

DATE: February 20, 2024

REPORT NO: T-04-2024

SUBJECT: **2024 Operating and Capital Budget Update**

CONTACT: Donna DeFilippis, CPA CA, Interim CAO and Treasurer
Katelyn Repovs, CPA CA, Manager of Finance & Deputy Treasurer

OVERVIEW:

- At the February 5, 2024 Special Council Meeting, staff presented a Draft Operating and Capital Budget which required a base tax levy of \$9,943,950, which resulted in a tax levy increase of 9.14% after factoring in assessment growth. At the same meeting, Council passed the following resolution:

“That staff be directed to provide additional information on the following items at the Administration/Finance/Fire and Public Works/Recreation Committee meeting of February 20, 2024 where the 2024 Budget is being further reviewed:

- a) proposals to further reduce the tax increase by providing for 3 to 5 options from all departments recognizing impacts to the Township; and*
- b) review opportunities for cost savings at the library.”*

- This report recommends a revised base tax levy of \$9,799,910 which represents a decrease in the base levy of \$144,040 compared to the February 5th presentation. **This revised levy represents a 7.55% increase over 2023 after factoring in assessment growth**, a decrease of 1.59% from the February 5th presentation.
- Staff have estimated that the tax levy of \$9,799,910 will result in **an increase to the overall tax bill of 5.84%** after factoring in all three taxing authorities.
- Council will be presented with the Final 2024 Operating and Capital Budget Report, with all necessary attachments at the February 26, 2024 Council meeting.

RECOMMENDATION:

1. That, Recommendation Report T-04-2024, regarding the “2024 Operating and Capital Budget Update”, dated February 20, 2024, be received; and,
2. That, a 2024 tax levy of \$9,799,910 which represents a 7.55% tax levy increase after factoring in assessment growth, be approved; and,
3. That, staff prepare the Final 2024 Operating and Capital Budget report, with all necessary attachments for presentation and approval at the February 26, 2024 Council Meeting.

BACKGROUND:

At the February 5, 2024 Special Council meeting, Report T-03-2024 was presented to Council, which outlined the 2024 Draft Operating and Capital Budget. That draft budget required a 2024 General Tax Levy of \$9,943,950, which represented a 9.14% increase over the 2023 levy. Council requested that staff review the draft budget with the intention of further reducing the 2024 levy requirement.

CURRENT SITUATION:

The following adjustments have been made to the initial 2024 Operating and Capital budget that was presented at the February 5, 2024 Special Council meeting. These adjustments have resulted in a **decrease to the levy of \$144,040**. This results in an overall tax levy increase over 2023 of **7.55%** after growth. Staff have prepared a presentation outlining the changes to the 2024 Draft Operating and Capital Budget, which is attached as **Schedule B** to this report.

\$33,000 Decrease to the Transfer to the Library Reserve

The Library Board met on February 8, 2024 to discuss the 2024 budget and provided three options. Treasury staff have included all three options in the revised budget, resulting in a decrease of \$33,000 to the levy. This is a decrease of 3.72% compared to the initial Library budget presented to Council at the February 5th Special Council Meeting. Staff was able to decrease the Library Budget by lowering the transfer to the Library Reserve by \$33,000. The Library Board approved the following adjustments:

Project	Expenditure	Budget Impact
Project 1155 Caistor Library Outside Improvements	\$40,000	Moved from 2026 to 2028
Project 1153 Smithville Library Garden/Sun Shade	\$40,000	Removed
Project 1154 Library Digital Signs	\$25,000 \$25,000	Moved from 2025 to 2028 Moved from 2026 to 2029
Project 1170 StoryWalks	\$6,000 \$6,000 \$6,000	Moved from 2025 to 2028 Moved from 2026 to 2029 Moved from 2027 to 2030
Project 1173 Addition to Makerspace	\$20,000	Moved from 2025 to 2025 and 2027
Project 588 Radio Frequency Identification	\$60,000 \$40,000	Moved from 2025 to 2028 Moved from 2027 to 2029
Project 590 Automated Sorter	\$25,000	Moved from 2027 to 2029

\$50,000 Decrease to Capital-Related Reserve Transfers

Members of Senior Management have reviewed their budgets and have made changes to the Capital and Special Projects Budgets. The changes to the Ten Year Capital Plan are highlighted in blue on **Schedule A** to this report. These changes have allowed Treasury staff to reduce the following reserve transfers:

- Facility Reserve Transfer, reduced by \$15,000
- Cemetery Reserve Transfer, reduced by \$10,000
- Fire Reserve Transfer, reduced by \$15,000

- Planning Reserve Transfer, reduced by \$10,000

\$57,540 Net Decrease to Wages and Benefits Budget

The new position of Community Engagement and Events Coordinator represented a 1.0 FTE (full-time equivalent) increase in the 2024 Draft Budget presented to Council at the February 5th Meeting. Staff have once again reviewed the requirements of this position and have reduced the budget request to a 25-hour per week position, representing an FTE increase of 0.71, as opposed to 1.0.

To further mitigate the impact of this additional FTE request, Treasury staff have removed a 0.5 FTE non-union position from the base budget (Part-Time Administrative Assistant to the Clerk’s Department). This position has been vacant since April 2022 without any significant impact to service levels. There have been increases to the staffing level of the Clerk’s Department since that time: Communications Specialist, Human Resources Coordinator and Legislative & Records Management Coordinator (this last position is a temporary contract position until the end of 2025, funded through the Capital Reserve). There may be a need to reinstate additional support in the future; however, this reallocation of staffing budget will be necessary for the years 2024 to 2026 in order to mitigate levy increases.

