

2025

APPROVED BUDGET



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Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a ***Distinguished Budget Presentation Award*** to the Town of Lincoln, Ontario for its annual budget for the fiscal year beginning January 1, 2024. The Distinguished Budget Presentation Award encourages and assists local governments to prepare budget documents of the highest quality that reflect best practices guidelines. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operational guide, and as a communication device.

This award is valid for a period of January 1, 2024, to December 31, 2024, only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Lincoln
Ontario**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

Mayor Sandra Easton

This year's budget is a balanced and comprehensive plan that aligns with the Council's key priorities, ensuring fiscal responsibility while focusing on the essential needs of our community.

We have placed a strong emphasis on maintaining public safety, demonstrating our commitment to safeguarding the well-being of all residents. In addition, we recognize the importance of financial transparency and accountability.

To this end, the 2025 Town of Lincoln Budget reflects our ongoing dedication to responding to the community's call for clear and responsible financial management, ensuring that every dollar is spent efficiently to meet the collective needs of the people we serve.



Greg Reimer, Chair, Budget Committee

The 2025 Budget process involved careful deliberation and making tough decisions to align our community's priorities with our financial resources. Throughout this process, the contributions and collaboration of the Mayor, Council, and Staff have been invaluable.

Together, we've focused on balancing immediate needs with sustainable, long-term planning to ensure continued prosperity for our residents. While these decisions were not easy, they reflect our shared commitment to maintaining fiscal responsibility while meeting the evolving demands of our community.

We are confident that this thoughtful approach will support our growth and enhance the quality of life for years to come.



Adam Russell, Vice-Chair, Budget Committee

The Town greatly values the input of all residents, business owners, and stakeholders in shaping the decisions that guide our annual budget. Public engagement is essential to ensuring our budget reflects the diverse needs of the community.

We recognize that many factors influence our budget, and Town Council and staff work diligently to balance necessary costs with priorities while maintaining the high level of service our residents expect.

This collaborative approach ensures that we make informed, thoughtful decisions that support the long-term success and vitality of our community. We remain committed to transparency and accountability in all we do as a municipality.

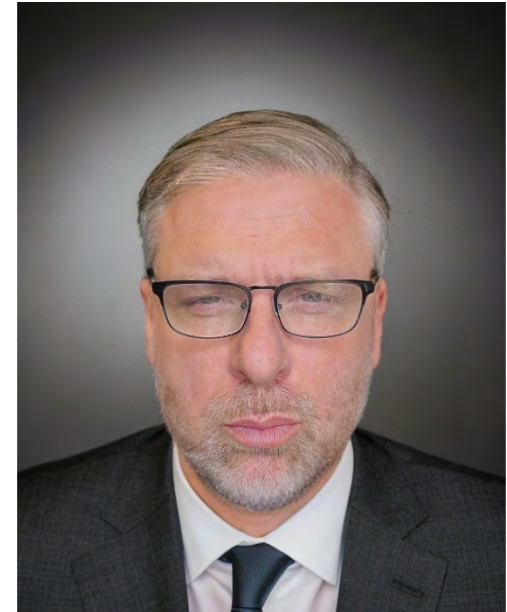


Michael Kirkopoulos, Chief Administrative Officer

As we look ahead to 2025, our primary focus is on building financial sustainability by reinforcing reserves for infrastructure and ensuring the continued delivery of essential services that our community relies on every day. Over the past several years, we have made substantial investments in large-scale infrastructure projects that are crucial to our future, such as the hospital, major water mains, and roads. While these projects are essential for our growth, they are also costly. We understand the importance of balancing these investments with long-term financial stability.

Our budget for 2025 reflects a commitment to maintaining and enhancing these critical infrastructure investments, while also safeguarding the high quality of life that makes our community special. It emphasizes leadership, accountability, and sound financial management as we continue to prioritize long-term sustainability.

By focusing on infrastructure, we aim to secure a stable and prosperous future while ensuring fiscal responsibility. This is an infrastructure-driven budget that addresses both the immediate needs of our community and the future we anticipate. At the same time, we remain committed to identifying efficiencies across all areas of spending, maximizing resources, and ensuring exceptional value for everyone in our community.



2022 – 2026 Town of Lincoln Council



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Council Priorities & Budget Guiding Principles

The Town of Lincoln's Mayor and Members of Council are delighted to unveil our updated Strategic Priorities for the 2022-2026 term. This refresh and update of Council Priorities moved forward the previously approved mission, vision, and values, which together with the Town's cultural pillars was intended to cover a 10-year period. These updated priorities have been carefully crafted through an extensive and interactive review process, reflecting our unwavering commitment to enhancing Lincoln as a Place to Grow, a Place to Prosper, and a Place to Belong.

These revamped priorities have been designed to ensure both our current and future path forward is sustainable and achieves longer term goals. Council will continue to use our priorities to help inform our decisions, shape our activities, and act as the foundation on which our budgets are built.



The annual budget draws upon Council's Priorities to provide guidance to Staff and Council regarding ongoing projects, programs and services that strategically plan for a future-fit Lincoln.

We invite you to explore the details of our updated Strategic Priorities and join us in shaping a future that embodies the very essence of Lincoln—a **Welcoming & Connected, Vibrant & Prosperous**, and **Responsible & Resilient** community where every individual can thrive and truly belong. Visit www.lincoln.ca/CouncilPriorities to learn more.

About the Town of Lincoln

The Town of Lincoln, formed in a 1970 amalgamation, is prominently located in Ontario's Niagara Peninsula along the Queen Elizabeth Way (QEW) highway and the Niagara Escarpment, with frontage on Lake Ontario. Beamsville serves as the administrative centre and main business area. Lincoln is also home to several villages and hamlets including Vineland, Jordan, Campden, Rockway and Tintern.

Lincoln owes much of its superior natural beauty to its Lake Ontario waterfront access, the picturesque Jordan Harbour, fruit trees and vineyards and conservation areas, such as Ball's Falls. Its highly productive agriculture sector—known for its greenhouses, viticulture, tender tree fruits and berries—benefits from the area's rich and fertile soil and the temperature moderating effects of Lake Ontario and the Niagara Escarpment, which is an environmentally protected UNESCO World Biosphere Reserve. This designation recognizes the escarpment and the land in its vicinity as internationally significant. The wineries, orchards and greenhouse products are important magnets for tourism.

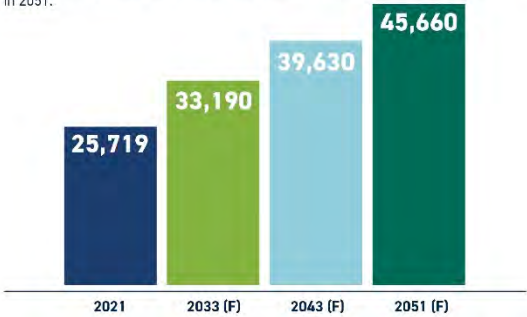
Lincoln prides itself on having policies and procedures in place that help foster its vital agricultural sector, along with these key sectors: food and beverage, tourism, and manufacturing, as well as a growing innovation and technology base.



Community Profile

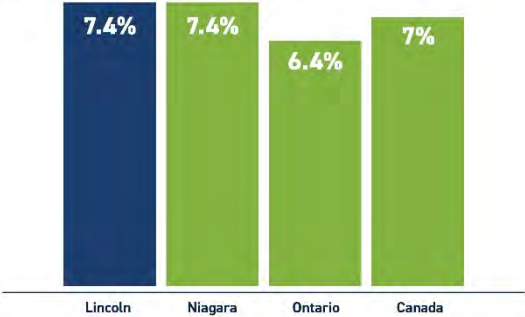
Population Growth

Lincoln's population increased 8.1% from 2016 – 2021, making Lincoln the fourth fastest growing municipality in Niagara. Lincoln is expected to grow to 45,660 in 2051.



Unemployment Rate

Lincoln's unemployment rate currently averages at 7.4% and is equal to or more than the averages regionally, provincially, and nationally.



Average Household Income

Lincoln residents have a higher average household income than the average resident in the Region, Province and Nation.



Total Construction Value

Since 2018, Lincoln's annual construction value has increased from \$127.5M in 2018 to \$182.9M in 2021. In 2022, Lincoln saw a decline in construction due to inflation and high interest rates.



TOWN OF LINCOLN DEMOGRAPHICS



POPULATION
in 2021 Census
28,634



UNEMPLOYMENT
RATE
(Stats Can – 2022)
7.4%



Number of
BUSINESSES
(Stats Can – 2022)
1,042



JOBS
in Lincoln
(Lightcast, 2024)
12,373

TOP SECTORS (Lightcast, 2024)

12%



MANUFACTURING
(Including beverage
manufacturing)

11%



**HEALTH CARE AND
SOCIAL ASSISTANCE**

10%



CONSTRUCTION

9%



AGRICULTURE

9%



RETAIL TRADE

Community Engagement and Outreach

Engaging with the community and sharing important information from the Town continues to be a priority. The Town uses a variety of digital and traditional communications tools to ensure community members receive information and can share feedback in a way that's convenient for them.

In 2021, the Town launched Speak Up Lincoln, a centralized information hub and digital tool for community members to share feedback. This platform provides a one-stop shop to learn about, track, and review Town projects and issues that are important to the community.

Participation can happen at a time and place that's convenient – providing a helpful way to stay connected.

SpeakUpLincoln.ca has become the main hub and resource for key Town initiatives, dovetailing with non-digital outreach such as direct mail through newsletters and community updates, e-newsletters and newspaper notices, to ensure the Town is reaching both online and non-digital residents.

Budget Engagement

A dedicated Speak Up Lincoln page was created to inform, educate, and engage the community on the 2025 Town of Lincoln Budget and the whole budget process. A public engagement survey was launched in late August and stayed open until mid October.

Promotional tools included:

- Social media campaign
- Digital newsletters
- Feature story in Community newsletter delivered to all residences in Lincoln
- Budget postcard delivered to all residences in Lincoln



Corporate Leadership Team



Budget Process

Municipal budgets are prepared by Staff and approved by Council. Some of the key features of a budget include:

- Defining levels of service, and the fine balance between maintaining and improving services, facilities and infrastructure, while respectfully managing taxpayer dollars
- Prioritizing programs and services
- Providing a means to accomplish Council's strategic goals and priorities
- Ensuring financial resources are available to meet health and safety and legislative requirements

The audience is not just Council members, but our stakeholders and residents throughout Lincoln.

The *Municipal Act*, 2001 does not allow municipalities to operate on a deficit basis, or to take out debt to fund ongoing operations (debt can be taken out for major capital projects). This is referred to as a “Balanced Budget”, which means budgeted revenues equal budgeted expenditures. Lincoln's budgets, like most other municipal budgets, are prepared on a “modified accrual basis”, which is similar to a “cash basis” with a few modifications. This is designed to ensure that money coming in = money going out.

Building a budget is like the balancing act our residents do with their own household budgets. We weigh needs versus available funds and consider affordability and cost to taxpayers. This applies to operating and capital budgets and is especially true with our 5-year capital forecast.



Phase 1 – Prepare

- Budget schedule is prepared
- Departments review services and provide estimated costs based on service levels established by Council
- Town staff monitor trends, broader statistics, financial projections, inflation rates, and growth projections
- Capital budgets are prepared for anticipated projects based on asset management planning and needs that arise

Phase 2 – Engage

- Budget survey to understand community priorities and knowledge of budget process
- Dedicated page on SpeakUpLincoln.ca to engage and inform
- Social media campaign to promote survey and inform/educate
- Print outreach including newsletters delivered to households and print ads in local newspapers

Phase 3 – Develop

- Staff continue to develop the budget including stakeholder engagement
- Many services have regulatory and legislative requirements, rate studies, or master plans
- Some costs are based on decisions made in previous years, such as the West Lincoln Memorial Hospital funding or the Community Improvement Plan

Phase 4 – Consolidate

- Budgets are compiled and reviewed by the Finance Department, and the consolidated budget is reviewed by the Corporate Leadership Team.
- The Budget Book is prepared and provided to Council, with notes regarding significant changes and requests.
- Capital projects will include description, justification, and funding sources, staff will also include some visual aids such as maps and pictures

Phase 5 – Inform, Debate, Approve

- The 2025 Budget Book will be provided to Council in advance of the meetings to allow time for review and consideration
- Budget Committee meetings are held, and Committee may make changes to budgets based on different service level expectations or funding sources.
- Council deliberates and approves the budget which determines the property tax rate for the year

Phase 6 – Educate

- Ensure proper communication to the broader community on the decisions and strategic investments made by Council
- Use all available means to communicate to the community
- Budget report executive summary helps to inform residents and businesses

What We Deliver

The goal of Municipal Staff is to ensure that the Town of Lincoln is a place to grow, a place to prosper and a place to belong. It is our job to deliver high value programs, services and investments, while also keeping the everyday taxpayer's dollar low. Our annual budget comprises two main components: the operating budget and the capital budget.

The 2025 Operating Budget Includes:

- Day-to-day operations of providing services.
- Day-to-day activities of the organization, including salaries and wages, programs and services, and utilities

The 2025 Capital Budget Includes:

- Projects with large expenditures that recur irregularly or result in the acquisition, renovation, rehabilitation, preservation, or construction of an asset.
- Repairs and maintenance of assets, as well as low-value capital renewal programs

Within this budget book you will learn how Town of Lincoln Staff serve our community to ensure that we provide everything for our residents to grow, prosper and belong.



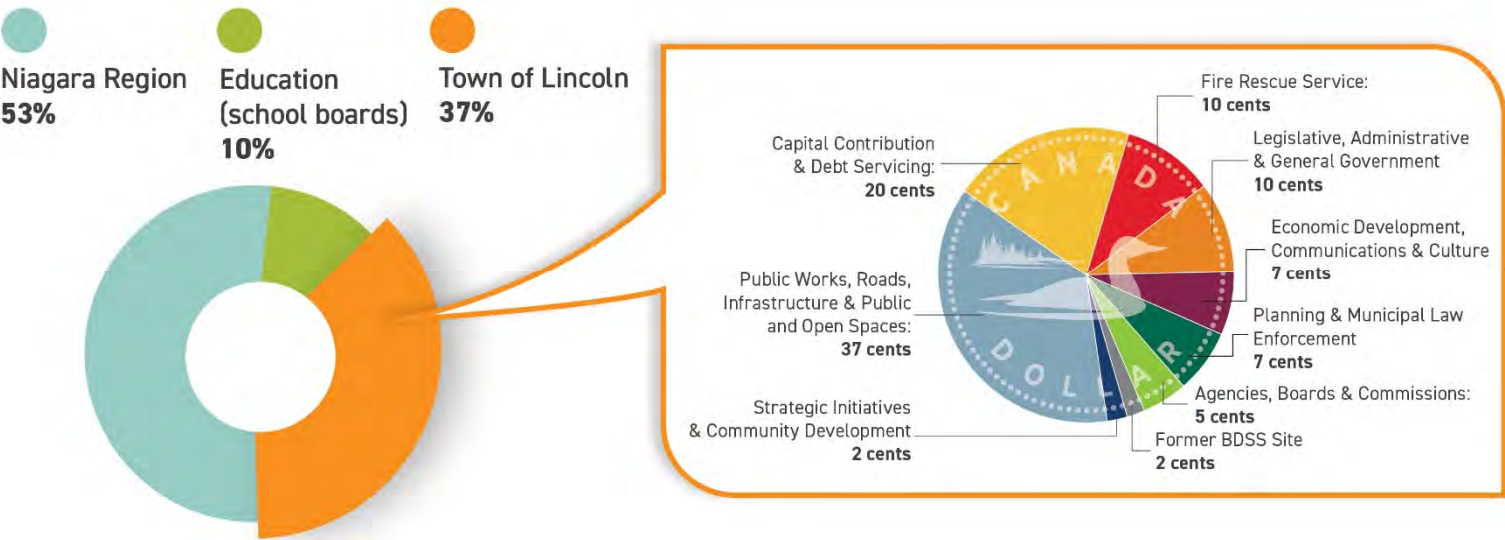
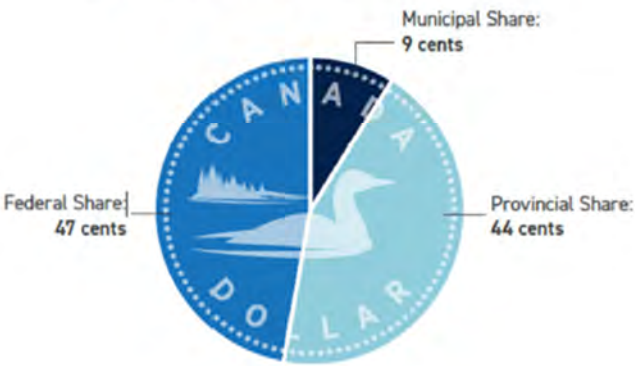
Distribution of Taxes

While the Town of Lincoln provides various policies, projects and programs that positively impact your everyday life, only a small portion of your taxes go towards our municipal services, compared to other levels of government.

Despite all this, the Town of Lincoln strives to make our community a place to grow, a place to propose and a place to belong. We believe that every dollar is an investment to ensure our residents enjoy all that Lincoln has to offer.

The following charts illustrate the breakdown of your tax dollars by level of government, which is further broken down at the municipal level by Niagara Region, Town, and School Boards. The “Value for Tax Dollar” chart shows the distribution of the Town of Lincoln’s operating budget by service area.

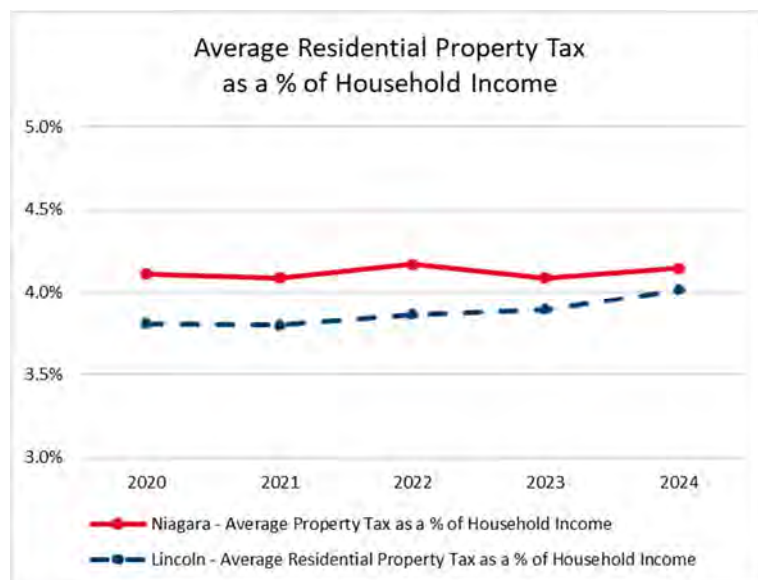
Distribution of Your Tax Dollar by Level of Government



Tax Increase and Inflation

Inflation continues to affect local municipalities and the cost for purchased goods has risen in recent years at a rapid pace. Many residents are familiar with the Consumer Price Index, which measures the change in price for a typical “basket of goods and services” purchased by a household over a period of time. The Town is not immune to the impacts of inflation and is also affected by other cost changes which are specific to the municipal sector, such as significant fuel and maintenance costs for road and winter control fleet, construction price indexes, and municipal insurance.

Over time, property taxes have increased as a result of those increasing cost pressures. While property taxes have increased, the average household income in Lincoln has also increased. The following graph shows the change in property taxes as a percentage of household income from 2020 to 2024, compared to the Niagara average. Average property taxes as a percentage of household income have not changed significantly, and continue to be below average in Niagara. The Town budget seeks to smooth out the impact of the sharp price increases that were experienced in recent years, however the Town is required to increase the tax levy to continue to deliver the services our residents expect and demand. The Town of Lincoln requires a levy increase of 6.08% (after growth) for 2025, with an additional 1.8% for new costs related to the former BDSS site.



Town of Lincoln 2025 Budget

\$1.19
PER DAY

\$8.36
PER WEEK

\$36.23
PER MONTH

\$434.74
PER YEAR

Based on a residential
assessment of \$385,000.

TOWN OF LINCOLN

2025 Operating Budget



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Operating Budget Overview

The 2025 Operating Budget has been prepared during a time of economic recovery following the global pandemic and more recent international uncertainty regarding tariffs. Municipal budgets are facing various pressures that have garnered significant media attention both provincially and nationally. Although interest rates have been on the decline and inflation has slowed, the effects of property tax increases that have not kept up with overall cost growth, along with aging infrastructure, continue to pose challenges.

There are three main drivers for the 2025 budget:

1. Funding our capital assets

The Town of Lincoln, like many municipalities, faces an "infrastructure gap," meaning that the costs of maintaining and investing in our capital assets exceed available funding. This gap existed prior to the pandemic but has widened due to rapid inflation (sometimes doubling project costs), uncertainty around grant funding from higher levels of government, mandated deferrals and freezes on development charges for growth-related infrastructure, and rising interest rates. While the infrastructure gap is discussed in more detail in the capital section of the budget book, it also affects the operating budget.

So, how do we bridge this gap? Staff are actively pursuing grant funding, identifying efficiencies, and planning responsibly. The 10-year capital forecast will be in a continuous assessment process, which involves postponing some projects while adjusting the timing for others. Our objective is to ensure we complete necessary work at the optimal time.

Additionally, the portion of property tax dollars allocated to the capital program within the operating budget must increase. This is sometimes referred to as an "infrastructure levy". At times in the past, Lincoln required a property tax increase of 1% or 2% for infrastructure. Investing in the capital program is investing in the future, because infrastructure assets (like roads, watermain, and parks) have long lives and are essential to the community. In 2024, a 2% levy was added, amounting to approximately \$445 thousand, while an increase of 3% for 2025 will contribute around \$700 thousand. These increases are crucial for ensuring that contributions to the capital program begin to align more closely with the annual funding needed for financial sustainability.

2. Seizing an opportunity

In 2025, the Town will start to incur operating costs for the site of the former Beamsville District Secondary School (BDSS). This represents a significant opportunity for the Town to take ownership of a centrally located property rich in history. By acquiring this asset, valued at tens of millions of dollars, we have a unique chance to shape its future.

While this opportunity is exciting, it comes with the responsibility of operating and maintaining the site as we engage the community through public consultations and feasibility analysis to determine the best way forward. The estimated operating costs for the BDSS site in 2025 are projected to be 1.8%, which amounts to about \$441 thousand.

This investment is not only worthwhile but also temporary, as it lays the foundation for preserving our community’s heritage while planning for a vibrant future. Together, we can ensure that this historic site becomes a valuable asset for generations to come.

3. Continuing to provide high levels of service

Staff are actively pursuing efficiencies and savings to help mitigate property tax increases. For 2025, the increase in the Town’s operating costs, net of growth, is projected at 4.6%, about \$1.1 million. This comes amid the ongoing pressures of high inflation, mandatory compliance requirements—such as environmental and heritage issues—and a temporary slowdown in growth. The Town has consistently prioritized taxpayer affordability in setting tax rates and will continue to do so. Notably, Lincoln’s property taxes as a percentage of household income are lower than the Niagara average. However, we must also ensure that we provide essential services and programs to our community. It will cost the Town more to deliver the same level of service in 2025 than it did in 2024, due to increased costs of utilities, goods and services, and legislated requirements like insurance.

The 2025 budget process aims to balance three key areas: 1) maintaining service levels for the community, 2) investing in our future by prioritizing capital asset funding, and 3) seizing the opportunity to shape the future of the former BDSS site.

It’s important to note that the Town of Lincoln accounts for only 37% of the total property tax bill – just over a third of the bill only, with the Regional tax levy making up 52% and the school boards receiving approximately 11%. Given this context, the estimated impact of the property tax increase for the average household for the Town of Lincoln’s portion of the bill is expected to be about \$194 for the year, representing a 3.5% increase in the total cumulative tax bill. However, we do not have control over the portions allocated to the Niagara Region or provincial education.

Below is a breakdown of the three key areas: capital, operating, and unique strategic initiatives. While the overall increase is slightly higher than in 2024, the main drivers are investments in capital reserves—investing in long-lived assets—and unique strategic initiatives, such as the development of the former BDSS site.

What does it mean for the average household and what is it for?

