020 total \$6,890,800

RECOMMENDATION:

1. That, Report RFD-T-03-20, regarding the “2020 Operating and Capital Budget”, dated February 18, 2020 be received; and,
2. That, a tax levy of \$7,706,400, which represents a 9.23% tax levy increase after factoring in assessment growth, be approved; and,
6. That, the Detailed 2020 Capital Program, attached as Schedule B to this report, totaling \$6,890,800 be approved; and,
7. That, water and wastewater user fees increase by 5% effective July 1, 2020; and,

8. That, a By-Law be passed which amends By-Law 2004-42, Schedules A and C to incorporate the revised water and wastewater fees effective July 1, 2020; and,
9. That, Council delegate authority to the CAO to approve in year 2020 budget amendments up to \$20,000 per item and to report to Council on a monthly basis regarding such amendments; and,
9. That, the balance of Capital projects for the years 2021 to 2029 as outlined on Schedule B to this report be approved in principle; and,
10. That, tangible capital asset amortization expense estimated at \$2,688,800 and post-employment expenses estimated at \$11,600 be and are hereby excluded from the 2020 Draft Operating and Capital Budget as permitted through regulation 248/09.

ATTACHMENTS:

- **Schedule A** 2020 Budget Summary
- **Schedule B** 2020 Capital Budget and Ten-Year Capital Plans
- **Schedule C** 2020 Service Level Change Requests
- **Schedule D** Summary of Reserve Transfers
- **Schedule E** Estimated Uncommitted Reserve Balances as of December 31, 2020
- **Schedule F** Budget Open House Comment Sheet

BACKGROUND:

On January 21st Council was presented with a draft 2020 Operating and Capital Budget. At that meeting, a 2020 tax levy of \$7,515,200 was presented, along with four service level change requests which would have brought the levy to \$7,754,200. A Budget Open House was held on Wednesday, February 5th at 7:00 pm in the West Lincoln Community Center: Library Program Room. At the Open House, a presentation outlining the 2020 Draft Operating and Capital Budgets was made. The members of the public who attended the Open House were able to gather further information regarding Township finances and have their questions answered. After those two meetings, staff considered the comments and feedback from both Council and the public and made further adjustments to the 2020 budget. Schedule F represents the one comment sheet received at the Open House.

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.

An important factor in determining the impact of the tax levy to homeowners is to determine the average residential assessment. In 2019, the average residential assessment was \$363,877, whereas in 2020 it is \$382,397. The 2020 figure will be used in any analysis into the impacts of the budget to homeowners. This average assessment

is for a single detached residential property. Departmental staff, as well as members of the Library Board, will be available to respond to questions regarding their budget requirements.

2020 LEVY REQUEST

Council is presented with a proposed 2020 tax levy of \$7,706,400 which represents an 11.08% increase over the 2019 levy of \$6,937,670. The Township has experienced assessment growth of 1.86% which means that the first \$128,300 of any levy increase will have no impact on the average property owner. After factoring in assessment growth, the tax levy increase is 9.23%. **The required levy of \$7,706,400 includes four service level change requests as outlined in Schedule C.**

Chart 1: Impact of Growth on the Tax Levy

	2020	2019	\$ Change	% Change
General Levy Requirement	\$ 7,706,400	\$ 6,937,670	\$ 768,730	11.08%
Less: Assessment Growth	\$ 128,300	\$ -	\$ 128,300	
Net Levy Requirement	\$ 7,578,100	\$ 6,937,670	\$ 640,430	9.23%
Township Taxes for Average Residential Property	\$ 1,365	\$ 1,258	\$ 107	8.51%
Average Assessment for a Single Detached Home	\$ 382,397	\$ 363,877		

The above chart indicates that the local portion of taxes paid will increase approximately by 8.51%. For an average single detached residence, the increase equates to \$107/year, or \$8.92 a month.

At the January 21st Administration meeting a levy of \$7,515,200, **without** any service level changes included was presented to Council. After that meeting staff continued to review the budget documents in order to find further reductions. Staff were able to lower the levy requirement by \$47,800 as follows:

1. Two planning projects have been deferred to 2021, removing a net expense of \$158,000; however, a transfer to the Planning Reserve of \$80,000 has now been included in the Planning Department budget to provide partial funding for these projects in 2020. This represents a reduction of \$78,000 to the originally presented 2020 levy. Council is advised that staff will be requesting another transfer to the Planning Reserve of \$78,000 in 2021 in order to ensure adequate funding for these projects. The projects deferred are as follows:
 - Economic Development Plan for the Industrial Park, total cost of \$60,000, with \$33,000 from Operating Fund
 - Fulton Hamlet and Rural Employment Zone- Boundary Adjustment, total cost of \$125,000, funded from Operating Fund
2. The road projects that were previously funded through debentures have been re-financed using Road Settlement Reserve Funds and Gas Tax. This has resulted in a reduction of \$69,800 from the Operating Budget.

3. The revenue from investments has been reduced by \$100,000. After additional review, the initial budget of \$200,000 would not easily be maintained year over year and it was determined that in order to avoid large year over year budget fluctuations it would be prudent to reduce this amount by \$100,000.

The above three items have a \$47,800 net decrease to the first levy requirement presented to Council at the January 21st meeting.

Urban Service Area (USA) Charge:

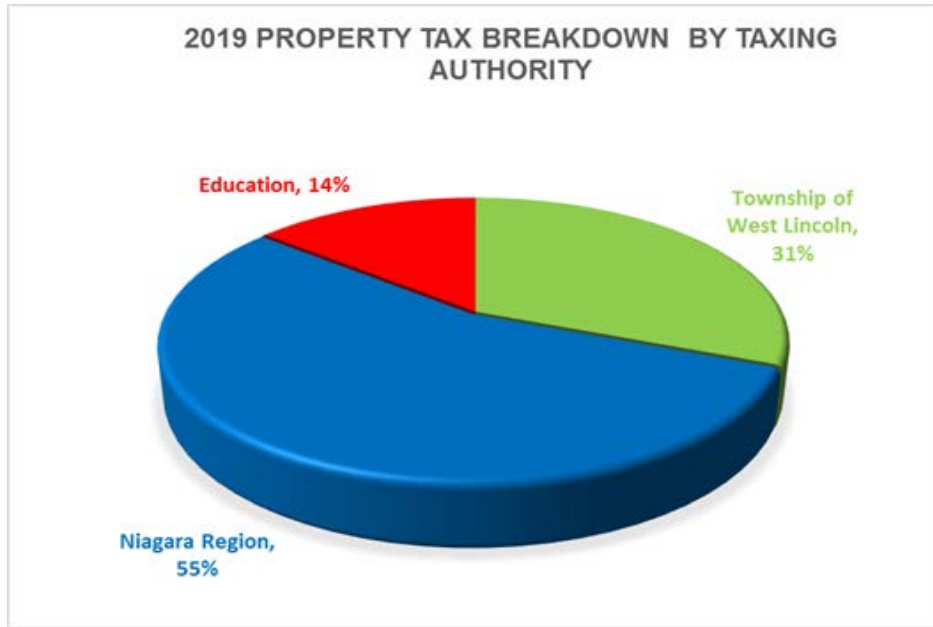
The 2020 Draft Budget is estimating an Urban Service Area levy of \$188,400 (\$199,200 in 2019). The Streetlight levy has decreased to \$78,900 in 2020 from \$90,300 in 2019. The Sidewalk levy has increased to \$109,500 in 2020 from \$108,900 in 2019. The Streetlight decrease is attributable to the completion 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 \$86 paid in 2019. This is an estimated decrease of \$7 annually.

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 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.

The following chart is an estimate of what the total tax bill may look like for an average residential property owner in West Lincoln. Chart 3 includes the Urban Service Area charge. Niagara Region taxes are estimated to increase by 5.92% and Education taxes have been released by the Province. **The total tax bill is estimated to increase by 5.56%.**

Chart 3: Estimate of Total Tax Bill

	2020 Total Taxes	2019 Total Taxes	\$ Change	% Change
Assessed Value	\$ 382,397.00	\$ 363,877.00	\$ 18,520.00	5.09%
Municipal	\$ 1,365.00	\$ 1,258.00	\$ 107.00	8.51%
Street Lights	\$ 33.00	\$ 39.00	-\$ 6.00	-15.38%
Sidewalks	\$ 46.00	\$ 47.00	-\$ 1.00	-2.13%
Total Township	\$ 1,444.00	\$ 1,344.00	\$ 100.00	7.44%
			\$ -	
Region*	\$ 2,354.00	\$ 2,222.00	\$ 132.00	5.94%
Education**	\$ 585.00	\$ 586.00	-\$ 1.00	-0.17%
			\$ -	
TOTAL	\$ 4,383.00	\$ 4,152.00	\$ 231.00	5.56%
* assume 5.92% increase to Niagara Region portion of taxes				
**based on actual rate for 2020 of 0.153%				

OPTIONS FOR COUNCIL TO REDUCE THE LEVY REQUIREMENT

The following are items that Council could recommend in order to reduce the tax levy:

Option 1: Reduce transfer to Planning Reserve– savings of \$80,000

The Budget includes an \$80,000 transfer to the Planning Reserve. This transfer is in lieu of the original \$158,000 charge to the Operating Fund to finance two Planning projects (Economic Development Plan for the Industrial Park and Fulton Hamlet and Rural Employment Zone- Boundary Adjustment) as noted above. Council could reduce this transfer or defer it to 2021. If Council chooses not to move forward with these two projects, this \$80,000 transfer to the Planning Reserve would not be required.

Option 2: Reduce transfer to Fire Reserve – savings of \$76,000

The fire reserve has been increased by \$76,000, which represents the estimated annual debenture repayment costs that would be necessary in order to provide funding for the budgeted replacement of Fire Station #2. The replacement of Fire Station #2 is a Short-Term initiative outlined in the Township’s Strategic Plan under the theme of Community Health and Safety. Council could give direction to defer this transfer to 2021 or to reduce the 2020 allocation and recover the difference in the 2021 budget. Alternatively, Council could cancel this project, resulting in a permanent savings of \$76,000.

Option 3: Eliminate establishment of a CIP (Community Improvement Plan) Reserve- savings of \$100,000

This item is a service level request brought forward in 2020.

Option 4: Eliminate GIS and Asset Management Coordinator

This option would not result in a savings in the 2020 budget, however, it would provide savings in future budgets, as the financing from Provincial Modernization Funds is reduced.

Option 5: Eliminate Supervisor of Facilities and Parks- savings of \$103,000

This item is a service level request brought forward in 2020. Council could also give direction to staff to fund the position partly in 2020 and partly in 2021.

Option 6: Eliminate Part-time Fire Administrative Position- savings of \$36,000

This item is a service level request brought forward in 2020. Council could also give direction to staff to fund the position partly in 2020 and partly in 2021.

WATER AND WASTEWATER (SANITARY SEWER)

For 2020, the water and wastewater budgets have an estimated expenditure of approximately \$1.6 million and \$2 million respectively. This entire operating budget totalling \$3.6 million is funded 100% through user fees, collected from just over 2,400 customers. Of the \$3.6 million combined budget, approximately \$2 million represents payments to the Niagara Region for the supply and treatment of water and wastewater. The fixed costs from the Niagara Region have increased 6.4% over 2019 and the consumptive rate has increased 3.79% over 2019. The fixed costs charged to the Township total \$1.5 million.

The fees collected support both the operating costs and ensure that funds are transferred into reserves to ensure adequate funding for future capital works. The 2020 budget includes a draw of \$906,800 from these reserves in order to complete required projects. The total transfer to these reserves through the user fees collected is estimated to be \$483,000, which represents a \$20,380 (4%) decrease over 2019.

The 2020 budget is proposing a 5% increase to water and wastewater rates as outlined and approved by Council in the 2016 Water and Wastewater Rate Study and Financial Plan. The rate change would be effective July 1, 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 4: 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	

OPERATING BUDGET ANALYSIS:

The following section highlights some specific items and departmental operations. The overall 2020 Operating Budget is comprised of expenditures totalling \$16,235,500. An increase to the tax levy of \$768,730 is being proposed in order to ensure service levels are maintained. The discussion below will highlight the pressure points impacting expenditures as well as mitigating measures that were taken in order to lessen their impact on the overall tax levy.

Labour Costs/Benefits (Compensation):

Salary and Benefit costs comprise approximately 41% of the total Township Operating Budget. Total Salary and Benefit Costs in 2020 total \$6,713,500 compared to a total of \$6,067,000 in 2019 (**\$646,500 increase**). This represents a 10.66% increase over 2019. Factors contributing to this increase are as follows:

- \$78,800 increase related to the annualization of the 2018 service level change requests
- \$51,300 increase related to annualization of Project Manager Position (2019 budget only included costs that matched available funds in Road Settlement Reserve which totalled \$73,200)
- \$40,700 increase for part-time staff at Library and the West Lincoln Community Center
- \$229,000 increase as a result of the 2020 service level change requests. Partially offset by the use of the Modernization Grant of \$90,000 for the GIS/Asset Management Position
- \$ 75,100 related to a Climate Change Position funded at a rate of 80% (\$60,100) from the Federation of Canadian Municipalities (FCM). Net impact is \$15,000.
- \$170,000 increase to account for the overall increase budgeted for salaries and benefits which represents a 2.8% increase over the 2019 salary and benefits budget. Benefit costs include WSIB, CPP, EI, EHT, OMERS and Group Benefits.

Net increase to wages and benefits is \$494,800.

Insurance:

Corporate Insurance is allocated among various departments based on asset values and inherent risk. 2020 has an overall budget of \$238,200 compared to \$225,000 in 2019, which equates to an **increase of \$13,200**. Included in this budget line is \$18,000 (\$15,000 in 2019) for insurance costs related to costs for investigations and payments that are below the deductible. An increase of \$3,000 was made to reflect current trends. Overall, premium costs are budgeted to increase by 5%.

Utilities:

Utilities are comprised of heat, hydro, telephone and water. The overall 2020 budget is \$483,700, which represents a **\$59,470 (14.02%) increase over 2019**. A projected increase of 10% for electricity, 8% for natural gas and 5% in water have been used in the 2020 budget. These increases are applied to 2019 actual results.

Reserves:

The transfer to reserves from the operating fund has **increased by \$207,920**. 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. A service level change to transfer \$100,000 from the Operating Fund to a CIP (Community Improvement Plan) also contributes to this increase. In addition, \$80,000 is being transferred into the Planning Reserve to provide funding for future Planning projects that have been deferred from the first draft budget presented to Council. In addition, the following reserves have had an increase to their transfers from the operating fund: Facilities - \$5,200; Winter Control Reserve-\$6,000; Cemetery Reserve-\$6,000; Library Reserve-\$20,000.

The transfer to the Capital Reserve is being decreased by \$38,000 in light of the fact that the Fire Reserve is being increased to account for the additional debenture requirement necessary for the replacement of Fire Station #2.

In the 2020 Budget, \$73,200 of Road Settlement Reserve funds are not available to finance a Project Manager Position, approved by previous Council.

Inflationary Pressures:

Operating costs, other than staff compensation, utilities and insurance 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. The impact to the operating budget is a \$45,000 increase.

The following are mitigating items to the increases discussed above:

Interest Income:

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. **\$100,000** is being used in 2020 to offset the impact that a low assessment growth figure has on the rate of taxes paid.

Streetlights:

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. This results in a **savings of \$20,100**.

PROVINCIAL MODERNIZATION FUNDS

In 2019, \$725,000 was received from the Province as Modernization Funds. The funds were to be used to assist municipalities in implementing activities that modernize the municipality and would otherwise be difficult to fund without the grant. In 2020, the Modernization grant is being utilized as follows:

- \$100,000 – condition assessment of sewers
- \$40,000 – business continuity/disaster recovery plan for Information Technology
- \$50,000 – budget software
- \$35,000 – Township intranet site
- \$50,000 – pay equity/market equity-non-union compensation review
- \$20,100 – asset management program and capacity building
- \$90,000 – GIS/Asset Management Coordinator. This is a service level review, which will also utilize Modernization funds in 2021 of \$60,300 and \$29,700 in 2022.

The above amounts total \$475,100.

RESERVE AND RESERVE FUNDS

Attached as **Schedule D** to this report is a summary of the various transfers into and out of reserves. The total contributions to the reserves are through the Operating Fund, and total \$1,964,000. 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 \$1,964,000, \$495,600 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 also includes a transfer of \$150,000 from prior year surplus (2018 accumulated surplus).