A summary of the staffing adjustment is noted below:

Position	Change	Levy Impact
Community Engagement and Events Coordinator	Reduced from 1.0 FTE (35 hours/week) to 0.71 FTE (25 hours/week)	Reduction of \$21,660
Part-Time Administrative Assistant to the Clerk’s Department	Removed currently vacant position	Reduction of \$35,880

Furthermore, Staff have made some additional minor adjustments to the operating budget resulting in an additional **decrease of \$3,500**.

ADDITIONAL OPTIONS:

In addition to the above adjustments, staff have provided additional options to Council. If Council were to approve any of the options below, the result would be **an additional decrease** to the levy as outlined. **A separate resolution would be required to direct staff to make these changes to the 2024 Draft Operating and Capital Budget.**

Option 1: Defer Project 1025: Hard Topping of Vaughan Road from Wellandport Road to Heaslip Rd. to 2025.

The deferral of this project by one year would result in a one-year deferral to the payback of the Capital Reserve of \$70,000. The deferral of this project by one year would result in a **reduction of \$70,000 from the levy**. The \$70,000 would be added to the 2025 levy, so the increase would be deferred one year. Council could defer this project further out in the Ten Year Capital Plan. However, the cost of the project would likely increase. Deferral of this project would not result in a service level change, as this portion of road would continue to be maintained as is.

Option 2: Cancel Canada Day Celebrations, saving \$43,810.

This would result in a decrease in service levels currently provided to the public.

Option 3: Cancel the Farmer's Market, saving \$22,110.

This would result in a decrease in current service levels. In addition, if Council were to cancel the Farmer's Market, it may impact the hours recommended for the Community Engagement and Events Coordinator position.

Options 1 to 3 listed above have been offered to Council as they would not result in the elimination of any permanent staff. Council can direct staff to include one of the above options, or a combination of them. The inclusion of one of the above options would result in a new levy. Every reduction of \$90,800 would result in a 1% decrease to the base tax levy which represents an approximate decrease of \$15 to the property taxes paid by the average homeowner.

Staff will also be conducting a review of the delivery of Council meetings. In particular, the current process of live-streaming Council meetings through a third party vendor will be evaluated and alternatives will be considered. Staff are confident that a more cost-effective approach can be implemented that would provide savings in the 2025 budget. A staff report will be presented to Council once staff have completed their review.

2024 TAX LEVY AND ESTIMATED IMPACT ON PROPERTY TAXES:

The 2024 Operating and Capital Budget requires a tax levy of \$9,799,910, which represents a 7.55% tax levy increase, after factoring in assessment growth. Assessment growth results in a portion of the tax levy increase not impacting the actual taxes paid by property owners. For the 2024 budget, residential assessment growth is estimated at \$32,800 (0.36%). This means that of the \$718,360 increase in the required tax levy, the first \$32,800 of that increase does not increase the taxes paid by property owners.

The **estimated** impact to the total tax bill based on an average assessment of \$388,600 is outlined in the chart below. The base tax levy of \$9,799,910 will result in an annual municipal-portion property tax increase of \$116.53 or \$9.71 a month for an average residential property.

	2023 Total Taxes	2024 Total Taxes	\$ Change	% Change
Assessment	\$ 388,600.00	\$ 388,600.00	\$ -	0.00%
Municipal	\$ 1,549.25	\$ 1,665.78	\$ 116.53	7.52%
Hospital	\$ 30.07	\$ 38.50	\$ 8.43	28.03%
Total Township	\$ 1,579.32	\$ 1,704.28	\$ 124.96	7.91%
Total Region	\$ 2,712.33	\$ 2,878.60	\$ 166.27	6.13%
Education	\$ 594.56	\$ 595.00	\$ 0.44	0.07%
TOTAL	\$ 4,886.21	\$ 5,177.88	\$ 291.68	5.97%
Urban Service Area	\$ 74.14	\$ 72.26	\$ (1.88)	-2.54%
TOTAL WITH URBAN SERVICE AREA	\$ 4,960.35	\$ 5,250.14	\$ 289.80	5.84%

INTER-DEPARTMENTAL COMMENTS:

Department Heads have all been involved in the updating of both the Operating and Capital budgets pertaining to their area of responsibility. Department Heads worked with their staff to send in initial budget plans which are then reviewed and discussed with the Treasurer/Interim CAO resulting in the document as presented to Council. The Library Board approves the budget submitted for the Library.

CONCLUSION:

It is requested that the 2024 Operating and Capital Budget adjustment recommendations be approved as presented. Staff will be presenting the Final 2024 Operating and Capital Budget, with all attachments at the February 26th, 2024 Council Meeting.