	2024	2025
For operating costs	\$ 103	\$ 64
For capital reserves	\$ 38	\$ 62
For unique strategic initiatives (e.g. hospital, former BDSS)	\$ 9	\$ 37
Total estimated \$ increase per average household	\$ 150	\$ 163

2025 Consolidated Operating Budget (\$000's)

	Levy Supported		Utility Rate Supported	2025 Budget
	Operations	BDSS		
Funding Source	34,147	756	15,304	50,206
Tax Levy	25,848	441	-	26,289
Rate Charges (Water Wastewater)	-	-	15,226	15,226
User Fees & Service Charges	3,748	315	27	4,090
Donations/Sponsorships/Advertising	147	-	-	147
Grants	285	-	-	285
Fines, Penalties & Interest	667	-	52	719
Taxation - Other	770	-	-	770
Financial Revenue	165	-	-	165
Proceeds on Disposal of Capital Assets	-	-	-	-
Debt Servicing Funding	1,243	-	-	1,243
Interdepartmental Revenues	532	-	-	532
Reserve Transfers Funding	741	-	-	741
Expenditure	34,147	756	15,304	50,206
Personnel	16,565	120	1,728	18,413
Services & Supplies	4,860	176	922	5,957
Region Controlled Cost	-	-	7,426	7,426
Administrative	1,440	-	138	1,577
Insurance	951	15	13	979
Equipment/Vehicles/Technology	2,120	22	143	2,286
Utilities	1,031	243	28	1,301
Financial Expenditures	219	180	52	451
Debt Servicing Charges	2,716	-	328	3,044
Interdepartmental Expenses	127	-	405	532
Operating Reserve Transfers	130	-	-	130
Capital Reserve Transfers	2,648	-	4,122	6,770
Contribution to Library	1,319	-	-	1,319
External Transfers	20	-	-	20
Surplus/(Deficit)	-	-	-	-

2025 Tax Levy Supported Budget (\$000's)

	Levy Supported			
	2024	2025	\$	%
	Budget	Budget	Change	Change
Funding Source	7,269	8,299	1,029	14.2%
User Fees & Service Charges	3,687	3,748	60	1.6%
Donations/Sponsorships/Advertising	162	147	(15)	(9.1%)
Grants	279	285	5	1.9%
Fines, Penalties & Interest	577	667	90	15.7%
Taxation - Other	756	770	14	1.9%
Financial Revenue	182	165	(17)	(9.1%)
Proceeds on Disposal of Capital Assets	220	-	(220)	100.0%
Debt Servicing Funding	621	1,243	622	100.2%
Interdepartmental Revenues	532	532	-	0.0%
Reserve Transfers Funding	253	741	489	193.4%
Expenditure	31,461	34,147	2,686	8.5%
Personnel	15,577	16,565	988	6.3%
Services & Supplies	4,794	4,860	66	1.4%
Administrative	1,398	1,440	41	3.0%
Insurance	897	951	55	6.1%
Equipment/Vehicles/Technology	1,964	2,120	157	8.0%
Utilities	973	1,031	58	6.0%
Financial Expenditures	185	219	34	18.5%
Debt Servicing Charges	1,965	2,716	752	38.3%
Interdepartmental Expenses	127	127	-	0.0%
Operating Reserve Transfers	100	130	30	30.0%
Capital Reserve Transfers	2,213	2,648	435	19.7%
Contribution to Library	1,249	1,319	70	5.6%
External Transfers	20	20	-	0.0%
Tax Levy - Expenditure net of Funding Sources	(24,191)	(25,848)	(1,657)	6.85%
Estimated Property Tax Growth				(0.77%)
After Growth Levy Impact				6.08%

Capital	3.00%
Operating	<u>3.08%</u>
Net Levy Impact pre BDSS	6.08%
BDSS	<u>1.80%</u>
Total Incl. Capital and BDSS	7.88%
Town portion of bill	x <u>0.37%</u>
Town increase on total tax bill	2.92%



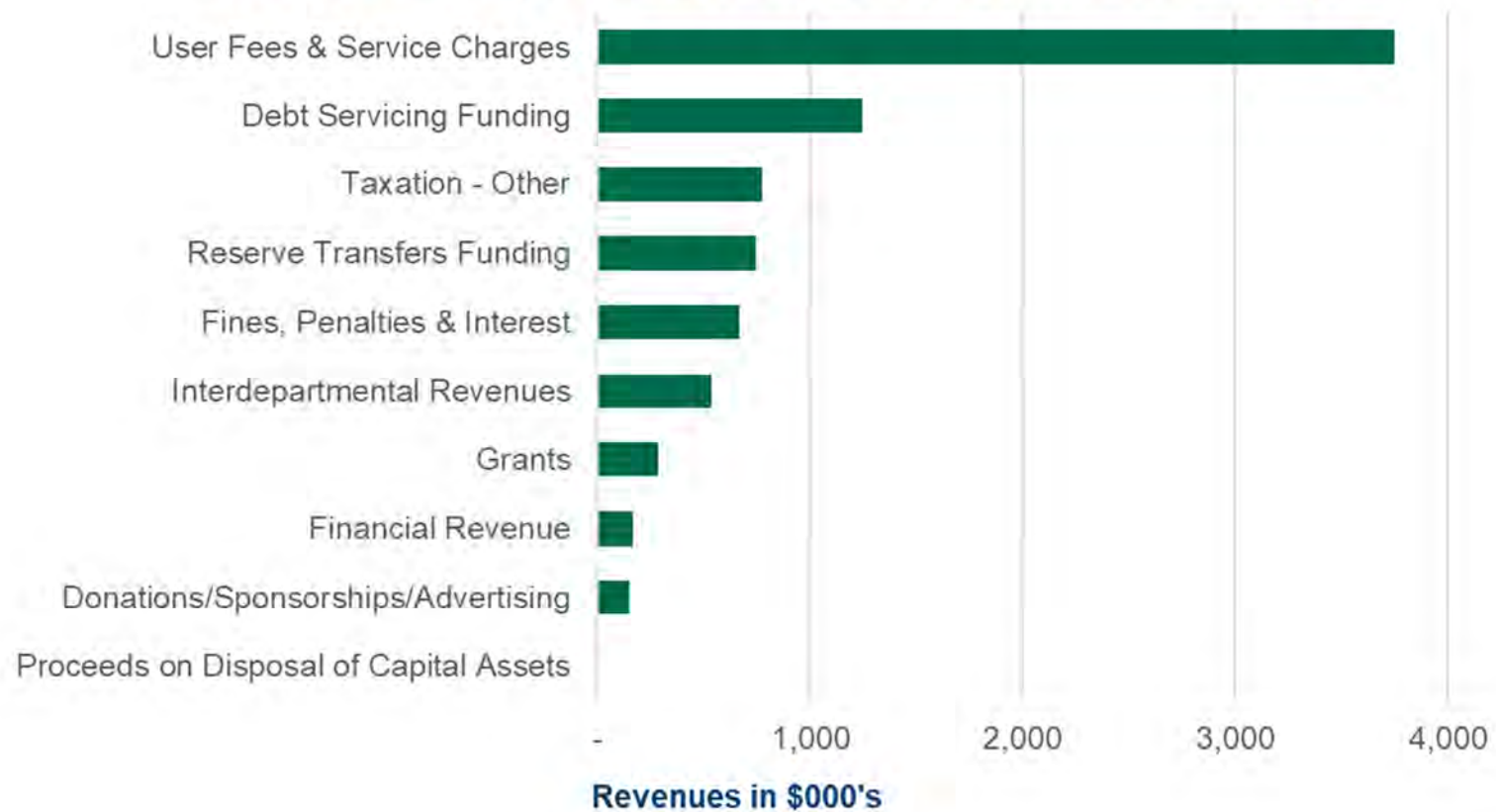
2025 Summary of Revenues (\$000s)

	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Tax Levy	24,191	25,848	1,657	6.8%	1
User Fees & Service Charges	3,687	3,748	60	1.6%	2
Debt Servicing Funding	621	1,243	622	100.2%	3
Taxation - Other	756	770	14	1.9%	4
Reserve Transfers Funding	253	741	489	193.4%	5
Fines, Penalties & Interest	577	667	90	15.7%	6
Interdepartmental Revenues	532	532	-	0.0%	7
Grants	279	285	5	1.9%	8
Financial Revenue	182	165	(17)	(9.1%)	9
Donations/Sponsorships/Advertising	162	147	(15)	(9.1%)	10
Proceeds on Disposal of Capital Assets	220	-	(220)	100.0%	11
Total Budgeted Revenues	31,461	34,147	2,686	8.5%	

2025 Revenue Budget Notes

- (1) Property tax increase of 7.6% will result after factoring in anticipated growth of 0.75%. Of this, 3% will be going towards our Infrastructure Reserve Fund. There will also be an additional 1.8% increase related to the carrying and operational costs of the BDSS site, which is being presented separately due to the unique nature of the project and until a decision is made regarding future operations. The total impact after growth is estimated at 9.4% including new BDSS operations.
- (2) \$33k Increased cost recoveries for shared services in Emergency Management and Fire Administration; \$75k new user fees for false alarm calls in Fire Administration and \$25k increase to building linkages event fees; \$61k recovery of the Town's portion of Niagara Region road safety program; \$72k increased user fees for camps, recreation programs and arena ice rentals. General reduction in fees related to development based on historical trends and recent economy - \$45k for planning application fees; \$23k for subdivision admin fees; \$200k for building permit fees.
- (3) Increased debt servicing funding due to new debenture principal and interest payments anticipated for 2025 that are funded by the development charge (DC) reserve fund. The total DC revenues equal the principal and interest payments for those debentures so that there is no net cost to the tax levy.
- (4) Minimal increase in supplemental taxation and payments in lieu of taxation revenues anticipated. There is typically a one-to-two-year lag in time from when development occurs until supplemental taxation revenues are received.
- (5) \$250k funding from Tax Rate Stabilization Reserve Fund from savings in 2023 that related primarily to personnel position gapping, to offset impact of personnel costs. \$264k increased transfer for Building Department.
- (6) Increase to property tax penalties and interest based on historical actuals.
- (7) No change to interdepartmental revenues anticipated from building, water and wastewater departments/divisions to cover costs from facilities, fleet, information technology, and administration.
- (8) Decrease in a small number of grants offset by decreased expenditures. \$14k increase to OMPF grant.
- (9) Decreased interest revenue due to reduced cash balance as capital projects are carried out and decreasing interest rates.
- (10) Decreased advertising/sponsorship funds for Community Events.
- (11) Proceeds on land disposal are not anticipated to offset operating costs.

2025 Summary of Major Revenues (excl Tax Levy)



2025 Summary of Expenditures (\$000s)

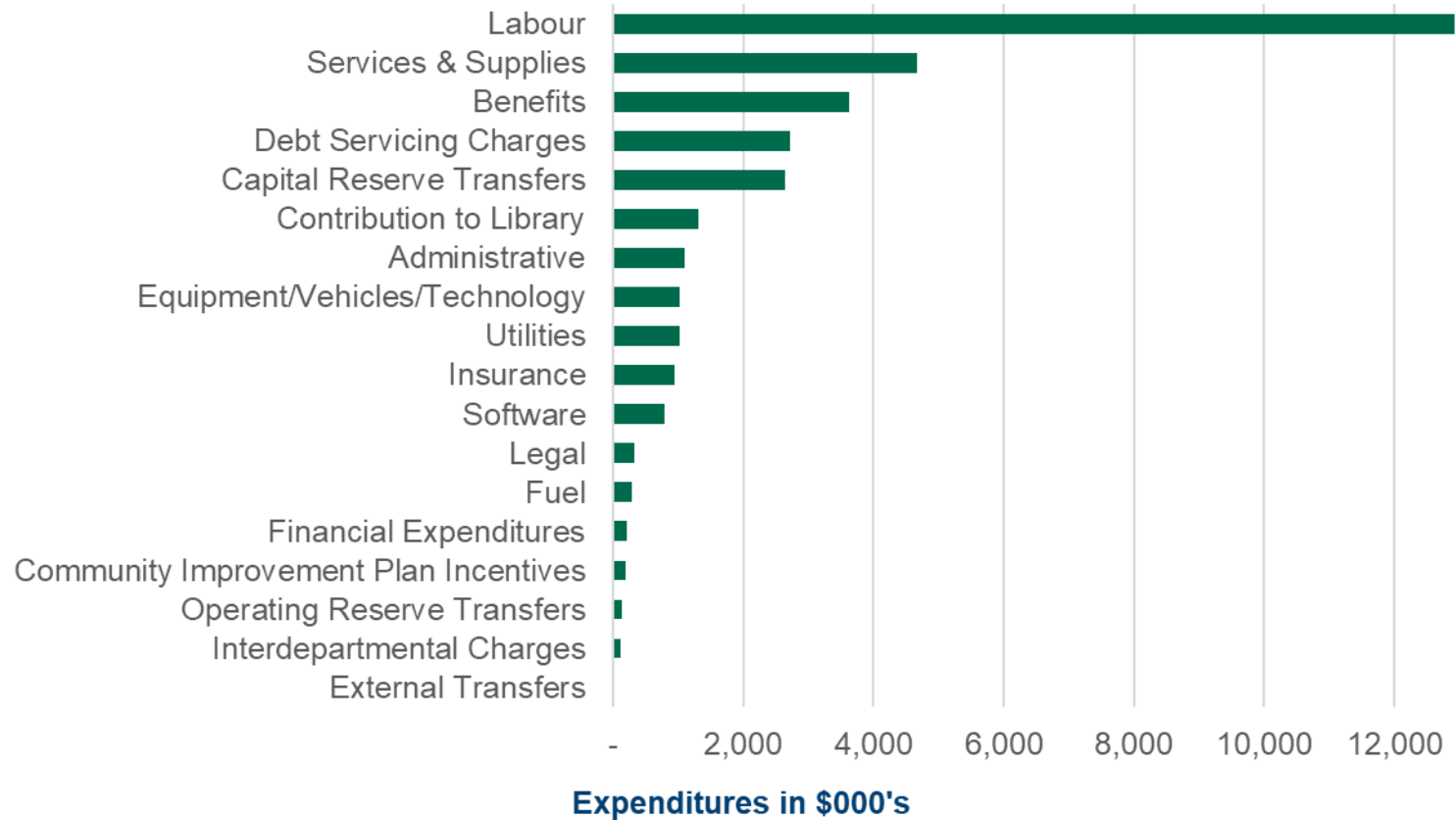
	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Labour	12,238	12,929	691	5.6%	1
Services & Supplies	4,439	4,665	226	5.1%	2
Benefits	3,338	3,635	297	8.9%	3
Debt Servicing Charges	1,965	2,716	752	38.3%	4
Capital Reserve Transfers	2,213	2,648	435	19.7%	5
Contribution to Library	1,249	1,319	70	5.6%	6
Administrative	1,087	1,105	17	1.6%	7
Equipment/Vehicles/Technology	941	1,032	91	9.7%	8
Utilities	973	1,031	58	6.0%	9
Insurance	897	951	55	6.1%	10
Software	742	803	61	8.2%	11
Legal	311	335	24	7.7%	12
Fuel	280	285	5	1.8%	13
Financial Expenditures	185	219	34	18.5%	14
Community Improvement Plan Incentives	355	195	(160)	(45.1%)	15
Operating Reserve Transfers	100	130	30	30.0%	16
Interdepartmental Charges	127	127	-	0.0%	17
External Transfers	20	20	-	0.0%	18
Total Budgeted Expenditures	31,461	34,147	2,686	8.5%	

2025 Expenditure Budget Notes

- (1) Cost of living adjustments and negotiated/legislated pay increases, including new CUPE collective agreement and 3.93% increase in minimum wages \$696k (offset by \$250k transfer from rate stabilization reserve from prior year gapping dollars for net impact of \$446k); additional scheduling/staffing impacts and overtime of \$49k (fully offset by cost savings on other lines for a net impact of \$Nil) with more discussion throughout departmental budget sections; \$63k increase for volunteer firefighters; other minor changes.
- (2) Services and Supplies \$176k increase in contracted services and consulting services for monument restoration, environmental monitoring, urban forestry, municipal drain work, planning consulting, climate change program supplies for resiliency committee; \$25k increase to contracted partnership related to Niagara Irrigation Project (previously committed 2024/2025/2026); \$12k increase for annual printer rental fees; \$49k in repairs and maintenance (parks/corporate facilities/ fire facilities/streetlights); \$44k increase to misc materials (sidewalk, culverts, traffic control, railway contract); \$20k decrease to annual fleet lease costs; \$30k increase to Emergency Management conference offset by revenues with no net levy impact.
- (3) Benefit cost increases are a result of labour related costs, as well as an additional \$94k in increased extended health and retiree benefit costs over and above prior year rates (2024 extended health rate increase was higher than budgeted and there will be another increase mid-2025); in addition, there were increased rates for other statutory benefits including WSIB, and approximately \$10k for an increase in the Canada Pension Plan maximum second threshold.
- (4) Increase in debt servicing charges due to new debenture principal and interest payments anticipated for 2025. Principal and interest payments for debentures issued in 2024 with full year payments and those anticipated for 2025 have been added, with DC revenues to offset the majority of the changes for 2025.
- (5) Increased capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets. Increase of \$700k to IRF, partially offset by a \$265k reduction to WLMH RF because the debenture has been issued and payments will now be present under debt servicing costs.

- (6) See the Lincoln Pelham Public Library section for details regarding their budget; a general 4% increase is requested as the Town's contribution for operations, plus \$20k for capital.
- (7) Minor inflationary increases.
- (8) Increased parts, supplies, and repairs for fleet and large equipment of \$45k, and \$19k fire vehicles; increases resulting primarily from delayed replacements; \$28k increase for internet and telecommunication.
- (9) Based on historical trend analysis combined with anticipated cost increases, budget has been increased 7% for hydro, 8.7% for water and sewer, and minimal increase to natural gas.
- (10) Insurance costs have been increasing significantly in recent years, a pressure facing many municipalities. A 10% increase has been estimated for 2025 but at time of budget development of the 2025 premium is not known.
- (11) Increasing cost of corporate software licenses, including \$7k for Pedestrian Counter & GPS and \$10k for statutory registry services.
- (12) Increased budget for legal required to better reflect recent actuals.
- (13) Minimal increase in budgeted fuel costs, although staff will monitor for future years as costs may track higher.
- (14) Expense relates to community grants/subsidies as well as anticipated property tax write-offs. Tax write-offs result from assessment appeals to the Assessment Review Board (ARB) and Requests for Reconsideration (RfRs) submitted to MPAC, and are not controlled by the Town.
- (15) Decreased Community Improvement Plan (CIP) costs resulting from pause in program; budget is based on an estimate related to existing agreements; the CIP program dating back to 2014.
- (16) Increase to annual transfer to the Elections Reserve Fund \$30K for anticipated increase in future election costs.
- (17) No change to interdepartmental charges to the Building Department for costs such as fleet, facilities, information technology, and administrative support. The Building Department costs are to be fully recovered from its revenues.
- (18) No change in transfer to West Niagara Secondary School.

2025 Summary of Major Expenditures



Department Summaries

2024 Budget Reconciliation – Restatement of Comparative Figures

In 2024, a reorganization occurred to the departmental structure to streamline operations, enhance collaboration, realize some cost savings, and position the Town for greater long-term success and accountability. Throughout the budget book, the comparative information for 2022 Actual, 2023 Actual, and the 2024 Budget have been restated to reflect the changes, with no net impact to revenues or expenditures. In addition, Debt Servicing Charges and Debt Servicing Funding are being presented with the functional area they relate to (for example roads, fire department, etc.) rather than under General Government as previously presented. Any restatement is only a reflection of the reporting department the revenues and expenditures are grouped under, but no other adjustments have been made. Following is a reconciliation of the net costs of the departments impacted, from the 2024 Budget Original Presentation to the 2024 Budget Restated.

Department	2024 Budget Original Presentation	Adjustment	2024 Budget Restated
Revenue	6,037,497	-	6,037,497
Public Works	183,019	391,137	574,156
Planning and Development	1,070,245	-	1,070,245
Strategic Initiatives & Community Development	1,247,081	(312,706)	934,375
Lincoln Fire Rescue Services	389,335	-	389,335
Economic Development & Communications	40,000	114,000	154,000
Legislative & Information Services	221,531	80,140	301,671
Office of CAO	272,571	(272,571)	-
General Government	2,613,715	-	2,613,715
Expenditures	28,838,639	-	28,838,639
Public Works	5,298,557	5,790,692	11,089,249
Planning and Development	2,352,612	211,032	2,563,644
Strategic Initiatives & Community Development	6,877,209	(5,334,629)	1,542,580
Lincoln Fire Rescue Services	2,791,573	191,924	2,983,497
Economic Development & Communications	1,187,797	663,650	1,851,447
Legislative & Information Services	920,192	1,158,574	2,078,766
Office of CAO	2,503,629	(1,393,854)	1,109,775
General Government	6,907,070	(1,287,389)	5,619,681
Net Levy Requirements	(22,801,142)	-	(22,801,142)

TOWN OF LINCOLN

Council



Council

The Town of Lincoln Council focuses on priorities that support & achieve Lincoln's community vision of a place to grow, a place to prosper, a place to belong.

Town of Lincoln's elected governing Council consists of a Mayor and eight ward Councillors. There are four geographic wards in the Town of Lincoln with two Councillors representing each ward. In Ontario, municipal elections take place every four years.

Town Council is responsible for the overall governance of the Corporation of the Town of Lincoln and fulfills the duties and responsibilities established for Council in the Municipal Act, 2001, and any other relevant legislation. Council follows through with these decisions by approving the annual budget, policies, master plans, priorities and strategies, the passing of by-laws (local laws for Lincoln) and authorize the provision of programs and services to make local residents' lives better.

The role of Council is further articulated in the Municipal Act, 2001:

- Represent the public
- Consider the well-being and interests of the municipality
- Develop and evaluate municipal policies and programs
- Determine which services the municipality provides
- Ensure administrative and controllership policies, practices and procedures are in place to implement Council decisions
- Ensure accountability and transparency of municipal operations
- Maintain the financial integrity of the municipality
- Carry out the duties of Council under this and any other Act



2025 Council Budget

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	-	90,799	70,000	70,000	-	-	
Mayor Fundraising	-	90,799	70,000	70,000	-	-	1
Expenditure	397,137	509,361	505,732	522,358	16,626	3.3%	
Personnel	282,428	290,950	300,977	309,965	8,988	3.0%	2
Services & Supplies	975	26,797	15,000	15,450	450	3.0%	
Mayor Fundraising Disbursements	-	90,799	70,000	70,000	-	-	1
Administrative	84,658	77,815	96,755	103,943	7,188	7.4%	3
Equipment/Vehicles/Technology	6,076	-	-	-	-	-	
Financial Expenditures	23,000	23,000	23,000	23,000	-	-	
Net Levy Requirements	(397,137)	(418,562)	(435,732)	(452,358)	(16,626)	3.8%	

Council Budget Notes

- (1) Mayor fundraising sponsorship to be received and offset by related expenditures and charitable disbursements, no net levy impact.
- (2) Cost of living adjustment and increased cost of benefits.
- (3) Increased budget for conferences, conventions and training.

TOWN OF LINCOLN

Public Works



Public Works

The Public Works department is responsible for overseeing all of the physical infrastructure projects and transportation initiatives that are undertaken throughout the Town of Lincoln.

The Public Works department administers the construction, operation, and maintenance of the physical infrastructure of the Town such as road network, water and wastewater systems and construction activities. In addition to focusing on traditional hard infrastructure related projects, Public Works also focuses on traffic safety initiatives, active transportation considerations, environmental monitoring and maintains Town fleet.

The Public Works Department maintains \$375M (2021 dollars) in right of way assets including just under 300km of roads and 81km of sidewalks. The department also maintains \$206M (2021 dollars) in water and wastewater infrastructure and approximately 165 fleet assets (trucks, vehicles and equipment).

The department functions include:

- Transportation Services
- Environmental Services (Utilities under a separate section)
- Operational Engineering
- Public and Open Spaces



Department Functions

Transportation services:

- Road maintenance & repair-related activities
- Bridge & culvert maintenance & repair
- Storm sewer maintenance & repair
- Winter maintenance operations
- Traffic control (signage, painting, roadside safety barriers)
- Sidewalk maintenance & repair
- Traffic signage & repair
- Streetlight operations & maintenance
- Fleet/equipment operation & maintenance

Environmental services:

- Environmental related programs and monitoring work
- Utilities (Water and Wastewater) under separate section

Operational Engineering:

- Traffic Safety Programs
- Lead project design proposals and administration of state of good repair construction activities and asset management studies
- Key studies related to transportation and municipal servicing
- Transportation planning and traffic management program
- Responsible for issuing permits for several activities including road occupancy, moving oversize loads, constructing a driveway entrance and installing a water/sewer service connection to the municipal system
- Provides engineering support services to various departments across the organization



Public and Open Spaces:

- Development, enhancement, and maintenance of public and open spaces including parks, trails, cemeteries, pools and splash pads
- Forestry and management of Lincoln's urban canopy/tree population
- Town-wide municipal horticulture and beautification
- Support for community special events including those in partnership with the BIA, local service clubs and other organizations.



2025 Key Objectives

Traffic Safety:

The Town has made continued investments in the Town's traffic calming and speed reduction programs. The 2025 budget includes the Roadside Safety Program that invests a continued and consistent focus on vehicular and pedestrian safety in Lincoln. For 2025 the program continues to focus on traffic calming strategies and expanding the use of innovative technology to conduct speed studies across the community.

Truck Traffic Safety:

Truck safety initiatives remain a high priority in the 2025 budget. The budget includes the continued support of the Truck Monitoring Pilot Program using innovative camera technology to help improve monitoring and enforcement strategies with truck traffic bypassing the MTO Vineland Inspection Station. Continued focus on Truck Safety Inspection Blitzes in collaboration with NRPS, MTO, and other agencies will remain a high priority.

Active Transportation:

The Town is investing in Active Transportation (AT) initiatives as per the Town's Active Transportation Strategy (ATS), with the 2025 transportation capital projects and operational programs including AT elements. Continued collaboration with the Town's Age-Friendly and Active Community Advisory Committee is planned to ensure their input is incorporated into transportation capital project planning and design work.

Asset Management and State of Good Repair:

Data enhancement activities will be one of the primary focuses as part of the O.Reg 588/17 updates to the Public Works related Asset Management Plans. 2025 will continue to focus on sanitary, stormwater, road and water assets. As outputs from previously completed condition assessments and the Region-led Baker Road Pollution Prevention Control Plan, inflow and infiltration reduction projects will continue on the sanitary sewer system. Maintenance to surfaces (e.g. pothole repairs, minor patching, trip hazard repairs etc.) will be completed on the road and sidewalk networks. The projects and programs associated with asset management and state of good repair programs ensure that Lincoln continues to be a welcoming and resilient community.

Infrastructure Improvements to Support Our Changing Community

As the Town continues to grow and change a focus on ensuring that health and safety and legislative impacts are being met. In 2025, there will be a continued focus on reducing/preventing causes of basement flooding from sanitary sewers, ensuring appropriate fire flow capacity within the water system and roadside safety measures are in place. Asset Management Plans and the associated 10-year Capital and operating plans ensure that growth and climate change impacts are considered. A focus for our programs is to also ensure that while we complete the works, that we are considering innovative and life-cycle cost efficient alternatives to ensure a resilient and sustainable community. A review of the Engineering Design Standards for the Town will also be completed to ensure that climate change and updated requirements are incorporated to ensure new infrastructure is designed to be resilient, sustainable and reduce impacts to the environment.

Joint Initiatives with Region and Local Area Municipalities

The Region and the other Local Area Municipalities work on similar projects and programs. In 2024 The Public Works Department had a number of joint projects including the Ontario Street sewer upgrades, annual line painting program, fuel, salt, sand and aggregate purchases, Laurie Ave upgrades, fleet purchases and the stormwater pond assessments. Public Works will continue to explore joint projects and programs in 2025. Staff also actively participate in collaborative committees focused on improving efficiencies within Niagara Region including Transportation Operations, Water, Sanitary and Storm Regulation Compliance, Water Loss Reduction and Design and Standards.

Grant Opportunities

The Public Works department will continue to review available grant opportunities for capital and operational programs.