It is under Capital (including special projects) that a large draw is taken from reserves. In 2020, this totals \$3,073,200. 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 E 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 E 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 uncommitted 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 indicates \$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:** At the January 21st Administration Meeting, Council approved a transfer of \$125,000 to the Road Equipment Reserve from the projected 2019 operating surplus. This was necessary to provide sufficient funds in this reserve and avoid increasing the operating budget through an increase to the current transfer to this reserve of \$350,000. The projected closing balance at the end of 2020 for this reserve is estimated to be just over \$168,000. 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.
- 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 station replacement). A transfer from the Fire Reserve of \$3,160,500 would be required over the ten year time period. At the January 21st Administration Meeting, Council approved a transfer from the projected 2019 operating surplus to the Fire Reserve of \$40,000. This will provide sufficient funds in the reserve without having to increase the contribution to the reserve.
- 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 \$4,593,000. 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.

CAPITAL AND SPECIAL PROJECTS

Schedule B represent both Capital and Special Projects requested for 2020. It also includes the summarized and detailed ten-year Capital Plan. We categorize capital between Tangible Capital Assets (TCA) which the Township will capitalize and depreciate and Special Projects. Special Projects are often referred internally to as capital; however, they do not meet the definition of TCA and thus are listed separately.

Schedule B indicates a total expenditure of \$6,890,800 (\$6,240,000 Tangible Capital Assets & \$650,000 Special Projects). Of that total, \$50,000 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 5 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:

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

Chart 5: 2020 Capital by Service Area

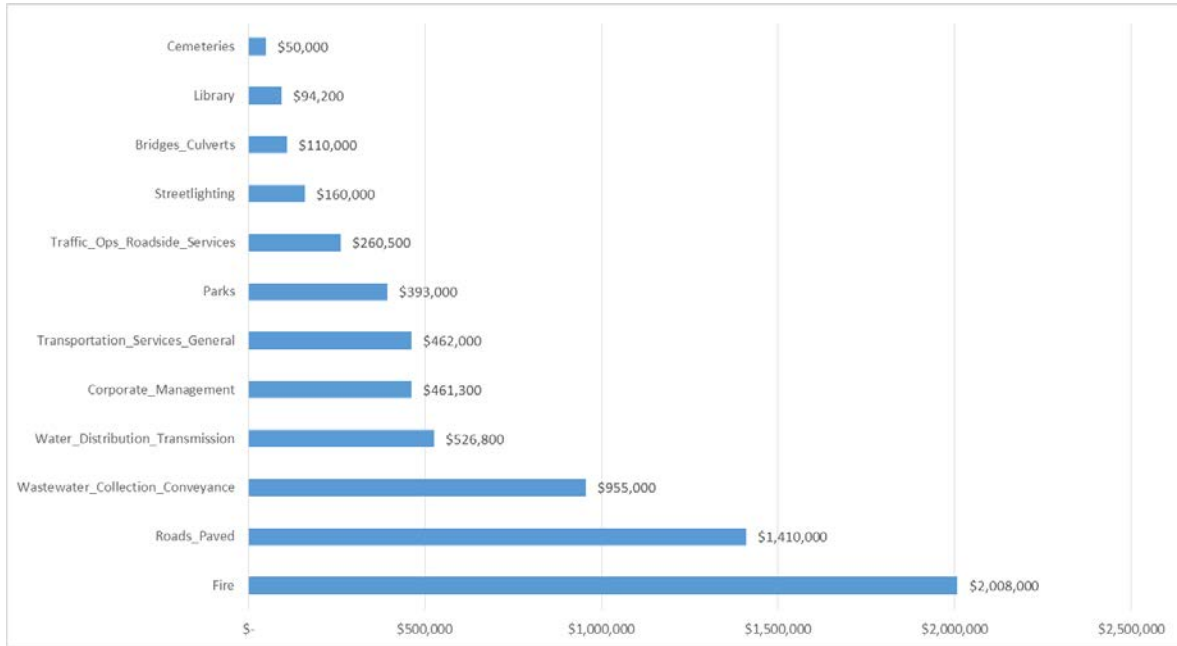


Chart 6 presents the budgeted funding figures for 2020 Capital and Special Projects:

Chart 6: 2020 Capital and Special Project Funding

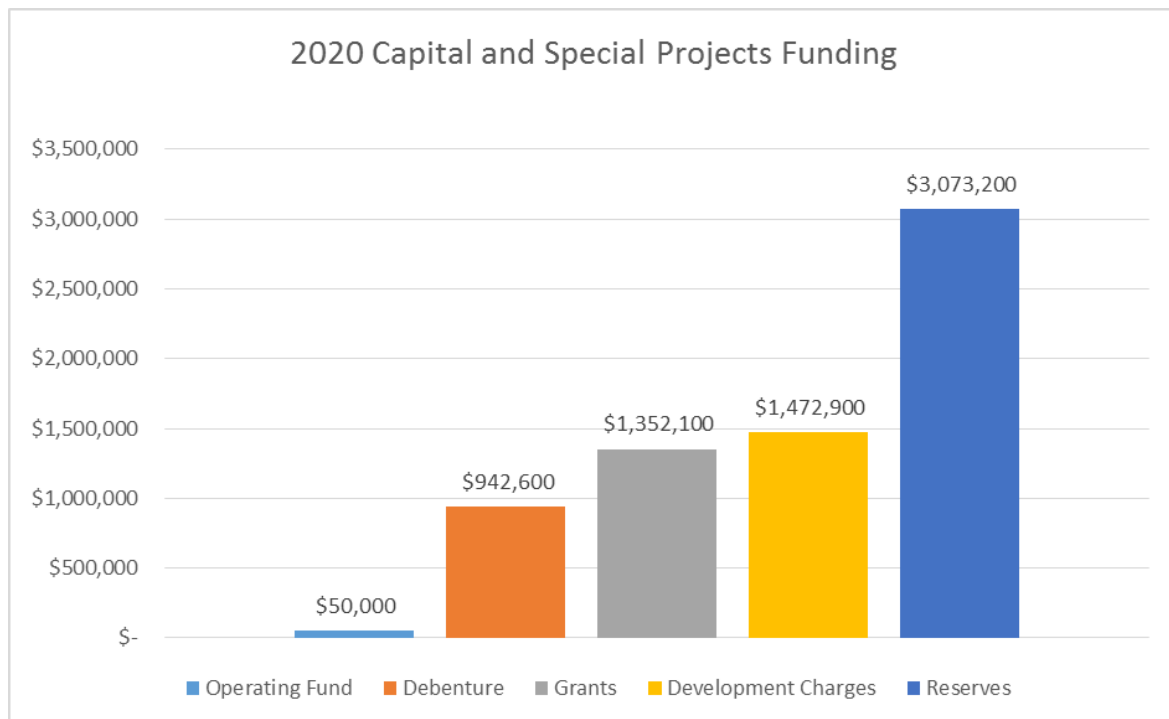
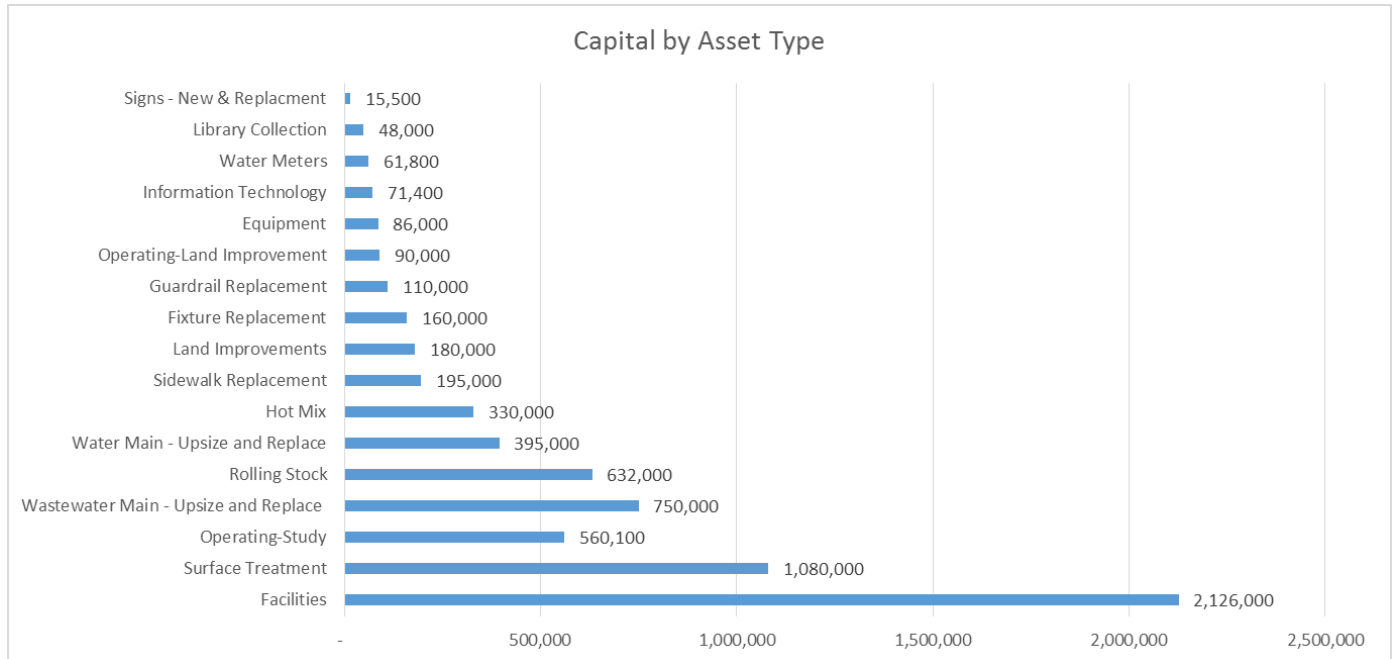


Chart 7 below breaks down the 2020 Capital by asset type.

Chart 7: 2020 Capital by Asset Type



Some key items to note are as follows:

- Corporate Management:** \$195,100 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. In addition, \$90,000 is budgeted under this service area towards the replacement of the front and rear walkways at the Administration/Town hall building.
- 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 remaining urban street lights to energy efficient LED lights. Financing of \$155,000 is from the Contingency Reserve and will be paid back over a period of six years.
- **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. \$100,000 of Provincial Modernization funds are being used to fund these condition assessments.
- **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 have been deferred to 2021. A transfer of \$80,000 has been budgeted for in order to provide partial funding for these projects.

Schedule B provides Council with both summarized and detailed Ten Year Capital Forecasts. As discussed earlier in the report, both the Bridge and Capital Reserves will not have sufficient balances to meet the forecasted projects based on the current level of reserve transfers. Projects will have to be delayed, or removed, or the issuance of debt financing will have to be utilized.

The Ten-Year Capital Plans have been updated to indicate projects that may have to be funded through debenture issuance. The integration of Asset Management with the budget process will be a key element to assist staff and Council in determining the best course of action in order to ensure our assets are able to provide the appropriate level of service.

ONTARIO REGULATION 284/09 REQUIRED REPORTING:

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

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

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

The regulation however does require that the municipality report on the impact of these excluded costs. In particular, reporting is required to estimate the impact on the accumulated surplus and the impact on the future tangible capital asset funding requirements from resulting from the exclusion of any of the expenses listed above.

- i. Amortization Expense:
Amortization expense represents the reduction in the economic benefits realized by the Township’s Tangible Capital Assets during the fiscal period. Amortization expense should not be used to determine the impairment of an asset; however, it is a good tool to predict the future annual financial commitment required for asset rehabilitation or replacement. The 2020 Draft Operating and Capital Budget excludes \$2,688,800 of estimated amortization expense, which would reduce the Township’s accumulated surplus. The 2020 Budget does include total transfers to reserves relating to Tangible Capital Assets of \$1,684,900. In 2020, \$2,554,700 is being transferred from Reserves to finance Capital expenditures. It should also be noted that the 2020 Budget includes \$6,240,700 in recommended Tangible Capital Asset Investments. These investments are treated as expenditures in the 2020 Budget; however, in accrual accounting they are Tangible Capital Additions and are not expensed, resulting in an increase to the accumulated surplus.
- ii. Post-employment Benefits:
Post-employment benefits are non-pension benefits provided to employees that met specific criteria upon retirement. The 2020 Draft Operating Budget excludes an estimated \$11,600 of post-employment benefits expense which has the impact of decreasing the accumulated surplus. The 2020 Budget does include \$35,600 of the current year’s post-employment benefit costs paid out to current eligible retired employees, offsetting the liability.

Impact on Accumulated Surplus:

The accumulated surplus shown in the Township's Financial Statements represents the net resources available to provide future services. It does not represent surplus cash. The Township's accumulated surplus as calculated using PSAB policies was \$83.5 million as of December 31, 2018. The closing balance as of December 31, 2019 is not yet available. Chart 8 below outlines the estimated impact of excluding the above two expenses:

Chart 8: Impact of Excluding Amortization and Post-Employment Benefits on the Accumulated Surplus

Tangible capital asset amortization	2,688,800
Reserve financing for tangible capital assets	2,554,700
Post employment benefit net expense	24,000
Total decrease to accumulated surplus	5,267,500
Investment in tangible capital assets	6,240,700
Reserve contributions related to the aquisition of tangible capital assets	1,684,900
Total increase to accumulated surplus	7,925,600
Net increase (decrease) to accumulated surplus	2,658,100

INTER-DEPARTMENTAL COMMENTS:

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

CONCLUSION:

It is concluded that the 2020 Operating and Capital Budget report and recommendations be approved as presented.

Prepared by:

Approved by:



Donna DeFilippis, CPA, CA
Treasurer/Director of Finance



Bev Hendry
CAO

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Summary by Department

	2020 Budget	2019 Budget	Variance (\$)	Variance (%)
General				
General	(\$9,244,700.00)	(\$8,338,170.00)	(\$906,530.00)	10.87%
Total General	-9,244,700.00	-8,338,170.00	-906,530.00	10.87%
General Government				
Governance	289,800.00	287,500.00	2,300.00	0.80%
Corporate Management	1,643,000.00	1,577,400.00	65,600.00	4.16%
Total General Government	1,932,800.00	1,864,900.00	67,900.00	3.64%
Protection Services				
Fire	1,317,600.00	1,175,000.00	142,600.00	12.14%
Building Permit & Inspection Services	96,900.00	97,100.00	-200.00	(0.21%)
Provincial Offences Act	-17,900.00	-17,500.00	-400.00	2.29%
Animal Control	21,200.00	20,800.00	400.00	1.92%
Total Protection Services	1,417,800.00	1,275,400.00	142,400.00	11.17%
Transportation Services				
Roads Paved & Unpaved	2,072,300.00	1,995,550.00	76,750.00	3.85%
Traffic Operations & Roadside Maintenance	243,400.00	254,500.00	-11,100.00	(4.36%)
Winter Control	684,600.00	631,400.00	53,200.00	8.43%
Crossing Guards	68,400.00	67,000.00	1,400.00	2.09%
Streetlights	25,300.00	45,400.00	-20,100.00	(44.27%)
Bridges & Culverts	220,600.00	217,500.00	3,100.00	1.43%
Total Transportation Services	3,314,600.00	3,211,350.00	103,250.00	3.22%
Environmental Services				
Wastewater				0.00%
Storm Sewer	115,500.00	114,000.00	1,500.00	1.32%
Water				0.00%
Total Environmental Services	115,500.00	114,000.00	1,500.00	1.32%
Heath Services				
Cemeteries	83,200.00	74,100.00	9,100.00	12.28%
Total Heath Services	83,200.00	74,100.00	9,100.00	12.28%
Recreation & Cultural Services				
Parks	386,700.00	357,900.00	28,800.00	8.05%
Recreation Programs	363,000.00	306,270.00	56,730.00	18.52%
Recreational Facilities	557,900.00	406,500.00	151,400.00	37.24%
Libraries	640,900.00	509,650.00	131,250.00	25.75%
Total Recreation & Cultural Services	1,948,500.00	1,580,320.00	368,180.00	23.30%
Planning & Development				
Planning & Heritage	375,700.00	177,700.00	198,000.00	111.42%
Drainage	41,600.00	40,400.00	1,200.00	2.97%
Climate Change	15,000.00	15,000.00	0.00	0.00%
Total Planning & Development	432,300.00	218,100.00	214,200.00	98.21%
				0.00%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Summary by Object