SCHEDULE(S):

- A. 2024 Capital Ten Year Capital Plan – Expenditure by Department
- B. 2024 Budget Presentation for February 20, 2024

Prepared by:



**Katelyn Repovs, CPA, CA
Manager of Finance & Deputy Treasurer**

Submitted and Approved by:



**Donna DeFilippis, CPA, CA
Interim CAO and Treasurer**

Township of West Lincoln Ten Year Capital Plan - Expenditure by Department

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
CORPORATE SERVICES	83,200	149,600	50,000	55,000	-	40,500	-	30,000	-	-	408,300
1 - Town Hall - Paint interior	-	-	-	-	-	40,500	-	-	-	-	40,500
1124 - Organizational Staffing Review	-	-	50,000	-	-	-	-	-	-	-	50,000
1145 - Record Management System Implementation	68,200	69,600	-	-	-	-	-	-	-	-	137,800
1207 - Electronic Records Management System (EDRMS)	-	50,000	-	-	-	-	-	-	-	-	50,000
1208 - Joint Job Evaluation (JJE) Union Employees	15,000	-	-	-	-	-	-	-	-	-	15,000
1209 - iCreate Website migration to GovStack	-	-	-	20,000	-	-	-	-	-	-	20,000
1210 - Digital Engagement Platform	-	-	-	10,000	-	-	-	-	-	-	10,000
1217 - Council Chambers Tech Upgrades	-	30,000	-	-	-	-	-	-	-	-	30,000
938 - Corporate Strategic Plan	-	-	-	25,000	-	-	-	30,000	-	-	55,000
GOVERNANCE	253,400	57,800	78,700	95,100	125,500	68,000	48,000	48,500	64,000	64,000	903,000
1041 - Town Hall Window Replacement	36,000	-	-	-	-	-	-	-	-	-	36,000
1042 - Old firehall windows and overhead doors MOVED TO 2029 FROM 2025	-	-	-	-	-	20,000	-	-	-	-	20,000
177 - Development Charge Study	-	-	-	-	80,000	-	-	-	-	-	80,000
400 - Rehabilitation of Town Hall Parking Lot	170,000	-	-	-	-	-	-	-	-	-	170,000
451 - Town Hall - New Roof - flat roof rework	-	-	40,000	-	-	-	-	-	-	-	40,000
564 - Replacement Computers - Corporate Services	26,900	37,300	17,700	68,100	18,500	20,000	20,000	20,000	30,000	30,000	288,500
573 - Network Hardware - Corporate Management	15,000	15,000	15,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	195,000
833 - Miscellaneous Corporate Management Equipment and Furniture	5,500	5,500	6,000	7,000	7,000	8,000	8,000	8,500	9,000	9,000	73,500
BUILDING PERMIT & INSPECTION SERVICES	30,000	-	30,000	45,000	-	-	-	-	-	-	105,000
1211 - By-Law Tracking Software	30,000	-	-	-	-	-	-	-	-	-	30,000
708 - Vehicle	-	-	30,000	-	-	-	-	-	-	-	30,000
986 - Vehicle	-	-	-	45,000	-	-	-	-	-	-	45,000
FIRE	155,200	441,200	737,000	888,000	1,309,000	65,000	141,000	248,000	171,000	100,000	4,255,400
1062 - Portable Pumps (2)	25,000	-	-	-	-	-	-	-	-	-	25,000
1088 - Miscellaneous Fire Equipment	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	100,000
1119 - Bunker Gear Washer Replacement Station 1	-	-	-	-	-	25,000	-	-	-	-	25,000
1120 - Station 2 SBCA Cylinder Compressor and Filling Station	90,000	-	-	-	-	-	-	-	-	-	90,000
1121 - Station 1 SBCA Cylinder Compressor and Filling Station	-	-	-	-	-	-	-	-	120,000	-	120,000
1122 - New Electronic Sign for Station 2	-	-	-	-	30,000	-	-	-	-	-	30,000
1206 - Fire Chief & Deputy Chief Vehicle Replacement	-	-	-	-	-	-	-	200,000	-	-	200,000
1214 - Tablets for Fire Vehicles	5,200	5,200	-	-	-	-	-	6,000	6,000	-	22,400
1219 - SCBA Washer	-	-	-	50,000	-	-	-	-	-	-	50,000
403 - New Aerial Truck MOVED TO 2027 AND 2028 FROM 2025 AND 2026	-	-	-	800,000	1,200,000	-	-	-	-	-	2,000,000
56 - Fire Bunker Gear	25,000	26,000	27,000	28,000	29,000	30,000	31,000	32,000	35,000	40,000	303,000