2025 Public Works Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Funding Source	619,459	696,005	574,156	802,019	227,863	39.7%	
User Fees & Service Charges	365,519	387,770	330,077	453,640	123,563	37.4%	1
Donations/Sponsorships/Advertising	7,639	23,226	6,000	2,000	(4,000)	(66.7%)	
Grants	6,295	61,996	42,700	55,000	12,300	28.8%	2
Fines, Penalties & Interest	498	842	600	600	-	-	
Finance Revenue	22,280	41,558	30,000	40,000	10,000	33.3%	3
Debt Servicing Funding	-	-	-	86,000	86,000	100.0%	4
Interdepartmental Revenue	145,228	146,202	164,779	164,779	-	-	
Reserve Transfers Funding	72,000	34,411	-	-	-	-	
Expenditure	10,584,385	9,817,533	11,089,249	11,631,143	541,894	4.9%	
Personnel	5,016,266	4,629,800	5,170,608	5,464,811	294,203	5.7%	5
Services & Supplies	3,682,305	2,629,160	3,059,204	3,252,250	193,046	6.3%	6
Administrative	87,400	80,329	128,465	107,665	(20,800)	(16.2%)	7
Equipment/Vehicles/Technology	662,253	590,324	621,505	681,393	59,888	9.6%	8
Utilities	791,942	874,976	972,502	1,030,529	58,027	6.0%	9
Financial Expenditures	14,640	19,878	16,500	16,500	-	-	
Debt Servicing Charges	329,579	825,066	1,095,465	1,052,995	(42,470)	(3.9%)	10
Operating Reserve Transfers	-	168,000	25,000	25,000	-	-	
Net Levy Requirements	(9,964,926)	(9,121,528)	(10,515,093)	(10,829,124)	(314,031)	3.0%	

Public Works Budget Notes

- (1) \$61k shared recovery of the Town's portion of Niagara Region road safety program, applied against road safety initiatives; \$78k in recreation facility rental revenues, slightly offset by \$16k reduction to EV charging revenue based slower uptake than anticipated.
- (2) \$7k increase in provincial grant for community center; \$5k provincial grant for municipal drainage superintendent costs.
- (3) Ongoing costs of cemetery monument restoration have been moved from capital to operating, with \$10k funding from Mennonite Mountain Trust Fund.
- (4) Funding relates to new debenture principal and interest payments anticipated for 2025 that are funded by the obligatory reserve funds. The total DC revenues equal the principal and interest payments for those debentures so that there is no net cost to the tax levy.
- (5) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits.
- (6) \$86k increase to contracted and consulting services for cemetery monument restoration (previously within capital), environmental monitoring, urban forestry, and municipal drain work (partially funded from provincial grant); \$30k for security patrol at recreation facilities; \$37k increased repairs and maintenance in parks and facilities; \$24k increase for streetlight maintenance; \$44k increase to miscellaneous materials such as sidewalk, culverts, and traffic control.
- (7) Reduced costs of training and development due to departmental reallocations.
- (8) General increase to parts and repairs due to delayed replacements - \$24k increase to vehicle/equipment parts and supplies; \$14k increase to fleet repairs. \$11k increase to software for urban forestry, pedestrian counter and GPS; \$7k increase to fuel.
- (9) Based on historical trend analysis combined with anticipated cost increases, budget has been increased 7% for hydro, 8.7% for water and sewer, and minimal increase to natural gas.
- (10) Increase in debt servicing charges due to new and/or full-year debenture principal and interest payments anticipated for 2025 for Lincoln Ave Reconstruction and Aberdeen and Hillside, with DC revenue to offset a portion of the cost. These charges are partially offset by reduced costs of some borrowing repaid in 2023.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Roads Work Orders	To ensure that the Right of Way Infrastructure is maintained, and resident concerns are addressed. Addresses work orders required to support asset maintenance as total assets increase if quantity and age.	N/A	748	1,023	1,298
Pothole Work Orders	To ensure that the roads are safe for vehicle and active transportation uses and to track asset management and maintenance. Addresses work orders required to support asset maintenance as total assets increase if quantity and age.	N/A	2,285	2,150	2,015
KM of Roads and Sidewalks Inspected (total)	To ensure that the Right of Way infrastructure is safe for use by residents and visitors. Inspections completed ensure that staff are adhering to regulatory requirements and supporting operational needs.	8,481	10,653	13,299	13,299
Winter Response Events	To ensure that the transportation networks are maintained and safe for both traditional and active transportation users.	49	34	30	38
Culverts Replaced	To ensure that our storm system is being monitored and maintained to met to address flooding risks and residential concerns. Also, to ensure that regulations are being met.	44	38	30	40
Projects	Highlights the amount of projects underway/completed by Public Works in a single year	27	29	31	23
Black Cat Studies	To ensure that monitoring of the traffic habits and concerns are being completed. Studies are completed as a result of concerns and/or supporting traffic management improvements.	87	133	135	140
Permits Processed	To ensure that residents and businesses are supported with events and property improvements.	120	137	106	140

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Truck Traffic Blitzes	The ensure that roads are safe for the residents of Lincoln. Blitzes are done in partnership with MTO and NRPS. Number/frequency of Blitzes support monitoring of truck routes and safety of vehicles.	4	5	12	12
Resident Communication	To keep residents informed about upcoming projects that may affect their area of residence or business, and to provide an opportunity for feedback. Notices are distributed through mail or hand delivered.	N/A	N/A	5,900	4,500
Median Maintenance cost per playground	Maintain yearly maintenance cost for Town playgrounds below the average of target municipalities (\$1,000)	TBD – rubberization	\$486	\$400	\$400
Frequency of Playground Inspections	To ensure all town parks are inspected monthly (12) and inspection documented	100%	100%	100%	100%
Lean white belt training	Introduce LEAN and small improvements to staff over 2024	N/A	N/A	5 small improvements initiated	7
Availability of Parks/Facilities	Parks and facilities are open for use (excludes emergency closures outside control of Lincoln such as police, accident, climate, vandalism)	N/A	N/A	100%	100%

TOWN OF LINCOLN

Strategic Initiatives & Community Development



Strategic Initiatives and Community Development

The Strategic Initiatives and Community Development Department fosters the health and wellbeing of individuals and families, ensures the implementation of strategies to optimize customer service and spearheads strategic initiatives that are significant corporate and community priorities.

The Department is comprised of recreation and sport, customer service and strategic initiatives. Working collaboratively and across the organization, these teams plan, develop and program Lincoln's municipal spaces to support resident access to public services including participating in local recreation and sport opportunities. The department's functions are guided by strategic plans, industry best practices and are in direct alignment to Council's Strategic Priorities.

The core department functions include the activation and programming for:

- Recreation, sport, parks and public spaces; as well as
- Customer Service to support these areas and across key municipal facilities.

In addition, the Department leads corporate-wide projects and initiatives which advance strategic and sustainable community development.



Department Functions

Recreation and Sport:

- Development of recreational and active living programming including summer and holiday camps
- Creation and implementation of Seniors' Programming
- Activation of parks and public spaces
- Test and evaluate the feasibility of new programs
- Sport group scheduling and contract management
- Support and partner with community recreation, sport, and service organizations to promote other programming across Town
- Plan, lead and participate in community activities and events
- Administer the Town's Community Grant programs
- Source and direct funding towards community development practices
- Partnership development, community capacity-building and volunteer management
- Support the Age Friendly Active Transportation Advisory Committee

Customer Service:

- Respond to and resolve customer service inquiries
- Responsible for community and group bookings and facility rentals
- Support and assist with recreation and active living registration
- Engage and foster ongoing relationships with key stakeholders
- Enhance corporate customer service portfolio in alignment with organizational objectives and customer-centric values



Strategic Initiatives:

- Foster community and institutional partnerships
- Enhancement of customer service strategy
- Diversification and growth of revenue generation
- Collaborate and advance shared service opportunities
- Build on existing government relations efforts to advance strategic objectives and priorities
- Improve access to community resources and services
- Develop corporate performance metrics, KPIs and targets to track progress and drive continuous improvement and
- Lead strategic planning and reporting



2025 Key Objectives

Department Wide:

- Continue to prioritize new, creative, and innovative pilot programs and uses of public amenities
- Facilitate the coordination and planning of shovel-ready projects
- Advance technical knowledge and adopt best industry practices
- Strengthen and expand relationships with user groups, community organizations and service providers
- Maintain service satisfaction, KPIs and other metrics to foster a culture of excellence and accountability
- Align technology to the planning, prioritization and implementation of new projects, programming and service offerings
- Advocacy through strong government relations to support ongoing grant submissions
- Drive innovation, continuous improvement and efficiency
- Connect, liaise and foster key relationships with various levels of government
- Strengthen revenue diversification
- Ensure implications of social determinants of health and well-being are considered in all programs and services
- Enhance a welcoming and connected community by supporting and promoting community initiatives
- Research, investigate and pursue new and diversified revenue opportunities through ongoing fees and charges review
- Expand recreation, sport programming and municipal customer service offerings
- Related policy development and review



2025 Strategic Initiatives and Community Development Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Funding Source	870,185	939,503	934,375	990,350	55,975	6.0%	
User Fees & Service Charges	729,293	863,543	862,500	934,850	72,350	8.4%	1
Donations/Sponsorships/Advertising	8,230	35,189	64,750	51,000	(13,750)	(21.2%)	2
Grants	129,337	25,558	6,000	-	(6,000)	(100.0%)	3
Financial Revenue	3,325	4,582	1,125	4,500	3,375	300.0%	4
Reserve Transfers Funding	-	10,631	-	-	-	-	
Expenditure	1,282,681	1,444,303	1,542,580	1,630,933	88,353	5.7%	
Personnel	963,284	1,177,660	1,288,468	1,366,746	78,278	6.1%	5
Services & Supplies	255,165	191,383	181,827	188,327	6,500	3.6%	6
Administrative	22,916	42,624	38,000	38,200	200	0.5%	
Equipment/Vehicles/Technology	8,485	9,753	12,360	12,360	-	-	
Financial Expenditures	22,200	22,883	21,925	25,300	3,375	15.4%	4
Operating Reserve Transfer	10,631	-	-	-	-	-	
Net Levy Requirements	(412,496)	(504,800)	(608,205)	(640,583)	(32,378)	5.3%	

Strategic Initiatives and Community Development Budget Notes

- (1) \$23k increase to recreation programs, summer camps and pool programs with associated costs of staffing and supplies; \$45k in arena ice rental revenue.
- (2) Reduction to donations/sponsorships revenue for community events and programs to align with prior year actuals.
- (3) Reduced grants anticipated.
- (4) Increased community grant expenditures funded by Whipple Trust.
- (5) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits; small increase in staffing for camps offset by revenues.
- (6) Increase in contracted services for recreation programs net of reduced park opening costs.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Forecasted	2025 Target
Average program satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	90%	95%	95%	95%
Program referral rate (%)	To measure program participant satisfaction and likeliness to recommend a program to a friend and/or family member.	90%	94%	95%	95%
First contact resolution (%)	To measure the efficiency and knowledge of front-line staff to immediately and effectively service the needs of the customer upon first inquiry without need for redirection.	70%	70%	75%	80%

TOWN OF LINCOLN

Lincoln Fire Rescue Services



Lincoln Fire Rescue Services

The Lincoln Fire Rescue Services department is responsible for providing fire protection services and emergency management services to the community.



In 2021, the Town of Lincoln and the Town of Grimsby commenced a pilot project to establish a shared fire service to serve both municipalities. The newly formed Niagara West Fire and Emergency Services department is a composite fire department which relies on fully trained and qualified men and women from throughout the community who serve as volunteer firefighters, and a full-time complement of fire prevention, training, and administrative staff to jointly fulfil the statutory requirements to provide fire protection services and emergency management services to both communities.

The department functions include:

- Fire prevention and enforcement
- Fire and life safety public education
- Emergency response
- Firefighter training and development
- Community emergency management and preparedness

Upon completion of the pilot project, Lincoln and Grimsby Councils will decide whether to continue with the shared fire service on a permanent basis.

Department Functions

Fire Prevention and Enforcement:

Provide fire prevention services mandated by the *Fire Protection and Prevention Act* including:

- Inspecting buildings and properties upon complaint or request to ensure compliance with the Ontario Fire Code
- Supporting development in the community by reviewing building plans, site plans, subdivision agreements, and fire safety plans to address fire safety concerns
- Investigating the origin and cause of fires and explosions
- Conducting community fire risk assessments

Fire and Life Safety Public Education:

- Provide mandated fire and life safety public education programs including home smoke and carbon monoxide alarm programs, home fire escape planning, and distribution of fire safety materials

Emergency Response:

- Provide a full range of emergency response services, including fire suppression, motor vehicle extrication, water and ice rescue, public assistance, medical first response, and hazardous materials incidents



Firefighter Training and Development:

- In order to deliver fire protection services to the community effectively and efficiently, provide ongoing firefighter training and development that meets provincial regulations and fire service standards is an important function of the department
- Responsible for the operation of the Regional Fire Training Centre in Grimsby as sanctioned by the Office of the Fire Marshal and Emergency Management
- Committed to meet O.Reg 343/22 which requires all firefighters to be certified by July 1, 2026

Community Emergency Management and Preparedness:

- Manage the Niagara West Emergency Management Program in compliance with the Emergency Management and Civil Protection Act to ensure that the Town is prepared to mitigate, respond to, and recover from natural disasters and other major risks that could threaten the community
- Responsible for coordinating the development of Town corporate business continuity strategies
- Provide emergency preparedness information and public education programs to the community



2025 Key Objectives

Promote a Healthy and Safe Community:

- Continue the shared fire service initiative with the Town of Grimsby and continue to explore and implement measures to enhance service delivery and efficiencies.
- Implement recommendations identified in the 2025 Fire Master Plan when completed.
- Utilize the new Fire Records Management System to monitor Key Performance Indicators, as part of an on-going service delivery continuous improvement process to evaluate fire department effectiveness in responding to and mitigating identified community risks.
- As development of the Prudhomme's Landing area progresses, continue working on plans to complete the new Vineland Fire Station project to be ready to provide fire protection services upon occupancy of the new development.

Adapt and respond to a changing climate:

- Continue work to review and update the Emergency Management program and Business Continuity plans to ensure that the Town is prepared to effectively mitigate the risks associated with changing climate and other major emergencies that could potentially impact our community

2025 Fire Rescue Service Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	291,815	425,393	389,335	526,625	137,290	35.3%	
User Fees & Service Charges	289,065	422,593	376,335	508,625	132,290	35.2%	1
Donations/Sponsorships/Advertising	950	-	12,000	17,000	5,000	41.7%	2
Fines, Penalties & Interest	1,800	2,800	1,000	1,000	-	-	
Expenditure	2,831,571	2,997,388	2,983,497	3,232,754	249,257	8.4%	
Personnel	2,226,445	2,331,228	2,284,026	2,443,403	159,377	7.0%	3
Services & Supplies	74,192	85,864	133,600	170,200	36,600	27.4%	4
Administrative	38,234	45,062	53,500	64,000	10,500	19.6%	5
Equipment/Vehicles/Technology	389,670	387,776	320,447	341,530	21,083	6.6%	6
Debt Servicing Charges	103,030	147,458	191,924	213,621	21,697	11.3%	7
Net Levy Requirements	(2,539,756)	(2,571,995)	(2,594,162)	(2,706,129)	(111,967)	4.3%	

Fire Rescue Service Budget Notes

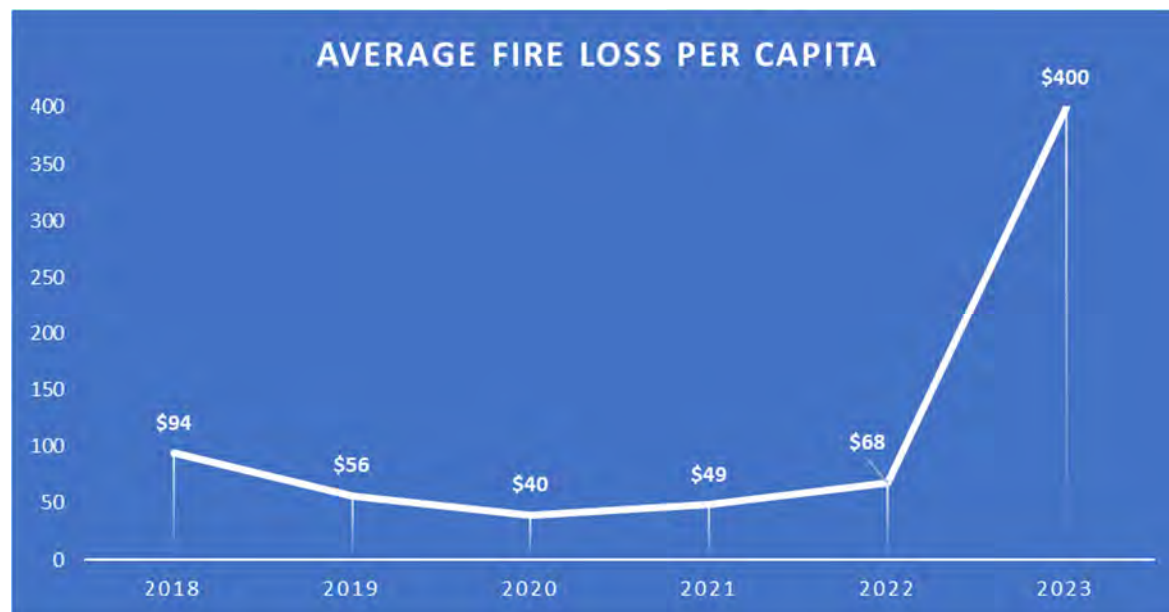
- (1) Increase to registration fees of \$25k for Emergency Management conference with offsetting costs and no net levy impact; Increase of \$33k in recoveries for Emergency Management and Fire Administration shared services; \$75k in new user fees for false alarm calls.
- (2) Sponsorship monies anticipated for Emergency Management conference with offsetting costs and no net levy impact.
- (3) Cost of living adjustments and negotiated/legislated pay increases, including \$63k additional costs for volunteer firefighters plus increased cost of benefits.
- (4) Increase of \$30k related to Emergency Management conference, offset by revenues with no net levy impact.
- (5) Increase for employee recognition, recruitment, and assistance, as well as conferences and training.
- (6) Increased cost of fire vehicle repairs and maintenance due to delayed replacements; increased annual fire dispatch license fee and replacement of portable radio batteries.
- (7) Increase in debt servicing charges due to new and/or full-year debenture principal and interest payments anticipated for 2025, related to fire vehicles.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Fire Fatalities per capita	To measure the average number of fire fatalities per capita for the Town	Target met. 0 fire fatalities	Target met. 0 fire fatalities	TBD	< 0.8 per 100,000 residents (Ontario average)
Fire Loss per capita	To measure the average fire loss per capita for the Town.	Target met. \$68	Target not met. \$400*	TBD	< \$84 per capita (Ontario average)
Mean Fire Department Costs	To maintain the yearly Fire Department costs for Town below the average of Niagara Region municipalities.	Target Met \$107	TBD	TBD	< Niagara Region average cost per capital

*A large, multi-million-dollar fire in one industrial facility in 2023 had a significant impact on the fire loss per capita figure for that particular year.

Comparison of Fire Department Costs in Niagara Region	
Municipality	Net Operating Cost per Capita (excluding amortization)
Niagara Falls	\$276
St. Catharines	\$214
Port Colborne	\$183
Thorold	\$179
Welland	\$178
Wainfleet	\$145
Lincoln	\$107
NOTL	\$105
Grimsby	\$73
Pelham	\$63
West Lincoln	\$60
Fort Erie	\$59
AVERAGE:	\$137
Source: 2022 FIR Data, Ministry of Municipal Affairs and Housing	



TOWN OF LINCOLN

Planning & Development



Planning & Development

The Planning and Development department is responsible for overseeing planning initiatives associated with long-term land use policy. This includes continual update of local planning documents to align with rapidly evolving Provincial policy and ensuring implementation of planning principles that reflect this work as well as Council's priorities. The department considers and guides development and use of private property to support effective and responsible growth and development in Lincoln.

The department serves to incorporate community, infrastructure, and development planning in working towards a complete and prosperous community. This includes a planning process that focuses on effective public engagement, identifying the different land-use needs of our growing community. Planning ensures that all the different land uses in a town, such as residential, open space, commercial, and industrial, are allocated the right type and amount of land, in the right place. As the community grows and changes, the Town continues to support that growth by ensuring provision of the necessary infrastructure and services and sustaining a sense of place in the Town.

As such, our planning staff provide support and project oversight to build and contribute to a vision for the future. The department endeavors to protect the environment, adapt to climate change related impacts to the community, support economic growth, enhance the Town identity, and contribute to development of complete communities that meet all the daily needs of residents. They receive development applications and guide them through the planning process in a streamlined manner while also considers resident input and technical considerations. This is an extensive collaborative process that is completed well before shovels hit the ground. Through planning, the Town's residents, businesses, community partners, and Town staff and council come together to build a community that is well beyond the ordinary.

The department implements an overarching priority of customer service that ranges from provision of information, guidance, advice and regulation across the following departmental functions:

- Policy development and review
- Longer term visioning to accommodate incoming growth
- Development planning
- Open space/parks planning
- Climate Change Mitigation and Adaptation
- Development engineering (including infrastructure modelling considerations)
- Municipal law enforcement
- Heritage
- Crossing guards



Department Functions

Policy Development and Review:

- Develop and maintain the Official Plan that guides and shapes growth and manages change over a 30-year time frame. It considers changes based on changes in Provincial and Regional policy and municipal initiatives as well as evolving community needs
- Develop other long range strategic planning policy documents to further guide the development of complete communities in areas where growth is anticipated, including balancing land-uses.
- Develop and maintain a Zoning By-law to implement the Official Plan policies including reviewing the recommending changes in regulations based on changes to policy
- Consider opportunities to address community needs where feasible including but not limited to affordable housing opportunities, facilitation of employment generating land uses and prioritize and preserve existing heritage resources.
- Review Provincial and Regional policy and update local policy documents accordingly
- Prepare and administer policies including Development Charges, Cash in Lieu of Parkland, Site Alteration and Urban Tree Canopy maintenance
- Oversee and administer road closure policy



Development Planning:

- The department is divided into three areas: Planning, Development Engineering, and Building
- Implement and administer the Official Plan policies and other governmental regulations
- Implement and administer the Zoning By-law including enforcement
- Planning Division is responsible for review and approval for planning applications and long-term strategic planning

Development Engineering:

- Responsible for review of planning applications and the administration and enforcement of development agreement
- Responsible for engineering inspections as development construction occurs to monitor and troubleshoot as needed
- Responsible for administration of site alteration and fill permit process

Climate Change Adaptation:

- Administration, education and implementation of the Town's Climate Change Adaptation Plan (CCAP)
- Review both private and public development applications through the lens of green infrastructure implementation
- Provide continuous education to residents and stakeholders

Municipal Law Enforcement:

- Responsible for enforcement of the new business licensing regulatory framework pertaining to short term accommodations
- Responsible for administration and enforcement of all municipal by-laws and several Provincial Acts
- Responsible for the updating of existing by-laws and the preparation of new by-laws
- Responsible for the crossing guard program

Heritage:

- Responsible for the oversight of the Heritage program, including review of designations, promoting incentive program, and management of the heritage inventory
- Advice to and liaison with the Heritage Advisory Committee



2025 Key Objectives

- Continue to develop a framework for smart development, including strategic visioning exercises that meet the demands of our growing community while considering existing land-uses as much as possible. This is specific to key growth areas identified in the Town Official Plan.
- Update policy documents as required based on Provincial legislation changes
- Proceed with heritage designation of properties with highest priority as established through staff and Heritage Committee review
- Support protection of agricultural viability while providing flexibility to enable consideration of innovative on farm diversified and agri-tourism uses
- Through consideration of development applications, encourage the provision of open space/amenity space for residents where feasible and of different varieties.
- Encouragement of climate change adaptation and environmental projection through incorporation into the development process.
- Sequential and strategic implementation of the Town's climate change adaptation plan
- Ongoing review of local policy context to manage and locate growth in a complimentary and responsible manner
- Balance the Provincial mandate for growth through built forms that are more compact and support economic growth yet sympathetic to existing communities
- Balanced approach to administration of the Town's municipal by-laws focusing on compliance as a first priority followed by enforcement, as necessary, including high levels of responsiveness and solutions-oriented positions



2025 Planning & Development Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Funding Source	736,819	824,403	1,070,245	966,281	(103,964)	(9.7%)	
User Fees & Service Charges	599,325	795,716	988,230	908,906	(79,324)	(8.0%)	1
Grants	27,646	-	-	-	-	-	
Fines, Penalties & Interest	14,784	28,687	62,015	57,375	(4,640)	(7.5%)	
Reserve Transfers Funding	95,065	-	20,000	-	(20,000)	(100.0%)	2
Expenditure	2,214,643	2,221,343	2,563,644	2,763,852	200,208	7.8%	
Personnel	1,587,136	1,615,169	1,856,501	2,022,328	165,827	8.9%	3
Services & Supplies	416,449	335,381	474,583	484,873	10,290	2.2%	4
Administrative	183,868	219,639	193,100	214,953	21,853	11.3%	5
Equipment/Vehicles/Technology	25,719	9,597	38,760	40,698	1,938	5.0%	
Financial Expenditures	1,472	1,557	700	1,000	300	42.9%	
Operating Reserve Transfer	-	40,000	-	-	-	-	
Net Levy Requirements	(1,477,824)	(1,396,940)	(1,493,399)	(1,797,571)	(304,172)	20.4%	

Planning & Development Budget Notes

- (1) \$45k reduction to planning application fees and \$23k reduction to subdivision admin fees to better reflect recent actuals; \$12k reduction to cost recoveries anticipated for shared climate position due to additional work for the Town.
- (2) Decreased transfer from DC reserve fund with associated decreased expenses, for growth related projects.
- (3) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits; plus a slight increase for part-time bylaw and for project management and design of public and green infrastructure.
- (4) Increase for implementation of climate change work plan \$20k; \$25k partnership regarding Niagara Irrigation Project with an additional \$25K in 2026; \$35k decrease to planning consulting and reduced heritage designation budget.
- (5) Increased legal fees based on recent actuals as well as training and professional development related to climate change reallocated from Public Works.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Completion of planning applications (%)	To measure compliance with the Planning Act to process 1) official plan amendments, 2) zoning by-law amendments, 3) plans of a subdivision and 4) consents.	<90% complete	>90% complete	>90% complete	>90% complete
Parking Ticket By-Law revenue	To measure/track revenue generated from parking infractions.	\$9,830	\$11,000	\$15,000	\$19,000

TOWN OF LINCOLN

Economic Development & Communications



Economic Development & Communications

Economic Development and Communications is responsible for supporting the long-term well-being and quality of life for businesses, residents and visitors who explore Lincoln. The Department includes:

- Economic Development
- Communications
- Tourism and Culture

Economic Development Division

The Economic Development division's efforts are aimed at improving the economic well-being of the Town of Lincoln and its residents. By attracting new businesses, retaining existing ones, and investing in workforce development, we aim to create job opportunities, stimulate economic growth, and enhance the overall quality of life in our community. The Division focuses on all sectors of our local economy.

The division is guided by the Town of Lincoln's Economic Development Strategy and Action Plan. Division functions include:

- Business Attraction and Retention
- Workforce Development
- Infrastructure and Site Development
- Financial Incentives and Grants
- Community Development
- Data Analysis and Research
- Regulatory Streamlining



Division Functions

Business Attraction and Retention:

- Attracting new businesses and industries to the Town.
- Supporting and retaining existing businesses through tailored assistance and incentives.
- Collaborating with local business associations such as the Lincoln Chamber of Commerce, and Downtown Bench Beamsville BIA to promote economic growth.

Workforce Development:

- Partnering with educational institutions and workforce development agencies to enhance the skills of the local workforce.
- Connecting residents with job opportunities and career development resources.
- Providing training and support for small business owners and entrepreneurs.



Infrastructure and Site Development:

- Identifying and developing strategic infrastructure projects to accommodate business expansion and growth.
- Offering site selection services and information to prospective investors.
- Ensuring access to essential utilities and services for businesses.

Financial Incentives and Grants:

- Identifying and educating local businesses on the grants and incentives available to them by various levels of government to stimulate investment and job creation.
- Assisting businesses in navigating the permitting and regulatory processes.

Community Development:

- Collaborating with planning and zoning departments to ensure alignment with the Town's economic development goals.
- Fostering public-private partnerships for community improvement projects.
- Supporting initiatives that enhance the quality of life for businesses and residents alike.

Data Analysis and Research:

- Conducting economic research and analysis to identify trends and opportunities.
- Utilizing data to make informed decisions and drive economic development strategies.
- Regularly reporting to local leadership and stakeholders on economic progress.

Regulatory Streamlining:

- Streamlining permitting and regulatory processes to reduce barriers to business development.
- Ensuring compliance with local and provincial regulations while facilitating growth.



2025 Key Objectives

- Launch Lincoln's new Economic Development Strategy & Action Plan
- Continue to showcase Lincoln as a top location to conduct business in our key sectors including agriculture, manufacturing, value-added agriculture, and tourism
- Support our existing businesses by helping bridge the gap between job seekers and Lincoln employers
- Continue to promote www.workinlincoln.ca as a resource to connect employers with qualified job seekers
- Develop a policy and regulations to help grow Lincoln as a top destination for film production in Niagara and the GTA
- Identify key opportunities to help address the skilled trades labour gap within Lincoln/Niagara

Communications Division

Corporate Communications is an integral corporate function within the Town of Lincoln. The team supports all Town departments as well as the Mayor and Council through a variety of traditional and digital communications tools. The department also provides strategic communications counsel to both elected officials and Town staff.