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Tax Levy	\$7,706,400.00	\$6,937,670.00	\$768,730.00	11.08%
Street Light Levy	78,900.00	90,300.00	-11,400.00	(12.62%)
Sidewalk Levy	109,500.00	108,900.00	600.00	0.55%
Supplemental Levy	60,000.00	51,000.00	9,000.00	17.65%
Payment In Lieu	715,300.00	700,000.00	15,300.00	2.19%
User Fees	5,048,000.00	5,115,300.00	-67,300.00	(1.32%)
Government Transfers	1,045,000.00	1,080,100.00	-35,100.00	(3.25%)
Other Revenue	1,069,700.00	917,100.00	152,600.00	16.64%
Funding From Reserves	402,700.00	834,980.00	-432,280.00	(51.77%)
Total Operating Revenue	16,235,500.00	15,835,350.00	400,150.00	2.53%
Operating Expenses				
Salaries and Wages	5,218,700.00	4,675,400.00	543,300.00	11.62%
Benefits	1,494,800.00	1,391,520.00	103,280.00	7.42%
Debt Interest	619,100.00	679,900.00	-60,800.00	(8.94%)
Administrative Expenses	300,300.00	278,700.00	21,600.00	7.75%
Supplies and Equipment	356,500.00	334,090.00	22,410.00	6.71%
Repairs and Maintenance (Materials Only)	1,489,700.00	1,460,300.00	29,400.00	2.01%
Utilities	483,700.00	424,230.00	59,470.00	14.02%
Insurance	238,200.00	225,000.00	13,200.00	5.87%
Subscriptions and Periodicals	7,100.00	7,000.00	100.00	1.43%
Contracted Services	3,104,400.00	2,987,430.00	116,970.00	3.92%
Special Projects	66,300.00	723,900.00	-657,600.00	(90.84%)
Rents and Financial Expenses	65,700.00	71,300.00	-5,600.00	(7.85%)
External Transfers	37,300.00	36,700.00	600.00	1.63%
Tax Write Off	74,800.00	57,800.00	17,000.00	29.41%
Debt Principal	714,900.00	726,000.00	-11,100.00	(1.53%)
Contribution to Reserves	1,964,000.00	1,756,080.00	207,920.00	11.84%
Total Operating Expenses	16,235,500.00	15,835,350.00	400,150.00	2.53%

SCHEDULE "A" TO RFD-T-03-20TOWNSHIP OF WEST LINCOLN
2020 Budget - General

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
Tax Levy	\$7,706,400.00	\$6,937,670.00	\$768,730.00	11.08%
Supplemental Levy	60,000.00	51,000.00	9,000.00	17.65%
Payment In Lieu	715,300.00	700,000.00	15,300.00	2.19%
User Fees	144,900.00	167,700.00	-22,800.00	(13.60%)
Government Transfers	918,200.00	915,900.00	2,300.00	0.25%
Other Revenue	962,000.00	882,000.00	80,000.00	9.07%
Funding From Reserves	206,200.00	256,000.00	-49,800.00	(19.45%)
Total Operating Revenue	10,713,000.00	9,910,270.00	802,730.00	8.10%
<u>Operating Expenses</u>				
Debenture Interest	611,500.00	671,400.00	-59,900.00	(8.92%)
Debenture Principal	633,400.00	644,500.00	-11,100.00	(1.72%)
Contribution to Reserves	223,400.00	256,200.00	-32,800.00	(12.80%)
Total Operating Expenses	1,468,300.00	1,572,100.00	-103,800.00	(6.60%)
Operating Surplus/(Deficit)	9,244,700.00	8,338,170.00	906,530.00	10.87%

TOWNSHIP OF WEST LINCOLN
2020 Budget Equipment

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$68,900.00	\$67,800.00	\$1,100.00	1.62%
Benefits	22,700.00	23,100.00	-400.00	(1.73%)
Repairs and Maintenance (Materials Only)	104,400.00	102,400.00	2,000.00	1.95%
Contracted Services	106,800.00	104,700.00	2,100.00	2.01%
Internal Functional Adjustments	-652,800.00	-648,000.00	-4,800.00	0.74%
Contribution to Reserves	350,000.00	350,000.00		0.00%

TOWNSHIP OF WEST LINCOLN
2020 Budget Governance

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$160,100.00	\$157,500.00	\$2,600.00	1.65%
Benefits	52,100.00	53,200.00	-1,100.00	(2.07%)
Administrative Expenses	33,300.00	33,300.00		0.00%
Supplies and Equipment	2,500.00	2,500.00		0.00%
Insurance	5,800.00	4,500.00	1,300.00	28.89%
Contribution to Reserves	36,000.00	36,500.00	-500.00	(1.37%)
Total Operating Expenses	289,800.00	287,500.00	2,300.00	0.80%
Operating Surplus/(Deficit)	-289,800.00	-287,500.00	-2,300.00	0.80%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Corporate Management

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$9,300.00	\$20,200.00	(\$10,900.00)	(53.96%)
Government Transfers	90,000.00		90,000.00	0.00%
Funding From Reserves		92,100.00	-92,100.00	(100.00%)
Total Operating Revenue	99,300.00	112,300.00	-13,000.00	(11.58%)
Operating Expenses				
Salaries and Wages	1,189,300.00	1,077,300.00	112,000.00	10.40%
Benefits	356,200.00	327,400.00	28,800.00	8.80%
Administrative Expenses	89,300.00	86,600.00	2,700.00	3.12%
Supplies and Equipment	55,700.00	54,600.00	1,100.00	2.01%
Repairs and Maintenance (Materials Only)	9,700.00	9,500.00	200.00	2.11%
Utilities	59,800.00	59,900.00	-100.00	(0.17%)
Insurance	52,400.00	47,800.00	4,600.00	9.62%
Subscriptions and Periodicals	1,000.00	1,000.00		0.00%
Contracted Services	233,100.00	250,200.00	-17,100.00	(6.83%)
Special Projects		62,000.00	-62,000.00	(100.00%)
Rents and Financial Expenses	45,100.00	50,100.00	-5,000.00	(9.98%)
External Transfers	19,000.00	18,600.00	400.00	2.15%
Allocation of Program Support	-495,600.00	-465,600.00	-30,000.00	6.44%
Tax Write Off	74,800.00	57,800.00	17,000.00	29.41%
Debt Principal	52,500.00	52,500.00		0.00%
Total Operating Expenses	1,742,300.00	1,689,700.00	52,600.00	3.11%
Operating Surplus/(Deficit)	-1,643,000.00	-1,577,400.00	-65,600.00	4.16%

SCHEDULE "A" TO RFD-T-03-20TOWNSHIP OF WEST LINCOLN
2020 Budget Fire

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,500.00	\$1,500.00		0.00%
Other Revenue	1,000.00	1,000.00		0.00%
Total Operating Revenue	2,500.00	2,500.00		0.00%
Operating Expenses				
Salaries and Wages	494,700.00	454,400.00	40,300.00	8.87%
Benefits	93,800.00	87,400.00	6,400.00	7.32%
Administrative Expenses	32,200.00	26,700.00	5,500.00	20.60%
Supplies and Equipment	50,300.00	46,600.00	3,700.00	7.94%
Repairs and Maintenance (Materials Only)	36,600.00	36,000.00	600.00	1.67%
Utilities	57,000.00	49,500.00	7,500.00	15.15%
Insurance	25,800.00	26,800.00	-1,000.00	(3.73%)
Contracted Services	132,700.00	129,100.00	3,600.00	2.79%
Contribution to Reserves	397,000.00	321,000.00	76,000.00	23.68%
Total Operating Expenses	1,320,100.00	1,177,500.00	142,600.00	12.11%
Operating Surplus/(Deficit)	-1,317,600.00	-1,175,000.00	-142,600.00	12.14%

TOWNSHIP OF WEST LINCOLN
2020 Budget Building

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees	\$370,400.00	\$370,000.00	\$400.00	0.11%
Funding From Reserves	196,500.00	166,180.00	30,320.00	18.25%
Total Operating Revenue	566,900.00	536,180.00	30,720.00	5.73%
<u>Operating Expenses</u>				
Salaries and Wages	220,100.00	212,500.00	7,600.00	3.58%
Benefits	73,600.00	73,400.00	200.00	0.27%
Administrative Expenses	35,800.00	35,000.00	800.00	2.29%
Supplies and Equipment	5,800.00	6,600.00	-800.00	(12.12%)
Repairs and Maintenance (Materials Only)	1,300.00	1,300.00		0.00%
Utilities	2,900.00	2,880.00	20.00	0.69%
Subscriptions and Periodicals	200.00	200.00		0.00%
Contracted Services	61,900.00	56,900.00	5,000.00	8.79%
Allocation of Program Support	165,300.00	147,400.00	17,900.00	12.14%
Total Operating Expenses	566,900.00	536,180.00	30,720.00	5.73%

TOWNSHIP OF WEST LINCOLN
2020 Budget ByLaw

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$4,600.00	\$4,500.00	\$100.00	2.22%
Total Operating Revenue	4,600.00	4,500.00	100.00	2.22%
Operating Expenses				
Salaries and Wages	64,500.00	67,800.00	-3,300.00	(4.87%)
Benefits	22,800.00	24,700.00	-1,900.00	(7.69%)
Administrative Expenses	1,900.00	1,900.00		0.00%
Supplies and Equipment	1,500.00	1,500.00		0.00%
Repairs and Maintenance (Materials Only)	1,300.00	1,300.00		0.00%
Contracted Services	16,200.00	11,200.00	5,000.00	44.64%
Total Operating Expenses	108,200.00	108,400.00	-200.00	(0.18%)
Operating Surplus/(Deficit)	-103,600.00	-103,900.00	300.00	(0.29%)

TOWNSHIP OF WEST LINCOLN
2020 Budget Parking

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Other Revenue	\$12,800.00	\$12,500.00	\$300.00	2.40%
Total Operating Revenue	12,800.00	12,500.00	300.00	2.40%
Operating Expenses				
Supplies and Equipment	3,100.00	3,000.00	100.00	3.33%
Contracted Services	3,000.00	2,700.00	300.00	11.11%
Total Operating Expenses	6,100.00	5,700.00	400.00	7.02%
Operating Surplus/(Deficit)	6,700.00	6,800.00	-100.00	(1.47%)

TOWNSHIP OF WEST LINCOLN
2020 Budget Provincial Offences Act

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$18,400.00	\$18,000.00	\$400.00	2.22%
Total Operating Revenue	18,400.00	18,000.00	400.00	2.22%
Operating Expenses				
Contracted Services	500.00	500.00		0.00%
Total Operating Expenses	500.00	500.00		0.00%
Operating Surplus/(Deficit)	17,900.00	17,500.00	400.00	2.29%

TOWNSHIP OF WEST LINCOLN
2020 Budget Animal Control

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$3,000.00	\$2,900.00	\$100.00	3.45%
Total Operating Revenue	3,000.00	2,900.00	100.00	3.45%
Operating Expenses				
Contracted Services	21,200.00	20,800.00	400.00	1.92%
External Transfers	3,000.00	2,900.00	100.00	3.45%
Total Operating Expenses	24,200.00	23,700.00	500.00	2.11%
Operating Surplus/(Deficit)	-21,200.00	-20,800.00	-400.00	1.92%

TOWNSHIP OF WEST LINCOLN
2020 Budget Roads- Transportation General

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Special Projects:				
1-06-06000-520634 TS-GEN-PW BUILDING UPGRADES	10,200.00	10,000.00	200.00	2.00%
Total Special Projects	10,200.00	10,000.00	200.00	2.00%
Total Operating Expenses	10,200.00	10,000.00	200.00	2.00%
Operating Surplus/(Deficit)	-10,200.00	-10,000.00	-200.00	2.00%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Roads Paved

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees	\$89,800.00	\$88,000.00	\$1,800.00	2.05%
Other Revenue	6,100.00	6,000.00	100.00	1.67%
Funding From Reserves		149,500.00	-149,500.00	(100.00%)
Total Operating Revenue	95,900.00	243,500.00	-147,600.00	(60.62%)
<u>Operating Expenses</u>				
Salaries and Wages	793,300.00	726,600.00	66,700.00	9.18%
Benefits	269,200.00	263,100.00	6,100.00	2.32%
Administrative Expenses	21,400.00	20,050.00	1,350.00	6.73%
Supplies and Equipment	104,800.00	128,500.00	-23,700.00	(18.44%)
Repairs and Maintenance (Materials Only)	84,100.00	82,400.00	1,700.00	2.06%
Utilities	41,100.00	36,400.00	4,700.00	12.91%
Insurance	66,400.00	55,800.00	10,600.00	19.00%
Contracted Services	246,100.00	241,300.00	4,800.00	1.99%
Special Projects		76,300.00	-76,300.00	(100.00%)
Rents and Financial Expenses	2,300.00	2,300.00		0.00%
Internal Functional Adjustments	340,100.00	337,600.00	2,500.00	0.74%
Allocation of Program Support	-306,000.00	-215,800.00	-90,200.00	41.80%
Total Operating Expenses	1,662,800.00	1,754,550.00	-91,750.00	(5.23%)
Operating Surplus/(Deficit)	-1,566,900.00	-1,511,050.00	-55,850.00	3.70%

TOWNSHIP OF WEST LINCOLN
2020 Budget Roads Unpaved

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$124,400.00	\$122,200.00	\$2,200.00	1.80%
Benefits	38,500.00	38,600.00	-100.00	(0.26%)
Repairs and Maintenance (Materials Only)	159,100.00	156,000.00	3,100.00	1.99%
Contracted Services	141,200.00	138,400.00	2,800.00	2.02%
Allocation of Program Support	32,000.00	19,300.00	12,700.00	65.80%
Total Operating Expenses	495,200.00	474,500.00	20,700.00	4.36%
Operating Surplus/(Deficit)	-495,200.00	-474,500.00	-20,700.00	4.36%

TOWNSHIP OF WEST LINCOLN
 2020 Budget Traffic Operations - General

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Funding From Reserves		\$22,000.00	(\$22,000.00)	(100.00%)
Total Operating Revenue		22,000.00	-22,000.00	(100.00%)
Operating Expenses				
Salaries and Wages	34,700.00	34,100.00	600.00	1.76%
Benefits	10,800.00	11,000.00	-200.00	(1.82%)
Repairs and Maintenance (Materials Only)	7,600.00	7,400.00	200.00	2.70%
Contracted Services	123,900.00	136,200.00	-12,300.00	(9.03%)
Special Projects	51,000.00	72,000.00	-21,000.00	(29.17%)
Total Operating Expenses	228,000.00	260,700.00	-32,700.00	(12.54%)
Operating Surplus/(Deficit)	-228,000.00	-238,700.00	10,700.00	(4.48%)

TOWNSHIP OF WEST LINCOLN
2020 Budget Sidewalks

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Sidewalk Levy	\$109,500.00	\$108,900.00	\$600.00	0.55%
Total Operating Revenue	109,500.00	108,900.00	600.00	0.55%
Operating Expenses				
Salaries and Wages	20,800.00	20,600.00	200.00	0.97%
Benefits	6,400.00	6,900.00	-500.00	(7.25%)
Repairs and Maintenance (Materials Only)	5,000.00	4,900.00	100.00	2.04%
Contracted Services	27,500.00	22,200.00	5,300.00	23.87%
Internal Functional Adjustments	18,900.00	18,800.00	100.00	0.53%
Allocation of Program Support	37,300.00	42,500.00	-5,200.00	(12.24%)
Contribution to Reserves	9,000.00	8,800.00	200.00	2.27%
Total Operating Expenses	124,900.00	124,700.00	200.00	0.16%
Operating Surplus/(Deficit)	-15,400.00	-15,800.00	400.00	(2.53%)

TOWNSHIP OF WEST LINCOLN
2020 Budget Winter Control

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$160,400.00	\$156,900.00	\$3,500.00	2.23%
Benefits	44,800.00	45,700.00	-900.00	(1.97%)
Supplies and Equipment	38,300.00		38,300.00	0.00%
Repairs and Maintenance (Materials Only)	187,700.00	184,000.00	3,700.00	2.01%
Contracted Services	7,800.00	7,600.00	200.00	2.63%
Internal Functional Adjustments	182,500.00	181,200.00	1,300.00	0.72%
Contribution to Reserves	63,100.00	56,000.00	7,100.00	12.68%
Total Operating Expenses	684,600.00	631,400.00	53,200.00	8.43%
Operating Surplus/(Deficit)	-684,600.00	-631,400.00	-53,200.00	8.43%

TOWNSHIP OF WEST LINCOLN
2020 Budget Crossing Guards

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Salaries and Wages	\$59,200.00	\$58,300.00	\$900.00	1.54%
Benefits	6,100.00	5,600.00	500.00	8.93%
Supplies and Equipment	1,100.00	1,100.00		0.00%
Contracted Services	2,000.00	2,000.00		0.00%
Total Operating Expenses	68,400.00	67,000.00	1,400.00	2.09%
Operating Surplus/(Deficit)	-68,400.00	-67,000.00	-1,400.00	2.09%

TOWNSHIP OF WEST LINCOLN
2020 Budget Streetlights

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Street Light Levy	\$78,900.00	\$90,300.00	(\$11,400.00)	(12.62%)
Total Operating Revenue	78,900.00	90,300.00	-11,400.00	(12.62%)
Operating Expenses				
Utilities	43,000.00	38,300.00	4,700.00	12.27%
Contracted Services	16,300.00	16,200.00	100.00	0.62%
Allocation of Program Support	19,000.00	23,000.00	-4,000.00	(17.39%)
Contribution to Reserves	25,900.00	58,200.00	-32,300.00	(55.50%)
Total Operating Expenses	104,200.00	135,700.00	-31,500.00	(23.21%)
Operating Surplus/(Deficit)	-25,300.00	-45,400.00	20,100.00	(44.27%)