689 - Replacement of Pumper Station # 1	-	400,000	600,000	-	-	-	-	-	-	-	1,000,000
83 - Replacement of Digital Pagers	-	-	-	-	40,000	-	-	-	-	50,000	90,000
850 - Replace Squad Truck Station # 1	-	-	-	-	-	-	100,000	-	-	-	100,000
919 - Fire Protection Master Plan	-	-	100,000	-	-	-	-	-	-	-	100,000
BRIDGES & CULVERTS	900,000	890,000	870,000	380,000	400,000	2,000,000	800,000	850,000	1,150,000	800,000	9,040,000
10 - TWL-ID-B17 Snyder Road Bridge - 0.4 km South of Twenty Rd. (RR69)	-	-	370,000	-	-	-	-	-	-	-	370,000
1070 - TWL-ID-B01 Westbrook Rd., 0.38 kms south of RR20	-	-	-	-	100,000	-	-	-	-	-	100,000
1071 - TWL-ID-B18 Silverdale Rd., 0.3 kms south of Twenty Mile Rd (RR69)	-	-	-	80,000	-	650,000	-	-	-	-	730,000
1072 - TWL-ID-B25 Baldwin Rd., 0.38 kms north of Canborough Rd (RR63)	-	-	-	-	-	-	400,000	-	-	-	400,000
1073 - TWL-ID-C34 Krick Rd., 0.8 kms south of Vaughan Rd.	-	-	-	-	-	-	300,000	-	-	-	300,000
11 - TWL-ID-C30 Concession Road 3, 0.3 kms East of Westbrook Rd.	-	-	-	-	-	-	-	-	400,000	-	400,000
12 - TWL-ID-B33 Phillips Bridge - Abingdon Rd, 0.35 kms North of South Chippawa Rd.	-	-	-	-	200,000	-	-	-	-	-	200,000
13 - TWL-ID-B37 Bucknall Bridge, Caistor Centre Rd, 0.2 km North of Twenty Rd. (RR69)	-	-	-	-	100,000	600,000	-	-	-	-	700,000
14 - TWL-ID-B46 St. Ann's Bridge, 0.2 km South of Twenty Rd.	-	810,000	-	-	-	-	-	-	-	-	810,000
25 - TWL-ID-B02 Westbrook Road, 1.1 km South of Hwy 20	-	-	-	-	-	-	-	750,000	-	-	750,000
26 - Campbell Bridge Rehabilitation	600,000	-	-	-	-	-	-	-	-	-	600,000
27 - TWL-ID-B07 Holder Bridge - South Grimsby Rd 8, 0.25 km South of Hwy 20	-	-	-	-	-	-	100,000	-	750,000	-	850,000
28 - TWL-ID-B09 Disher Bridge - South Grimsby Road 6, 0.15 km South of Hwy 20	-	-	-	100,000	-	750,000	-	-	-	-	850,000
29 - TWL-ID-B14 Davis Creek Bridge - Shurie Rd, 0.75 km North of Sixteen Rd.	-	80,000	500,000	-	-	-	-	-	-	-	580,000
40 - Guard Rail Replacement (Various)	300,000	-	-	200,000	-	-	-	-	-	200,000	700,000
522 - TWL-ID-B06 Griffin Bridge - South Grimsby Rd 10, 0.4 km South of Hwy 20	-	-	-	-	-	-	-	100,000	-	600,000	700,000
ROADS PAVED & UNPAVED	2,530,000	2,576,000	15,209,000	2,945,000	150,000	1,600,000	1,400,000	3,880,000	1,850,000	3,450,000	35,590,000
1016 - 2030 - Various Roads (Surface Treatment) TBD from Latest Pavement Management System	-	-	-	-	-	-	1,000,000	-	-	-	1,000,000
1017 - 2030 - Various Roads (Hot Mix) TBD from Latest Pavement Management System	-	-	-	-	-	-	400,000	-	-	-	400,000
1025 - Vaughan Rd - Hardtop Gravel Rd From Wellandport Rd to Heaslip Rd	700,000	-	-	-	-	-	-	-	-	-	700,000
1028 - Concession 2: Hardtop Gravel Road From Caistor Centre to Abingdon	-	-	-	600,000	-	-	-	-	-	-	600,000
1029 - Concession 2 Road Hardtop Gravel Road From: Abingdon Rd To: Westbrook Rd	-	-	-	1,000,000	-	-	-	-	-	-	1,000,000
1030 - Concession 4 Road Hardtop Gravel Road - From: Silverdale Rd To: Gun Club Entrance	-	-	-	-	-	-	-	280,000	-	-	280,000
1031 - S. Chippawa Rd. Hard Topping From Caistor Gainsborough to Canborough Rd (RR63)	-	-	-	-	-	-	-	450,000	-	-	450,000
1058 - Range Road 1 Hardtop Gravel Road - From Twenty Rd to South Grimsby Rd 10	-	-	-	-	-	-	-	650,000	-	-	650,000
1075 - 2031 - Various Roads (Surface Treatment) TBD from Latest Pavement Management System	-	-	-	-	-	-	-	1,100,000	-	-	1,100,000