The Communications division enhances the two-way communications capacity of the organization, improves stakeholder relationships, and delivers effective messaging on the programs that help achieve organizational goals.

The division functions include:

- Digital Communications including Lincoln.ca website and social media
- Strategic Communications and Media Relations
- Public engagement via Speak Up Lincoln
- Print publications and direct mail
- Creative Services
- Issues Management and Emergency Communications



Division Functions

Digital Communications

- Manages the Town of Lincoln's corporate social media accounts and oversees corporate social media policies and procedures.
- Manages the Town's website, Lincoln.ca, including home page, news, publishing of new information, website design enhancements and regular liaison with web service provider.

Strategic Communications and Media Relations

- Provides strategic communications counsel, public relations support and manages day-to-day communication activities with the community and stakeholders.



LOOKING FOR EMPLOYMENT IN LINCOLN?

ATTEND THE LINCOLN JOB FAIR!

OCT
3
6 - 8 p.m.

Great Lakes Christian
High School | Gymnasium
4875 King St., Beamsville

Connect with Lincoln Employers!

- ✔ Bring your resume and be prepared to interview with Lincoln businesses
- ✔ Speak directly with businesses who are hiring full and part-time positions

Hosted by the Town's Economic Development Office and in partnership with the Employment Help Centre, the goal of the job fair is to connect as many employers with job seekers. Any businesses in Lincoln can attend. Email economicdevelopment@lincoln.ca to register.



@WorkInLincoln
workinlincoln.ca

- Works with Council, staff, newspapers and media stakeholders to issue timely media releases, public service announcements and public notices via Town channels.

Public Engagement

- Collaborates with all departments to develop and promote public consultation opportunities highlighting key corporate initiatives.
- Manages [SpeakupLincoln.ca](https://speakuplincoln.ca), the Town of Lincoln's digital public engagement site.

Print Publications and Direct Mail

- Liaises with Council and senior staff to develop and publish regular newsletters to keep residents informed and up to date with Town initiatives and projects.

Creative Services

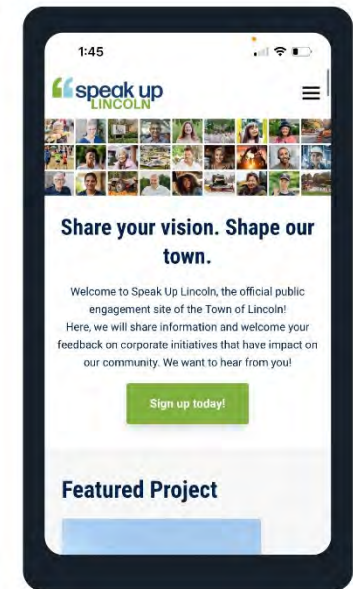
- Provides design and digital expertise to support corporate initiatives in alignment with the Town's brand and visual identity.
- Coordinates production of print collateral and signage to support corporate initiatives.

Issues Management & Emergency Communications

- Provides essential service on Emergency Operations Centre Management Team by supporting emergency communications and public safety education.
- Protects the reputation of the organization and promote clear, consistent and accountable communications with the community.

2025 Key Objectives

- Promote and support implementation of 2022-26 Council Priorities
- Develop and implement Corporate Communication Strategy
- Leverage opportunities for community and stakeholder engagement through enhancements to Speak Up Lincoln and by employing a variety of digital and traditional media.



Tourism Division

The Town of Lincoln's Tourism function plays a central role in driving the community's growth as a premier tourism destination. Tourism staff are responsible for the development and execution of initiatives that enhance Lincoln's visibility within the competitive tourism landscape of the Niagara Region. By focusing on promoting the region's unique assets, including award-winning wineries, scenic landscapes, and cultural heritage, the team works to foster sustainable growth, support local businesses, and create visitor experiences.

Division Functions

Destination Branding and Promotion:

- Developing and promoting Lincoln as a premier tourism destination through targeted marketing campaigns.
- Differentiating the town from other beverage and tourism destinations

Collaborative Partnership Building:

- Creating and maintaining partnerships with local businesses, neighboring municipalities, and regional tourism organizations.
- Facilitating public-private partnerships to boost tourism activities.

Tourism Experience Development:

- Supporting local businesses in enhancing their tourism products, experiences, and market readiness.
- Creating themed itineraries and activities such as culinary, nature, and agri-tourism experiences.

Economic Growth and Investment Attraction:

- Driving economic development by attracting tourism-related investments, particularly in accommodations and transportation.
- Encouraging tourism-friendly infrastructure development, such as multi-modal transportation networks, pedestrian-friendly areas and the adaptive reuse of historic buildings.

Visitor Services and Information:

- Transitioning visitor services to a multichannel approach, providing both digital and in-person visitor information.
- Ensuring tourists have access to timely, relevant information about the region's offerings.

Event and Festival Support:

- Assisting in the attraction and development of a robust, tourism-focused event calendar.
- Supporting local tourism-related events that drive visitation during key times of the year.

Sustainability and Preservation:

- Promoting sustainable tourism practices that align with the preservation of Lincoln's natural and cultural heritage.
- Ensuring the tourism strategy supports long-term growth while maintaining the unique character of the town.

Stakeholder Engagement and Education:

- Offering workshops and resources for local operators to improve service quality and meet market expectations.
- Engaging residents and businesses as ambassadors of Lincoln's tourism offerings



2025 Key Objectives

In 2025, the Tourism role will focus on advancing its strategic objectives to support the local tourism industry while aligning with best practices and responding to evolving tourism industry needs and demands. The following key objectives are outlined for the upcoming year:

Development of a Joint-Destination Marketing Organization (DMO) Marketing and Communications Plan (3-5 Years)

Objective: To develop a comprehensive marketing and communications plan for the new Joint-DMO in collaboration with the City of St. Catharines, ensuring the Niagara Benchlands is positioned as a leading rural tourism destination in Ontario.

Best Practices: This plan will incorporate data-driven insights, explore new market opportunities, and include multi-channel strategies (digital, social media, print, and experiential marketing). It will also align with sustainable tourism practices, targeting key visitor profiles and focusing on shoulder and off-peak season promotions.

Tourism Economic Impact Study

Objective: In partnership with the City of St. Catharines and the Joint-DMO, the Town will conduct a comprehensive tourism economic impact study to measure tourism's contribution to the local economy.

Best Practices: The study will employ visitor data collection and economic analysis techniques to assess visitor spending patterns, job creation, and overall economic benefits. It will also provide critical insights to inform future tourism investments and policy decisions.

Phase Two of the Tourism Wayfinding Strategy

Objective: The implementation of Phase Two of the Town's Tourism Wayfinding Strategy will focus on the installation of Trailblazer headers along key Regional roads to improve directional signage and visitor navigation throughout the Niagara Benchlands.

Best Practices: Enhancing wayfinding infrastructure is essential to improving the visitor experience, promoting ease of access to key tourism assets, and driving longer stays and repeat visits. Phase Two will build upon the success of the initial implementation to create a cohesive, accessible wayfinding system.

Review and Implementation of a Destination Management Plan

Objective: The Town will review and implement a Destination Management Plan (DMP) to ensure sustainable growth and responsible tourism development.

Best Practices: This will involve assessing tourism assets, community capacity, and infrastructure needs while prioritizing the preservation of the Town's cultural and natural heritage. A DMP will ensure that tourism growth aligns with the needs of residents and businesses while mitigating negative impacts.

Ongoing Enhancements to the Municipal Accommodations Tax (MAT) Program

Objective: To strengthen and streamline the MAT program by enhancing reporting processes and improving collaboration with short-term accommodation providers.

Best Practices: Adopting efficient tax collection systems and transparent reporting structures will ensure that revenue generated through the MAT is reinvested in tourism development, marketing, and infrastructure projects. The program will continue to support tourism growth while maintaining compliance and accountability.



Community and Business Consultation

Objective: The Town will continue regular consultations with the tourism business community and residents to ensure that tourism development aligns with local needs and preferences.

Best Practices: Engaging stakeholders through surveys, town hall meetings, and one-on-one consultations is crucial to building strong partnerships and fostering a collaborative tourism ecosystem. These consultations will inform key decisions and ensure the community benefits from tourism development.

Culture Division

The Culture role operates the Lincoln Museum & Cultural Centre: Home of the Jordan Historical Museum of the Twenty. The Lincoln Museum & Cultural Centre is dedicated to the interpretation, exhibition, research, collection, and preservation of past, present, and future narratives relevant to the Town and the Niagara Region. The museum fosters a deeper understanding of local history and culture through immersive exhibits, inclusive engagements, educational programs, and outreach initiatives. Our efforts focus on growing public engagement, expanding our visitor base, and enhancing the community's overall cultural experience.

The division's core functions are guided by the Lincoln Museum and Cultural Centre Strategic Plan (2020-2025), the 2019 Parks, Recreation and Culture Master Plan (PRCMP), industry best practices, and are in alignment with the Council's Strategic Priorities.

Division functions include:

- Exhibits, and Historical and Cultural Interpretation
- Education and Community Engagement
- Collections and Research
- Cultural Placemaking and Place-keeping
- Marketing, Branding, and Partnerships

Division Functions

Exhibits, and Historical and Cultural Interpretation

- Curating diverse, engaging, challenging, and educational exhibits based on current best practices that reflect both historical and contemporary cultural narratives.
- Collaborating with local artists to feature a blend of historical artifacts and contemporary works.
- Creating interactive, immersive, and accessible experiences that resonate with various age groups and communities.
- Exhibits are responsive to the needs, challenges, and issues facing the community with content that includes active dialogue and action as well as a high level of historical accuracy.



Education and Community Engagement

- Be a welcoming organization that embraces and celebrates the diversity of our community - past, present, and future. The museum facilitates access to its programs and services for people of all ages, abilities, and backgrounds.
- Offering a range of educational programs, events, workshops, and school partnerships, to connect the community with culture and history, and promote hands-on interaction with local history.
- Develop and conduct programming and outreach initiatives that target underserved groups/individuals, or people who face barriers to accessing the museum site.
- Ensure engagement opportunities are responsive to the needs of tourists, abilities, citizens and the environment.



Collections and Research

- Preserving, cataloging, and maintaining the museum's collection and historic buildings to ensure accessibility for future generations.
- Maintain and stage the historic structures for historical interpretation.
- Implementing a Collections Development Plan (CDP) that includes acquisition, deaccessioning, and artifact care strategies.
- Enhancing the museum's digital presence by making the collection accessible for online community research.



Cultural Placemaking and Place-keeping

- The museum is a third place, with free admission and low-cost activities that facilitate and foster broader, more creative interaction. Cultural placemaking initiatives promote the museum as a community hub for cultural activities and public gatherings. Host cultural and social events which bring people together in meaningful ways.
- Partnering with Indigenous communities to support reconciliation efforts, celebrate Indigenous histories and cultures, and respond to items #67 and #70 of the Truth & Reconciliation Commission Canada Calls to Action.
- Develop initiatives throughout the Town of Lincoln to support and uplift diverse voices and cultural history.
- Strengthening relationships with local volunteers to support operations, events, and educational initiatives, to foster a sense of community ownership of the museum.

Marketing, Branding, and Partnerships

- Promoting the museum's identity through cohesive branding and targeted marketing efforts.
- Expanding the museum's digital presence via social media, online exhibits, and newsletters.
- Hosting events and participating in regional tourism initiatives to raise the museum's profile and attract new visitors.
- Building strong collaborations with local and regional organizations to extend the museum's reach and impact. Collaborating with local organizations to reach diverse audiences.



2025 Key Objectives

- Enhance digital engagement by developing and implementing a digitization plan. Further digitize collections and exhibits to ensure greater accessibility for a wider audience.
- Grow visitor numbers by implementing targeted marketing strategies and offering diverse programming to increase museum attendance. Enhance a welcoming and connected community by supporting and promoting cultural and community initiatives
- Form new partnerships and strengthen existing partnerships with local and regional organizations to extend the museum's reach.
- Maintain service satisfaction and uptake KPIs and metrics for arts and culture programming.
- Initiate community engagement and planning activities for Lincoln Museum & Cultural Centre: Home of the Jordan Historical Museum of the Twenty's 2025-2030 Strategic Plan.



2025 Economic Development & Communications Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Funding Source	760,457	456,981	154,000	149,978	(4,022)	(2.6%)	
User Fees & Service Charges	114,378	68,419	102,000	104,978	2,978	2.9%	
Donations/Sponsorships/Advertising	45,447	36,204	9,000	7,000	(2,000)	(22.2%)	
Grants	538,113	191,946	43,000	28,000	(15,000)	(34.9%)	1
Reserve Transfer Funding	62,519	160,412	-	10,000	10,000	100.0%	2
Expenditure	2,664,524	1,906,847	1,851,447	1,953,443	101,996	5.5%	
Personnel	1,304,997	1,256,487	1,229,564	1,392,110	162,546	13.2%	3
Services & Supplies	880,172	302,773	390,300	351,250	(39,050)	(10.0%)	4
Administrative	264,060	203,996	206,383	184,883	(21,500)	(10.4%)	5
Equipment/Vehicles/Technology	28,954	13,194	23,500	23,500	-	-	
Financial Expenditures	5,990	17,855	1,700	1,700	-	-	
Operating Reserve Transfer	180,351	112,542	-	-	-	-	
Net Levy Requirements	(1,904,067)	(1,449,866)	(1,697,447)	(1,803,465)	(106,018)	6.2%	

Economic Development & Communications Budget Notes

- (1) Decrease in anticipated grants with offsetting decreased expenditures.
- (2) Transfer from encumbrance reserve fund for prior year funding received to offset costs at the museum.
- (3) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits; \$38k increased support for communications and grant writing and \$12k increase to museum part-time wages, both offset by other reduced costs.
- (4) \$35k decrease to Destination Marketing Organization (DMO); \$12k decrease to museum collections and program supplies to offset increase to PT wages; \$8k increase for recognizing events such as National Day for Truth and Reconciliation.
- (5) Decreased advertising and printing.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Economic Development - Business E-newsletters Delivered	Number of virtual newsletters sent out to our business community. Targeting approximately one per week.	52	52	52	52
Economic Development - Business Outreach	Telephone and in-person touchpoints with Lincoln's business community to support and foster economic growth and investment	300	325	350	350
Tourism - Business E-newsletters Delivered	Number of virtual newsletters sent out to our tourism and hospitality community. Targeting approximately one per month.	12	12	12	12
Tourism – Sector Roundtables and Town Halls	In-person and virtual meetings held with local tourism business-clusters and business representatives. Targeting one (1) per quarter.	4	4	4	4
Communications - SpeakUpLincoln.ca	Measuring the level of engagement on SpeakUpLincoln.ca	8,000 unique visits	20,000 unique visits	40,000 unique visits	50,000 unique visits
Lincoln.ca	Number of community-wide mailers issued (Council & Mayor's Newsletters, Budget Information, town-wide initiatives, etc.)	8-10	8-10	12-15	12-15
Communications - Community Mailers	Number of community-wide mailers issued (Council & Mayor's Newsletters, Budget Information, town-wide initiatives etc.)	8-10% annually	8-10% annually	10-12% annually	10-12% annually
Corporate Social Media Engagement	Increase followers on corporate social media accounts	15% annually	20% annually	25% annually	25% annually

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Total Museum Engagement (exhibits, programming, events)	To measure engagement and community awareness of the museum.	10,440	11,491	12,500	13,000
Museum satisfaction rating (%)	To measure experience satisfaction yearly received from program surveys	95.8%	94.8%	95%	95%
Museum Program referral rate (%)	To measure program participant satisfaction and likeliness in recommending a program to a friend and/or family member.	95.6%	95.4%	95%	95%
Museum Social Media Engagement	Increase followers on museum/culture social media accounts	43.69% increase	24.74% increase	20% Increase	20% increase

TOWN OF LINCOLN

Legislative & Information Services



Legislative & Information Services

The Legislative, Enterprise and Information Services Department under the direction of the Director, Legislative, Enterprise & Information Services/Town Clerk, performs statutory duties as outlined in the Municipal Act and other legislation.

We are dedicated to providing customer service excellence by working with elected officials, residents, as well as staff and ensuring our local government is inclusive, accountable, and barrier-free with accessing public information as well as the management of corporate assets and maintaining technologies. The Legislative, Enterprise and Information Services Department has implemented several policies to achieve these goals.

The Legislative, Enterprise and Information Services Department ensures compliance in the delivery of services through an ongoing corporate policy review and comprehensive by-law review. This will help to respond more efficiently to the diverse needs of the community and proactively implementing continuous improvement initiatives that are a priority which enhances the effectiveness of our customer service for elected officials, residents, and staff. Staff will leverage technology to build a strategy for open data governance and information as well as making sure services are streamlined and supportive in our efforts to be a leader in public service.

Service levels for many of the functions within the Department are set out in legislation including the Municipal Act and Municipal Freedom of Information and Protection of Privacy Act (MFIPPA). The team has also developed customer service standards that meet or exceed legislated requirements and include targets for non-statutory services and provide effective, efficient, and timely strategic support to assist Departments on delivering Council priorities. The existing service level for the various programs in Legislative, Enterprise and Information Services Department are summarized below.



Department Functions

Council and Committee Support:

The Department lead by the Director of Legislative, Enterprise and Information Services/Town Clerk, along with the Deputy Clerk and Legislative Coordinator, records and preserves Council decisions and provides procedural support and guidance to all Departments. In 2023, the team administered 53 meetings and 134 hours. In 2024 (as of October 1, 2024), the team has administered 31 meetings and 73 hours. Since 2020 members of Council and the public have participated in Council and Committee meetings virtually or through a hybrid model. As a result of the many benefits that hybrid meetings provide, including more opportunities for community participation, increased flexibility for Council and staff, the council chambers technology has been updated to ensure it delivers a seamless experience for members of Council, public and staff.

Freedom of Information:

The Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), imposes a 30-day time limit in which an institution must provide a decision regarding a Freedom of Information (FOI) request. The 30-day time-limit may be extended in certain limited circumstances, as prescribed by MFIPPA. The FOI process evolved from being entirely paper based to being flexible and providing this electronically in some cases without impact to legislated timelines and with improved measures to service in nearly every metric. Requesters can more easily submit requests by being able to use email and are able to correspond more easily with staff processing the request, eliminating significant time delays. Requesters also receive records more quickly, and at significantly less cost, as records are now available to be securely transmitted as opposed to being printed and then sent by courier, both at a cost. Current efforts are focused on exploring options to receive payments online as the last remaining piece of the process in becoming a paperless program. MFIPPA permits a municipality to charge certain fees to individuals seeking access to government records. The fees permitted are set out in MFIPPA, such as application fees, photocopying, shipping, preparing a record for disclosure and search time. In 2023 the Town had 25 MFIPPA requests and collected \$1,205.30 in fees.



Records Management:

The Department is responsible for the effective management and preservation of corporate records to ensure that records are available to inform decision making; assist in business continuity; satisfy legislative and regulatory requirements; maintain accountability; promote openness by enabling disclosure of information to the public and by preserving organizational and operational history. The Records Management Program ensures that Town records are managed through the information lifecycle including creation, maintenance, and storage of records in compliance with statutory requirements. Records Management Training and Routine Disclosure Training was successfully delivered to Town staff which provided educational opportunities to ensure compliance and understand the importance of our records retention program.

Commissioner of Oaths, Permits, Licensing and Civil Ceremonies:

The Department issues commissioner of oaths and declarations, municipally significant events/special occasion permits, liquor and lottery licenses, marriage licenses and performs civil ceremonies and vow renewals. Our department has been able to offer most forms online to ensure easy access and an efficient process. These services are a major component to the Departments revenue.

Enterprise & Information Services:

The Enterprise and Information Services area within the Department, oversees the management of corporate information assets for the Town of Lincoln. Staff are responsible for maintaining the technologies, processes, practices and principles used to manage the Town's records and information. Staff ensure that the Town has appropriate formats (physical and digital) and includes the management of all business activities associated with information, such as Information Architecture (IA), security, metadata, automation and quality management. The primary purpose is to ensure that statutory and business requirements are being met.

The Department is responsible for the strategic and operational implementation of technology for the Town, which assists in better delivery of public service to our residents. These include:

- Enterprise business systems
- Communications systems
- Networking & Infrastructure
- Workstations and corporate hardware

Vital Statistics:

Legislation enforcing the processing of vital statistics information (death registrations) and burial permits, is maintained by a municipality. These services are important to ensuring legislative compliance and our staff is committed to providing these important services to the community.

Municipal Elections:

Under the direction of the Director, Legislative, Enterprise and Information Services/Town Clerk, oversees the Municipal and School Board Elections required by the Municipal Elections Act, 1996.



2025 Key Objectives

- Continue to focus on projects and initiatives that modernize municipal services and review opportunities for shared services that are cost effective.
- Complete a strategy for open data and governance and reduce barriers.
- Ensure compliance under the Municipal Act 2001, and other legislation which provide for sound leadership and good governance.
- Complete the comprehensive by-law review and implement an established framework to improve efficiency.
- Plan for the upcoming 2026 Municipal Election and evaluate opportunity for shared services.
- Information Technology and Enterprise Services to continue aligning operations to the recommendations from the Corporate Systems Master Plan
- Supporting departmental efforts to provide digital customer service
- Support the enhancement of the Town's digital assets
- Providing up-to-date digital infrastructure to support departmental needs
- Maintain the security and functions of the Town's network, servers, workstations and mobile devices
- Continue with the annual hardware refresh end-of-life cycles
- Continue to implement cloud-based software solutions to replace outdated manual processes



2025 Legislative & Information Services Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Funding Source	443,456	250,398	301,671	300,821	(850)	(0.3%)	
User Fees & Service Charges	28,110	35,398	29,100	28,250	(850)	(2.9%)	
Interdepartmental Revenue	212,242	215,000	272,571	272,571	-	-	
Reserve Transfers Funding	203,104	-	-	-	-	-	
Expenditure	1,809,653	1,905,438	2,078,766	2,311,960	233,194	11.2%	
Personnel	947,686	952,863	971,278	1,068,084	96,806	10.0%	1
Services & Supplies	124,693	28,111	24,000	46,500	22,500	93.8%	2
Administrative	81,069	100,644	146,794	151,500	4,706	3.2%	3
Equipment/Vehicles/Technology	656,205	710,395	861,694	940,876	79,182	9.2%	4
Operating Reserve Transfers	-	113,425	75,000	105,000	30,000	40.0%	5
Net Levy Requirements	(1,366,197)	(1,655,040)	(1,777,095)	(2,011,139)	(234,044)	13.2%	

Legislative & Information Services Budget Notes

- (1) Cost of living adjustments and negotiated/legislated pay increase. Overtime increased by \$20k to reflect actuals and requirement for after-hours tech support.
- (2) \$12k increase for annual printer rental fees (resulting in reduced capital expenditures); \$8k increase for records retention storage boxes, workshops and AODA compliance.
- (3) Increase in training and advertising.
- (4) \$52k increase to corporate software licenses; \$25k for internet and telecommunication;
- (5) \$30k increased transfer to Election Reserve Fund to offset future election costs.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Average response time to service requests (%)	To measure the response times for resident requests for services provided by Legislative Services. Target response times within 24hrs of receipt.	100%	100%	100%	100%
Ensure regular Council meetings are scheduled	To maintain a minimum number of Council and Committee of the Whole (12 annually)	14/14 annually	16/17 annually	100%	100%
Registration of Vital Stats (%)	To ensure Provincial weekly reporting requirements are met.	100%	100%	100%	100%
Number of marriage licenses processed	To meet the needs of resident requests and customer service provided by Legislative Services	125	98	99	115
Number of Civil Ceremonies performed		16	23	25	30
Number of Commissioning of Oats administered		59	92	77	95
System Availability	Percentage of uptime for all systems based on CLA (Service Level Agreement)	99.9	99.92	99.92	99.92
System Support	Ticketing system annual totals for support of the Town's IT assets, software and systems. Open tickets/closed tickets per year.	4,368/ 4,375	5,322/ 5,384	4,092/ 4,089	N/A

TOWN OF LINCOLN

Finance & Administration



Finance & Administration

The Finance & Administration department is responsible for overseeing the Financial Management for the Town of Lincoln.

The Finance Department for the Town helps provide an integrated corporate-wide perspective and specialized knowledge to enhance financial decision-making and serves to direct and manage the financial affairs for Lincoln. This involves the management and administration of the operating and capital budget process, preparation of annual financial statements and regulatory reports, collecting, recording, and paying out funds in a manner that the laws of Ontario and the by-laws and resolutions of Council direct.

The department functions include:

- Accounting
- Billing & collection
- Budget management, planning and reporting
- Payroll
- Procurement
- Insurance



Department Functions

Accounting:

- Responsible for financial reporting, accounts payable and payroll
- Provides financial information to and analysis for departments and Council
- Preparation of annual financial statements and other regulatory reporting
- Maintenance and development of financial policies and internal controls

Billing & Collection:

- Responsible for the billing and collection of all property taxes and utility charges
- Administers and processes accounts receivable for the Town
- Responds to customer service inquiries related to property tax and utility
- Responsible for handling and recording of cash and electronic payments

Budget management & planning:

- Develops the operating and capital budgets
- Prepares and delivers budget guidelines and timetable
- Develops long-term capital financial plans and forecasts
- Maintains, records, tracks, and analyzes capital projects

Procurement:

- Procures goods and services for the Town through competitive procurement opportunities
- Provides guidance to Departments on procurement opportunities and compliance with the Town's purchasing policies and procedures



2025 Key Objectives

- Client Support Enhancements: a variety of initiatives are being undertaken to further enhance our client-centric focus when delivering services
 - ✓ Continue to utilize Zendesk data to improve customer support
 - ✓ Continue to shift to online e-billing services and modernize billing and collection processes including migration to bi-monthly water billing
 - ✓ Increased follow-up on outstanding receivable balances to ensure strong financial management while assisting property owners to maintain current account balances
- Continued maturation and enhancement of financial planning and tools toward Sustainable Financial Management, a pillar of Council's strategic priority by continuing to:
 - ✓ Enhance long-range budget planning and forecasting tools with continuation of 10-year capital project remapping in collaboration with all Town departments
 - ✓ Work closely with partners from other departments in Asset Management (AM) Planning, which is an integral component to the long-term sustainability of a municipality. Although it's the responsibility of each service area to ensure they meet all legislated requirements, the resulting data can be used to support financial decisions. AM principles should be integrated throughout all Town processes whether budget, fiscal updates, or historical reporting.
- Responding and reporting in accordance with new and amended accounting standards, including working with departments on the new standard related to Revenue Recognition as per Public Sector Accounting Standard 3400
- Continued review and recommended updates to financial policies and procedures, guided by generally accepted best practices and to ensure modernization



2025 Finance and Administration Budget

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	264,307	148,145	185,750	180,750	(5,000)	(2.7%)	
User Fees & Service Charges	52,834	50,812	75,000	85,000	10,000	13.3%	1
Grants	57,048	-	-	-	-	-	
Financial Revenue	750	750	750	750	-	-	
Interdepartmental Revenue	102,567	96,583	95,000	95,000	-	-	
Reserve Transfers Funding	51,108	-	15,000	-	(15,000)	(100.0%)	2
Expenditure	1,093,456	978,403	1,140,302	1,201,635	61,333	5.4%	
Personnel	928,876	865,020	1,041,852	1,105,119	63,267	6.1%	3
Services & Supplies	788	19,972	18,000	9,000	(9,000)	(50.0%)	4
Administrative	156,612	59,005	73,750	80,816	7,066	9.6%	5
Equipment/Vehicles/Technology	1,252	-	-	-	-	-	
Financial Expenditures	5,928	7,406	6,700	6,700	-	-	
Operating Reserve Transfer	-	27,000	-	-	-	-	
Net Levy Requirements	(829,149)	(830,258)	(954,552)	(1,020,885)	(66,333)	6.9%	

Finance and Administration Budget Notes

- (1) Increase in rebates and recoveries anticipated.
- (2) Prior year transfer was as approved by Council to fund the Asset Retirement Obligation (ARO) accounting standard implementation. Project has been completed and related revenues and costs have been removed.
- (3) Cost of living adjustments and negotiated/legislated pay increases as well as increased cost of benefits.
- (4) \$15k reduction for completion of ARO project; net of general cost increases.
- (5) Increase in costs for external audit services, training and professional development.