TOWNSHIP OF WEST LINCOLN
2020 Budget Bridges

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
<u>Operating Expenses</u>				
Debenture Interest	\$7,600.00	\$8,500.00	(\$900.00)	(10.59%)
Contracted Services	51,000.00	50,000.00	1,000.00	2.00%
Debenture Principal	29,000.00	29,000.00		0.00%
Contribution to Reserves	133,000.00	130,000.00	3,000.00	2.31%
Total Operating Expenses	220,600.00	217,500.00	3,100.00	1.43%
Operating Surplus/(Deficit)	-220,600.00	-217,500.00	-3,100.00	1.43%

TOWNSHIP OF WEST LINCOLN
2020 Budget Wastewater

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$1,993,500.00	\$1,898,300.00	\$95,200.00	5.02%
Total Operating Revenue	1,993,500.00	1,898,300.00	95,200.00	5.02%
Operating Expenses				
Salaries and Wages	98,200.00	96,500.00	1,700.00	1.76%
Benefits	29,600.00	29,200.00	400.00	1.37%
Supplies and Equipment	6,300.00	6,740.00	-440.00	(6.53%)
Repairs and Maintenance (Materials Only)	9,600.00	9,400.00	200.00	2.13%
Insurance	17,200.00	21,000.00	-3,800.00	(18.10%)
Contracted Services	1,359,200.00	1,280,490.00	78,710.00	6.15%
Internal Functional Adjustments	8,700.00	8,600.00	100.00	1.16%
Allocation of Program Support	251,000.00	211,000.00	40,000.00	18.96%
Contribution to Reserves	213,700.00	235,370.00	-21,670.00	(9.21%)
Total Operating Expenses	1,993,500.00	1,898,300.00	95,200.00	5.02%

TOWNSHIP OF WEST LINCOLN
2020 Budget Storm Sewer

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees		\$112,500.00	(\$112,500.00)	(100.00%)
Funding From Reserves		37,500.00	-37,500.00	(100.00%)
Total Operating Revenue		150,000.00	-150,000.00	(100.00%)
<u>Operating Expenses</u>				
Repairs and Maintenance (Materials Only)	32,000.00	31,300.00	700.00	2.24%
Contracted Services	83,500.00	82,700.00	800.00	0.97%
Special Projects		150,000.00	-150,000.00	(100.00%)
Total Operating Expenses	115,500.00	264,000.00	-148,500.00	(56.25%)
Operating Surplus/(Deficit)	-115,500.00	-114,000.00	-1,500.00	1.32%

TOWNSHIP OF WEST LINCOLN
2020 Budget Water

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees	\$1,621,900.00	\$1,560,200.00	\$61,700.00	3.95%
Other Revenue	14,000.00		14,000.00	0.00%
Total Operating Revenue	1,635,900.00	1,560,200.00	75,700.00	4.85%
<u>Operating Expenses</u>				
Salaries and Wages	166,800.00	163,700.00	3,100.00	1.89%
Benefits	49,800.00	49,100.00	700.00	1.43%
Administrative Expenses	10,300.00	10,100.00	200.00	1.98%
Supplies and Equipment	12,800.00	13,200.00	-400.00	(3.03%)
Repairs and Maintenance (Materials Only)	750,300.00	739,400.00	10,900.00	1.47%
Utilities	6,600.00	6,500.00	100.00	1.54%
Insurance	20,800.00	14,900.00	5,900.00	39.60%
Contracted Services	38,700.00	43,290.00	-4,590.00	(10.60%)
Internal Functional Adjustments	23,000.00	22,800.00	200.00	0.88%
Allocation of Program Support	287,500.00	229,200.00	58,300.00	25.44%
Contribution to Reserves	269,300.00	268,010.00	1,290.00	0.48%
Total Operating Expenses	1,635,900.00	1,560,200.00	75,700.00	4.85%

TOWNSHIP OF WEST LINCOLN
2020 Budget Cemetery

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$5,100.00	\$5,000.00	\$100.00	2.00%
Total Operating Revenue	5,100.00	5,000.00	100.00	2.00%
Operating Expenses				
Repairs and Maintenance (Materials Only)	12,200.00	12,000.00	200.00	1.67%
Contracted Services	50,800.00	47,800.00	3,000.00	6.28%
External Transfers	10,300.00	10,300.00		0.00%
Contribution to Reserves	15,000.00	9,000.00	6,000.00	66.67%
Total Operating Expenses	88,300.00	79,100.00	9,200.00	11.63%
Operating Surplus/(Deficit)	-83,200.00	-74,100.00	-9,100.00	12.28%

TOWNSHIP OF WEST LINCOLN
2020 Budget Parks

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees	\$30,600.00	\$32,000.00	(\$1,400.00)	(4.38%)
Other Revenue	5,000.00	8,100.00	-3,100.00	(38.27%)
Total Operating Revenue	35,600.00	40,100.00	-4,500.00	(11.22%)
<u>Operating Expenses</u>				
Salaries and Wages	194,200.00	174,080.00	20,120.00	11.56%
Benefits	48,100.00	49,720.00	-1,620.00	(3.26%)
Administrative Expenses	11,200.00	2,500.00	8,700.00	348.00%
Supplies and Equipment	15,600.00	16,200.00	-600.00	(3.70%)
Repairs and Maintenance (Materials Only)	38,300.00	37,500.00	800.00	2.13%
Utilities	11,800.00	15,500.00	-3,700.00	(23.87%)
Insurance	9,200.00	10,300.00	-1,100.00	(10.68%)
Contracted Services	38,400.00	37,200.00	1,200.00	3.23%
Special Projects	5,100.00	5,000.00	100.00	2.00%
Internal Functional Adjustments	50,400.00	50,000.00	400.00	0.80%
Total Operating Expenses	422,300.00	398,000.00	24,300.00	6.11%
Operating Surplus/(Deficit)	-386,700.00	-357,900.00	-28,800.00	8.05%

TOWNSHIP OF WEST LINCOLN
2020 Budget Recreation Programs

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
<u>Operating Revenue</u>				
User Fees	\$83,100.00	\$76,600.00	\$6,500.00	8.49%
Government Transfers		17,800.00	-17,800.00	(100.00%)
Other Revenue	7,700.00	6,500.00	1,200.00	18.46%
Total Operating Revenue	90,800.00	100,900.00	-10,100.00	(10.01%)
<u>Operating Expenses</u>				
Salaries and Wages	212,500.00	177,050.00	35,450.00	20.02%
Benefits	54,900.00	41,520.00	13,380.00	32.23%
Administrative Expenses	24,100.00	23,300.00	800.00	3.43%
Supplies and Equipment	23,300.00	22,200.00	1,100.00	4.95%
Utilities	3,300.00	3,200.00	100.00	3.13%
Insurance	4,400.00	4,400.00		0.00%
Contracted Services	113,000.00	116,600.00	-3,600.00	(3.09%)
Rents and Financial Expenses	18,300.00	18,900.00	-600.00	(3.17%)
Total Operating Expenses	453,800.00	407,170.00	46,630.00	11.45%
Operating Surplus/(Deficit)	-363,000.00	-306,270.00	-56,730.00	18.52%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Recreation Facilities

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$277,300.00	\$232,500.00	\$44,800.00	19.27%
Funding From Reserves		48,600.00	-48,600.00	(100.00%)
Total Operating Revenue	277,300.00	281,100.00	-3,800.00	(1.35%)
Operating Expenses				
Salaries and Wages	366,800.00	237,670.00	129,130.00	54.33%
Benefits	109,600.00	78,180.00	31,420.00	40.19%
Administrative Expenses	10,900.00	10,700.00	200.00	1.87%
Supplies and Equipment	5,300.00	3,900.00	1,400.00	35.90%
Repairs and Maintenance (Materials Only)	43,000.00	37,000.00	6,000.00	16.22%
Utilities	179,600.00	167,900.00	11,700.00	6.97%
Insurance	23,400.00	28,700.00	-5,300.00	(18.47%)
Contracted Services	49,800.00	30,050.00	19,750.00	65.72%
Special Projects		48,600.00	-48,600.00	(100.00%)
External Transfers	5,000.00	4,900.00	100.00	2.04%
Internal Functional Adjustments	29,200.00	29,000.00	200.00	0.69%
Contribution to Reserves	12,600.00	11,000.00	1,600.00	14.55%
Total Operating Expenses	835,200.00	687,600.00	147,600.00	21.47%
Operating Surplus/(Deficit)	-557,900.00	-406,500.00	-151,400.00	37.24%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Planning & Heritage

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$391,500.00	\$522,300.00	(\$130,800.00)	(25.04%)
Government Transfers		109,800.00	-109,800.00	(100.00%)
Funding From Reserves		33,100.00	-33,100.00	(100.00%)
Total Operating Revenue	391,500.00	665,200.00	-273,700.00	(41.15%)
Operating Expenses				
Salaries and Wages	350,100.00	343,800.00	6,300.00	1.83%
Benefits	112,700.00	112,400.00	300.00	0.27%
Administrative Expenses	20,800.00	20,200.00	600.00	2.97%
Supplies and Equipment	1,200.00	1,200.00		0.00%
Utilities	600.00	600.00		0.00%
Subscriptions and Periodicals	1,500.00	1,400.00	100.00	7.14%
Contracted Services	100,300.00	93,300.00	7,000.00	7.50%
Special Projects		270,000.00	-270,000.00	(100.00%)
Contribution to Reserves	180,000.00		180,000.00	0.00%
Total Operating Expenses	767,200.00	842,900.00	-75,700.00	(8.98%)
Operating Surplus/(Deficit)	-375,700.00	-177,700.00	-198,000.00	111.42%

TOWNSHIP OF WEST LINCOLN
2020 Budget Climate Change

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Other Revenue	\$60,100.00		\$60,100.00	0.00%
Total Operating Revenue	60,100.00		60,100.00	0.00%
Operating Expenses				
Salaries and Wages	67,500.00		67,500.00	0.00%
Benefits	7,600.00		7,600.00	0.00%
Total Operating Expenses	75,100.00		75,100.00	0.00%
Operating Surplus/(Deficit)	-15,000.00		-15,000.00	0.00%

TOWNSHIP OF WEST LINCOLN
2020 Budget Drainage

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
Government Transfers	\$10,900.00	\$10,800.00	\$100.00	0.93%
Total Operating Revenue	10,900.00	10,800.00	100.00	0.93%
Operating Expenses				
Administrative Expenses	300.00	300.00		0.00%
Contracted Services	42,700.00	41,900.00	800.00	1.91%
Allocation of Program Support	9,500.00	9,000.00	500.00	5.56%
Total Operating Expenses	52,500.00	51,200.00	1,300.00	2.54%
Operating Surplus/(Deficit)	-41,600.00	-40,400.00	-1,200.00	2.97%

SCHEDULE "A" TO RFD-T-03-20

TOWNSHIP OF WEST LINCOLN
2020 Budget Library

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating Revenue				
User Fees	\$6,100.00	\$6,000.00	\$100.00	1.67%
Government Transfers	22,900.00	22,900.00		0.00%
Other Revenue	1,000.00	1,000.00		0.00%
Funding From Reserves		30,000.00	-30,000.00	(100.00%)
Total Operating Revenue	30,000.00	59,900.00	-29,900.00	(49.92%)
Operating Expenses				
Salaries and Wages	372,200.00	326,600.00	45,600.00	13.96%
Benefits	85,500.00	71,300.00	14,200.00	19.92%
Administrative Expenses	8,800.00	8,050.00	750.00	9.32%
Supplies and Equipment	28,900.00	26,250.00	2,650.00	10.10%
Repairs and Maintenance (Materials Only)	7,500.00	8,500.00	-1,000.00	(11.76%)
Utilities	78,000.00	43,550.00	34,450.00	79.10%
Insurance	12,800.00	10,800.00	2,000.00	18.52%
Subscriptions and Periodicals	4,400.00	4,400.00		0.00%
Contracted Services	36,800.00	24,100.00	12,700.00	52.70%
Special Projects		30,000.00	-30,000.00	(100.00%)
Contribution to Reserves	36,000.00	16,000.00	20,000.00	125.00%
Total Operating Expenses	670,900.00	569,550.00	101,350.00	17.79%
Operating Surplus/(Deficit)	-640,900.00	-509,650.00	-131,250.00	25.75%

Project Year	2020																				
Row Labels	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	Road Settlement Reserve
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	6,240,700	(942,600)	(1,472,900)	(110,000)	(266,500)	(10,000)	(155,000)	(467,000)	(95,000)	(108,000)	(699,300)	(263,500)	(26,200)	(62,200)	(380,000)	(361,800)	(30,000)	(272,700)	(243,000)	(5,000)	(270,000)

Project Year 2020

Sum of Amount Row Labels	Column Labels Expenditure	Operating Fund	Capital Reserve	Cemetery Reserve	Sewer Reserve	Water Reserve	Provincial Grant	Grant-Other
_02500_Corporate_Mangement	295,100		(50,000)				(195,100)	(50,000)
Operating-Study	295,100		(50,000)				(195,100)	(50,000)
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 - Pay Equity/Market Equity-Non-Union Compensation Review	50,000						(50,000)	
2020 - Community Benefits Charge Study and Implementation	50,000		(50,000)					
2020 - Asset Management Program and Capacity Building	70,100						(20,100)	(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)				
Grand Total	650,100	(50,000)	(50,000)	(40,000)	(100,000)	(65,000)	(295,100)	(50,000)

Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
_02500_Corporate_Mangement	166,200	72,000	30,100	62,200	181,400	31,800	72,200	68,100	48,500	20,000	752,500
_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	110,000	535,000	475,000	505,000	1,935,000	3,965,000	1,400,000	655,000	715,000	820,000	11,115,000
_06140_Traffic_Ops_Roadside_Services	210,500	143,000	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	6,240,700	4,034,600	5,878,400	12,102,550	9,286,850	8,779,750	7,176,500	6,732,400	5,355,200	4,427,050	70,014,000

Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Bridge Reserve	(110,000)	(182,500)	(155,800)	(219,500)	(266,500)	(140,500)	(100,000)	(140,500)	(149,500)	(50,000)	(1,514,800)
Building Dept. Reserve							(30,000)	(39,600)			(69,600)
Capital Reserve	(266,500)	(531,200)	(547,800)	(583,300)	(391,100)	(341,000)	(318,600)	(280,500)	(1,227,500)	(20,500)	(4,508,000)
Cemetery Reserve	(10,000)		(10,000)		(70,000)		(22,000)	(40,000)			(152,000)
Contingency Reserve	(155,000)										(155,000)
Debenture	(942,600)	(661,500)	(1,147,500)	(839,000)	(1,118,500)	(288,000)	(2,724,500)	(2,881,000)	(2,004,000)	(2,135,000)	(14,741,600)
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	(467,000)	(644,700)	(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	(699,300)	(445,500)	(499,500)	(393,100)	(429,900)	(427,000)	(479,800)	(480,300)	(500,000)	(558,000)	(4,912,400)
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)
Road Settlement Reserve	(270,000)										(270,000)
Grand Total	(6,240,700)	(4,034,600)	(5,878,400)	(12,102,550)	(9,286,850)	(8,779,750)	(7,176,500)	(6,732,400)	(5,355,200)	(4,427,050)	(70,014,000)



Account Type Expenditure
Asset Type (Multiple Items)

Sum of Amount	Column Labels									
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
_02500_Corporate_Mangement	295,100	60,000		95,000				85,500	70,000	605,600
_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		350,000	300,000	50,000			100,000	100,000	60,000	960,000
Grand Total	650,100	720,000	565,000	372,000	150,000	390,500	280,000	315,500	310,000	3,753,100

Asset Type (Multiple Items)

Sum of Amount	Column Labels									
Row Labels	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		(167,700)	(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	(50,000)	(224,300)	(219,300)	(22,300)		(95,500)	(62,300)	(130,500)	(26,500)	(830,700)
Planning Reserve		(80,000)								(80,000)
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	(295,100)	(60,000)								(355,100)
Grant-Other	(50,000)									(50,000)
Grand Total	(650,100)	(720,000)	(565,000)	(372,000)	(150,000)	(390,500)	(280,000)	(315,500)	(310,000)	(3,753,100)