Township of West Lincoln Ten Year Capital Plan - Expenditure by Department

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
606 - Road Roller-New	-	81,000	-	-	-	-	-	-	-	-	81,000
609 - Sidewalk Tractor and Attachment - Addition to Fleet	-	-	-	170,000	-	-	-	-	-	-	170,000
610 - Grade All 4x4- Excavator for ditches and tree trimming - Addition to Fleet	-	-	600,000	-	-	-	-	-	-	-	600,000
642 - Tandem Truck 37 & Plow Unit - To replace 2016 International	-	-	373,000	-	-	-	-	-	-	-	373,000
655 - PW Ops Centre - New PWs Yard	-	-	300,000	-	-	11,000,000	-	-	-	-	11,300,000
666 - Transportation Master Plan	-	-	-	-	-	80,000	-	-	-	-	80,000
853 - Traffic Radar Speed Board Replacement	15,000	-	-	-	-	-	-	-	-	-	15,000
866 - Backhoe with Breaker and Packer - To replace 2018 John Deere 410L	-	-	-	-	255,000	-	-	-	-	-	255,000
867 - 4 x 4 Pick up truck 19 - To replace 2018 GMC Sierra	-	-	-	-	50,000	-	-	-	-	-	50,000
868 - 4 x 4 Pick up truck 20 - To replace 2018 GMC Sierra	-	-	-	-	50,000	-	-	-	-	-	50,000
869 - John Deere Tractor with attachments - To replace 2018 JD M509	-	-	-	-	160,000	-	-	-	-	-	160,000
91 - Dual Axle Trailer - Replacement	-	-	-	-	-	10,000	-	-	-	-	10,000
92 - Pickup Truck 21 Replacement	-	-	-	-	-	40,000	-	-	-	-	40,000
94 - Single Axle Trailer - Replacement	-	-	-	-	-	10,000	-	-	-	-	10,000
STORM SEWER	-	675,000	15,000	-	110,000	-	-	-	-	-	800,000
1032 - St. Ann's Road Reconstruction - Storm Sewer Portion	-	475,000	-	-	-	-	-	-	-	-	475,000
1182 - Stormwater Pond Rehabilitation MOVED TO 2025 FROM 2024	-	200,000	-	-	-	-	-	-	-	-	200,000
295 - Storm Drainage Improvements-McMurchie Ln	-	-	15,000	-	110,000	-	-	-	-	-	125,000
WASTEWATER	2,355,000	205,000	5,000	205,000	5,000	205,000	6,000	6,000	14,007,000	807,000	17,806,000
1160 - Urban Boundary Expansion - WW-SL-001 Wastewater Servicing (Stage 1)	-	-	-	-	-	-	-	-	10,500,000	-	10,500,000
1161 - Urban Boundary Expansion - WW-SL-002 Wastewater Servicing (Stage 1)	-	-	-	-	-	-	-	-	1,600,000	-	1,600,000
1162 - Urban Boundary Expansion - WW-SL-003 Wastewater Servicing (Stage 2)	-	-	-	-	-	-	-	-	1,900,000	-	1,900,000
1163 - RR20 (West St) & Wade Rd North Sanitary Replacement	2,350,000	-	-	-	-	-	-	-	-	-	2,350,000
430 - Urban Boundary Expansion - WW-SL-004B - Wastewater Servicing (Stage 3A)	-	-	-	-	-	-	-	-	-	800,000	800,000
500 - Inflow & Infiltration Reduction Program - Remedial Works	-	200,000	-	200,000	-	200,000	-	-	-	-	600,000
733 - Miscellaneous Wastewater Equipment	5,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	7,000	7,000	56,000
WATER	2,890,800	1,128,900	408,000	1,104,100	245,200	596,000	308,000	1,109,000	559,000	1,909,500	10,258,500
1110 - Killins St, Barbara St, Brooks Cir Watermain Replacement	800,000	-	-	-	-	-	-	-	-	-	800,000
1191 - Edward Ct, Leslie Ct, & Margaret St. Watermain Replacement	-	-	-	100,000	-	500,000	-	-	-	-	600,000
1192 - Erie Ave, Morgan Ave., College St., Dufferin St., & McMurchie Ln Watermain Replacement	-	-	-	-	150,000	-	-	1,000,000	-	-	1,150,000
1193 - Wade Rd, Wallis Ave., & Colver St. Watermain Replacement	-	-	-	-	-	-	200,000	-	-	1,700,000	1,900,000