Key Performance Indicators

Indicator	Objective of Measure	2022*	2023	2024 Projected	2025 Target
Average resident satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	Not Available	87%	> 85%	> 85%
Full resolution time median	To measure program response times for full resolution of resident queries.	Not Available	69.5 hrs	< 12 hrs	< 12 hrs
First contact resolution (%)	To measure the efficiency and knowledge of front-line finance staff to immediately and effectively service the needs of the customer upon first inquiry without need for redirection.	Not Available	> 90%	> 90%	> 90%
Taxes Receivable as a % of Taxes Levied	To measure the effectiveness of tax collection efforts and provision of payment plan options to property owners.	6.8%	7.6%	TBD	<6%

*The 2022 data regarding satisfaction rating, median resolution time and first contact resolution was based on 200 tickets whereas the 2023 data is based on approximately 11,000 tickets. The 2022 data has been excluded as it is not representative of the same comparative number or period of time.

TOWN OF LINCOLN

CAO's Office



Office of the Chief Administrative Officer

The Chief Administrative Officer (CAO) is responsible for oversight and administration of all the Town's services while also implementing the policies and direction of Council.

The Office of the Chief Administrative Officer with the support of the corporate leadership team, develops strategic planning initiatives for the organization. The CAO's office is directly responsible for the human resources, special projects, government relations and strategic planning functions of the Town of Lincoln. The department's core functions are guided by Council's Strategic Priorities.

The department functions include:

- Strategic planning
- Government relations
- Special projects
- Human Resources
- Project Management Office



Department Functions

Strategic Planning:

- Drives the development of financial & community sustainability plans, corporate work plan, strategic land use strategies, community partnerships

Government Relations:

- Maintains a robust government relations infrastructure, advocacy at all levels of government, opportunities for alternate sources of funding

Special Projects:

- Development of policies and plans which involve cross-departmental functions

Human Resources:

- Supports the people who work for the Town, manages workforce planning and talent management, and health and safety. Human Resources also builds a work force that is engaged, healthy and productive through policies and programs that promote professional and personal development, safe work practices, wellness, awareness of applicable legislation, and a high degree of engagement. Human Resources staff provide advice on items pertaining to employee relations and compensation strategies amongst other employee related matters.

Construction/Project Management (PW-PM):

- Lead project design proposals and administration of major Public Works construction activities
- Provides engineering support services to various departments across the organization
- Liaisons and comments on Niagara Region Transportation and Water/Wastewater projects.



2025 Key Objectives

Special Projects and Organizational Initiatives:

- Advancing equity, diversity, and inclusion across the Corporation, including the implementation of any associated recommendations from the Workforce Diversity & Inclusion Strategy
- Continuing to develop and implement the town-wide Corporate Asset Management Program in partnership with all Town departments
- Enhancing the long-range financial planning model
- Bring forward Community Improvement Plan Update Report and Next Steps
- Finalize Business Plan for the Beamsville District Secondary School lands and Next Steps
- Prioritize, develop and implement an organizational succession plan
- Continue to explore and seek opportunities for more shared service and efficiency opportunities

Human Resources:

- Ensure a broad-based people strategy is in place that includes talent management, training, succession planning, workforce engagement, and employee wellness planning
- Fostering a psychologically and physically healthy work environment
- Ensure the strategic values are pervasive throughout the organization
- Review, adapt and develop corporate policies and procedures to maintain our reputation as employers of choice



2025 Office of CAO Budget

	2022 Actual	2023 Actual Restated	2024 Budget Restated	2025 Budget	\$ Change	% Change	Notes
Expenditure	1,101,422	979,189	1,109,775	1,189,990	80,215	7.2%	
Personnel	677,239	708,191	714,875	776,793	61,918	8.7%	1
Services & Supplies	157,235	94,096	102,250	105,750	3,500	3.4%	2
Administrative	259,770	157,044	275,650	297,447	21,797	7.9%	3
Equipment/Vehicles/Technology	7,178	19,858	17,000	10,000	(7,000)	(41.2%)	4
Net Levy Requirements	(1,101,422)	(979,189)	(1,109,775)	(1,189,990)	(80,215)	7.2%	

Office of CAO Budget Notes

- (1) Cost of living adjustments and negotiated/legislated pay increases as well as increased cost of benefits.
- (2) Increase in customer service initiatives.
- (3) Slight increase to legal fees based on recent actuals; Project Management training reallocated from Public Works.
- (4) Budget for HR software moved to Legislative & Information Services.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projection	2025 Target
Lost Time – Work Related Incidents	To measure the number of workdays lost due to work related incidents/accidents	0 days	Estimated 20 days	0 days	0 days
H&S Reports – WSIB Claims	To measure the number of claims that result in a WSIB claim from a worker who suffers a work-related injury / disease	Not Available	8 reports	< 10 reports	< 5 reports
Employee Satisfaction	To measure the extent to which employees are happy or content with their jobs and work environment. As measured by an Engagement Survey.	Not Available	Not Available	>75%	>80%
Wellness Program Usage	To measure the percentage of the workforce that participates in at least one wellness program.	Not Available	30% per session	30% per session	40% per session
Absenteeism Rate	To measure the percentage of employees that are habitually absent from work for reasons other than vacation	Not Available	<10%	<10%	<10%
Employee Turnover	To measure the percentage of employees who voluntarily left the organization.	Not Available	<10% estimated	<10%	<10%

TOWN OF LINCOLN

General Government



General Government

General Government encompasses funding and expenditures that are shared and benefit the whole organization.

2025 General Government Budget

	2022 Actual Restated	2023 Actual Restated	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	6,217,903	3,510,945	2,613,715	3,272,301	658,586	25.2%	
User Fees & Service Charges	33,437	72,141	73,940	73,390	(550)	(0.7%)	
Grants	227,000	193,000	187,600	201,600	14,000	7.5%	
Fines, Penalties & Interest	529,950	743,383	505,000	600,000	95,000	18.8%	1
Taxation - Other	1,144,929	886,760	756,098	770,098	14,000	1.9%	2
Financial Revenue	361,257	702,094	150,000	120,000	(30,000)	(20.0%)	3
Proceeds on Disposal of Capital Assets	785,423	23,725	220,000	-	(220,000)	(100.0%)	4
Debt Servicing Funding	357,234	354,970	621,077	1,157,213	536,136	86.3%	5
Reserve Transfers Funding	2,778,673	534,872	100,000	350,000	250,000	250.0%	6
Expenditure	6,234,936	6,740,232	5,619,681	6,669,008	1,049,327	18.7%	
Personnel	-	-	(43,800)	(200,000)	(156,200)	356.6%	7
Services & Supplies	1,099,441	1,215,767	320,000	160,000	(160,000)	(50.0%)	8
Administrative	856,979	850,810	1,069,623	1,127,420	57,797	5.4%	9
Financial Expenditures	150,781	122,388	114,500	145,000	30,500	26.6%	
Debt Servicing Charges	360,319	621,714	677,254	1,449,533	772,279	114.0%	10
Operating Reserve Transfers	-	256,882	-	-	-	-	
Capital Reserve Transfers	2,603,362	2,472,589	2,213,335	2,648,335	435,000	19.7%	11
Contribution to Library	1,164,054	1,200,082	1,248,769	1,318,720	69,951	5.6%	12
External Transfers	-	-	20,000	20,000	-	-	
Net Levy Requirements	(17,033)	(3,229,287)	(3,005,966)	(3,396,707)	(390,741)	13.0%	

General Government Budget Notes

- (1) Increase to property tax penalties and interest based on historical actuals.
- (2) Minimal increase in supplemental taxation and payments in lieu of taxation revenues anticipated. Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property tax can be collected for the current year, and if applicable, for any part of all of the two previous years as described in the Assessment Act. There is typically a one-to-two-year lag in time from when development occurs until supplemental taxation revenues are received.
- (3) Decreased interest revenue is anticipated due to reduced cash balance as capital projects are carried out, as well as decreasing interest rates.
- (4) Proceeds on land disposal are not anticipated to offset operating costs.
- (5) Increased debt servicing funding due to new debenture principal and interest payments anticipated for 2025 that are funded by DC reserve fund. The total DC revenues equal the principal and interest payments for those debentures so that there is no net cost to the tax levy.
- (6) Funding from Tax Rate Stabilization Reserve Fund from savings in 2023 that related primarily to personnel position gapping, to offset impact of personnel cost increases in current budget year.
- (7) Savings due to delay in filling vacant positions.
- (8) Decreased Community Improvement Plan (CIP) costs resulting from pause in program; budget is based on an estimate related to existing agreements; the CIP program dating back to 2014.
- (9) A 10% increase of \$54k has been estimated for insurance for 2025 based on recent trends, but at time of budget preparation the 2025 premium is not known.

- (10) Increase to debt servicing charges due to new debenture principal and interest payments anticipated for 2025. Principal and interest payments for debentures issued in 2024 with full year payments and those anticipated for 2025 have been added, with DC revenue to offset maturity of the changes for 2025. Increase relates primarily to the WLMH debenture (with offsetting decrease in transfer to the WLMH RF), net of slight reduced costs of some borrowing repaid in 2023.
- (11) Increased capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets. The 2025 budget includes \$2,474,535 transfer to IRF (increase of \$700k over prior year), a reduction of \$265,000 to the WLMH Reserve Fund because the debenture has been issued, and \$173,800 to the DC Reserve Fund to replenish previously approved DC reduction grants.
- (12) See the Lincoln Pelham Public Library section for details regarding their budget; a 4% operating increase is requested, in addition to \$20,000 for capital equipment which was previously part of the Town's capital budget.

TOWN OF LINCOLN

Transforming the Former BDSS Site





Transforming the Former BDSS Site

In June 2024, the Town of Lincoln reached an agreement to acquire the surplus property of the former BDSS site from the DSBN, with ownership set to transfer in January 2025. While this presents a potentially significant opportunity for the Town—given its central location in Beamsville and proximity to various amenities and historical significance—there remains work to be done and analysis to be undertaken regarding how to best move forward knowing all the implications of this decision. We believe this will be a key priority for the Town moving forward.

The Town recognizes the weight of this undertaking, and while there is excitement about the possibilities for shaping the future of this site, it is essential to approach the project with a thoughtful mindset. Guided by our commitment to 'Preserve, Evolve, Thrive,' we aim to honor the site's heritage while cautiously considering how to foster community benefits and sustainable growth.

As we navigate the potential future of the former BDSS site, the Town is committed to an open and ongoing engagement process with the community. We believe that gathering feedback will be crucial in guiding our decisions at each stage, ensuring that any redevelopment is beneficial for both current residents and future generations.

Project Overview

- Beamsville District Secondary School (BDSS) has played a significant role in the Lincoln and West Niagara communities since its establishment in 1888, serving generations of students.
- In March 2017, the District School Board of Niagara (DSBN) announced that BDSS would close with the opening of West Niagara Secondary School.
- The Town completed the acquisition of the BDSS property in June 2024, with ownership anticipated in January 2025.

Financial Impact

The Town purchased the site for \$2.85 million. Future plans for the site may involve a combination of public uses and private partnerships, aiming to strike a balance between community benefits and financial sustainability. As we engage with community members, it is important to acknowledge that the options explored will involve varying degrees of investment in public amenities and services. Generally, a higher number of public amenities could result in reprioritizing parts of the budget for the Town, thus making careful consideration essential as we move forward.

2025 BDSS Budget

	2025 Budget	Notes
Funding Source	315,000	
User Fees & Service Charges	315,000	1
Expenditure	755,800	
Personnel	120,000	2
Services & Supplies	175,600	3
Administrative	15,000	4
Equipment/Vehicles/Technology	22,200	5
Utilities	243,000	6
Financial Expenditures	180,000	7
Net Levy Requirements	(440,800)	

BDSS Budget Notes

- (1) Anticipated revenues include \$98,000 in camp revenues and \$217,000 in film, rental, and other miscellaneous recoveries.
- (2) Personnel costs for camp staff, offset by \$98,000 in revenues for a net cost of \$22,000.
- (3) \$75k for repairs and maintenance; \$26k for janitorial and grounds maintenance; \$75k for consulting work related to public consultation and feasibility analysis.
- (4) Estimated insurance.
- (5) Internet and telecommunication costs.
- (6) Estimated based on historical costs and estimated trends in price increases.
- (7) Estimated interest on floating capital loan – interest only payments. For a 5-year period revenues may be applied to reduce the loan balance, which is non-revolving, after which a debenture will be issued. The amount can also be debentured prior to the 5-year limit if desired.

TOWN OF LINCOLN

2025 Building Rate Supported Budget



2025 Building Rate Supported Budget

The Building Department is responsible for providing advice to the public and Council regarding the Ontario Building Code and effective building practices to ensure life safety, and to administer the building permit process, inspect to ensure compliance and enforcement to obtain compliance when required.

The department function(s) include:

- Building Permits intake, processing and issuance
- Sign Permits
- Building Code enforcement and monitoring
- Collection of Development Charges and Parkland Dedication fees

Department Functions

Building Permits:

- Administer and enforce the Ontario Building Code that regulate the standards for new construction, including renovations and changes in use
- The Building Division carries out inspections for several purposes, with public service, public health and safety being the main concerns

2025 Building Department Budget

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	769,692	877,577	976,059	1,039,562	63,503	6.5%	
User Fees & Service Charges	472,857	562,235	850,000	650,000	(200,000)	(23.5%)	1
Fines, Penalties & Interest	5,155	9,139	8,500	8,500	-	0.0%	
Reserve Transfers Funding	291,679	306,203	117,559	381,062	263,503	224.1%	2
Expenditure	769,692	877,577	976,059	1,039,562	63,503	6.5%	
Personnel	584,851	715,263	762,195	815,405	53,210	7.0%	3
Services & Supplies	53,675	8,503	11,250	11,288	38	0.3%	
Administrative	2,401	2,396	13,250	20,405	7,155	54.0%	4
Equipment/Vehicles/Technology	12,587	38,819	62,000	65,100	3,100	5.0%	5
Interdepartmental Charges	114,848	112,596	127,364	127,364	-	0.0%	
Operating Reserve Transfers	1,330	-	-	-	-	0.0%	
Net Levy Requirements	-	-	-	-	-	0.0%	

Building Department Budget Notes

- (1) Decrease in building permit fees to reflect recent slowing development as a result of high interest rates.
- (2) Increased transfer from building permit reserve fund required. The Building Department is rate supported (does not impact the levy) and any surplus or deficit must be transferred to/from its Reserve Fund to ensure building permit revenues equal department expenditures.
- (3) Cost of living adjustments and negotiated/legislated pay increases as well as increased cost of benefits.
- (4) Increase to legal fees.
- (5) Increase to annual software license fees.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Building Permit fees revenue	To measure/track revenue generated from building permits and maintain an annual target above the prior 3-year rolling average.	\$465,274	\$560,000	\$600,000	\$650,000

TOWN OF LINCOLN

2025 Utility Rate Supported Budget



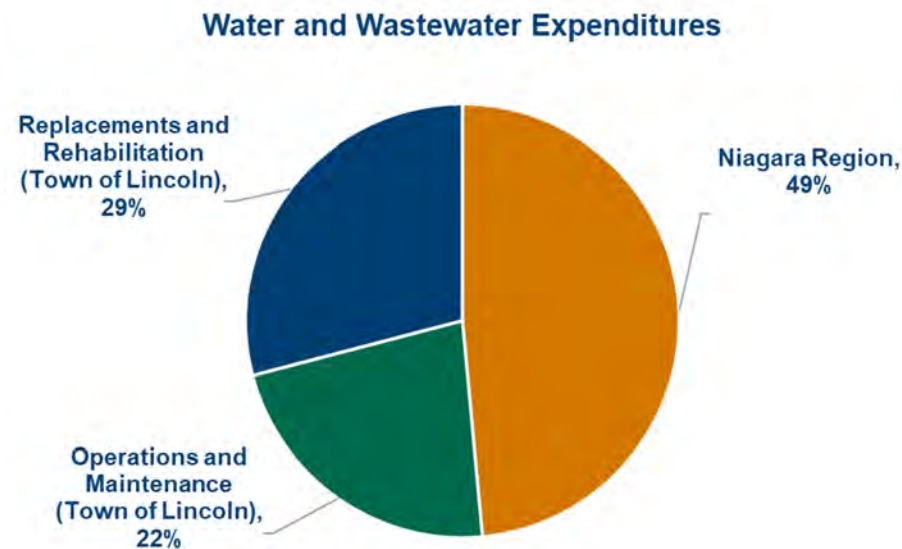
2025 Utility Rate Supported Budgets

Background

The primary objective of the Water and Wastewater rate supported budgets is to provide safe, reliable and sustainable water and wastewater services to the Town of Lincoln. The Water and Wastewater budget is fully funded by user rates with no reliance on property tax. The water and wastewater rates fund both operating and capital expenditures.

Water is provided in Lincoln on a two-tiered system. The Niagara Region is responsible for the treatment and supply of water while the Town of Lincoln is responsible for distribution, billing and collection. Water is wholesaled to the Town which then subsequently distributes it to users. The Town has three main service areas, those being Beamsville, Vineland and Jordan. The Town also owns a water hauling station.

Wastewater collection is provided in a similar two-tiered system. The Town provides collection and transmission of wastewater while the Region provides treatment. Similar to water, there are four main service areas: Beamsville, Vineland, Jordan and Campden. Not all water users in these areas have municipal wastewater service.



Budget Overview

Some of the major items that are impacting the Water and Wastewater rates are:

- Water and wastewater infrastructure has a long useful life but must be rehabilitated and replaced as it ages
- Rapid inflation in construction costs has impacted the Town's cost of its capital rehabilitation and replacement programs
- Climate change is driving the need for upgrades and improvements
- As interest rates have increased, the cost of borrowing for capital projects has increased
- The Region of Niagara is also experiencing increased costs (for example construction prices, as well as treatment chemicals which increased by 55% for wastewater and 44% for water from 2019 to 2024). Because half of the Water and Wastewater expenditures are a result of Regional charges, as their costs increase the Town must pass these costs on as part of the billing

Water and Wastewater Financial Plan and Rate Study

The Water and Wastewater Financial Plan and Rate Study was updated in 2024 and offers a comprehensive strategy for the Town's water and sewer services through 2030. This plan not only ensures compliance with the Safe Drinking Water Act, 2002, but also supports transparency and sustainability for the Town's sanitary sewer system, even though it is not legislatively mandated. This financial plan and rate study is a well-considered approach to managing the Town's water and sewer services, balancing affordability, stability, and long-term sustainability. On a blended average annual basis, the Financial Plan estimated that the blended cost of water and wastewater services for a typical customer would increase approximately 8.7% in 2025, and range from 7.1% to 7.6% per year over the forecast period (an average of \$125 per year).

The updated rates reflect a commitment to maintaining high-quality services while addressing future capital and operational needs. With the forecasted rate increases remaining moderate and aligned with regional standards, the Town is poised to continue providing essential services at a reasonable cost to its residents. Additionally, the plan's emphasis on investing in capital reserves and managing debt funding will ensure the Town can effectively address infrastructure needs without imposing undue financial burdens on its ratepayers. This plan will guide the setting of water and sewer rates, ensuring that the Town's financial plans align with its operational and capital budgetary requirements.

Region Controlled Costs

Water

The Niagara Region provides water flows to the Town of Lincoln and charges the Town for supply of potable water based on actual usage. The Town is charged by the Region for 100% of water usage in 2025 plus a 25% fixed component for cost recovery based on 2024 consumption levels. The draft 2025 Water Operating Budget follows the Town's most recent rate study, which estimated Regional costs using the most recent wholesale rate forecast provided by the Region with an increase in water costs of 4.7%, as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required. The financial plan estimated that the Town's 2025 water budget for Region controlled costs would be \$2,482,070, an increase of \$112 thousand over the prior year budget.

Wastewater

The Niagara Region provides treatment of wastewater. The Region controlled costs of wastewater charges contain no variable rates, it is 100% fixed and is reconciled between budget and actuals on a 3-year rolling basis which is charged back to the Town. The draft 2025 Wastewater Operating Budget follows the Town's most recent rate study, which estimated Regional costs using the most recent wholesale rate forecast provided by the Region with an increase in wastewater costs of 8.5%, as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required. The financial plan estimated that the Town's 2025 wastewater budget for Region controlled costs would be \$4,943,906, an increase of \$45 thousand over the prior year budget.

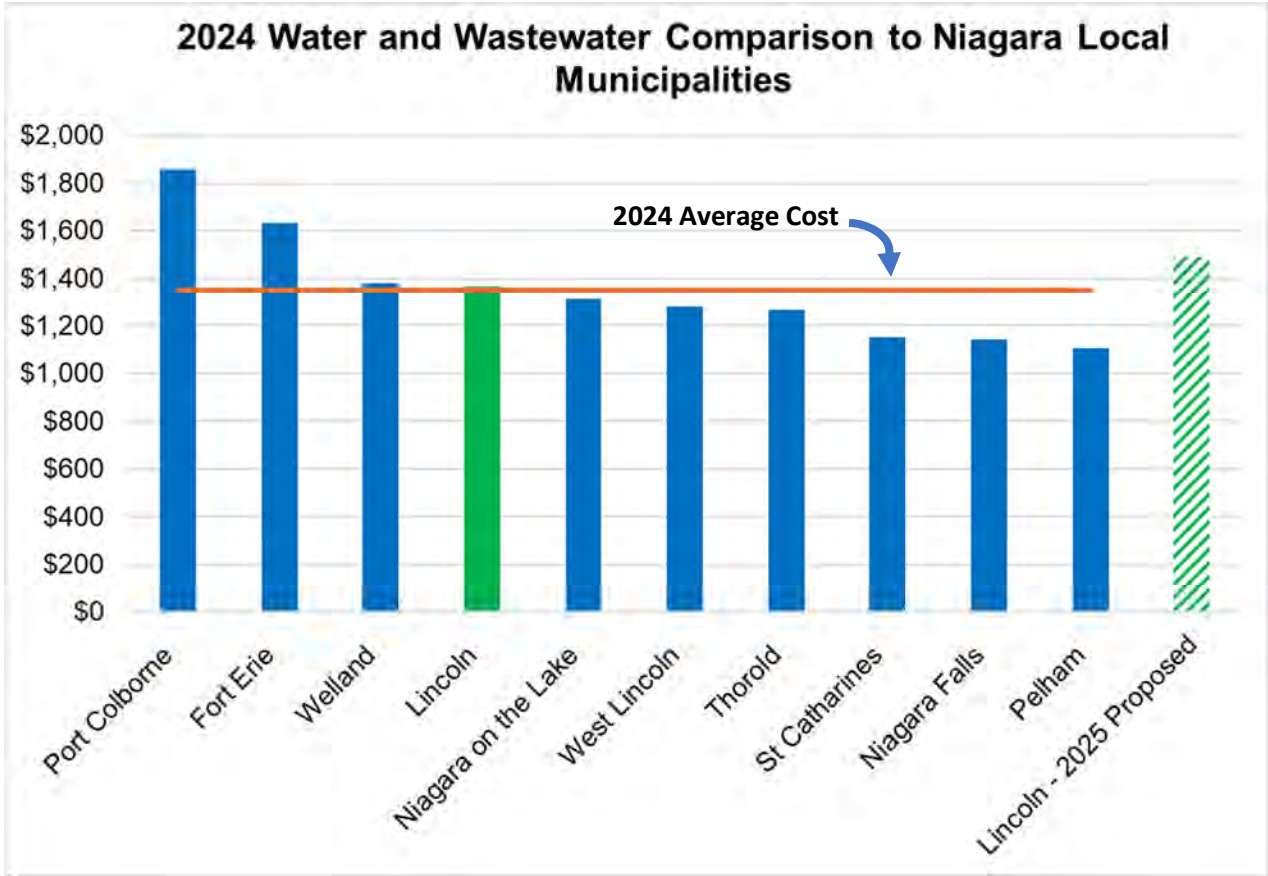
Rates and Comparators

The approved increase of \$0.15/m3 Water and \$0.43/m3 Wastewater variable rates as well as \$1.58/quarter water and \$3.48/quarter wastewater fixed rates will be effective for 2025. This is equivalent to \$30.14 increase per average household for the most common consumption of 43.8m3 per person per billing. The 2025 Utility Rate-Supported Budgets result in an estimated average increase of \$121 per year, per household, which is below the average anticipated annual increase in the Rate Study.

2025 Annual Customer Total Bill
(combined Water and Wasterwater) -
Based on 175m3 of usage and 5/8" or 3/4" meter

Description	2024	2025
Total Water Bill	\$663	\$695
Total Wastewater Bill	\$706	\$794
Total Combined Annual Bill	\$1,368	\$1,489
Annual Bill Increase		\$121
Monthly Bill Increase		\$10
Daily Increase		\$0.33

Below is a comparison of Lincoln’s average household water and wastewater charges compared to other local area municipalities in Niagara in 2024. In 2024, Lincoln’s water and wastewater charges were approximately at the average for residential customers compared to other municipalities in Niagara. The proposed increase in rates would shift Lincoln toward the left, but the rates of the other municipalities and the average will be determined after they approve their budgets. This is based on 175m3 annual consumption which is estimated by BMA Management Consulting.



Water and Wastewater

The Public Works department is responsible for overseeing all the physical infrastructure projects and operation of the water distribution and wastewater collection initiatives that are undertaken throughout the Town of Lincoln.

The Public Works department administers the construction, operation, and maintenance of the water and wastewater infrastructure of the Town.

The Environmental Services group within the Public Works department also maintains \$206M (2021 dollars) in water and wastewater infrastructure.