Service Area	_02500_Corporate_Mangement
Account Type	Expenditure

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Equipment	4,000	4,000	4,000	4,500	4,500	4,500	4,500	5,000	5,000		40,000
Miscellaneous equipment	4,000	4,000	4,000	4,500	4,500	4,500	4,500	5,000	5,000		40,000
Facilities	6,000	37,000					40,000				83,000
2026 - Town Hall - New Roof - flat roof rework							40,000				40,000
2021 - Town Hall - Replace roof shingles		30,000									30,000
2020 - Replace server room AC unit	6,000										6,000
2021 - Replace server room AC unit #2		7,000									7,000
Information Technology	66,200	31,000	26,100	57,700	26,900	27,300	27,700	63,100	43,500	20,000	389,500
Miscellaneous Network Hardware	26,200	11,000	10,000	6,200	10,000	10,000	10,000	10,000	25,000		118,400
Replacement Computers	40,000	20,000	16,100	16,500	16,900	17,300	17,700	18,100	18,500	20,000	201,100
Replacement Surface Pro End of Life				35,000				35,000			70,000
Land Improvements	90,000				150,000						240,000
2020 - Town hall - Replace front & rear sidewalks	90,000										90,000
2024 - Rehabilitation of Town Hall Parking Lot					150,000						150,000
Grand Total	166,200	72,000	30,100	62,200	181,400	31,800	72,200	68,100	48,500	20,000	752,500

Service Area	_02500_Corporate_Mangement
Asset Type	(Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Capital Reserve	(50,000)	(11,000)	(4,000)	(4,500)	(154,500)	(4,500)	(4,500)	(5,000)	(5,000)		(243,000)
Facilities Reserve	(90,000)	(30,000)					(40,000)				(160,000)
IT Reserve	(26,200)	(31,000)	(26,100)	(57,700)	(26,900)	(27,300)	(27,700)	(63,100)	(43,500)	(20,000)	(349,500)
Grand Total	(166,200)	(72,000)	(30,100)	(62,200)	(181,400)	(31,800)	(72,200)	(68,100)	(48,500)	(20,000)	(752,500)

Service Area	_02500_Corporate_Mangement
Project Year	2020

Sum of Amount	Column Labels				
Row Labels	Expenditure	Capital Reserve	Facilities Reserve	IT Reserve	Grand Total
Equipment	4,000	(4,000)			-
Miscellaneous equipment	4,000	(4,000)			-
Facilities	6,000	(6,000)			-
2020 - Replace server room AC unit	6,000	(6,000)			-
Information Technology	66,200	(40,000)		(26,200)	-
Miscellaneous Network Hardware	26,200			(26,200)	-
Replacement Computers	40,000	(40,000)			-
Land Improvements	90,000		(90,000)		-

2020 - Town hall - Replace front & rear sidewalks	90,000		(90,000)		-
Grand Total	166,200	(50,000)	(90,000)	(26,200)	-

Service Area	_02500_Corporate_Mangement
Account Type	Expenditure

Sum of Amount	Column Labels					
Row Labels	2020	2021	2023	2027	2028	Grand Total
Operating-Study	295,100	60,000	95,000	45,000	70,000	565,100
Development Charge Study			60,000		70,000	130,000
2020 - Business Continuity / Disaster Recovery Study	40,000					40,000
2020 - Budgeting Software	50,000					50,000
Corporate Strategic Plan			35,000	45,000		80,000
2020 - Township Intranet Site	35,000					35,000
2020 - Pay Equity/Market Equity-Non-Union Compensation Review	50,000					50,000
2020 - Community Benefits Charge Study and Implementation	50,000					50,000
2021 - Information Technology Review		60,000				60,000
2020 - Asset Management Program and Capacity Building	70,100					70,100
Operating-Facility				40,500		40,500
2027 - Town Hall - Paint interior				40,500		40,500
Grand Total	295,100	60,000	95,000	85,500	70,000	605,600

Service Area	_02500_Corporate_Mangement
Asset Type	(Multiple Items)

Sum of Amount	Column Labels					
Row Labels	2020	2021	2023	2027	2028	Grand Total
Capital Reserve	(50,000)		(35,000)			(85,000)
Development Charges			(54,000)		(63,000)	(117,000)
Facilities Reserve				(40,500)		(40,500)
Operating Fund			(6,000)	(45,000)	(7,000)	(58,000)
Provincial Grant	(195,100)	(60,000)				(255,100)
Grand Total	(245,100)	(60,000)	(95,000)	(85,500)	(70,000)	(555,600)

Service Area	_02500_Corporate_Mangement
Project Year	2020

Sum of Amount	Column Labels				
Row Labels	Expenditure	Capital Reserve	Provincial Grant	Grant-Other	Grand Total
Operating-Study	295,100	(50,000)	(195,100)	(50,000)	-
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 - Pay Equity/Market Equity-Non-Union Compensation Review	50,000		(50,000)		-
2020 - Community Benefits Charge Study and Implementation	50,000	(50,000)			-
2020 - Asset Management Program and Capacity Building	70,100		(20,100)	(50,000)	-
Grand Total	295,100	(50,000)	(195,100)	(50,000)	-



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Miscellaneous Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This budget is for miscellaneous small equipment or furniture, both new and replacement for the Township offices.

TOTAL COST \$ 4,000

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 4,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 4,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Server Room Air Conditioning Unit
CAPITAL TYPE	Equipment
DESCRIPTION	The server room at town hall currently uses two AC units to maintain a safe temperature for the server. One unit has repeatedly needed repairs and is now not working and not able to be repaired.

TOTAL COST \$ 6,000

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 6,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 6,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Miscellaneous Network Hardware
CAPITAL TYPE	Information Technology
DESCRIPTION	Replacement of Network end of life (EOL) hardware and hardware failure.

TOTAL COST \$ 26,200

FINANCING

GRANTS	\$ -
TECHNOLOGY RESERVE	\$ 26,200
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 26,200</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Replacement Computers
CAPITAL TYPE	Information Technology
DESCRIPTION	End of Life desktop replacements. In particular Windows 7 support ends in January 2020. Most workstations will need to be upgraded to accommodate Windows 10.

TOTAL COST \$ 40,000

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 40,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 40,000</u>



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Town Hall Sidewalks
CAPITAL TYPE	Land Improvements
DESCRIPTION	The entrances to town hall (east and west) are now interlocking brick. Both sides are becoming unsightly with trip hazards. Staff propose concrete pads and new LED light posts for the east entrance to replace the lights that are currently there.

TOTAL COST \$ 90,000

FINANCING

GRANTS	\$ -
FACILITIES RESERVE	\$ 90,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 90,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Business Continuity Plan/Disaster Recovery Plan
CAPITAL TYPE	Operating-Study
DESCRIPTION	To create and put in place a comprehensive Disaster Recovery/Business Continuity Plan for the Township, which would allow business to continue in a variety of scenarios where usual or expected resources are no longer available.

TOTAL COST \$ 40,000

FINANCING

PROVINCIAL GRANT	\$ 40,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 40,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Budgeting Software
CAPITAL TYPE	Operating-Other
DESCRIPTION	<p>The annual budget is a key financial report presented and approved by Council. It determines the amount of levy to be collected from property owners and provides a cost to the services provided by the Municipality. At West Lincoln, the budget is presently compiled using excel spreadsheets. This method proved to be sufficient years ago when the Township was smaller, however, as the Township has grown it has proven to be extremely time-consuming and susceptible to error. The Modernization Funds provided by the Province in 2019 has presented staff with an ideal funding source for budgeting software that would enable staff to modernize the budget process. Budget software would allow Treasury staff time to analyze data, instead of spending time compiling data. It would also allow staff to present to Council multi-year budgets and would provide a tool to run "what-if " scenarios. Another advantage of Budgeting Software is the reporting packages that are part of the product. It will allow staff to provide budget information in a format that is easy for the general public to review and understand.</p>

TOTAL COST \$ 50,000

FINANCING

PROVINCIAL GRANT	\$ 50,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 50,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Intranet Website
CAPITAL TYPE	Operating-Other
DESCRIPTION	We currently have an outdated stand-alone intranet website for internal communications, that has limited use and functionality. In keeping with our soon to be launched external website, we would like to implement a digital, streamlined communication tool for staff that would dovetail nicely with same. Its use can vary from corporate communications to staff, health & safety regulations, all the way to collaboration tools and project management. This is a great way to manage internal policies, giving access to any staff member, anywhere, anytime and does not rely on Township hardware. It is a secure, centralized digital repository that will allow for time and cost savings in terms of staff efforts and other overhead costs. Given the growth of the Township in both geography and people, this tool will allow on-time and collaborative communication across the organization.

TOTAL COST \$ 35,000

FINANCING

PROVINCIAL GRANT	\$ 35,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 35,000</u></u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Pay Equity/Market Equity-Non-Union Compensation Review
CAPITAL TYPE	Operating-Other
DESCRIPTION	<p>The last time that the Township undertook a review of pay equity and market equity for non-union staff was in 2015, however, recommendations were not implemented. Since then, some minor changes were made in a reactionary way with no clear policies for administration. To that end, the non-union salary grid is out of date. Prior to the 2015 review, the previous review was in 2008. To be a competitive employer, the salary ranges need to be updated and implemented, including progress through a wage grid, with fair methodology. This project was considered by staff for review in 2019, however with the regional review underway, it was placed on hold. This project will include a review of both pay equity and market equity to ascertain an appropriate salary grid for non-union employees and the development of policies to govern the administration of the grid. The Modernization Grant is the proposed source of funding for this project as the results will ensure that we have a current salary grid and efficient and effective ways move into the future.</p>

TOTAL COST \$ 50,000

FINANCING

PROVINCIAL GRANT	\$ 50,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 50,000</u></u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Community Benefits Charge Study
CAPITAL TYPE	Operating-Study
DESCRIPTION	<p>Bill 108, the More Homes, More Choice Act, 2019 made significant changes to development charges and introduced a new Community Benefit Charges (CBC). At this point, Municipalities are to have the CBC in place by January 1, 2021. The new CBC will come under the authority of the Planning Act and results in "soft services" typically funded through Development Charges moving to this new charge. Development Charges would only apply to "hard services" such as water/wastewater and roads. This project is a request to work with a consultant to develop and finalize the CBC Charge for the Township of West Lincoln.</p>

TOTAL COST \$ 50,000

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 50,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 50,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_02500_Corporate_Mangement
CAPITAL NAME	Asset Management Roadmap Development
CAPITAL TYPE	Operating-Other
DESCRIPTION	<ul style="list-style-type: none"> • On December 13, 2017, the Province of Ontario approved a new municipal asset management planning regulation (O.Reg. 588/2017) under the Infrastructure for Jobs and Prosperity Act, 2015 • In September 2018, Council gave staff approval to work with the firm PSD in the completion of an asset management roadmap for the Township • The first phase of the roadmap has been completed, and staff would like to complete the next phases of the project in order to ensure the requirements of O.Reg.588/2017 are met • Staff have applied to FCM (Federation of Canadian Municipalities) for funding towards Asset Management Program Development

TOTAL COST \$ 70,100

FINANCING

PROVINCIAL GRANT	\$ 20,100
GRANTS	\$ 50,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 70,100</u></u>

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	18,000	19,000	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)



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_04100_Fire
CAPITAL NAME	Bunker Gear
CAPITAL TYPE	Equipment
DESCRIPTION	Bunker gear wears out in approximately 5 years. The protection of the firefighter is reduced as the equipment ages to the point that at 5 years it is generally recognized that it needs to be replaced. We have 47 bunker suits. At 10 suits per year at a cost of \$1800 per suit, this will allow 10 sets to be replaced annually.

TOTAL COST \$ 18,000

FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 18,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 18,000</u></u>



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_04100_Fire
CAPITAL NAME	Station # 2 New Fire Hall
CAPITAL TYPE	Facilities
DESCRIPTION	The Fire Station #2 building was constructed in 1958 as a Public Works yard. This building became available for Fire Station #2 in June 1995 and the fire service took over the first two truck bays. With a few renovations, the building was turned into a Fire Station to house 15 firefighters and two fire trucks. Fire Station #2 has been there for 25 years (25th Anniversary in 2020), and with the building being 62 years old, it has reached its life expectancy. In the 2016 10 year capital budget, \$1.9 million was forecast for Station #2 to be replaced in 2020.

TOTAL COST \$ 1,900,000

FINANCING

GRANTS	\$	-	
RESERVES	\$	243,000	COMMUNITY FUND
DEVELOPMENT CHARGES	\$	714,400	
DEBENTURE	\$	942,600	
UNFUNDED	\$	-	
TOTAL FINANCING		<u>\$ 1,900,000</u>	



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_04100_Fire
CAPITAL NAME	Fire Chief's Vehicle
CAPITAL TYPE	Rolling Stock
DESCRIPTION	The Fire Chief's 2010 vehicle was proposed to be replaced in the 2019 Capital Budget, but was moved to the 2020 Capital Budget. Being 10 years old and having 270,000 kms, it's showing an increase in maintenance costs.

TOTAL COST	\$ 40,000
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FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 40,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 40,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_04100_Fire
CAPITAL NAME	Deputy Fire Chief Vehicle
CAPITAL TYPE	Rolling Stock
DESCRIPTION	The Deputy Chief's 2012 vehicle is scheduled for replacement in the 2020 Capital Budget. This vehicle is 8 years old, has 130,000 kms, and is starting to show an increase in maintenance costs.

TOTAL COST	\$ 40,000
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FINANCING

GRANTS	\$ -
FIRE TRUCKS AND EQUIPMENT RESERVE	\$ 40,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 40,000



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_04100_Fire
CAPITAL NAME	Decontamination / Rehab Trailer
CAPITAL TYPE	Rolling Stock
DESCRIPTION	With presumptive cancer legislation for firefighters in place, the Ministry of Labour has been attending fire stations and reviewing what plans the fire service has in place to mitigate the risks. West Lincoln Fire has been proactive in purchasing decontamination and rehab equipment with still a few more things to purchase. Finding space on the fire apparatus is becoming an issue. By purchasing the 7x12 trailer, it will house all the decontamination and rehab equipment with a little room for growth over the coming years.

TOTAL COST	\$ 10,000
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FINANCING

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

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)

Service Area	_06000_Transportation_Services_General
Account Type	Expenditure

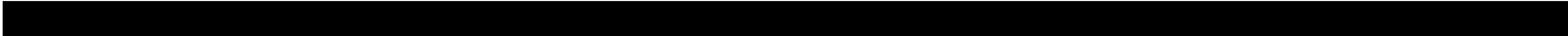
Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Equipment	6,000	6,000	6,000	66,000	6,000	26,000	6,000	6,000	6,000	6,000	140,000
2023 - Portable culvert Steamer - To replace 2002 Portable culvert Steamer				60,000							60,000
2025 - Speed Board - To replace 2015 Traffic logix						20,000					20,000
Miscellaneous road equipment	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	60,000
Facilities				125,200				1,484,000			1,609,200
2023 - PW Ops Centre - Mezzanine storage area				125,200							125,200
2027 - PW Ops Centre - Building Expansion								1,484,000			1,484,000
Land Improvements								100,000			100,000
2027 - PW Building - Parking Lot								100,000			100,000
Rolling Stock	456,000	528,000	750,000	325,000	195,000	484,000	280,000	287,000	434,000	678,000	4,417,000
2020 - One Ton - To replace 2007 Ford	60,000										60,000
2020 - Pickup Truck - addition to Fleet	38,000										38,000
2020 - Pickup Truck 15 - To replace 2011 Chevrolet	38,000										38,000
2020 - Tandem - To replace 2007 International	310,000										310,000
2020 - Tandem Trailer - New	10,000										10,000
2021 - Backhoe - To replace 2009 John Deere		180,000									180,000
2021 - Pickup Truck 16 - To replace 2011 Ford 4x4		38,000									38,000
2021 - Tandem Truck and Plow Unit - To replace 2010 International		310,000									310,000
2022 - Grader - To replace 2004 Volvo			450,000								450,000
2022 - Tandem Truck and Plow Unit - Addition to Fleet			300,000								300,000
2023 - Equipment Float - To replace 1997 King				60,000							60,000
2023 - Tandem Truck 35 - To replace 2012 International				265,000							265,000
2024 - Tractor/ Brusher/ Articulating Mower - To replace 2013 John Deere					195,000						195,000
2025 - One Ton Truck 17 - To replace 2015 Ford						65,000					65,000
2025 - Pickup - To replace 2015 GMC						36,000					36,000
2025 - Road Roller						81,000					81,000
2025 - SUV - To replace 2015 GMC						32,000					32,000
2025 - Tandem Truck and Plow Unit - To replace 2015 International						270,000					270,000
2026 - Tandem Truck & Plow Unit - To replace 2016 International							280,000				280,000
2027 - Tandem Truck & Plow Unit - To replace 2017 International								287,000			287,000
2028 - 4 x 4 Pick up truck 19 - To replace 2018 GMC Sierra									37,000		37,000
2028 - 4 x 4 Pick up truck 20 - To replace 2018 GMC Sierra									37,000		37,000
2028 - Backhoe with Breaker and Packer - To replace 2018 John Deere 410L									200,000		200,000
2028 - John Deere Tractor with attachments - To replace 2018 JD M5090									160,000		160,000
2029 - Dual Axle Trailer - Replacement										10,000	10,000
2029 - Pickup Truck Replacement										38,000	38,000
2029 - Single Axle Dump Truck - Replacement										300,000	300,000
2029 - Single Axle Trailer - Replacement										10,000	10,000
2029 - Tandem Dump Truck - Replacement										320,000	320,000
Grand Total	462,000	534,000	756,000	516,200	201,000	510,000	286,000	1,877,000	440,000	684,000	6,266,200