1194 - Thompson Rd., London Rd., & Skyway Rd. Watermain Replacement	-	-	-	-	-	-	-	-	150,000	-	150,000
1195 - Rock St., Silver St., Tara Pl., Ellis St., Davis St., & Mill St. Watermain Replacement	-	-	-	-	-	-	-	-	250,000	-	250,000
322 - Leak Detection Program	-	-	-	-	-	-	-	-	-	100,000	100,000
324 - Water Rate Study and Financial Plan REDUCED TO \$45,000 FROM \$75,000	-	45,000	-	-	-	-	-	-	-	-	45,000
325 - 3/4 Ton Van - To replace 2007 Chevrolet	-	45,000	-	-	-	-	-	-	-	-	45,000
420 - Water Meter Replacement Program	50,000	50,000	50,000	50,000	50,000	50,000	60,000	60,000	60,000	60,000	540,000
658 - Bulk Water Station - Replace roof shingles	-	-	-	10,000	-	-	-	-	-	-	10,000
679 - South Grimsby Rd 5 Water Main - From: Northridge Dr To: HWY 20	-	27,000	315,000	-	-	-	-	-	-	-	342,000
682 - St. Catherines St. Water Main - From: Industrial Park Rd To: Frank St	-	800,000	-	-	-	-	-	-	-	-	800,000
683 - Frank Street Water Main - From: RR20 To: RR14	-	120,000	-	-	-	-	-	-	-	-	120,000
684 - Griffin St. N Water Main - From: Griffin Street to McMurchie Lane	-	-	-	100,000	-	-	-	-	-	-	100,000
723 - Miscellaneous Water Equipment	5,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	6,000	6,000	54,000
743 - Water Meters - New Installation	35,800	36,900	38,000	39,100	40,200	41,000	42,000	43,000	43,000	43,500	402,500
927 - Industrial Park Rd Water Main - From: Pearson Rd. to New Urban Boundary	-	-	-	800,000	-	-	-	-	-	-	800,000
941 - RR 20 (West St) & Wade Rd N Water Main Replacement	2,000,000	-	-	-	-	-	-	-	-	-	2,000,000
943 - Water Loss Study MOVED TO 2032 FROM 2025	-	-	-	-	-	-	-	-	50,000	-	50,000
CEMETERIES	-	20,000	-	-	35,000	-	240,000	60,000	-	-	355,000
1026 - Union Cemetery Expansion	-	-	-	-	35,000	-	150,000	-	-	-	185,000
450 - Cremation Columbarium - 32 niche columbarium MOVED TO 2031 FROM 2026	-	-	-	-	-	-	-	60,000	-	-	60,000
637 - Cemetery Software Implementation	-	20,000	-	-	-	-	-	-	-	-	20,000
954 - Union Cemetery - Asphalt Driveway MOVED TO 2030 FROM 2028	-	-	-	-	-	-	40,000	-	-	-	40,000
955 - St. Ann's Cemetery - Asphalt Driveway MOVED TO 2030 FROM 2025	-	-	-	-	-	-	50,000	-	-	-	50,000
LIBRARIES	90,500	162,200	78,600	86,700	215,250	178,400	271,050	88,200	92,750	63,850	1,327,500
1004 - Non Network Replacement Computers - Library Branches	7,700	6,700	6,000	4,200	9,400	8,500	5,100	7,000	10,500	6,950	72,050
1077 - Revitalization of Caistorville Branch	-	80,000	-	-	-	-	-	-	-	-	80,000
1118 - Logo and Branding	10,000	-	-	-	-	-	-	-	-	-	10,000
1152 - Library Camera Additions	12,000	-	-	-	-	-	-	-	-	-	12,000
1153 - Smithville Library Garden/Sun Shade REMOVED WAS \$40,000 IN 2024	-	-	-	-	-	-	-	-	-	-	-
1154 - Library Digital Signs MOVED FROM 2025 AND 2026 TO 2028 AND 2029	-	-	-	-	25,000	25,000	-	-	-	-	50,000
1155 - Caistor Library Outside Improvements MOVED TO 2028 FROM 2026	-	-	-	-	40,000	-	-	-	-	-	40,000
1167 - Front Desk Promotional TVs	-	-	4,000	-	-	-	-	-	-	-	4,000
1168 - Bookmobile	-	-	-	-	-	-	180,000	-	-	-	180,000
1170 - StoryWalks MOVED TO 2028 TO 2030 FROM 2025 TO 2027	-	-	-	-	6,000	6,000	6,000	-	-	-	18,000
1171 - Library Furniture Replacement	6,000	6,100	6,200	6,350	6,500	6,600	6,750	6,900	7,000	7,100	65,500