The Water and Wastewater group works closely with the following groups and Departments within the Town:

- Transportation Services
- Environmental Services
- Operational Engineering
- Project Management Office
- Planning Department
- Finance Department
- Economic Development and Communications



Group Functions

Environmental services:

- Ensures safe drinking water
- Wastewater sewer maintenance & repair
- Working closely with Operational Engineering and PMO groups to deliver key projects and programs related to water and waste water
- Support with stormwater infrastructure maintenance

2025 Key Objectives

Asset Management and State of Good Repair:

Continued data enhancement activities will be one of the primary focuses as part of the O.Reg 588/17 updates to the Public Works related Asset Management Plans. 2025 will continue to focus on sanitary, stormwater and water assets. As outputs from previously completed condition assessments and the Region-led Baker Road Pollution Prevention Control Plan, inflow and infiltration reduction projects will be completed on the sanitary sewer system. The projects and programs associated with asset management and state of good repair programs ensure that Lincoln continues to be a welcoming and resilient community.



Water/Wastewater Master Servicing Plans:

As part of the Region-led Wastewater Master Servicing Plan and Growth Allocation updates, the Town has completed a review of impacts to increased growth projections on the current water and sanitary sewer and systems and identified upgrade requirements. The Town will continue to address upgrades as identified in our 10-year capital plans with a focus on Greenlane watermain and the Ontario Street sewershed area wastewater collection system. A focus on trenchless repairs to existing infrastructure to remove existing Inflow and Infiltration to support additional capacity is a focus for 2025. These are in addition to supporting regional projects completed within the Town of Lincoln to support growth.

Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA)

The CLI-ECA are new requirements from the Ministry of Environment (MECP) issued under the Environmental Protection Act and applies to sanitary sewage/wastewater conveyance and stormwater management (e.g., storm sewer systems, SWM ponds, etc.). The goals on the CLI-ECA are reducing the burden on municipalities, developers and the ministry, while imposing a consistent set of conditions to improve environmental protection. The CLI-ECA replaces numerous pipe-by-pipe separate Environmental Compliance Approvals (ECAs) into a single environmental permission for all the sewage works components of a municipal wastewater collection system or a municipal stormwater management system. Like the DWQMS framework for water, now wastewater & stormwater systems have similar requirements. Municipalities are required to prepare and implement Operations and Maintenance (O&M) manuals for the systems. Other requirements also include inspections, testing and record keeping • Annual reports to be submitted to Ministry along with annual audits and MECP inspections. In 2025 the Town will continue to develop and formalize SOPs for the Wastewater and Stormwater Systems O &M manuals. Town staff will continue to monitor and learn more about the new CLI-ECA as it evolves, collaborate and participate with other LAM working groups for best practices and a consistent approach. Staff will participate with MECP webinars and available training programs regarding the new CLI-ECA requirements.

Climate Change:

To highlight the Town's commitment to being a welcoming and resilient community and align with the Climate Crisis declared by Council in 2021, climate change adaptation and resiliency continues to be a lens incorporated into projects and programs being undertaken in 2025.



Infrastructure Improvements to Support Our Changing Community:

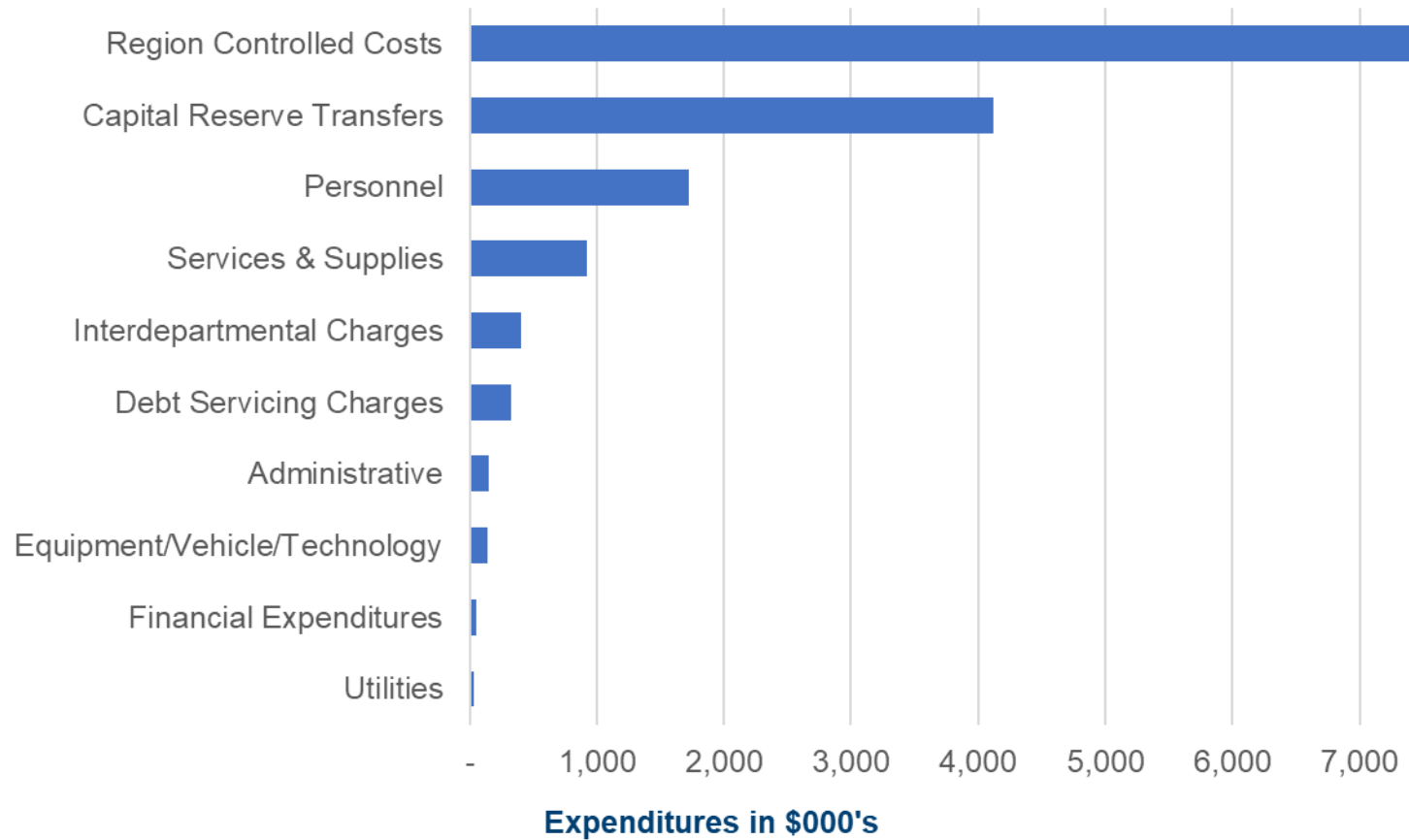
As the Town continues to grow and change a focus on ensuring that health and safety and legislative impacts are being met. In 2025, there will be a continued focus on reducing/preventing causes of basement flooding from sanitary sewers and ensuring appropriate fire flow capacity within the water system. Asset Management Plans and the associated 10-year Capital and operating plans ensure that growth and climate change impacts are considered. A focus for our programs is also to ensure that while we complete the works, that we are considering innovative and life-cycle cost efficient alternatives to ensure a resilient and sustainable community. A review of the Engineering Design Standards for the Town will also be completed to ensure that climate change and updated requirements are incorporated to ensure new infrastructure is designed to be resilient, sustainable and reduce impacts to the environment.



2025 Utility Rate Supported Budget - Consolidated

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change
Funding Source	10,385,870	11,917,018	14,150,579	15,303,954	1,153,375	8.2%
Rate Charges (Water Wastewater)	10,015,375	11,792,161	14,074,479	15,225,571	1,151,092	8.2%
User Fees & Service Charges	42,976	45,224	26,100	26,883	783	3.0%
Fines, Penalties & Interest	64,788	79,633	50,000	51,500	1,500	3.0%
Reserve Transfers Funding	262,731	-	-	-	-	-
Expenditure	10,385,870	11,917,018	14,150,579	15,303,954	1,153,375	8.2%
Personnel	1,474,452	1,532,187	1,643,100	1,727,799	84,699	5.2%
Services & Supplies	442,957	302,628	894,917	921,766	26,849	3.0%
Region Controlled Cost	6,293,170	5,791,870	7,269,456	7,425,976	156,520	2.2%
Administrative	96,267	97,283	145,077	150,462	5,385	3.7%
Equipment/Vehicles/Technology	95,557	95,489	139,097	143,270	4,173	3.0%
Utilities	5,261	21,477	26,126	27,955	1,829	7.0%
Financial Expenditures	29,908	40,784	51,300	51,500	200	0.4%
Debt Servicing Charges	-	-	230,470	328,154	97,684	42.4%
Interdepartmental Charges	345,189	345,189	404,986	404,986	-	-
Capital Reserve Transfers	1,603,110	3,690,111	3,346,050	4,122,086	776,036	23.2%
Surplus/(Deficit)	-	-	-	-	-	-

2025 Summary of Major Expenditures



2025 Rate Supported Budget – Water

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	5,698,950	6,612,037	7,899,345	8,397,985	498,640	6.3%	
Rate Charges	5,580,298	6,487,180	7,823,745	8,320,117	496,372	6.3%	1
User Fees & Service Charges	42,993	45,224	25,600	26,368	768	3.0%	2
Fines, Penalties & Interest	64,788	79,633	50,000	51,500	1,500	3.0%	2
Reserve Transfers Funding	10,872	-	-	-	-	-	
Expenditure	5,698,950	6,612,037	7,899,345	8,397,985	498,640	6.3%	
Personnel	1,417,704	1,499,305	1,321,647	1,396,850	75,203	5.7%	3
Services & Supplies	272,912	165,183	570,141	587,247	17,106	3.0%	2
Region Controlled Cost	2,176,348	2,232,438	2,370,295	2,482,070	111,775	4.7%	4
Administrative	95,429	89,040	125,777	130,583	4,806	3.8%	2
Equipment/Vehicles/Technology	95,557	91,327	123,801	127,515	3,714	3.0%	2
Utilities	5,261	21,477	26,126	27,955	1,829	7.0%	5
Financial Expenditures	11,755	24,489	25,000	25,750	750	3.0%	2
Debt Servicing Charges	-	-	83,433	36,017	(47,416)	(56.8%)	6
Interdepartmental Charges	244,517	244,517	288,188	288,188	-	-	
Capital Reserve Transfers	1,379,467	2,244,261	2,964,937	3,295,810	330,873	11.2%	7
Surplus/(Deficit)	-	-	-	-	-	-	

Water Budget Notes

- (1) Increase of water fixed base charges by \$1.58/quarter and water variable rate by \$0.15/m³, as well as incremental increases to water hauler rates based on BMA Management Consulting Inc. recommendation in Council approved 2024 Rate Study.
- (2) Assumed a 3% increase over prior year's budget per BMA study.
- (3) Cost of living adjustments and negotiated/legislated pay increases as well as increased cost of benefits.
- (4) The Region of Niagara ("Region") is responsible for the treatment and supply of water and the Town is responsible for distribution to customers, billing and collection. The Region bills the Town for costs of supplying water at a combination of 25% fixed and 75% variable based on cubic meters of water purchased. The Region cost is the biggest single operating cost related to the system. The Town budget for this line is based on the Regions 2024 budget of \$2,370,295 plus assumed increase of 4.7%.
- (5) Utility budget based on historical trend analysis combined with anticipated cost increase of 7% for hydro.
- (6) Debt servicing charges related to water capital works for debenture issued have been decreased due to delayed projects.
- (7) Increase to Capital Reserve Transfers based on water tangible capital asset amortization and lifecycle replacement plus water rate stabilization. Water revenues must match department expenditures for no net levy impact.

2025 Rate Supported Budget – Wastewater

	2022 Actual	2023 Actual	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	4,686,920	5,304,981	6,251,234	6,905,969	654,735	10.5%	
Rate Charges	4,435,060	5,304,981	6,250,734	6,905,454	654,720	10.5%	1
User Fees & Service Charges	-	-	500	515	15	3.0%	2
Reserve Transfers Funding	251,860	-	-	-	-	-	
Expenditure	4,686,920	5,304,981	6,251,234	6,905,969	654,735	10.5%	
Personnel	56,748	32,881	321,453	330,949	9,496	3.0%	3
Services & Supplies	170,045	137,445	324,776	334,519	9,743	3.0%	2
Region Controlled Cost	4,116,822	3,559,433	4,899,161	4,943,906	44,745	0.9%	4
Administrative	838	8,243	19,300	19,879	579	3.0%	2
Equipment/Vehicles/Technology	-	4,162	15,296	15,755	459	3.0%	2
Financial Expenditures	18,152	16,295	26,300	25,750	(550)	(2.1%)	
Debt Servicing Charges	-	-	147,037	292,137	145,100	98.7%	5
Interdepartmental Charges	100,672	100,672	116,798	116,798	-	-	
Capital Reserve Transfers	223,643	1,445,850	381,113	826,276	445,163	116.8%	6
Surplus/(Deficit)	-	-	-	-	-	-	

Wastewater Budget Notes

- (1) Increase of wastewater fixed base charges of \$3.48/quarter, low season variable rate by \$0.39/m³ and high season variable rate by \$0.51/m³ based on BMA Management Consulting Inc. recommendation in Council approved 2024 Rate Study.
- (2) Assumed a 3% increase over prior year's budget per BMA study.
- (3) Cost of living adjustments and negotiated/legislated pay increases as well as increased cost of benefits.
- (4) The Town provides collection and transmission of wastewater while the Region of Niagara ("Region") provides treatment of wastewater. The Region bills the Town for cost of treating wastewater at a 100% fixed charge, reconciled for any difference between budget and actuals on a 3-year rolling basis which is charged back to the Town. The Region cost is the biggest single operating cost related to the system. Each year, the Town must pay for the over/underpayment based on the reconciliation, which has resulted in an amount owing of \$786k for the 2022 year (due in 2024) and a reduction of the amount owing of \$379k (due in 2025). This variability makes it difficult to analyze the cost patterns and therefore estimates based on flows are used. The draft 2025 Wastewater Operating Budget follows the Town's most recent rate study, which estimated Regional costs using the most recent wholesale rate forecast provided by the Region with an increase in wastewater costs of 8.5%, excluding the 3-year reconciliation amount, as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required.
- (5) Debt servicing charges related to wastewater capital works for debenture issued in 2024 (now full year) or anticipated for 2025, relating primarily to the Ontario St. Sanitary Sewer Upgrade project.
- (6) Increase to Capital Reserve Transfers based on sanitary tangible capital assets amortization and lifecycle replacement plus sanitary rate stabilization. Wastewater revenues must match department expenditures for no net levy impact.

Key Performance Indicators

Indicator	Objective of Measure	2022	2023	2024 Projected	2025 Target
Environmental Services Work Orders	To ensure that the water and wastewater Infrastructure is maintained, and resident concerns are addressed. Addresses work orders required to support asset maintenance as total assets increase if quantity and age. Work orders also reflect a percentage of resident/user requests.	473	799	987	1313
Water Samples Taken	To ensure that the water system is being monitored to ensure and support resident knowledge that drinking water supplied is safe. Also, to confirm regulatory and growth support requirements are met.	1,966	2022	2078	2134
Locate Requests Completed	To support growth, construction and residential works by providing locates of Town infrastructure. Locate requests identify level of work being completed in or around the Town's Right of Way.	2,493	3035	3577	4119

Budget Presentation in Financial Statements

The Town of Lincoln is required to follow the accounting standards established by the Public Sector Accounting Board (PSAB). In 2009, accounting for tangible capital assets was introduced but the standards do not require budgets to be prepared on a fully accrued basis. The Town of Lincoln, like many municipalities, continues to prepare budgets on what is referred to as a “modified accrual basis” (similar to a cash basis, so that money coming in is equal to money going out).

Ontario Regulation 284/09

The province of Ontario passed Ontario Regulation 284/09 that allows a municipality to exclude from its estimated expenses costs related to amortization expenses, post-employment benefit expenses and solid waste landfill closure and post-closure expenses. However, the regulation does require that the municipality report on the impact and consequences of these excluded costs.

The Regulation requires that the report contain at a minimum:

- a. An estimate of the change in accumulated surplus (revenues less expenditures) of the municipality to the end of the year resulting from the exclusion of these expenses.
- b. An analysis of the estimated impact of the exclusion of these expenses on future tangible capital asset funding requirements of the Municipality.

Amortization is the systematic way that an asset is expensed over its useful life. The Town budget excludes amortization expenses as they are a non-cash expense. The cost of the Municipality’s contribution to the Ontario Municipal Employers Retirement System (“OMERS”) for current employees is included in the current year budget, however the expense related to future benefits is not included as it is a non-cash item. The Town does not have responsibility for landfill sites, therefore solid waste landfill expenses are excluded.

Other Adjustments

In addition to these excluded expenses, the modified accrual-based budgets prepared by the Town includes certain types of transactions that are excluded for PSAB reporting purposes. These are not covered by Ontario Regulation 284/09. However, for transparency purposes and consistency, the annual surplus contained in the below schedule, “Budget to PSAB Reconciliation”, will be included as budget figures in the 2025 published financial statements, if approved by Council. As such, the following items which are included in the modified cash-basis budget will be excluded from the PSAB-based budget on the Statement of Operations:

1. Debenture principal payments
2. Transfers to reserve funds
3. Transfers from reserve funds
4. Tangible Capital Asset costs
5. Debenture issues reported as funding inflows for tangible capital assets

This schedule outlines the changes made to convert the balanced 2025 budget prepared under the modified accrual-basis of accounting to the PSAB basis of accounting, which is expected to increase the Municipality’s accumulated surplus in the amount of \$4,484,133.

Amortization of \$6,914,700 listed in the schedule has a major impact on the proposed 2025 accumulated surplus. The amortization expense reduces the surplus amount and also reduces the net book value of the Tangible Capital Assets reported on the annual audited statement of financial position.

Fixed asset purchases of \$18,044,000 are greater than estimated amortization. This means that the Town’s assets are being added at a faster rate than they are being used. It also means that funding will be required in the future to maintain and replace those asset additions. A strategic objective has been to continue to develop the capital asset management plan, which will aid in further assessing the life cycle-replacement requirements of the Municipality’s growing capital asset base over the long-term.

Estimated amortization for 2025 is based on a projection of existing assets and the associated annual amortization charge. It does not include a projection for assts not yet in service or new assets that haven’t yet been recorded in the fixed asset subledger, except for a slight estimated increase each year.

The schedule outlines the impact of items in the 2025 budget and does not include the impact of capital projects budgeted for in the prior years, or their associated funding.

The estimated post-employment benefit expense is an estimate based on prior year results, and actual results may vary depending on the changes to the rate of inflation, interest rates, and health cost trends.

**Budget to PSAB Reconciliation based on Approved Budget
for the year ended December 31, 2025**

		Budget Amount
Revenues		
Proposed operating budget		\$ 33,862,876
Proposed water and wastewater budget		15,303,954
Proposed building budget		1,039,562
Proposed library budget - other than Town contribution, proportional		118,466
Add capital:		
Development Charges	1,035,500	
Canada Community Building Fund	842,300	
Ontario Community Infrastructure Fund	1,213,073	
Other grants	1,961,500	
		5,052,373
Less:		
Transfers from reserves - operating	(741,062)	
		(741,062)
Total Revenues		54,636,169

**Budget to PSAB Reconciliation based on Approved Budget
for the year ended December 31, 2025**

		Budget Amount
Expenses		
Proposed operating budget		33,862,876
Proposed water and wastewater budget		15,303,954
Proposed building budget		1,039,562
Proposed library operating budget - proportional		1,437,186
Add:		
Amortization	6,914,700	
Employee future benefits	67,700	
Estimated capital budget items expense in nature	891,800	
		7,874,200
Less:		
Debt principal payments	(1,146,600)	
Town contribution to library	(1,318,720)	
Transfers to reserves, including capital	(6,900,422)	
		(9,365,742)
Total Expenses		50,152,036
Annual surplus		\$ 4,484,133

TOWN OF LINCOLN

Agencies, Boards & Commissions



Lincoln Pelham Public Library

Mission: *Building Connections.* The LPPL Board has chosen this mission statement and vision to reflect the goals and objectives of our library for the near future. The library is out in the community more than ever before – working with groups and organizations – working with residents – connecting people with ideas, information and each other to help foster a sense of belonging and community.

Vision: Lincoln Pelham Public Library enriches lives with inspiration, inclusivity, resiliency, and responsiveness.

The Lincoln Pelham Public Library provides collections, services, and programming to Lincoln residents with four branches in Beamsville, Vineland, Fonthill and Fenwick. On 1 April 2022, Lincoln and Pelham merged operations creating a new public library system.

The department functions include:

- Library Staff
- Library Programs
- Library Collections



Department Functions

Library Staff:

Library staff are the backbone of providing day-to-day service to the community. Dedicated staff provide programs to support early literacy, technology training, and lifelong learning. The outreach team works to increase awareness of library collections and services to newcomers, schools, seniors residences, food banks, and other community partners.

Library Programs:

The library offers in-person and virtual programs for all ages. Most programs are offered at no cost to the community to ensure accessibility for all Lincoln and Pelham residents. Programming partnerships include Play Lincoln, Lincoln Museum and Cultural Centre, Downtown Bench Beamsville, Lincoln Fire Rescue, Niagara Peninsula Conservation Authority, Pelham Art Festival Committee, Niagara Regional Native Centre, Lincoln Archives and many more.

Library Collections:

Collections include physical and digital materials. Physical materials include books, DVDs, CDs, and non-traditional items, such as wi-fi hotspots and ukuleles. Digital materials include eBooks, databases, learning platforms, and streaming services. Through the Libraries in Niagara Cooperative (LiNC), Lincoln cardholders can access a diverse range of physical materials from 10 libraries across the Region. In addition, agreements with St. Catharine's PL and Niagara Falls PL will allow reciprocal borrowing privileges for residents of Lincoln and Pelham.



2025 Key Objectives

There are four main drivers of the proposed budget, categorized between maintaining existing core business and growth/service enhancements.

Maintaining Existing Core Business

- 1) Base adjustments to personnel include step adjustments, increased cost of benefits and COLA, and a slight increase in funding for professional development as per accreditation guidelines.
- 2) Escalating supplier costs from inflationary pressures (e.g. IT software, courier, postage, end of grant funding to cover hotspot data charges, etc.)

Growth/Service Enhancements

- 3) Bookmobile service commences in fall 2024. Increased costs for collections, IT services, maintenance and staff costs are associated.
- 4) Improvements to existing facilities to address accessibility, energy efficiency and community growth

Renovated Fonthill Branch:

The library branch renovation design will take place. Community consultation and design work to update the branch with accessibility measures will be initiated and preparation for construction will be undertaken.

New Mobile Branch:

The success of outreach efforts with the assistance of our library van has created the need for a new mobile branch. Planned to serve as a bookmobile in addition to an outreach vehicle, the new van will take library collections and programs to areas where there are no library branches and will provide access to those with transportation challenges.



2025 Lincoln Pelham Public Library Budget

	2024 Budget	2025 Budget	\$ Change	% Change	Notes
Funding Source	2,361,313	2,478,471	117,158	5.0%	
Fees, Fines, Rentals	38,795	40,000	1,205	3.1%	
Fundraising	10,000	10,831	831	8.3%	
Grants	86,468	83,468	(3,000)	(3.5%)	
Reserve Transfers Funding	73,000	70,000	(3,000)	(4.1%)	
Municipal Contribution - Lincoln	1,248,769	1,318,720	69,951	5.6%	1
Municipal Contribution - Pelham	904,281	955,452	51,171	5.7%	1
Expenditure	2,361,313	2,478,471	117,158	5.0%	
Personnel	1,988,813	2,068,366	79,553	4.0%	2
Materials & Processing	151,000	152,000	1,000	0.7%	
Administrative	51,500	52,105	605	1.2%	
Telephone & Internet	50,000	50,000	-	0.0%	
Program & Promotion	25,000	26,000	1,000	4.0%	
Automated Systems & Software Support	95,000	95,000	-	0.0%	
Capital Expenditures	-	35,000	35,000	100.0%	3
Net Levy Requirements	-	-	-	0.0%	

Lincoln Pelham Public Budget Notes

- (1) Increase of 4% contribution – Town of Lincoln contribution 58% and Town of Pelham contribution 42%, plus \$35,000 for capital equipment expenditures based on location – Town of Lincoln \$20k and Town of Pelham \$15k.
- (2) Cost of living adjustment and increased cost of benefits.
- (3) Capital expenditures previously included in capital budget related to website, phones, and network.

Downtown Beamsville Business Improvement Area

The Business Improvement Area (BIA) is a geographic area in Downtown Beamsville in which businesses work in association with one another to make area improvements. The BIA budget was presented to Committee of the Whole and ratified by Council in December 2024.

2025 Downtown Beamsville Business Improvement Area

	2024 Budget	2025 Budget	\$ Change	% Change
Funding Source	65,000	60,000	(5,000)	(7.7%)
Reserve Transfers Funding	65,000	60,000	(5,000)	(7.7%)
Expenditure	170,000	165,000	(5,000)	(2.9%)
Personnel	59,989	62,240	2,251	3.8%
Administrative	25,561	25,584	23	0.1%
Community Events	19,000	21,000	2,000	10.5%
Marketing	7,000	7,000	-	0.0%
Beautification	25,000	25,000	-	0.0%
Contingency	33,450	24,176	(9,274)	100.0%
BIA Tax Levy	(105,000)	(105,000)	-	0.0%

Financial Policies and Legislative Framework

Legislative Framework

In Ontario, municipalities are governed by the Municipal Act, 2001, S.O. 2001, c.25, as amended (“the *Municipal Act*”). The [Municipal Act](#), in Section 290 requires that the Town prepare a “balanced budget” so that revenues are equal to expenditures for the year.

In addition to the Municipal Act, with which the Town must comply, Lincoln also has a number of financial policies that govern its financial operations and financial plans.

Financial Policies

The Town has a set of financial policies that guide financial planning, financial management, and accounting functions.

Reserve and Reserve Fund Management Policy

This policy establishes consistent principles, standards and guidelines for the maintenance, management and accounting of the Town’s reserves and reserve funds. The process for establishment, modification, and termination of a reserve or reserve fund is formalized with Council approvals required at critical points. The policy also speaks to the investment of reserve and reserve funds to maximize interest revenues and also to temporary borrowing if a reserve or reserve fund has been over-committed.

Strategic Asset Management Policy

This policy provides a broad strategic framework for asset management in which staff will develop and maintain its asset management plans. The plans will be used to guide operating and capital budgeting to leverage the lowest total lifecycle cost of ownership while maintaining appropriate service levels that best meet the needs of the community and mitigating the risks of failure.

Corporate Financial Principles Policy

This policy provides strategic direction and guidance when evaluating corporate financial decisions to ensure accountability while maintaining strong fiscal management of the Town’s resources. The establishment of targets and thresholds will be key indicators of the Town’s financial wellbeing and tools to guide staff and Council when making fiscal decisions. The policy will be reviewed in the next fiscal year as a part of the regular maintenance of the Town’s policies.

Purchasing Policy

This policy is to establish procurement guidelines outlining how spending authority is to be used for the Town when acquiring goods and services. The policies objective is to promote the most cost effective and efficient use of Town funds and resources by acquiring specified goods and services at the optimum quality, quantity, price, delivery and performance; to maintain an open and honest process that is fair and impartial; and to promote and maintain the integrity of the purchasing process and protect Council, staff and vendors involved in the process by providing clear direction and accountabilities.