Service Area _06000_Transportation_Services_General
 Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels										
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Capital Reserve								(100,000)			(100,000)
Debenture								(742,000)			(742,000)
Development Charges	(38,000)		(300,000)			(81,000)		(742,000)			(1,161,000)
Equipment Reserve	(424,000)	(534,000)	(456,000)	(391,000)	(201,000)	(429,000)	(286,000)	(293,000)	(440,000)	(684,000)	(4,138,000)
Facilities Reserve				(125,200)							(125,200)
Grand Total	(462,000)	(534,000)	(756,000)	(516,200)	(201,000)	(510,000)	(286,000)	(1,877,000)	(440,000)	(684,000)	(6,266,200)

Service Area _06000_Transportation_Services_General
 Project Year 2020

Sum of Amount Row Labels	Column Labels			
	Expenditure	Development Charges	Equipment Reserve	Grand Total
Equipment	6,000		(6,000)	-
Miscellaneous road equipment	6,000		(6,000)	-
Rolling Stock	456,000	(38,000)	(418,000)	-
2020 - One Ton - To replace 2007 Ford	60,000		(60,000)	-
2020 - Pickup Truck 15 - To replace 2011 Chevrolet	38,000		(38,000)	-
2020 - Tandem - To replace 2007 International	310,000		(310,000)	-
2020 - Pickup Truck - addition to Fleet	38,000	(38,000)		-
2020 - Tandem Trailer - New	10,000		(10,000)	-
Grand Total	462,000	(38,000)	(424,000)	-



Service Area _06000_Transportation_Services_General
 Account Type Expenditure

Sum of Amount		Column Labels		
Row Labels		2025	2027	Grand Total
Operating-Study		85,500	80,000	165,500
Road Needs Study		85,500		85,500
Traffic Master Plan			80,000	80,000
Grand Total		85,500	80,000	165,500

Service Area _06000_Transportation_Services_General
 Asset Type (Multiple Items)

Sum of Amount		Column Labels		
Row Labels		2025	2027	Grand Total
Development Charges			(54,000)	(54,000)
Operating Fund		(85,500)	(26,000)	(111,500)
Grand Total		(85,500)	(80,000)	(165,500)



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Miscellaneous Roads Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This budget item is to purchase small equipment required throughout the year. Items such as chain saws, power weeders, power trimmers and other equipment in order to perform roadway and roadside maintenance activities.

TOTAL COST \$ 6,000

FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	One Ton Truck Replacement
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Truck 25016 is a One Ton Dump Truck that was purchased in 2007. The truck experiences a high rate of repairs, and the body and frame of the truck are decaying, which will prove difficult to keep roadworthy. The truck has approximately 175,000 km and is quickly nearing its useful life and requires replacement.

TOTAL COST \$ 60,000

FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 60,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 60,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Truck 10015 Replacement
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Pickup Truck 10015 was purchased in 2011. The truck is experiencing a higher rate of repairs, and the body and frame of the truck are deteriorating. The truck has approximately 137,000 km and is quickly nearing its useful life and requires replacement.

TOTAL COST	\$ 38,000
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FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 38,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 38,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Tandem Truck 20033 Replacement
CAPITAL TYPE	Rolling Stock
DESCRIPTION	Tandem Dump Truck 20033 was purchased in 2007. The truck experiences a high rate of repairs, has continual engine problems and the body and frame of the truck are decaying, which will prove difficult to keep roadworthy. It is not reliable anymore. The truck has approximately 218,000 km and is now at its useful life and requires replacement.

TOTAL COST	\$ 310,000
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FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 310,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 310,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	New Pick Up Truck
CAPITAL TYPE	Rolling Stock
DESCRIPTION	The current fleet of pick up trucks is proving to be deficient. The trucks are shared by both public works, water/wastewater and recreation. The trucks are used for various duties including road patrols, roadside maintenance, various parks and recreation maintenance, cemetery maintenance, etc. This new truck will help to keep current levels of service and help eliminate the fleet deficiency.

TOTAL COST	\$ 38,000
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FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 38,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 38,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06000_Transportation_Services_General
CAPITAL NAME	Trailer
CAPITAL TYPE	Rolling Stock
DESCRIPTION	The existing roads trailer is no longer fit for use. This enclosed trailer is needed for the roads department to carry construction signs, barricades, emergency spill containment kits, etc.

TOTAL COST	\$ 10,000
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FINANCING

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

Service Area	_06110_Roads_Paved											
Account Type	Expenditure											
Sum of Amount	Column Labels											
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	_06110_Roads_Paved
Asset Type	(Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Capital Reserve	(27,000)	(90,000)	(150,000)		(52,100)						(319,100)
Debenture		(346,500)	(967,500)	(587,000)	(560,500)		(848,600)	(1,680,000)	(1,500,000)	(2,000,000)	(8,490,100)
Development Charges	(141,000)	(98,000)	(200,000)	(4,649,000)	(420,100)	(45,500)	(147,600)				(5,701,200)
Equipment Reserve							(10,000)				(10,000)
Gas Tax	(699,300)	(445,500)	(499,500)	(167,000)	(321,400)	(409,500)	(479,800)	(320,000)	(500,000)		(3,842,000)
OCIF	(272,700)										(272,700)
Provincial Grant			(183,000)	(83,000)	(2,846,900)						(3,112,900)
Road Settlement Reserve	(270,000)										(270,000)
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	_06110_Roads_Paved
Project Year	2020

Sum of Amount	Column Labels						
Row Labels	Expenditure	Capital Reserve	Development Charges	Gas Tax	OCIF	Road Settlement Reserve	Grand Total
Hot Mix	330,000	(27,000)	(33,000)	(270,000)			-
2020 - Brock St: Reconstruction - Design - From: RR 20 To: North End	30,000	(27,000)	(3,000)				-
2020 - Wade Street N: Reconstruction - From: HWY 20 To: South Limit	300,000		(30,000)	(270,000)			-
Surface Treatment	1,080,000		(108,000)	(429,300)	(272,700)	(270,000)	-
2020 - Concession 2 Rd: RAP & SST - From: Caistor-Gainsborough Townline Rd To: Church Rd	480,000		(48,000)	(159,300)	(272,700)		-
2020 - Concession 7 Rd: RAP & SST - From: South Grimsby Rd 10 To: South Grimsby Rd 12	300,000		(30,000)	(270,000)			-
2020 - Sixteen Road: RAP & SST - From: Hodgkins Rd To: Silverdale Rd	300,000		(30,000)			(270,000)	-
Grand Total	1,410,000	(27,000)	(141,000)	(699,300)	(272,700)	(270,000)	-



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Brock Street Reconstruction - Design
CAPITAL TYPE	Hot Mix
DESCRIPTION	Brock Street is in poor condition and is identified in the Capital Budget forecast to be reconstructed in 2022 including road work, watermain replacement, along with curb and sidewalk replacements. This budget item is for the design portion of the roadway, curb and sidewalk.

TOTAL COST	\$ 30,000
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FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 27,000
DEVELOPMENT CHARGES	\$ 3,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 30,000



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Wade Street North Road Resurfacing
CAPITAL TYPE	Hot Mix
DESCRIPTION	In collaboration with Niagara Region's Highway 20 Reconstruction Project, the sewer on Wade Rd North is being upsized and the existing watermain is being replaced. The roadway will need to be excavated for the underground infrastructure improvements. For this reason, it is an ideal time to resurface Wade Road North. There is great opportunity to benefit from economies of scale and to extend the pavement life of Wade Street North, by resurfacing the road at the same time. There is substantial paving works being performed in the Regional project already, therefore there will be significant cost savings to resurfacing the road within this Project.

TOTAL COST \$ 300,000

FINANCING

GAS TAX	\$ 270,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 30,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 300,000</u>



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Concession 2 Road Rehabilitation
CAPITAL TYPE	Surface Treatment
DESCRIPTION	<p>Concession 2 Road (from Caistor Gainsborough Townline Rd to Church Rd) is in poor condition. This road has been patched several times. This section of road was identified in the 2014 Road Needs Study as requiring rehabilitation. The road has since deteriorated further, requiring rehabilitation now in order to cost effectively extend the pavement life. The road has loss of platform, rutting, and shows signs of base damage. Road rehabilitation will include restoring a proper base and then an application of surface treatment.</p>

TOTAL COST \$ 480,000

FINANCING

OCIF	\$ 272,700
GAS TAX	\$ 159,300
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 48,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 480,000</u>



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Concession 7 Road Rehabilitation
CAPITAL TYPE	Surface Treatment
DESCRIPTION	Concession 7 Road (from S. Grimsby Rd 10 to S. Grimsby Rd 12) is in poor condition. This road has been patched several times. This section of road was identified in the 2014 Road Needs Study as requiring rehabilitation. The road has since deteriorated further, requiring rehabilitation now in order to cost effectively extend the pavement life. The road has loss of platform, rutting, and significant base damage. Road rehabilitation will include restoring a proper base and then an application of surface treatment.

TOTAL COST \$ 300,000

FINANCING

GAS TAX	\$ 270,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 30,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 300,000</u>



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06110_Roads_Paved
CAPITAL NAME	Sixteen Road Rehabilitation
CAPITAL TYPE	Surface Treatment
DESCRIPTION	Sixteen Road (from Hodgkins Rd to Silverdale Rd) is in poor condition. This road has been patched several times. This section of road was identified in the 2014 Road Needs Study as requiring rehabilitation. The road has since deteriorated further, requiring rehabilitation now in order to cost effectively extend the pavement life. The road has loss of platform, rutting, and base damage. Road rehabilitation will include restoring a proper base and then an application of surface treatment. The intersection of Sixteen Rd and Silverdale will be paved with hot mix asphalt.

TOTAL COST \$ 300,000

FINANCING

GRANTS	\$ -
RESERVES	\$ 270,000 ROAD SETTLEMENT
DEVELOPMENT CHARGES	\$ 30,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 300,000</u>

Service Area _06130_Bridges_Culverts
 Account Type Expenditure

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Deck Betterment - Design		25,000	155,000	55,000	30,000	45,000		45,000	55,000		410,000
2021 - South Grimsby Road 16 - CampbellBridge - From: HWY 20 To: Twenty Road		25,000									25,000
2022 - Snyder Road - From: Twenty Mile Road To: Sixteen Road				30,000							30,000
2022 - St. Anns Rd - From: Twenty Mile Rd To: HWY 20			125,000								125,000
2023 - South Grimsby Road 6 - From: Creekview Drive To: Smithville Road				55,000							55,000
2024 - Shurie Road - Davis Creek Bridge - From: Cherry Avenue To: Sixteen Road					30,000						30,000
2025 - Abingdon Road - Phillips Bridge - From: North Chippawa Road To: South Chippawa Road						45,000					45,000
2027 - Caistor Centre Townline Road - Bucknall Bridge - From: HWY 20 To: Twenty Road								45,000			45,000
2028 - South Grimsby Rd 8 - Holder Bridge - From: HWY 20 To: Range 1 Road									55,000		55,000
Deck Betterment - Construction		350,000	200,000	280,000	1,745,000	320,000	550,000	510,000	560,000	770,000	5,285,000
2021 - Westbrook Road - From: HWY 20 To: Twenty Road		350,000									350,000
2022 - South Grimsby Road 16 - CampbellBridge - From: HWY 20 To: Twenty Road			200,000								200,000
2023 - Snyder Road - From: Twenty Mile Road To: Sixteen Road				280,000							280,000
2024 - South Grimsby Road 6 - From: Creekview Drive To: Smithville Road					620,000						620,000
2024 - St. Anns Rd - From: Twenty Mile Rd To: HWY 20					1,125,000						1,125,000
2025 - Shurie Road - Davis Creek Bridge - From: Cherry Avenue To: Sixteen Road						320,000					320,000
2026 - Abingdon Road - Phillips Bridge - From: North Chippawa Road To: South Chippawa Road							550,000				550,000
2027 - South Grimsby Rd 10 - From: RR 20 To: Range Rd 1								510,000			510,000
2028 - Caistor Centre Townline Road - Bucknall Bridge - From: HWY 20 To: Twenty Road									560,000		560,000
2029 - Concession Road 3 - From: Westbrook Road To: Caistorville Road										150,000	150,000
2029 - South Grimsby Rd 8 - Holder Bridge - From: HWY 20 To: Range 1 Road										620,000	620,000
Guardrail Replacement	110,000	160,000	120,000	170,000	160,000	100,000	100,000	100,000	100,000	50,000	1,170,000
Guard Rail Replacement - various bridges	110,000	160,000	120,000	170,000	160,000	100,000	100,000	100,000	100,000	50,000	1,170,000
Bridge New						3,500,000	750,000				4,250,000
2025 - SG RD 6 - Extension - From: HWY20 To: Spring Creek Rd						3,500,000					3,500,000
2026 - - North Creek Trail Pedestrian Bridge							750,000				750,000
Grand Total	110,000	535,000	475,000	505,000	1,935,000	3,965,000	1,400,000	655,000	715,000	820,000	11,115,000

Service Area _06130_Bridges_Culverts
 Asset Type (Multiple Items)

Sum of Amount	Column Labels										
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	Grand Total
Bridge Reserve	(110,000)	(182,500)	(155,800)	(219,500)	(266,500)	(140,500)	(100,000)	(140,500)	(149,500)	(50,000)	(1,514,800)
Debenture		(315,000)	(180,000)	(252,000)	(558,000)	(288,000)	(1,009,500)	(459,000)	(504,000)	(135,000)	(3,700,500)
Development Charges		(37,500)	(35,500)	(33,500)	(177,500)	(3,536,500)	(290,500)	(55,500)	(61,500)	(77,000)	(4,305,000)
Gas Tax										(558,000)	(558,000)
Provincial Grant			(103,700)		(933,000)						(1,036,700)
Grand Total	(110,000)	(535,000)	(475,000)	(505,000)	(1,935,000)	(3,965,000)	(1,400,000)	(655,000)	(715,000)	(820,000)	(11,115,000)

Service Area _06130_Bridges_Culverts
 Project Year 2020

Sum of Amount	Column Labels		
Row Labels	Expenditure	Bridge Reserve	Grand Total
Guardrail Replacement	110,000	(110,000)	-
Guard Rail Replacement - various bridges	110,000	(110,000)	-
Grand Total	110,000	(110,000)	-



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06130_Bridges_Culverts
CAPITAL NAME	Guardrail Replacement
CAPITAL TYPE	Guardrail Replacement
DESCRIPTION	This is an on-going bridge maintenance project for repair and replacement of required guardrails on bridges.