Township of West Lincoln Ten Year Capital Plan - Expenditure by Department

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
1173 - Addition to Makerspace MOVED TO 2025 AND 2027 FROM 2025	-	10,000	-	10,000	-	-	-	-	-	-	20,000
588 - Radio Frequency Identification MOVED TO 2028 AND 2029 FROM 2025 AND 2027	-	-	-	-	60,000	40,000	-	-	-	-	100,000
590 - Automated Sorter MOVED TO 2029 FROM 2027	-	-	-	-	-	25,000	-	-	-	-	25,000
775 - Addition to Audio Visual Collection - All Library Branches	15,300	15,600	15,900	16,250	16,600	16,900	17,200	17,600	17,900	18,300	167,550
776 - Addition to Printed Collection - Smithville Library Branch	17,300	18,200	19,100	20,100	21,100	22,200	23,300	24,500	25,700	27,000	218,500
777 - Replacement Computers - Library Branches	1,500	3,800	4,500	5,800	4,500	1,700	3,000	3,000	-	4,500	32,300
779 - Addition to Printed Collection - Caistorville Library Branch	9,200	9,700	10,200	10,700	11,200	11,800	12,400	13,000	13,700	-	101,900
780 - Addition to Printed Collection - Wellandport Library Branch	11,500	12,100	12,700	13,300	14,000	14,700	15,400	16,200	17,000	-	126,900
967 - Smart TV	-	-	-	-	950	-	1,900	-	950	-	3,800
PARKS	626,500	308,500	189,000	159,000	157,000	259,000	1,309,500	19,500	27,000	9,500	3,064,500
1023 - Soccer LED lights	-	-	-	-	100,000	-	-	-	-	-	100,000
1048 - Parks Furniture	10,000	-	-	10,000	-	-	-	10,000	-	-	30,000
1147 - Wellandport Tennis Court Resealing	18,000	-	-	-	-	-	-	-	-	-	18,000
1149 - Hank MacDonald Park Building Roof Shingles	12,000	-	-	-	-	-	-	-	-	-	12,000
1150 - Abingdon Baseball Park Bleachers	15,000	-	-	-	-	-	-	-	-	-	15,000
1181 - Wellandport Community Centre Park & Shoreline Enhancements	-	120,000	-	-	-	-	1,300,000	-	-	-	1,420,000
137 - Split Seeder	-	-	-	-	-	9,000	-	-	-	-	9,000
138 - Miscellaneous Parks Equipment	8,500	8,500	9,000	8,000	9,000	9,000	9,500	9,500	9,500	9,500	90,000
147 - Leisureplex - New soccer field MOVED TO 2029 FROM 2026	-	-	-	-	-	200,000	-	-	-	-	200,000
148 - Wide Area Mower - Replacement	140,000	-	-	-	-	-	-	-	-	-	140,000
149 - Rental Replacement - To replace Field Top Dresser	-	-	-	-	-	-	-	-	6,500	-	6,500
152 - Leisureplex Playground Replacement	160,000	-	-	-	-	-	-	-	-	-	160,000
154 - Gator Replacement	32,000	-	-	-	-	-	-	-	-	-	32,000
160 - Zero Turn Mower Replacement	31,000	-	-	-	-	-	-	-	-	-	31,000
161 - Utility Tractor - To replace 2013 John Deere	-	-	-	-	-	41,000	-	-	-	-	41,000
22 - All Trails - Benches	-	-	-	10,000	-	-	-	-	-	-	10,000
493 - Tractor - To replace 2016 John Deere	-	-	-	-	48,000	-	-	-	-	-	48,000
516 - Murgatroyd Trail - Reconstruction	200,000	-	-	-	-	-	-	-	-	-	200,000
622 - Tractor lawn mower - To replace 2017 Kubota	-	-	-	40,000	-	-	-	-	-	-	40,000
623 - Bannerman Groomer (Baseball diamond) - To replace 2017 Bannerman	-	-	-	-	-	-	-	-	11,000	-	11,000
624 - Field Paint Liner - To replace Simplistic	-	-	-	6,000	-	-	-	-	-	-	6,000
915 - Tractor - To replace tractor 41002	-	-	-	85,000	-	-	-	-	-	-	85,000
934 - Station Meadows West Playground - Playground Equipment	-	180,000	-	-	-	-	-	-	-	-	180,000
935 - Thrive Development - Playground Equipment	-	-	180,000	-	-	-	-	-	-	-	180,000
RECREATION FACILITIES	89,000	5,000	214,000	115,000	5,000	10,000	5,000	5,000	5,000	5,000	458,000
1089 - Silverdale Hall Siding Replacement	47,000	-	-	-	-	-	-	-	-	-	47,000
1101 - Leisureplex Electric Panel Upgrades	17,000	-	-	-	-	-	-	-	-	-	17,000
1156 - Abingdon Ball Diamond Building	-	-	-	110,000	-	-	-	-	-	-	110,000
494 - Ice Edger	-	-	9,000	-	-	-	-	-	-	-	9,000
495 - Ice Resurfacer	-	-	200,000	-	-	-	-	-	-	-	200,000
1159 - Miscellaneous Recreation Program Equipment	5,000	5,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000	5,000	55,000
1218 - Seasonal Lighting Hydro Pole Safety Improvements	20,000	-	-	-	-	-	-	-	-	-	20,000
PLANNING & HERITAGE	-	100,000	-	-	140,000	120,000	100,000	-	-	-	460,000
1057 - Agriculture/Agri-Tourism Opportunities/Climate Impact Assessment/Agricultural CIP MOVED TO 2030 FROM 2028	-	-	-	-	-	-	100,000	-	-	-	100,000
1213 - Affordable Housing Community Improvement Plan MOVED TO 2025 FROM 2024	-	50,000	-	-	-	-	-	-	-	-	50,000
188 - Official Plan Update	-	-	-	-	-	60,000	-	-	-	-	60,000
453 - Municipal Comprehensive Review	-	-	-	-	100,000	-	-	-	-	-	100,000
454 - Zoning By-law Update	-	50,000	-	-	-	60,000	-	-	-	-	110,000
455 - Smithville and Township Trails and Corridors Master Plan	-	-	-	-	40,000	-	-	-	-	-	40,000
TOTAL EXPENDITURE TEN YEAR CAPITAL	10,542,100	7,785,200	21,104,800	6,464,900	3,464,950	16,312,400	5,319,550	7,125,200	18,671,750	7,558,850	104,349,700



Township of West Lincoln

FINAL 2024 OPERATING AND CAPITAL BUDGET
February 20, 2024

Updates to 2024 Budget (Included in Levy)

The budget presented at the February 5, 2024 Budget meeting included a tax levy of \$9,943,950; 2024 levy has now been reduced by staff to \$9,799,910, a **reduction of \$144,040**. The items below outline the changes:

	<u>Net \$ Pressure on Budget</u>	<u>% Pressure on Levy</u>
• Reduction in Transfer to Library Reserve	• \$(33,000)	• (0.36)%
• Reduction in Transfer to Capital-Related Reserves (facility, cemetery, fire, planning reserves)	• \$(50,000)	• (0.55)%
• Decrease in Wages & Benefits Budget:		
• Community Engagement & Events Coordinator Position – Reduce from 1.0 FTE to 0.71 FTE	• \$(21,660)	• (0.24)%
• Removal of Part-Time Administrative Assistant Position	• \$(35,880)	• (0.40)%
• Decrease in Miscellaneous Operating Accounts	• \$(3,500)	• (0.04)%

Summary of Levy Requirement Changes – 2024 vs 2023

	2024 Updated Draft Levy	2023 Approved Levy	Variance (\$)	Variance (%)	2024 Original Draft Levy Variance (%)
Growth- %	0.36%	1.88%			
Growth- \$	\$ 32,800	\$ 187,000			
LEVY -BASE	\$ 9,799,910	\$ 9,081,550	\$ 718,360	7.91%	9.50%
LEVY -BASE, AFTER GROWTH	\$ 9,767,110	\$ 9,081,550	\$ 685,560	7.55%	9.14%
TOTAL LEVY, BASE PLUS HOSPITAL LEVY	\$ 10,026,410	\$ 9,257,850	\$ 768,560	8.30%	9.86%
TOTAL LEVY, AFTER GROWTH	\$ 9,993,610	\$ 9,257,850	\$ 735,760	7.95%	9.50%