Investment Policy

This policy is to establish and maintain practices and procedures to invest Towns surplus Operating Funds, Trust Funds, Reserve and Reserve Funds of the Town in a prudent manner to maximize the rate of return while preserving capital and ensuring adequate level of liquidity. The policies' objective is to ensure adherence to statutory requirements; preservation of capital; diversification of the investment portfolio; maintain liquidity; and earn a complete rate of return.

Tangible Capital Asset Policy

This policy provides guidance on the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in property, plant and equipment and the changes in such investment. The principal issues in accounting for tangible capital assets are recognition of the assets, the determination of their carrying amounts and amortization charges and recognition of any related impairment losses.

Asset Retirement Obligation Policy

This policy outlines the principles for the administration, identification, recognition, measurement, and reporting of qualifying ARO associated with the Town's tangible capital assets (TCA) in accordance with PSAB PS 3280 – Asset Retirement Obligation. The policy provided guidance for on-going monitoring of the existing Town's ARO, recognition and initial measurement of new ARO and annual evaluation of retirement cost estimates. Should an ARO estimate need to be remeasured due to changes in legal requirements or a revision of the useful life of an asset, the policy outlines the appropriate method of doing so.

It is the opinion of management that the budget complies with the policies which are relevant specifically to the budget, with the exception of the Financial Principles Policy which is in the process of being updated based on new Council-approved debt thresholds. The Town is in compliance with the Council-approved thresholds.

TOWN OF LINCOLN

2025 Capital Budget



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Capital Budget Overview

The 2025 Capital Budget has been prepared by reviewing the capital infrastructure needs of the Town of Lincoln and prioritizing them. Council directed staff to prioritize projects on the following basis, with the top two being highest priority:

1. Health and Safety
 2. Legislated/mandated/legal obligations
-
3. Strategic growth-related investment
 4. Council priorities – overall healthy community lens
 5. Grant opportunities / partnerships

The 2025 Capital Budget includes projects totaling \$18.51 million. This includes new projects of \$14.55 million, as well as the BDSS Site Purchase of \$4 million which was previously approved by Council but will occur in 2025. Of the new projects, the three largest are the Greenlane Phase 1A with a net impact of \$6.4 million, the Road Rehabilitation Resurfacing Program of \$2.2 million, and the I/I (Inflow and Infiltration) Reduction Program of \$1.55 million.

There are also capital projects from 2024 and earlier that will be carried on in 2025. A 2024 fourth quarter capital report will be brought to Council after year-end close to estimate the total costs being carried forward, and it is anticipated that there will be significant construction underway from previously approved projects in addition to the 2025 capital program.

Sustainable Financial Management

One of the pillars of the 2022-2026 Strategic Plan is to be a Responsible and Resilient Community. Sustainable financial management is a key element of that priority, and the Town of Lincoln has been continuously striving to develop and enhance its financial planning. The Asset Management Plan, which has been completed for road, storm, water, wastewater, fire, enterprise services, fleet, and parks & facilities, is a significant step toward sustainable financial management. In addition, in the last few years the Town implemented new budget software to improve its financial forecasting and budgeting. A five-year capital forecast has been prepared as part of this budget book, based on the priorities established by Council. A ten-year forecast exists but due to the continued capital remapping work will be provided with the 2026 budget. Only the 2025 capital projects will be approved by Council as part of this year's budget process. The remainder of the forecast is provided for

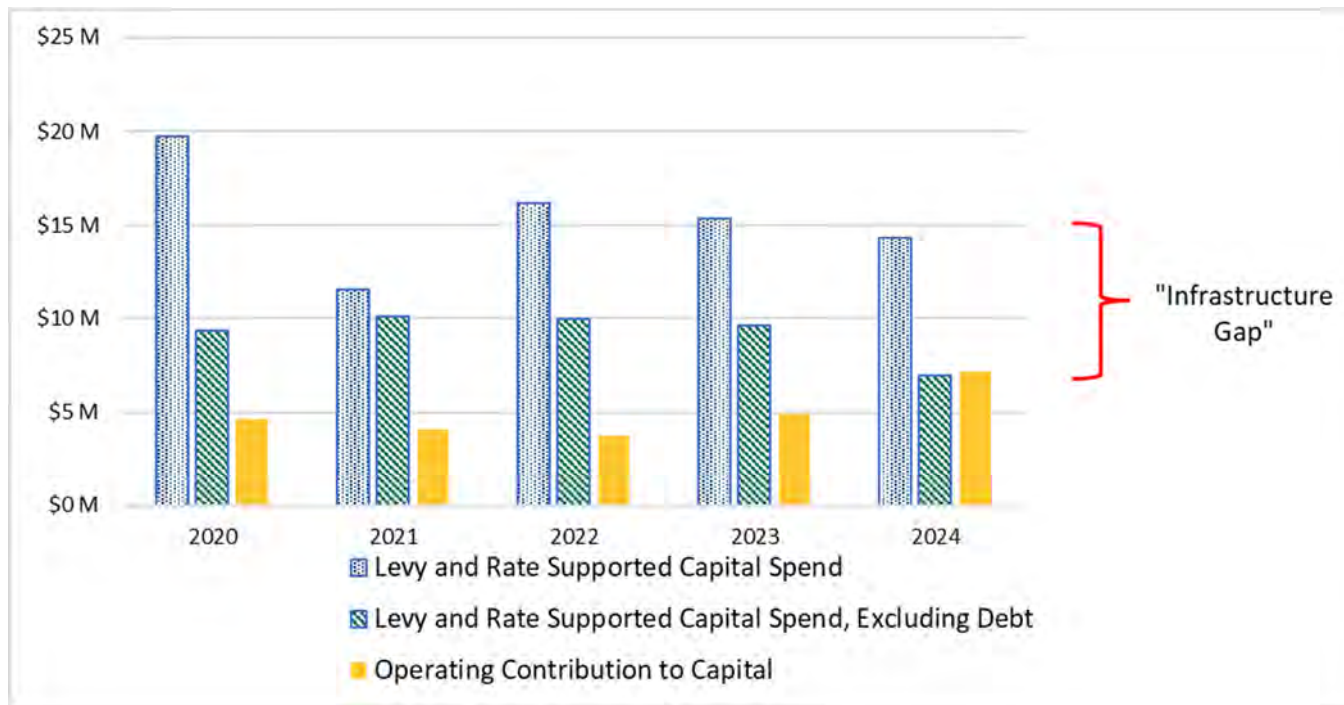
information and financial planning purposes and could change with shifting priorities or as additional information becomes available. The Town of Lincoln serves the residents of Lincoln. The Town's work allows people to live their best lives here by responding to current needs while planning for the future. Not all capital investment is about making something new. Much of the work we do is maintaining the services and infrastructure at the levels residents of Lincoln have come to expect. For the capital budget, this is illustrated by the focus on the renewal of assets as well as new asset growth. The administration's work is rooted in stewardship. Our goal is to preserve the attributes most valued by our community today and to prepare and plan for those that will be used by future generations.

The “Infrastructure Gap”

Municipal infrastructure is the backbone of our everyday life. It is how we get from home to the workplace, how we spend our time playing sports and actively moving around our community, and how we make sure residents are safe. Infrastructure is also critical to the competitiveness of our economy, the quality-of-life citizens enjoy, and the delivery of public services.

The Town of Lincoln, like many municipalities, has what is referred to as an “infrastructure gap”, which means that the anticipated costs to maintain and replace our existing assets exceeds the funds we have available. The asset management plan highlights the importance of investing in our assets at the right time to maximize the tax dollar. The Current Replacement Value (CRV) of our core infrastructure alone (roads, bridges and culverts, water, wastewater, and storm assets) in 2021 dollars was \$581 million. In addition to this, the Town has buildings, vehicles, furniture and equipment, and other assets which have a combined CRV of \$143 million. The vast majority of these assets must be maintained and eventually replaced. We want to do this in the most cost-effective manner. Sometimes deferring work on the capital program results in higher repair and maintenance, and costs more in the long run, so we want to invest strategically.

From 2020 to 2024, the Town has spent an average of \$15 million per year on capital projects which are funded from the tax levy and the water and sewer rates. This excludes growth-related and grant-funded capital works. Over that same time period, the Town has contributed approximately \$5 million per year from the operating budgets to the capital program (through what is often referred to as the “Capital Levy” or “Transfers to Capital Reserves”). The difference between the amount spent and the amount funded from the operating budgets over time is the “infrastructure gap”, and is illustrated in the following bar chart:



The Town has been bridging that gap by using reserve funds and debt to ensure that the critical infrastructure work was completed. In order to close the gap and ensure the continued maintenance and rehabilitation of the Town's infrastructure, the Town needs to increase the contribution to Capital – this is usually done through what is referred to as a special infrastructure levy, a capital levy, or another way of describing it, is increasing the amount of Operating Budget dollars which can be used to do more capital works. The goal is to help Council and the Town's administration make investments and use resources more effectively to ensure that the municipal infrastructure is in a good state of repair and able to meet the needs of a changing and evolving population.

Ultimately the goal is to use the asset management plan and the replacement value of the assets to determine the amount that needs to be put away each year to be prepared for the costs not only today, but in the future.

Funding Sources for the Capital Budget

Municipalities have only a few sources of funding for capital:

- Development Charges (for growth-related costs)
- Property Tax Levy
- Rates (water, sanitary sewer, building department)
- Grants
- Donations and Other Miscellaneous

Development charges are fees collected from developers to help pay for the cost of infrastructure required to provide municipal services to new development, such as roads, water and sewer infrastructure, recreation facilities, and fire facilities.

Rates, such as water and sanitary sewer rates are based on rate studies and financial plans designed to ensure that the related infrastructure is properly and safely maintained.

Capital Grants

The budget includes anticipated funding of \$4.017 million in grants:

Canada Community Building Fund (CCBF)	\$842 thousand
Ontario Community Infrastructure Fund (OCIF)	\$1.213 million
Active Transportation Fund (ATF)	\$701 thousand
Investing in Canada Infrastructure Program (ICIP)	\$795 thousand
Niagara Region Combined Sewer Outflow (CSO)	\$466 thousand

At the time of budget preparation, the Town's funding amount for some of these grants had not been announced, and some were pending applications. Some grants, such as CCBF and OCIF funding have been received every year for several years and there is a multi-year agreement in place, and we know the funding amounts for this fiscal year. CSO applications are pending the Town and Region's budget approval. The budget has assumed a similar level of funding to 2024. If the grants received are higher than the amount anticipated, it will be applied to the project in full and reduce the amount that needs to be drawn from reserve funds. If the grants received are lower than the amount anticipated, an increased amount would need to be drawn from

reserve funds. In addition, the specific projects selected for OCIF and CCBF funding are subject to approval. While staff have evaluated projects based on the eligibility criteria in the grant agreements, if required an alternative project may be selected by the Treasurer, but there will be no net change in tax levy impact.

Debt, Reserves, Capital Levy, and Financial Strategy

The ability to execute growth and renewal capital projects is constrained by the amount of available capital funding and debt capacity. In order to maximize the efficiency of capital spending, it is critical to achieve as much certainty as possible around the timing, sources and amount of funding based on what is known and committed in the present moment.

Funding for capital is provided from internal and external funding sources. The Town aims to maximize financing from external sources, such as provincial and federal grant funding, development charges, contributions from other specific reserve funds and third-party contributions, before utilizing internal sources such as tax levy and the issuance of debt. Because municipalities have limited sources of funding, a key component of the financial plan is a strategy that balances debt, reserves, and the capital levy. The capital levy, or the transfer to capital reserve funds, is the amount from the operating budget that is used to fund the capital program each year. Debt and reserves are tools that are used to spread out the cost of the capital expenditure over multiple years, but the funding sources remain the same. With debt, you incur the capital cost, issue the debt, and then the principal and interest payments are paid by the same revenue source. With reserve funds, you pay into the reserve fund with the same revenue source and then you incur the capital cost and pay it from the reserve fund.

These tools and mechanisms need to be used together responsibly to ensure that the Town can continue to be revitalized and so residents continue to receive the levels of service they expect. Balance is the key. Following are illustrations of three funding methods used exclusively without the others and what they would look like. These are not recommended but rather examples:

Example 1 – Capital Levy Only

Using only the capital levy (a pay-as-you-go approach), each year property tax would increase or decrease by the exact amount of the capital expenditures, which could result in wide swings in the amount of property tax and there could be large increases or decreases from one year to the next. In 2025 this would mean that property taxes would need to increase by about \$6 million, or nearly 25%. This method is not sustainable and not recommended by any municipality as a way to proceed.

Example 2 – Reserves Only

Using only reserves would mean that the Town would have to save up all of the money needed before spending on a capital project. In some cases, this would be impractical or prohibitive, for example in the case of development charges (DCs). With growth and development, it's often a requirement to put some of the infrastructure in place before the development can occur, such as a watermain. That growth-related infrastructure needs to be built first, and then building permits are taken out and DCs are collected.

Example 3 – Debt Only

Using only debt, each year property tax would increase based on principal and interest payments added with each debenture. Fluctuations in interest rates could have a significant impact on the cost of capital. Eventually, the Town could have difficulty obtaining debt financing or be required to pay higher interest rates to obtain it. Extremely high debt levels could reduce the Town's flexibility to respond to an emergency, if there were no funds saved for unanticipated events and operating expenditures could not be reduced because of long-term debenture commitments.

These three examples are extreme, but they highlight the need for balance. The financial strategy of the Town is to evaluate all of the capital project needs and use the tools we have to repair, rehabilitate, and revitalize the Town while providing the levels of service the residents need, and investing in the growth of the community. Sometimes that means we need to take out debt. Sometimes that means we need to increase property taxes to pay for our capital program. Sometimes it means we have to wait a year or two and save up before we complete a project. In all cases, staff and Council evaluate the alternatives and make the best decision based on the information that is available at the time, in order to continue to make Lincoln a place to grow, prosper, and belong.



Challenges and Response

The 2025 capital budget has been prepared in a challenging global economic environment. Like most municipalities, and like most people in our community and across our province, in recent years the Town has been dealing with rapid inflation in construction prices, increasing interest rates, and uncertainty regarding funding from provincial and federal governments. It can take up to two years between the time that a vehicle is ordered and when it is received, given the specialized nature of municipal vehicles.

All of these factors have caused the infrastructure gap to grow. The biggest challenge facing the Town's capital program is the need to close that gap and increase the amount of property taxes that are being used to fund the capital program, while still balancing taxpayer affordability. The average annual spend over the next five years on tax levy supported capital projects is \$9.5 million. If the Town issues approximately \$26 million in debt for those projects over that time period, the average annual spend is \$4.25 million. The contribution from property taxes to the tax levy supported reserve fund was \$1.77 million for 2024, a shortfall of \$2.48 million each year.

The capital budget responds to these challenges, by ensuring that we continue to maintain and rehabilitate our core infrastructure, seek additional grant funding, and gradually increase the amount of property taxes being directed toward the capital program. The 2025 Budget proposes to increase the contribution from property taxes to the capital program by \$700 thousand; which is an increase of 39% over the prior year contribution, and a 3% overall property tax increase. These increases are critical to ensure that the Town can continue to repair, maintain, and invest in its assets in the years to come.

2025 will also usher in great opportunity. The Town agreed to acquire the former Beamsville District Secondary School property in 2025. This is an important opportunity for the Town to shape its future, embrace the rich heritage of the site, and spearhead a new era of community benefits and sustainable growth.



WARD 1

- 1 Former BDSS Site Purchase
- 2 Tamarac Pedestrian Bridge Replacement
- 3 Hilary Bald Outdoor Arena Work
- 4 Greenlane Phase 1A
- 5 Ontario St. Sewer Upsizing
- 6 Roadside Safety Program – John St. Traffic Calming Measures
- 7 Roadside Safety Program – John St. Pedestrian Crossing

WARD 2

- 8 Storm Water Mgmt Maintenance Program – Ashby Road
- 9 Roads Program – Spring Creek (Mountain Rd. to Spiece Rd.) Resurfacing
- 10 Durham Rd. Reconstruction
- 11 Roads Program – Cosby Rd. (Yonge St. to Fly Rd.) Resurfacing
- 12 Roads Program – Dutch Lane Resurfacing
- 13 Sidewalk Program – Mountain St. Sidewalk

- 14 Aberdeen & Hillside Slope Stabilization & Reconstruction
- 15 Lincoln Ave. Road Reconstruction - King St. to SSR

WARD 3

- 16 Prudhommes Watermain Upgrade
- 17 Mini-Rescue Fire Truck Replacement
- 18 Water Booster Pumps

- 19 Jordan Lions Arena Chiller Replacement
- 20 Jordan Village Improvement Project

WARD 4

- 21 Roads Program –Cherry Ave. (Tintern Rd. to Fly Rd.) Resurfacing
- 22 High Rd. Bridge Slope Stabilization
- 23 Greenlane Watermain

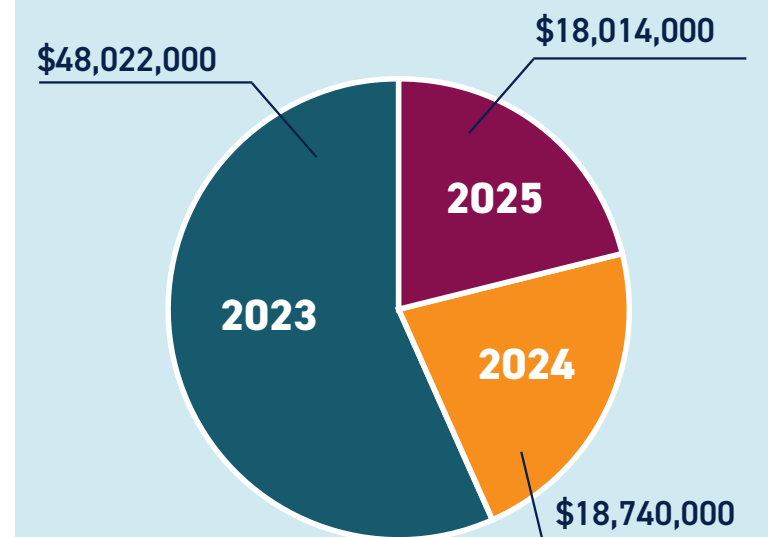
- 24 Squad Fire Truck Replacement
- 25 All Lakeshore Roads Shoreline Protection EA Studies - Long Term Review
- 26 Sann Rd. Drainage

VARIOUS WARDS

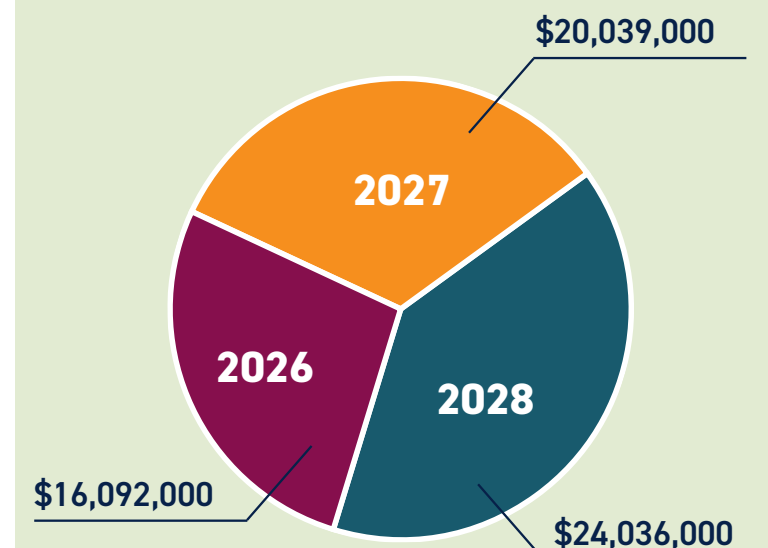
- 27 Town-wide Rain Barrel & Tree Program
- 28 Targeted I&I Program
- 29 Electronic Car Charging Stations
- 30 Cemetery Monument Restoration

Capital Investments

| 2023 - 2025 |



| 2026 - 2028 |



TOTAL

2023 - 2025: \$98,967,054
2026 - 2028: \$61,066,000

Description of Infrastructure

Portfolio	Group	Description
 Transportation	Roads, bridges & culverts	Roads (arterials, collectors, local, and curb & gutter)
	Traffic control & calming	Signs, markings & parking metres
 Environmental Services	Water & wastewater	Sanitary, storm & combined sewers (manholes, catchbasins), & service connections
	Fire rescue	Specialized emergency equipment, communication equipments & dispatch system
 Social Infrastructure	Community facilities	All recreation equipment & cemeteries
	Parks	Horticulture, trails, hard surfaces, playgrounds, sportsfields, park infrastructure & parks
	Library	Library network, contents & materials
 Corporate Infrastructure	Buildings	Civic offices, public works, operation facilities, recreation facilities, libraries and emergency response buildings
	Fleet	Municipal vehicles, transit fleet & shop equipment
	Technology equipment	Servers, network, all communication equipment

2025 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Grants & Misc	Cost Sharing	Long-Term Borrowing		Total Funding
							Levy	Development Charges	
Corporate Infrastructure	352,000	-	352,000	-	-	-	-	-	352,000
Environment and Safety Infrastructure	3,956,000	847,500	706,000	1,747,000	655,500	-	-	-	3,956,000
Social Infrastructure	517,000	188,000	47,000	282,000	-	-	-	-	517,000
Transportation Infrastructure	9,219,000	-	479,627	729,330	3,611,373	2,300,000	446,525	1,652,145	9,219,000
Sub-Total - Approved	14,044,000	1,035,500	1,584,627	2,758,330	4,266,873	2,300,000	446,525	1,652,145	14,044,000
202456 - BDSS Purchase (Previously Approved)	4,000,000						4,000,000		4,000,000
Grand Total	18,044,000	1,035,500	1,584,627	2,758,330	4,266,873	2,300,000	4,446,525	1,652,145	18,044,000

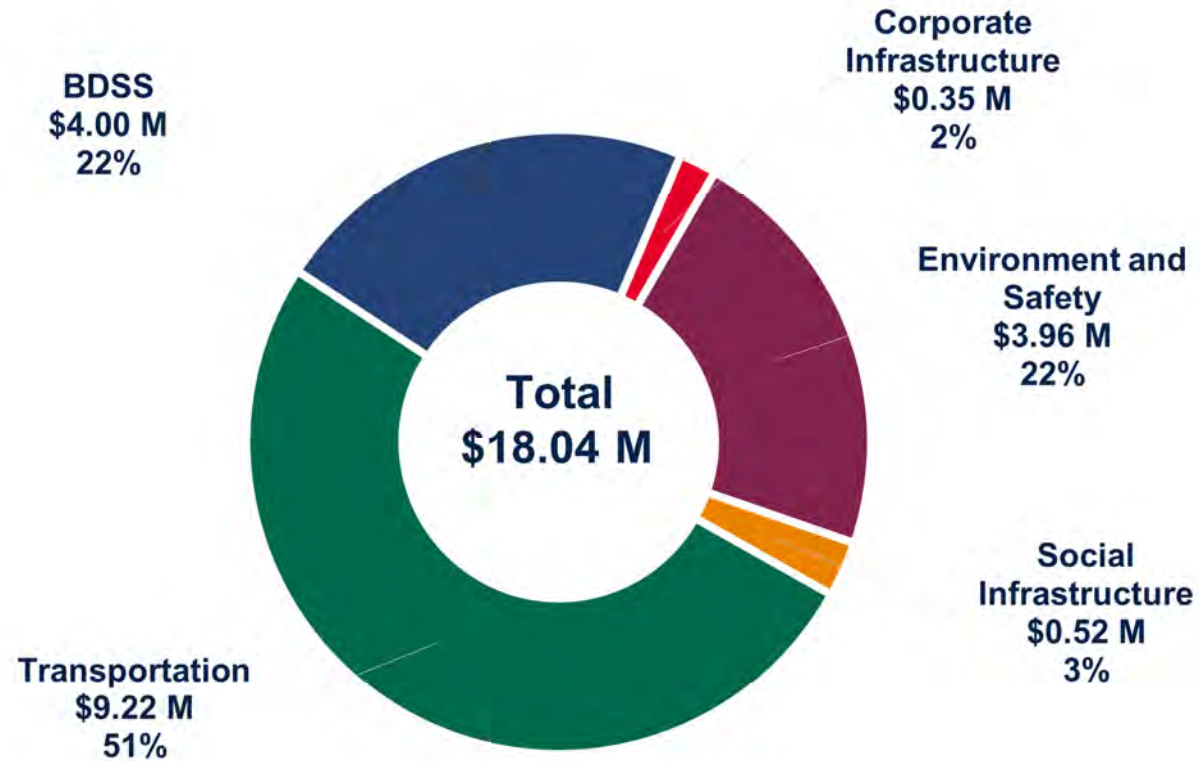
2025 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Cost Sharing	Long-Term Borrowing		Total Funding
								Levy	Development Charges	
Corporate Infrastructure	352,000	-	352,000	-		-	-	-	-	352,000
202616 - Building Security Enhancements	130,300		130,300							130,300
202581 - 2025 IT Equipment	213,200		213,200							213,200
202619 - NR Trailblazer Headers	8,500		8,500							8,500
Environment and Safety Infrastructure	3,956,000	847,500	706,000	1,747,000	-	655,500	-	-	-	3,956,000
202276 - 2025 Fire Emergency Equipment	406,000	75,000	331,000							406,000
202422 - Town Wide Rain Barrel and Tree Program	30,000			30,000	WRF					30,000
202232 - Greenlane Watermain Replacement	1,300,000			1,110,000	WRF	190,000				1,300,000
202580 - Storm Water Mgt Maintenance Program	300,000		300,000							300,000
202585 - Sann Road Drainage Assessment	75,000		75,000							75,000
202510 - I/I Reduction Program	1,545,000	772,500		307,000	SRF	465,500				1,545,000
202582 - Water Meter Replacements	300,000			300,000	WRF					300,000