TOTAL COST \$ 110,000

FINANCING

GRANTS	\$ -
BRIDGES RESERVE	\$ 110,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 110,000</u></u>

SCHEDULE 'B' TO REPORT RFD-T-03-20

Service Area .06140_Traffic_Ops_Roadside_Services
 Account Type Expenditure

Sum of Amount Row Labels	Column Labels											Grand Total
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
Equipment							38,000				38,000	
2026 - Boom Flail Mower - To replace 2016 Trackless mower							38,000				38,000	
Rolling Stock		62,000	170,000		150,000		730,000				1,112,000	
2021 - Brush Chipper - To replace 2008 Brush Chipper		62,000									62,000	
2022 - Sidewalk Tractor and Attachment - Addition to Fleet			170,000								170,000	
2024 - Sidewalk Tractor - To replace 2013 Trackless					150,000						150,000	
2026 - Grade All 4x4- Excavator for ditches and tree trimming - Addition to Fleet							600,000				600,000	
2026 - Sidewalk tractor - To replace 2016 Trackless							130,000				130,000	
Sidewalk New Design			10,000				10,000				20,000	
2022 - Townline Rd - From: Harvest Gate To: Liesureplex			10,000								10,000	
2026 - RR 14 Station St (West side) - From: Hornak Rd To: Spring Creek Rd							10,000				10,000	
Sidewalk New				1,999,400	155,000	25,000		424,000	1,925,000		4,528,400	
2023 - SG RD 6 - Extension - From: Highway 20 To: Spring Creek Rd				354,000							354,000	
2023 - Spring Creek Rd - From: Regional Rd 14 To: Hornak Rd				145,000							145,000	
2023 - Spring Creek Rd Extension - From: Hornak Rd To: South Grimsby Rd 6				1,322,400							1,322,400	
2023 - Townline Rd - From: Harvest Gate To: Liesureplex - 360m				178,000							178,000	
2024 - Industrial Pkwy - From: Plaza Entrance To: RR Tracks - 370m					155,000						155,000	
2025 - McMurchie Ln - From: Griffin St To: End - 60m						25,000					25,000	
2027 - Northridge Drive - From: SG Rd 5 To: Bulb - 310m								184,000			184,000	
2027 - Oriand Drive - From: Northridge Dr To: Westlea Drive								45,000			45,000	
2027 - RR 14 Station St (west side) - From: Hornak Rd To: Spring Creek Rd - 500m								195,000			195,000	
2028 - RR 20 West St (South side) - From: House #280 To: South Grimsby Road 5 - 210m									725,000		725,000	
2028 - SG Rd 6 - From: Townline Rd To: Gateway Ave									1,045,000		1,045,000	
2028 - Townline Rd - From: Wade Rd To: Canborough St - 440m									155,000		155,000	
Sidewalk Replacement	195,000	65,000	350,000				202,800				812,800	
2020 - HWY 20 - West Street - North Side - From: South Grimsby Rd 5 To: Wade - 460m	70,000										70,000	
2020 - John St - From: Caistor Center, York Rd To: Caistorville Rd - 205m	75,000										75,000	
2020 - Wade Rd N - From: West St To: Margaret St - 115m	50,000										50,000	
2021 - Morgan Ave - From: Brock St To: Bulb - 150m		65,000									65,000	
2022 - Brock St (East side) - From: RR 20 To: North End - 375m			100,000								100,000	
2022 - RR 63 Canborough Rd - From: House # 5103 To: House # 5065 - 250m			250,000								250,000	
2026 - Farewell Cres - From: Westlea Rd To: End - 520m							202,800				202,800	
Streetscape			200,000								200,000	
2022 - RR 63 Canborough Rd - From: House # 5103 To: House # 5065			200,000								200,000	
Signs - Street & Traffic	15,500	16,000	16,500	17,000	17,500	18,000	18,500	19,000	20,000	20,500	178,500	
Signs - New & Replacment	15,500	16,000	16,500	17,000	17,500	18,000	18,500	19,000	20,000	20,500	178,500	
Grand Total	210,500	143,000	746,500	2,016,400	322,500	43,000	999,300	443,000	1,945,000	20,500	6,889,700	

Service Area .06140_Traffic_Ops_Roadside_Services
 Asset Type (Multiple Items)

Sum of Amount Row Labels	Column Labels											Grand Total
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029		
Capital Reserve	(189,500)	(81,000)	(93,500)	(17,000)	(17,500)	(18,000)	(228,600)	(155,500)	(1,222,500)	(20,500)	(2,043,600)	
Development Charges	(21,000)		(278,000)	(1,773,300)	(48,500)	(7,500)	(602,700)	(127,200)	(722,500)		(3,578,700)	
Equipment Reserve		(62,000)			(150,000)		(168,000)				(380,000)	
Gas Tax				(226,100)	(108,500)	(17,500)		(160,300)			(512,400)	
Grant Regional			(100,000)								(100,000)	
Community Fund			(275,000)								(275,000)	
Grand Total	(210,500)	(143,000)	(746,500)	(2,016,400)	(322,500)	(43,000)	(999,300)	(443,000)	(1,945,000)	(20,500)	(6,889,700)	

Service Area .06140_Traffic_Ops_Roadside_Services
 Project Year 2020

Sum of Amount Row Labels	Column Labels			
	Capital Reserve	Development Charges	Grand Total	Expenditure
Signs - Street & Traffic	15,500	(15,500)	-	-
Signs - New & Replacment	15,500	(15,500)	-	-
Sidewalk Replacement	195,000	(174,000)	(21,000)	-
2020 - John St - From: Caistor Center, York Rd To: Caistorville Rd - 205m	75,000	(75,000)	-	-
2020 - Wade Rd N - From: West St To: Margaret St - 115m	50,000	(50,000)	-	-
2020 - HWY 20 - West Street - North Side - From: South Grimsby Rd 5 To: Wade - 460m	70,000	(49,000)	(21,000)	-
Grand Total	210,500	(189,500)	(21,000)	-

Service Area .06140_Traffic_Ops_Roadside_Services
 Account Type Expenditure

Sum of Amount	Column Labels			
Row Labels	2020	2021	2022	Grand Total
Operating-Land Improvement	50,000	50,000	50,000	150,000
Ash Tree Removals - Rural Roads		50,000	50,000	100,000
Ash tree replacement - Blvd trees on various roads	50,000			50,000
Grand Total	50,000	50,000	50,000	150,000

Service Area .06140_Traffic_Ops_Roadside_Services
 Asset Type (Multiple Items)

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

Service Area .06140_Traffic_Ops_Roadside_Services
 Project Year 2020

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



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	New and Replacement Signs
CAPITAL TYPE	Signs - Street & Traffic
DESCRIPTION	This is an on-going budget item to add and replace traffic and street signs as needed throughout the Municipality.

TOTAL COST \$ 15,500

FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 15,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 15,500</u>



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	John Street Sidewalk Replacement
CAPITAL TYPE	Sidewalk Replacement
DESCRIPTION	John St sidewalk from York Rd to Caistorville Rd is in poor shape, does not meet today's standards and is in need of replacement. The new sidewalk will meet accessible standards and eliminate the current risk of liability.

TOTAL COST	\$ 75,000
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FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 75,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 75,000



2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	Wade Rd North Sidewalk Replacement
CAPITAL TYPE	Sidewalk Replacement
DESCRIPTION	In collaboration with the Region's Project the underground infrastructure will be replaced on Wade Road North. The Wade Rd North sidewalk from Regional Road 20 (West St) to Margaret St is in poor shape, does not meet today's standards, and is in need of replacement. Replacing the entire sidewalk that is in poor condition is appropriate at this time to meet current standards, eliminate the current risk of liability, and increasing maintenance costs. The Region's project includes road work on Wade Rd N and sidewalk work in multiple other locations, therefore this is an opportunity to save money on this new sidewalk by including it in the project to benefit from economies of scale.

TOTAL COST	\$ 50,000
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FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 50,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 50,000

2020

CORPORATE STRATEGIC PLAN	Strong Transportation Connections
SERVICE AREA	_06140_Traffic_Ops_Roadside_Services
CAPITAL NAME	RR 20 West Street - North Side - Sidewalk Replacement
CAPITAL TYPE	Sidewalk Replacement
DESCRIPTION	In collaboration with Niagara Region's Regional Road 20 Reconstruction Project the sidewalk on the north side of West Street (RR20), from Station St / Griffin St to just east of South Grimsby Road 5, will be replaced to address the current poor and substandard condition (approx. length of 850m). Sections of this sidewalk was included in the Contract that Niagara Region tendered in 2019. Other sections of sidewalk will be included in Niagara Region's next construction contract which is anticipated to be tendered in late 2020 or 2021.

TOTAL COST	\$ 70,000
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FINANCING

GRANTS	\$ -
CAPITAL RESERVE	\$ 49,000
DEVELOPMENT CHARGES	\$ 21,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 70,000



2020

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

TOTAL COST	\$ 50,000
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FINANCING

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

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)

SCHEDULE 'B' TO REPORT RFD-T-03-20

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)	-



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_06500_Street_Lighting
CAPITAL NAME	Street Light Conversion
CAPITAL TYPE	Fixture Replacement
DESCRIPTION	The Town converted all of the Town owned street lights in 2015 to LED from HPS (High Pressure Sodium). It has been proven that this is a long term cost saving venture. All new subdivision agreements include LED lighting. There are 144 HPS lights left in the Township to be converted to LED. These lights were already in subdivisions when the 2015 project was done, but they were not owned by the Township at the time. We have now assumed them and would like to do the conversion of these final 144 lights to ensure our municipality has only LED street lights. A borrowing from the Contingency Reserve of \$155,000 is recommended, with a payback to the reserve over 6 years, commencing in 2020.

TOTAL COST \$ 160,000

FINANCING

GRANTS	\$ 5,000	OTHER
CONTINGENCIES RESERVE	\$ 155,000	
DEVELOPMENT CHARGES	\$ -	
DONATION	\$ -	
UNFUNDED	\$ -	
TOTAL FINANCING	<u>\$ 160,000</u>	

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	
2025 - Industrial Park Rd - From: Pearson Rd To: Urban Boundary											673,100	
Main - Upsize and Replace - Design											79,000	
2023 - Hornak Rd & Van Woudenberg Way - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)											35,000	
2023 - Van Woudenberg Way - From: Hornak Rd (MH 454) To: Las Rd (MH 340)											22,000	
2026 - Anderson Court - From: MH 230 To: MH 1											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 To: South Limit	600,000											600,000
2020 - West Street - From: South Grimsby Rd 5 To: Wade Street N	150,000											150,000
2024 - Hornak Rd - From: Station St (MH 167) To: Van Woudenberg Way (MH 340)											550,000	
2024 - Van Woudenberg Way/Hornak Rd - From: Hornak Rd (MH 454) To: Las Rd (MH 340)											352,000	
2027 - Anderson Court - From: MH 230 To: MH 1											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	
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 Charges	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 To: South Limit	600,000	(300,000)	(300,000)	-
2020 - West Street - From: South Grimsby Rd 5 To: Wade Street N	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			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		600,000
Operating-Study	200,000			115,000	120,000			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			Grand Total
Operating-Study	Sewer Reserve	Provincial Grant		
2020 - Condition Assessments for Sewers	200,000	(100,000)	(100,000)	-
Grand Total	200,000	(100,000)	(100,000)	-



2020

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

TOTAL COST \$ 5,000

FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	Wade Road North - Hwy 20 (West Street) to Twenty Mile Creek
CAPITAL TYPE	Main - Upsize and Replace - Construction
DESCRIPTION	In collaboration with Niagara Region's Highway 20 Reconstruction Project, the existing wastewater (sanitary) sewer on Wade Road North is being replaced. Funding in the amount of \$210,000 was allocated and approved in the 2019 Capital Budget. Now that the design is nearing completion the scope of work has been better defined and increased. As a result, the revised project budget is now in the order of \$810,000. Therefore, an additional \$600,000 is included in the 2020 Budget.

TOTAL COST	\$ 600,000
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FINANCING

GRANTS	\$ -
SEWERS RESERVE	\$ 300,000
DEVELOPMENT CHARGES	\$ 300,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 600,000



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	West Street - South Grimsby Road 5 to Wade Street N
CAPITAL TYPE	Main - Upsize and Replace - Construction
DESCRIPTION	In collaboration with Niagara Region's Highway 20 Reconstruction Project, the existing wastewater (sanitary) sewer on West Street between Wade Rd North and South Grimsby Road 5 is being replaced. Funding in the amount of \$575,000 was allocated and approved in the 2019 Capital Budget. Now that the design is nearing completion and the scope of work related to this project is defined in greater details, the revised project budget is now in the order of \$725,000. Therefore, an additional \$150,000 is included in the 2020 Budget.

TOTAL COST \$ 150,000

FINANCING

GRANTS	\$ -
SEWERS RESERVE	\$ 75,000
DEVELOPMENT CHARGES	\$ 75,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 150,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_08110_Wastewater_Collection_Conveyance
CAPITAL NAME	Condition Assessments for Wastewater Sewers
CAPITAL TYPE	Operating-Study
DESCRIPTION	We are in need of data for our sewer (storm & sanitary) infrastructure. A study will be done to assess the condition of our sewer assets and to facilitate a proper long term plan for infrastructure improvements. Assessments will include CCTV as well as Inflow and Infiltration analysis.

TOTAL COST	\$ 200,000
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FINANCING

PROVINCIAL GRANT	\$ 100,000
SEWERS RESERVE	\$ 100,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 200,000

SCHEDULE 'B' TO REPORT RFD-T-03-20

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
 Asset Type (Multiple Items)

Sum of Amount Row Labels	Column 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 _08320_Water_Distribution_Transmission
 Project Year 2020

Sum of Amount Row Labels	Column Labels			
	Expenditure	Development Charges	Water Reserve	Grand Total
Equipment	5,000		(5,000)	-
Miscellaneous Water Equipment	5,000		(5,000)	-
Water Meters	61,800		(61,800)	-
Replacement Program	30,000		(30,000)	-
New Installation	31,800		(31,800)	-
Main - Replace - Design	35,000		(35,000)	-
2020 - Brock St - From: RR 20 To: North End	35,000		(35,000)	-
Main - Replace - Construction	200,000	(100,000)	(100,000)	-
2020 - West Street - From: South Grimsby Rd 5 To: Wade Rd	200,000	(100,000)	(100,000)	-
Main - Upsize and Replace - Constuction	160,000		(160,000)	-
2020 - Griffin St. N - From: RR20 and RR14 Intersection To:	160,000		(160,000)	-
Grand Total	461,800	(100,000)	(361,800)	-

Service Area _08320_Water_Distribution_Transmission
 Account Type Expenditure

Sum of Amount Row Labels	Column Labels							
	2020	2021	2024	2025	2026	2027	2028	Grand Total
Operating-Other				70,000	75,000			145,000
Water Loss Program				70,000	75,000			145,000
Operating-Study	65,000	50,000	50,000	125,000	50,000	50,000	50,000	440,000

Water Distribution System - Leak detection program			50,000	50,000	50,000	50,000	50,000	250,000
Water Loss Study		50,000						50,000
Water Rate Study and Financial Plan	65,000			75,000				140,000
Grand Total	65,000	50,000	50,000	195,000	125,000	50,000	50,000	585,000

Service Area: _08320_Water_Distribution_Transmission
 Asset Type: (Multiple Items)

Sum of Amount	Column Labels							
Row Labels	2020	2021	2024	2025	2026	2027	2028	Grand Total
Water Reserve	(65,000)	(50,000)	(50,000)	(195,000)	(125,000)	(50,000)	(50,000)	(585,000)
Grand Total	(65,000)	(50,000)	(50,000)	(195,000)	(125,000)	(50,000)	(50,000)	(585,000)

Service Area: _08320_Water_Distribution_Transmission
 Project Year: 2020

Sum of Amount	Column Labels		
Row Labels	Expenditure	Water Reserve	Grand Total
Operating-Study	65,000	(65,000)	-
Water Rate Study and Financial Plan	65,000	(65,000)	-
Grand Total	65,000	(65,000)	-



2020

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

TOTAL COST \$ 5,000

FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Meter Replacement Program
CAPITAL TYPE	Water Meters
DESCRIPTION	This is an on-going program as part of the results from the 2016 Non-Revenue Water Loss Study, which includes recommendations for the replacement of outdated water meters. Works are proposed for the replacement of existing water meters and will continue for subsequent years to capture any revenue losses through older and uncalibrated meters.

TOTAL COST \$ 30,000

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 30,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 30,000</u></u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Meter New Installation
CAPITAL TYPE	Water Meters
DESCRIPTION	This is an on-going project where we install new meters for new development.

TOTAL COST \$ 31,800

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 31,800
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 31,800</u>



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Brock Street Water Main Replacement Design
CAPITAL TYPE	Main - Replace - Design
DESCRIPTION	This project is for the detailed design to replace the existing AC water main and services. This water main is one of the oldest mains in the Township and the services are prone to freezing because of the inadequate depth. The water main replacement is in line with the road reconstruction of Brock St that is included in the Township's capital budget forecast.

TOTAL COST	\$ 35,000
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FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	West Street Water Main Replacement
CAPITAL TYPE	Main - Replace - Construction
DESCRIPTION	In collaboration with Niagara Region's Highway 20 Reconstruction Project, the existing watermain on West Street between Wade Rd North and South Grimsby Road 5 is being replaced. Funding in the amount of \$610,000 was allocated and approved in the 2019 Capital Budget. Now that the design is nearing completion and the scope of work related to this project is defined in greater details, the revised project budget is now in the order of \$810,000. Therefore, an additional \$200,000 is included in the 2020 Budget.

TOTAL COST \$ 200,000

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 100,000
DEVELOPMENT CHARGES	\$ 100,000
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 200,000</u>



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Griffin Street North Watermain Replacement at RR20 & RR14 Intersection
CAPITAL TYPE	Main - Replace - Construction
DESCRIPTION	As outlined in Report PW-21-2019, the existing watermain at the intersection of Regional Road 20 and Regional Road 14 should be replaced and included in Niagara Region's Highway 20 Reconstruction Project. The existing watermain is in poor condition and is asbestos cement material. The Region's construction and intersection improvement at Regional Road 20 and Regional Road 14 will commence in the Spring of 2020. Now is the time to budget and replace the existing watermain located within the reconstruction limits of this project.