2024 Base Operating and Capital Budget Levy – Blended Rate

	2023 Total Taxes	2024 Taxes (Original Draft)	2024 Total Taxes (Updated Draft)	\$ Change	% Change
Assessment	\$ 388,600.00	\$ 388,600.00	\$ 388,600.00	\$ -	0.00%
Municipal	\$ 1,549.25	\$ 1,690.27	\$ 1,665.78	\$ 116.53	7.52%
Hospital	\$ 30.07	\$ 38.50	\$ 38.50	\$ 8.43	28.03%
Total Township	\$ 1,579.32	\$ 1,728.77	\$ 1,704.28	\$ 124.96	7.91%
Total Region	\$ 2,712.33	\$ 2,878.60	\$ 2,878.60	\$ 166.27	6.13%
Education	\$ 594.56	\$ 595.00	\$ 595.00	\$ 0.44	0.07%
TOTAL	\$ 4,886.21	\$ 5,202.37	\$ 5,177.88	\$ 291.67	5.97%
Urban Service Area	\$ 74.14	\$ 72.26	\$ 72.26	\$ (1.88)	-2.54%
TOTAL WITH URBAN SERVICE AREA	\$ 4,960.35	\$ 5,274.63	\$ 5,250.14	\$ 289.79	5.84%

Additional Options to Decrease Levy

1) Defer Project 1025 (Hard Topping of Vaughan Road from Wellandport Road to Heaslip Road) to 2025

- Reduction in levy of \$70,000 (or 0.77%) in 2024, but added to levy in 2025

2) Cancel Canada Day Celebrations

- Reduction in levy of \$43,810 (or 0.48%)

3) Cancel the Farmer's Market

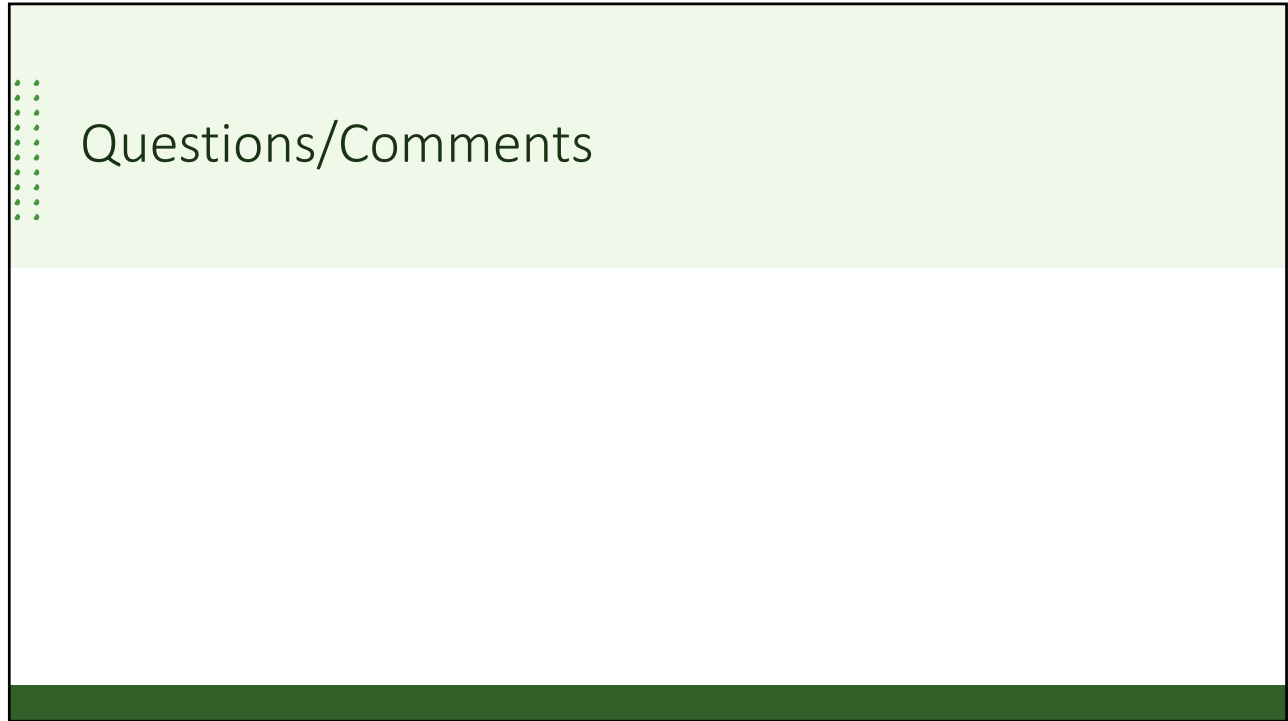
- Reduction in levy of \$22,110 (or 0.24%)

Budget 2024 – Key Factors

- Due to assessment growth of 0.36%, the first \$32,800 of increase to overall tax levy has no impact to property owners

<u>Year</u>	<u>Assessment Growth</u>
2020	1.85%
2021	1.29%
2022	1.70%
2023	1.88%
2024	0.36%

- An expenditure increase of \$90,800 equates to a 1% increase in the total tax levy
- A 1% increase to the tax levy equates to an approximate \$15 increase to the West Lincoln portion of taxes for an average residential home with an average assessment of \$388,600
- MPAC valuations are based on the assessment date of January 1, 2016, and will continue to be used for both the 2023 and 2024 property tax years



Questions/Comments