TOTAL COST \$ 160,000

FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 160,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 160,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_08320_Water_Distribution_Transmission
CAPITAL NAME	Water Rate Study and Financial Plan
CAPITAL TYPE	Operating-Study
DESCRIPTION	This study is necessary as a requirement of our Drinking Water Licence. In order to get our licence renewed, we must have a 10 year financial plan for the drinking water system. Also this study allows us to ensure our rates are set at appropriate levels.

TOTAL COST	\$ 65,000
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FINANCING

GRANTS	\$ -
WATER RESERVE	\$ 65,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 65,000

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	2026	Grand Total
Cemetery Reserve	(40,000)			(5,000)	(45,000)
Operating Fund		(10,000)	(10,000)		(20,000)
Grand Total	(40,000)	(10,000)	(10,000)	(5,000)	(65,000)

Service Area _10400_Cemeteries
Project Year 2020

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



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_10400_Cemeteries
CAPITAL NAME	Benches
CAPITAL TYPE	Land Improvements
DESCRIPTION	This is a continuation of installing benches at our cemeteries.

TOTAL COST \$ 10,000

FINANCING

GRANTS	\$ -
CEMETERIES RESERVE	\$ 10,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 10,000</u>



2020

CORPORATE STRATEGIC PLAN	Community Health and Safety
SERVICE AREA	_10400_Cemeteries
CAPITAL NAME	Caistor Baptist Church Demolition
CAPITAL TYPE	Land Improvements
DESCRIPTION	As part of the assumption of Caistor Baptist cemetery, we inherited the church on the property. This building is in great disrepair and needs to be demolished. The property the church sits on will become future cemetery property for interments.

TOTAL COST \$ 40,000

FINANCING

GRANTS	\$ -
CEMETERIES RESERVE	\$ 40,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 40,000</u>

Service Area	_16100_Parks									
Sum of Amount	Column Labels									
Row Labels	2020	2021	2022	2023	2024	2025	2026	2027	2028	Grand Total
Equipment	7,000	16,000	7,500	14,500	8,500	8,500	9,000	8,000	9,000	88,000
2021 - Split Seeder - To replace 2011 Split Seeder		9,000								9,000
2023 - Rental Replacement - To replace Field Top Dresser				6,500						6,500
Miscellaneous recreation equipment	7,000	7,000	7,500	8,000	8,500	8,500	9,000	8,000	9,000	72,500
Facilities	220,000									220,000
2020 - Bandshell at West Lincoln Community Center	100,000									100,000
2020 - Leisureplex - New pavillion	120,000									120,000
Land Improvements	80,000	300,000	80,000	60,000	132,000		675,000	20,000		1,347,000
2020 - Caistorville Library - Playground Equipment	80,000									80,000
2021 - South Community Park - Playground Equipment		150,000								150,000
2021 - Station Meadows West - Playground Equipment		150,000								150,000
2022 - Station Meadows Playground - Playground Equipment			80,000							80,000
2023 - Leisureplex - New soccer field - no lighting / irrigation				60,000						60,000
2024 - Leisureplex - New playground					132,000					132,000
2026 - All Trails - Trail Signage							20,000			20,000
2026 - Leisureplex - New baseball diamond							655,000			655,000
2027 - All Trails - Benches								10,000		10,000
2027 - Wellandport Park - Soccer field								10,000		10,000
Rolling Stock	86,000	105,000	16,000	67,500	78,000	36,000	48,000	57,000		493,500
2020 - Ball Diamond Tractor (addition to Fleet)	50,000									50,000
2020 - Pickup Truck - addition to Fleet	36,000									36,000
2021 - JD 4x4 Lawnmower - To replace 2010 John Deere		20,000								20,000
2021 - Tractor - To replace Farm		85,000								85,000
2022 - progressive mower deck - To replace 2011 progressive			16,000							16,000
2023 - Wide Area Mower - To replace 2012 Wide Area Mower				67,500						67,500
2024 - Gator - To replace 2012 Kubota					20,000					20,000
2024 - Utility Tractor - To replace 2013 John Deere					41,000					41,000
2024 - Zero Turn Mower - To replace 2013 Zero Turn Mower					17,000					17,000
2025 - Pickup - To replace 2015 GMC						36,000				36,000
2026 - Tractor - To replace 2016 John Deere							48,000			48,000
2027 - Bannerman Groomer (Baseball diamond) - To replace 2017 Bannerman								11,000		11,000
2027 - Field Paint Liner - To replace Simplistic								6,000		6,000
2027 - Tractor lawn mower - To replace 2017 Kubota								40,000		40,000
Trail Construction		397,900	392,200	359,300	33,600	313,500				1,496,500
2021 - Alma Acres Park Trail - New trail		49,500								49,500
2021 - College Street Trail - New trail		36,400								36,400
2021 - Murgatroyd Trail - Upgrade - Design		12,000								12,000
2021 - North Creek Trail - New trail		300,000								300,000
2022 - Leisureplex Trail - Oakland to Leisureplex			294,000							294,000
2022 - Rock Street Trail - New trail			98,200							98,200
2023 - Leisureplex Trail - Extend to South Creek Trail				168,000						168,000
2023 - Murgatroyd Trail - Upgrade - Construction Phase				80,000						80,000
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	393,000	818,900	495,700	501,300	252,100	358,000	732,000	85,000	9,000	3,645,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16100_Parks
CAPITAL NAME	Miscellaneous Equipment
CAPITAL TYPE	Equipment
DESCRIPTION	This is used to purchase small equipment throughout the year such as string trimmers and chainsaws etc.

TOTAL COST \$ 7,000

FINANCING

GRANTS	\$ -
ROAD EQUIPMENT RESERVE	\$ 7,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 7,000</u></u>



2020

CORPORATE STRATEGIC PLAN	Local Attractions
SERVICE AREA	_16100_Parks
CAPITAL NAME	Leisureplex Pavilion
CAPITAL TYPE	Land Improvements

A pavilion is needed at Leisureplex. Currently there is limited shelter at the site. The pavilion is needed for sun shade and rain cover for the many users of the park. This pricing is for a 20 by 30 foot steel pavilion. This has been a request from users over the last few years.

TOTAL COST \$ 120,000

FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 33,900
IN LIEU OF PARKLAND	\$ 86,100
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 120,000</u>



2020

CORPORATE STRATEGIC PLAN	Local Attractions
SERVICE AREA	_16100_Parks
CAPITAL NAME	Bandshell at West Lincoln Community Centre
CAPITAL TYPE	Land Improvements

Through discussions with the 2021 Canada Summer Games, they are providing funding to assist with a legacy project by providing \$30,000. Every municipality in Niagara Region will be hosting a "13 for 13 Event" as part of the 2021 Summer Canada Games. West Lincoln's "13 for 13 Event" will be an evening for the athletes participating in the games as well as West Lincoln residents to celebrate and showcase our municipality. It is our recommendation that this funding goes towards a bandshell at the West Lincoln Community Centre to host this event and provide opportunities to host other events and functions in the future.

TOTAL COST \$ 100,000

FINANCING

REGIONAL GRANT	\$ 30,000
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
IN LIEU OF PARKLAND	\$ 70,000
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 100,000</u>



2020

CORPORATE STRATEGIC PLAN	Local Attractions
SERVICE AREA	_16100_Parks
CAPITAL NAME	Caistorville Playground Equipment
CAPITAL TYPE	Land Improvements
DESCRIPTION	For several years we have had requests for playground equipment in Caistorville. The library property is a favourable location for this equipment. This equipment will be accessible and for multiple age groups.

TOTAL COST	\$ 80,000
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FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ 22,600
IN LIEU OF PARKLAND	\$ 57,400
UNFUNDED	\$ -
TOTAL FINANCING	\$ 80,000



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16100_Parks
CAPITAL NAME	Pickup Truck (addition to fleet)
CAPITAL TYPE	ROLLING STOCK
DESCRIPTION	The new truck will help to keep current levels of service related to various Township facilities, including community centres, municipal offices, various parks and cemetery maintenance. The new truck will be assigned to the additional FTE (Supervisor of Facilities, Parks, & Arena) request in the 2020 budget.

TOTAL COST \$ 36,000

FINANCING

GRANTS	\$ -	
RESERVES	\$ 36,000	ROAD EQUIPMENT
DEVELOPMENT CHARGES	\$ -	
DONATION	\$ -	
UNFUNDED	\$ -	
TOTAL FINANCING	<u>\$ 36,000</u>	



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16100_Parks
CAPITAL NAME	Ball Diamond Tractor
CAPITAL TYPE	ROLLING STOCK
DESCRIPTION	A smaller compact tractor is required to groom ball diamonds and work in smaller areas. Our current farm tractors are too large for these tasks. This is an addition to the fleet.

TOTAL COST	\$ 50,000
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FINANCING

GRANTS	\$ -
RESERVES	\$ -
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
IN LIEU OF PARKLAND	\$ 50,000
TOTAL FINANCING	\$ 50,000

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)	-



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Self Check Machine
CAPITAL TYPE	Equipment
DESCRIPTION	Allows library users to check-out and return library materials on their own; alleviates some staffing pressure at the circulation desk.

TOTAL COST \$ 11,500

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 11,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 11,500</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Safe
CAPITAL TYPE	Equipment
DESCRIPTION	Safe for deposit of cash and handling of petty cash

TOTAL COST \$ 1,500

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 1,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 1,500</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Replacement Computers
CAPITAL TYPE	Information Technology
DESCRIPTION	New staff computers to replace old ones.

TOTAL COST \$ 4,100

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 4,100
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 4,100</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16402_Library_Smithville
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection.

TOTAL COST \$ 20,000

FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Cameras
CAPITAL TYPE	Equipment
DESCRIPTION	Cameras to ensure security in and around library.

TOTAL COST \$ 5,000

FINANCING

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



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Safe
CAPITAL TYPE	Equipment
DESCRIPTION	Safe for deposit of cash and handling of petty cash

TOTAL COST \$ 1,500

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 1,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 1,500</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Furniture
CAPITAL TYPE	Equipment
DESCRIPTION	New furniture at Caistorville Library, including but not limited to: moveable board room table, TV, programming tables, children's programming chairs, children's storytime furniture, lounge chairs, public computer desks. All furniture will be non-fabric and have the ability to be cleaned. The cost of this can be mitigated by savings in Wellandport Library furniture expenditures. The majority of the furniture at Caistorville was purchased when the library was built 13 years ago. Lots of the furniture is fabric, or has fabric elements, and has been quite heavily stained over the years.

TOTAL COST \$ 20,000

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 20,000
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 20,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Replacement Computers
CAPITAL TYPE	Information Technology
DESCRIPTION	New staff computer to replace old computer.

TOTAL COST	\$ 1,100
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FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 1,100
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	\$ 1,100



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16403_Library_Caistorville
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection.

TOTAL COST \$ 14,000

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 7,200
DEVELOPMENT CHARGES	\$ 6,800
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 14,000</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16404_Library_Wellandport
CAPITAL NAME	Safe
CAPITAL TYPE	Equipment
DESCRIPTION	Safe for deposit of cash and handling of petty cash

TOTAL COST \$ 1,500

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 1,500
DEVELOPMENT CHARGES	\$ -
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u>\$ 1,500</u>



2020

CORPORATE STRATEGIC PLAN	Efficient, Fiscally Responsible Operations
SERVICE AREA	_16404_Library_Wellandport
CAPITAL NAME	Collection
CAPITAL TYPE	Collection
DESCRIPTION	Printed and electronic materials to maintain our current collection.

TOTAL COST \$ 14,000

FINANCING

GRANTS	\$ -
LIBRARY RESERVE	\$ 5,800
DEVELOPMENT CHARGES	\$ 8,200
DONATION	\$ -
UNFUNDED	\$ -
TOTAL FINANCING	<u><u>\$ 14,000</u></u>

SCHEDULE "C" TO REPORT RFD-T-03-20

Service Level Change Request	Strategic Plan	Justification	Budget Impact
Supervisor of Facilities & Parks Recreation Facilities	Local Attractions	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.	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.
GIS and Asset Management Coordinator Corporate Management	Strong Transportation Networks and Efficient, Fiscally Responsible Operations	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.	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.
Contribution to Reserve for CIP (Community Improvement Plan) Planning Department	Support for Business and Employment Opportunities for Residents	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.	A transfer of \$100,000 from the Operating Fund to a CIP (Community Improvement Program) Reserve
Part-Time Administration Position Fire Department	Community Health and Safety	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.	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

SCHEDULE 'D' TO REPORT FRD-T-03-20TOWNSHIP OF WEST LINCOLN
Reserve Transfers - Summary

	2020 Budget	2019 Budget	Dollar Variance	Percentage Variance
Operating				
Contribution to Reserves	\$1,964,000.00	\$1,756,080.00	\$207,920.00	11.84%
Funding From Reserves	402,700.00	299,380.00	\$103,320.00	34.51%
Net impact on reserves from operating activities	1,561,300.00	1,456,700.00	104,600.00	7.18%
Capital				
Funding From Reserves	3,073,200.00	3,812,500.00	(739,300.00)	(19.39%)
Net impact on reserves from capital activities	(3,073,200.00)	(3,812,500.00)	739,300.00	(19.39%)
Consolidated net impact on reserves	(1,511,900.00)	(2,355,800.00)	843,900.00	(35.82%)

SCHEDULE 'D' TO REPORT FRD-T-03-20

**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%
USSL-CONTRIB TO CONTINGENCY	25,900.00	38,000.00	(12,100.00)	(31.84%)
RSSL-CONTRIB TO CONTINGENCY	0.00	20,200.00	(20,200.00)	(100.00%)
WW-COLL-CONTRIB TO SEWERS	213,700.00	235,370.00	(21,670.00)	(9.21%)
WAT-UTLY-CONTRIB TO WATER	269,300.00	268,010.00	1,290.00	0.48%
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%
PLANNING-CONTRIB TO PLANNING RESERVE	180,000.00	0.00	180,000.00	#DIV/0!
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	1,964,000.00	1,756,080.00	207,920.00	11.84%
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%
TSFR FROM PRIOR YEAR SURPLUS	150,000.00			
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	402,700.00	299,380.00	(46,680.00)	(15.59%)
Net impact on reserves from operating activities	1,561,300.00	1,456,700.00	254,600.00	17.48%
Capital				
Funding From Reserves:				
GOV-TSFR FROM CAPITAL	100,000.00	116,800.00	(16,800.00)	(14.38%)
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	270,000.00	283,500.00	(13,500.00)	(4.76%)
BRG-TSFR FROM BRIDGE	110,000.00	148,800.00	(38,800.00)	(26.08%)
RDS-TRAF-TSFR FROM CAPITAL	189,500.00	546,300.00	(356,800.00)	(65.31%)
USSL-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	3,073,200.00	3,812,500.00	(739,300.00)	(19.39%)
Net impact on reserves from capital activities	(3,073,200.00)	(3,812,500.00)	739,300.00	19.39%
Consolidated net impact on reserves	(1,511,900.00)	(2,355,800.00)	993,900.00	(42.19%)

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	\$ 285,443	-\$ 117,000	\$ 168,443
STREET LIGHTS	\$ 53,079	\$ -	\$ 53,079
ELECTION EXPENSE	\$ 50,765	\$ 36,000	\$ 86,765
RATE STABILIZATION RESERVE	\$ 59,000	\$ -	\$ 59,000
FIRE TRUCKS	\$ 145,900	\$ 289,000	\$ 434,900
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	-\$ 270,000	\$ 91,112
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	-\$ 177,500	\$ 905,147
CONTINGENCIES	\$ 765,899	-\$ 129,100	\$ 636,799
INDUSTRIAL PARK	\$ 160,570	\$ -	\$ 160,570
HOSPITAL RESERVE	\$ 1,250,000	\$ -	\$ 1,250,000
TOTAL RESERVES	\$ 7,338,264	-\$ 1,075,700	\$ 6,262,564
TOTAL RESERVE FUNDS AND RESERVES	\$ 8,155,297	-\$ 1,298,400	\$ 6,856,897

West Lincoln

Your Future Naturally

2020 Budget Open House Comment Sheet

1. Did you find this Open House gave you a better understanding of the Township Budget Process?

Yes

No

2. Were you satisfied with the format of the Budget Open House?

Yes

No

3. What improvements could we make at future Budget Open Houses?

make available the sheets that were shown on the screen - some of these are too small to read from the back of the room.

- some people talked almost continuously at the back and made it hard to hear on occasion

4. Please provide any comments you may have regarding the 2020 Budget.

I don't like to see staff increases as these become compounding costs over the years.

- maybe we need a study, as was done in the past (the CUFF report), to assess how much staff was working.

Information is collected under the authority of the Municipal Act and will be used for the purposes of collecting comments from the public with respect to the budget, the format of the budget open houses and suggestions to improve the budget as well as the process. Questions regarding the collection of this information may be directed to the Office of the Treasurer.