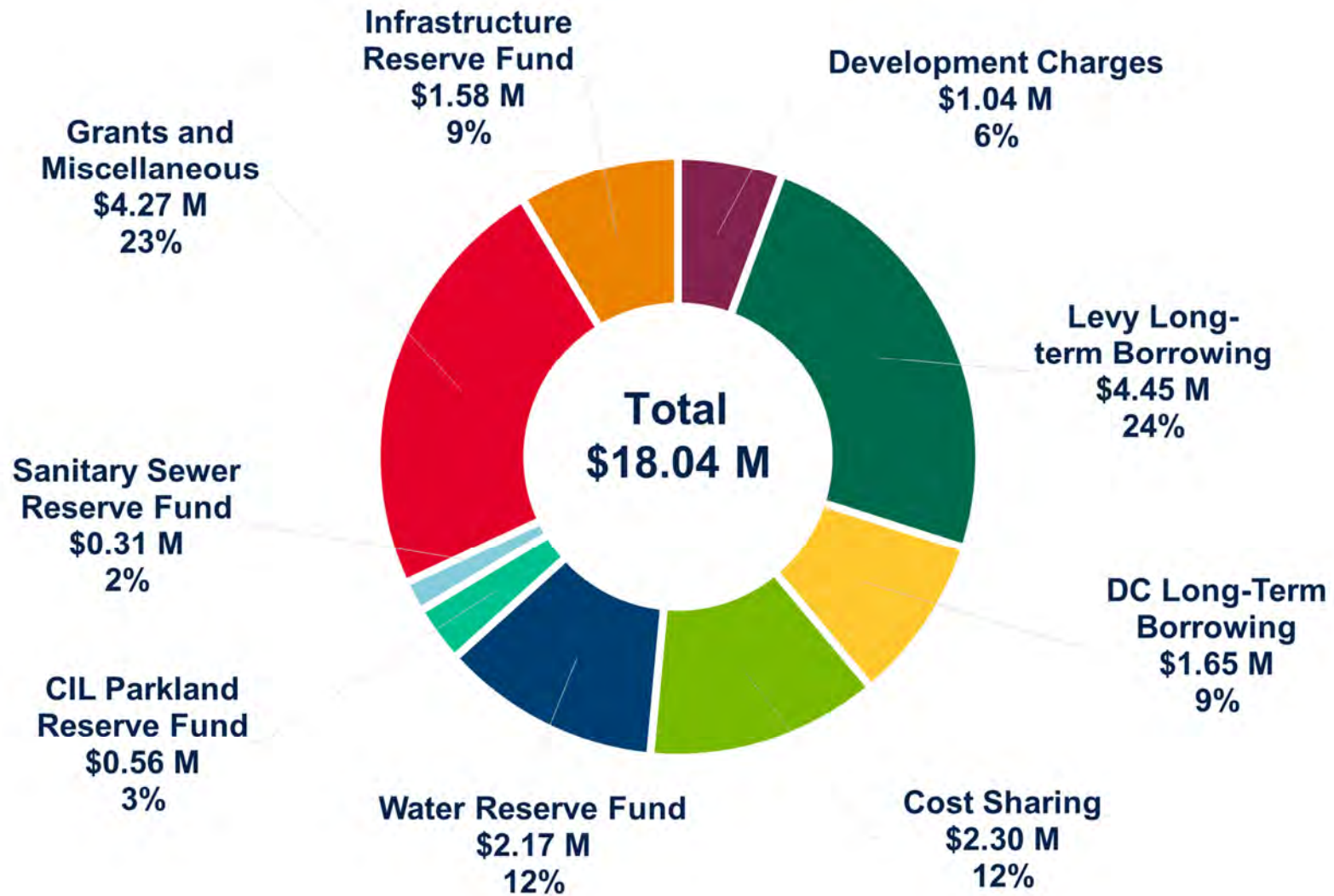
2025 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Cost Sharing	Long-Term Borrowing		Total Funding
								Levy	Development Charges	
Social Infrastructure	517,000	188,000	47,000	282,000		-	-	-	-	517,000
202425 - Tamarac Ave Pedestrian Bridge (Replace)	470,000	188,000		282,000	CLPRF					470,000
202470 - Arena Work	47,000		47,000							47,000
Transportation Infrastructure	9,219,000	-	479,627	729,330		3,611,373	2,300,000	446,525	1,652,145	9,219,000
202578 - 2025 ROW Bridges & Culverts Program	450,000		270,000			180,000				450,000
202516 - 2025 Roadside Safety Program	120,000		120,000							120,000
201932 - Greenlane Phases 1A (Lincoln Ave to Konkle) - full project cost	11,500,000	199,500	66,500	729,330	WRF	1,306,000	2,300,000	1,646,525	5,252,145	11,500,000
201932 - Greenlane Phases 1 Upgrade/Widening (Lincoln-King St) and Multi use Trail - previous budget to be cancelled	(5,066,000)	(199,500)	(66,500)					(1,200,000)	(3,600,000)	(5,066,000)
202579 - 2025 Sidewalk Program	15,000		15,000							15,000
202577 - 2025 Road Rehab & Resurfacing Program	2,200,000		74,627			2,125,373				2,200,000
Sub-Total - Approved	14,044,000	1,035,500	1,584,627	2,758,330	-	4,266,873	2,300,000	446,525	1,652,145	14,044,000
202456 - BDSS Purchase (Previously Approved)	4,000,000							4,000,000		4,000,000
Grand Total	18,044,000	1,035,500	1,584,627	2,758,330	-	4,266,873	2,300,000	4,446,525	1,652,145	18,044,000

2025 Capital Budget Project Spending



2025 Capital Budget Funding Sources



TOWN OF LINCOLN

Capital Renewal Programs



Capital Renewal Programs

The Town has a number of capital renewal programs, which require a budget each year for the maintenance and rehabilitation of our infrastructure. This includes Road and Right of Way Programs, Fleet Replacement, and Water and Wastewater Programs. Details regarding the importance of the program and the methods used by staff in determining projects for each year are outlined below.

Road and Right of Way Investment in Lincoln

Each year, the Engineering team of the Public Works Department works on maintaining and upgrading roads and road related infrastructure in the Town of Lincoln to ensure that our 296.5km of roads (center line) are safe and in good condition for our residents and visitors.

Road Resurfacing and Rehabilitation Program

Over the past five years the Town has had continued focus on maintaining our roadways and transportation infrastructure using methods of road reconstruction, road resurfacing and road rehabilitation through well-planned annual investments to keep the good roads good. The Town has approximately \$50M (2021 dollars) in road surface assets (excluding road base costs). Assuming an average surface life of 20 years for the road surface in Town, an average of \$2.5M (2021 dollars) should be invested annually. This does not include costs associated with upgrades or minimum maintenance standard maintenance needs. The annual investment in this important infrastructure asset helps ensure our municipal roads meet the needs of the community today and well into the future.

The findings from the road needs condition assessment study will also provide updated recommendations on the road program funding levels. The findings of this report and assessment also provided the input for the development and refinement of the 3-



and 10-year work plans. Additional inputs include Town and Regional water/wastewater and transportation construction projects to ensure that proposed works are timed appropriately.

The Town of Lincoln's Road network is a municipal core asset, and it supports the economic, social and environmental health and growth of our community. Town staff strategically plan and maintain the road network in order to advance Council's strategic priorities and to spend the right money at the right time. The following items are key inputs into the development of the annual, 3 year and 10-year Road Resurfacing and Rehabilitation Programs:

Pavement Condition Assessment: In 2021, the Town of Lincoln initiated a pilot program with StreetScan during a comprehensive pavement condition assessment update. StreetScan is an early innovator of Pavement Management Solution technology which uses highly automated optimized algorithms to evaluate and prioritize the road segments. Various scans were collected via vehicle-mounted sensors gathering road deficiency data and used for the Town's 2021 Road Needs Study Update. The collected data allows staff to properly allocate maintenance budgets and creates an automated road condition rating.

The 2021 pavement condition evaluation results show an overall road network PCI (Pavement Condition Index) of 72, compared to the 2017 results of a PCI of 68, is a 4% increase confirming that the preservation strategies being used have been performing well increasing the overall network PCI.

Industry standard practice is to remeasure the road network every 4 to 5 years. Therefore, Town Staff propose to conduct a Pavement Condition Assessment in 2026 to better refine our roads resurfacing and rehabilitation plans.

Asset Management: The Town of Lincoln's Asset Management Plan provides a framework for long term planning based on existing asset inventories, desired levels of service, and projected growth requirements. Strategic asset management is critical in extracting the highest total value from public assets at the lowest lifecycle cost. The ultimate goal of the 'Road Asset Category' is to be proactive in improving road safety and maintaining the road right-of-way.

Future Planning: The Town of Lincoln is the sixth most populated out of Niagara's 12 municipalities. Lincoln is expected to grow to a population of 45,660 by 2051. Since 2017, Lincoln's total construction value has increased from \$60.5M to \$168.9M in 2019. Since 2017, the roads network rating has increased, however, the Town's road assets continued to deteriorate and the need for preventative maintenance and planned upgrades continue. The overall road network PCI score can still continue to increase with the right action at the right time with the appropriate budget.

Keeping the Good Roads Good: Various maintenance treatments are considered annually and are dependent on many factors including infrastructure upgrades, future developments, etc. Preventative maintenance treatments extend the serviceable life and delay the need for more costly rehabilitation or reconstruction. Once the road condition deteriorates past a

certain threshold the rehabilitation strategies such as resurfacing are no longer cost effective or appropriate. Figure 1 below shows the importance of investing in the right road at the right time maximizing pavement preservation strategies to prevent road conditions from deteriorating requiring much more costly investment. This balanced approach is a proven asset management strategy of “keeping the good roads good” while “not forgetting about the bad roads”.

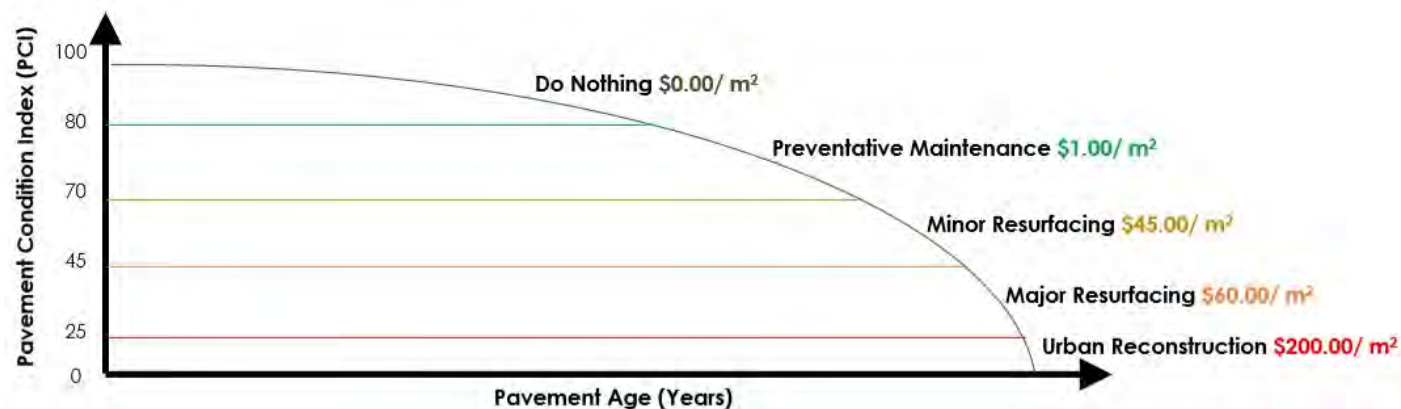


Figure 1 Pavement Preservation Strategies Pricing Curve

Active Transportation: Staff recognize the importance of Active Transportation and based on the AT Strategy, have identified active transportation on primary and secondary loops in the updated Road Rehabilitation and Resurfacing Program forecast. Based on feedback from both Council and the AT Citizen Advisory Committee these routes that were previously surface treated (tar and chip) are being reviewed for potential use of more innovative resurfacing treatments such as bonded wearing course and asphalt overlays to provide a smoother surface for active transportation users. Staff have added a priority trigger for AT routes across the community within the pavement management modelling analysis program that highlights when and where to use smoother surfaces.

Increased Costs: Construction costs have risen dramatically over the last few years. Prices for asphalt are continuing to rise above trend. Labour shortages are driving up costs and adding a risk factor to potentially delay projects. Budget increases are required to cover the unpredictable inflation costs and to take a realistic look at what it costs to maintain the overall network PCI value.

Cost Benefit Modelling: Figure 2 below shows the results of the cost benefit modelling based on both the most recent road condition data from the 2022 Roads Needs Study Assessment and updated increased construction costs. The results of the comprehensive 2022 Needs Study Update recommended that the annual Roads Program budget be increased to \$2.5 million to maintain the Town's current Road Condition Level of Service PCI Rating. As shown with Figure 2 below it is critical from an asset management perspective that annual program funding levels be increased in order to maintain the Town's current level of service condition rating for the entire road network. Should the recommended budget increase not be approved the modelling assessment has projected that the Town's current level of service for the road system will decline requiring much more significant investment at that time in order to bring the road system condition back to where it currently is today.

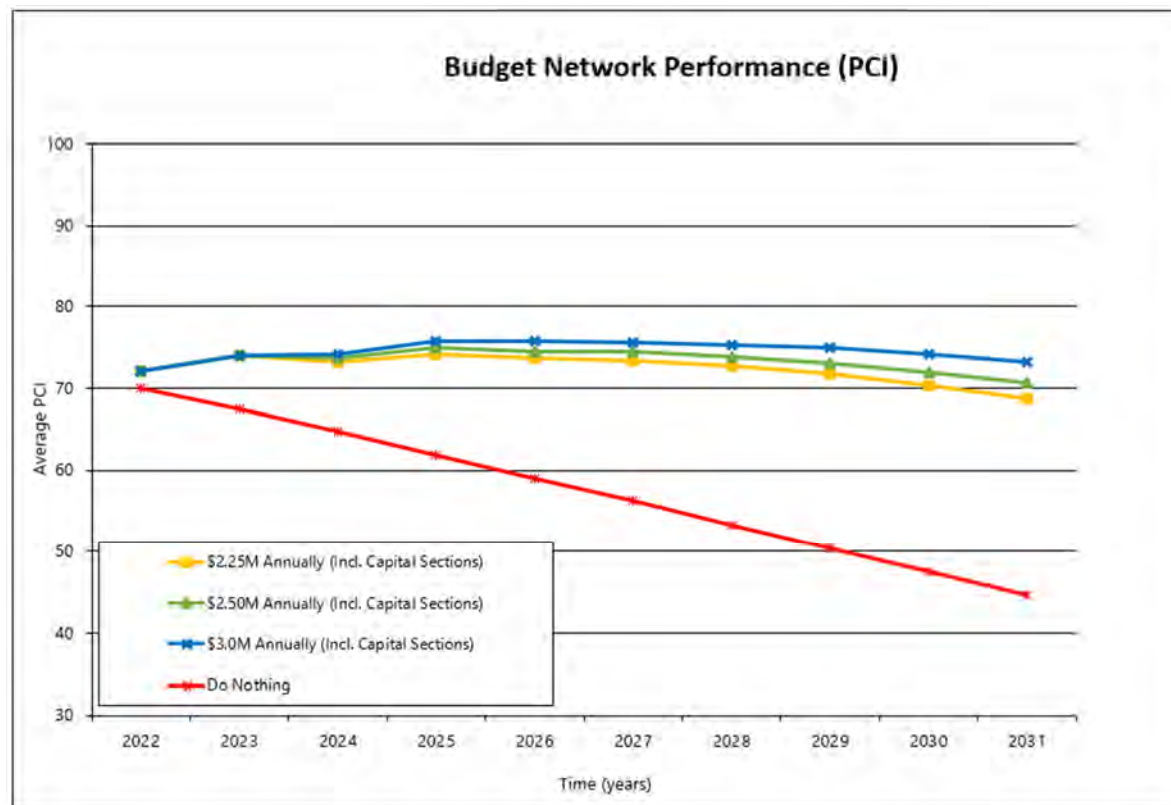


Figure 2 Budget Network Performance (PCI) - Multiple Budget Points

The annual program incorporates the following four (4) areas:

Lifecycle Extension Program –Resurfaced/Rehabilitated:

To keep the good roads in good working condition, this program identifies roads that need to be resurfaced and treated within a specified time to preserve and extend their life cycle, preventing a premature costly replacement of the asset. This includes services such as crack sealing, asphalt patching, surface treatment, asphalt overlays and drainage improvements.

Road Reconstruction Program: This portion of the program identifies roads that need to be completely upgraded and reconstructed and are normally referred to projects given their scale and associated costs. In urban areas this program would entail upgrading the road, new concrete curb and gutter along with storm sewers to improve drainage, the installation of new sidewalks, improved street lighting, other utilities and the replacement of existing underground water and sewer infrastructure. In rural areas the program would include full reconstruction requiring more significant upgrades to the road including widening, street lighting, drainage, slope stability/retaining walls, etc.

Road Resurfacing Program:

This program focuses on “*Keeping the Good Roads Good*” by strategically preserving and extending the lifecycle of the road asset before it deteriorates requiring costly renewal. These types of strategies would include hot mix asphalt resurfacing (shave and pave), single surface treatment sealing (tar and chip), cracking sealing, etc. Road Resurfacing is completed on all types of roads across the community to provide safe and sustainable transportation.

Road Rehabilitation Program:

This program focuses on roads in poor condition nearing the end of their lifecycle. These types of strategies would include renewing and strengthening the road base structure and then placing a new driving surface such as hot mix asphalt, double surface treatment (tar and chip), etc. This program aims to address and upgrade roads in poor condition renewing the asset lifecycle to reset the deterioration process.



Roadside Safety Program

The proposed Roadside Safety program is intended to enhance and improve Lincoln's transportation network to provide a safe and more welcoming community. The proposed program includes traffic calming, such as speed humps and guardrail improvements. This program promotes a safe traffic environment for residents and users of Town roadways. The program promotes traffic calming measures, monitoring truck traffic and proper guardrail installations and maintenance across Town.

Roadside safety is covered under Ontario Regulation 104/97 passed pursuant to the Public Transportation and Highway Improvement Act. Roadside safety is also covered by Ontario Provincial Design Standards (OPSS and OPSD) and Guidelines (Guidelines for the Installation, Operation and Maintenance of Accessible Pedestrian Signals)



Sidewalk Program



As the Town of Lincoln is committed to supporting active transportation, the need for maintaining and improving our existing sidewalk network within the road right of way. The Town currently has approximately \$8.4M (2021 dollars) in sidewalk infrastructure. With an average expected age of 30 years, on average there should be an annual investment of \$280,000 for replacements. This does not include maintenance costs associated with Minimum Maintenance Standards (MMS) or considers growth, updates in standards or missing connections.

The annual program will include operational repairs and sidewalk replacement to better comply with accessibility and minimum maintenance standards. The sidewalk program ensures that the sidewalk system is maintained and improved as identified within our Asset Management Plan and inspections.

Following the annual sidewalk inspections, it can be found that sections require works above standard grinding to reduce trip hazards. The works included within this portion of the program will include larger concrete works including ramping, panel replacements and concrete lifting. This portion of the program will be part of the program annually to ensure a safe and sustainable sidewalk state of good repair program as recommended under the ROW Asset Management Plan. It is intended to include an annual budget allocation for repairs and maintenance of sidewalks as part of the program.

Sidewalk maintenance is regulated by the Minimum Maintenance Standards (MMS) Ontario Regulation 239/02.

<https://www.ontario.ca/laws/regulation/020239>

Right of Way Bridge and Culvert Program

The works included in this program address the repair, maintenance and replacement of Town owned bridges and culverts within the Road Right of Way. The work required within this program is identified through bi-annual inspections and incorporated into our ROW asset management program. The Town inspects and maintains 257 bridges and cross culverts and larger or critical driveway culverts within the road right of way. The total value of these assets is approximately \$36.5M (2021 dollars).

The annual program will include a combination of minor repair works, design of rehabilitation needs, interim inspections and monitoring and under 3m span culvert replacements. Full inspection programs will be incorporated into the program every other year on the even years.

The Right of Way Bridge and Culvert Program ensures that roads remain passable for vehicles and active transportation users. Maintaining the bridges and culverts also allows for proper surface water drainage to reduce impacts/likelihood of flooding on private properties.

Under Ontario Regulation 104/97 passed pursuant to the Public Transportation and Highway Improvement Act, the Town is required to undertake an inspection, under the direction of a Professional Engineer, for every bridge and major culvert at least once every two years. Bridges and culvert maintenance is also regulated by the Minimum Maintenance Standards (MMS) Ontario Regulation 239/02 <https://www.ontario.ca/laws/regulation/020239>.



Investing in our Roads: Past, Present and Future

The Town of Lincoln will continue to invest and focus on building a complete and connected community through our right of way infrastructure projects. This investment in the community helps us put the right infrastructure in place to meet community needs and make Lincoln a destination and place people want to call home. Maintaining our roads now also contributes to the Town's long-term financial planning.

Construction continues year-round in the Town of Lincoln. Crews are out on the roads working to build and maintain critical infrastructure for the community. In alignment with provincial regulations, Town-led construction is essential municipal work to ensure Lincoln's infrastructure remains safe, in a state of good repair and able to meet the community's needs now and in the future. One of the challenges that all Public Works groups have continued to see are inflation increases within the industry being well over CPI.

Please refer to the 3-Year Public Works Capital and Operational Program map for the location of the planned water and wastewater works.

Water and Wastewater Investment in Lincoln

Each year, the Environmental Services and Engineering teams of the Public Works Department work on maintaining and upgrading water and wastewater related infrastructure in the Town of Lincoln to ensure that they are safe and in good condition for our residents.

Over the past five years, the Town has focused on maintaining our water and wastewater infrastructure and continued to remove metallic piping. These works include; watermain replacements, inflow and infiltration reduction works, Watermain and Sewer Upgrade Works, and technology and optimization works. The annual investment in this important infrastructure helps ensure our municipal roads meet the needs of community today and well into the future.

The Environmental Services and Engineering teams utilize condition assessment reports, infrastructure and risk reviews, capacity reviews, master servicing plans and the Asset Management Plan to identify and prioritize projects and programs. The Town is committed to improving/enhancing the input information for the Asset Management Plan to continually improve the identification of projects to ensure a sustainable water and wastewater system is maintained.

Staff have also been monitoring and evaluating the drinking water system capacity to ensure that the system is in a position to support the planned growth.



Inflow and Infiltration Program

Every five years, the Region in combination with Grimsby, Lincoln and West Lincoln are required to complete a Pollution Prevention and Control Plan (PPCP) for the Baker Road Wastewater Treatment Plan Service Area. As part of the PPCP areas of concern are identified due to capacity constraints from inflow or infiltration (I/I) and I/I Reduction Programs are recommended to help free up capacity for growth. I/I programs can include sewer and lateral replacements, sewer and maintenance hole rehabilitation such as lining or spot repairs and downspout and foundation drain/sump pump disconnections. While the I/I programs play a role in supporting growth, they also reduce future capital and operating costs associated with the collection and treatment of non-sanitary water and protect the environment and residents' homes.

The Asset Management Plan and Condition Assessment information, in combination with the Region led PPCP identify focus areas and projects. The Town was also a leader in the Region by being the first to implement Subdivision Flow Monitoring to ensure that sanitary sewer systems are constructed properly before assumption. In 2024, a dedicated annual Inflow and Infiltration Program, with a focus on the Ontario Street Catchment area was proposed as part of the budget process. This program will ensure continued focus on identifying and removing the extraneous flows to adapt to climate change and support growth in advance of Regional infrastructure being upgraded.

The targeted inflow and infiltration program is intended to identify sources of I/I in the Town's sanitary sewer systems. In the Baker Road Pollution Prevention Control Plan and early phases of the Region's Master Service Plan Update, priority areas were identified for the Town to locate and address sources of Inflow and infiltration to support growth and development while also ensuring that the Region and Town adhere to regulatory requirements for sanitary sewer overflows.

The inflow and infiltration portion of the annual program could include the following activities:

- Target flow monitoring
- Maintenance hole and lateral Inspections
- Smoke and dye testing
- Drainage surveys of potential private side sources
- Development of public communication materials
- Review and evaluation of study findings
- Development of action items to inflow and infiltration removal

The rehabilitation and replacement program focuses on improving our sanitary sewer system by removing groundwater and runoff from entering the system. The works in this program range from full sanitary sewer, maintenance hole and lateral replacements to "trenchless" rehabilitation options including lining, grout and spot repairs. These works ensure that the sanitary sewer system is considered "tight" and generally free inflow and infiltration to reduce the risk of basement flooding and support additional flows across Town. The removal of I/I in the system supports the avoidance of potential sewer upsizing over and above the identified upsizing along Ontario Street. The removal of I/I also potentially allows for additional growth in advance of pumping station improvements to be completed by the Region. Additionally, identification and removal of the inflow and infiltration will reduce the likelihood of basement flooding, sanitary sewer overflows at downstream Regional pumping stations and provide capacity in the sewers for growth. Reducing Inflow and Infiltration within the Town's sanitary sewer collection system ultimately helps reduce treatment costs at the wastewater treatment plant and the

The Town's Sanitary Sewer Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA) regulates the Town's requirement for reducing, monitoring and reporting sanitary sewer operations. Procedure F-5-5 also identifies the

requirements for treatment and discharge of sanitary sewer discharges to surface waters. Both of these require the sanitary sewer system be maintained to avoid potential environmental discharges and/or basement flooding. Flow monitoring is included in the annual program to support confirmation of success from rehabilitation and replacement works completed as part of this program.

Staff will prepare annual applications for the Niagara Region Wet Weather Funding Program for targeted portions of the annual program.

Watermain Replacement Program

This program identifies watermain for replacement. The focus is on ensuring the Town has a safe drinking water system for our users and reducing non-revenue water. Prioritization is determined using the Asset Management Plan and associated contributing studies and reviews. Prior to replacements, capacity evaluations will also be completed to ensure an upgrade is not required. The replacement program has been focused on the replacement of existing metallic watermain with plastic (PVC or HPDE) pipe. Water services, hydrants and valves are also replaced as part of these programs. The Town also considers the Roads programs timing to reduce impacts to residents in the impacted areas.

Water and Sewer Upgrade Program

This program focuses on improving our water distribution and collection systems to support growth. The works included within the upgrade program ensure that existing residents maintain their expected levels of service while we allow for additional capacity for resident and commercial growth in Lincoln. These upgrades could include increased pipe sizing, diversions, extensions within the urban boundaries or pumping station improvements.

The Town is also working with the Region who led the several sanitary pumping station and water transmission upgrades to support development within Lincoln.



Technology and Optimization Program:

This program focuses on incorporating technology into our water and wastewater systems. From real time monitoring of our water distribution system with SmartHydrants to level sensors in key areas of our collection systems, operations staff can adjust or respond to events before levels of service are impacted. The installation of the AMI system on the water meters, with our Online Customer Portal allows residents to monitor their water usage, address leaks quickly and improve water conservation measures.

The approach to our asset management focuses on optimizing existing infrastructure and ensuring that any upgrades consider future growth and climate impacts without impacting operations today. This approach ensures that projects are cost effective and consider full life-cycle costs. The capital plan will be presented to Council with a full list of water and wastewater infrastructure to be addressed by the different programs in place. Utilizing information from the condition assessments, performance, growth requirements and asset age, the projects or programs are priorities in the capital budget. As part of the Asset Management Plan updates, staff will continue to ensure that condition and performance management is improved and updated to develop and refine the prioritization of projects.

New - Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA)

The CLI-ECA are new requirements from the Ministry of Environment (MECP) issued under the Environmental Protection Act and applies to sanitary sewer sanitary sewage/wastewater conveyance and stormwater management (e.g., storm sewer systems, SWM ponds, etc.). The goals of the CLI-ECA are to reduce the burden on municipalities, developers and the ministry, while imposing a consistent set of conditions to improve environmental protection. The CLI-ECA replaces numerous pipe-by-pipe separate Environmental Compliance Approvals (ECAs) with a single environmental permission for all the sewage works components of a municipal wastewater collection system or a municipal stormwater management system. Like the DWQMS framework for water, now wastewater and stormwater systems have similar requirements. Municipalities are required to prepare and implement Operations and Maintenance (O&M) manuals for the systems. Other requirements also include inspections, testing and record keeping. Annual reports are to be submitted to the Ministry along with annual audits and MECP inspections. In 2025 the Town will continue to develop and formalize SOPs for the Wastewater and Stormwater Systems O&M manuals. Town staff will continue to monitor and learn more about the new CLI-ECA as it evolves, collaborate and participate with other LAM working groups for best practices and a consistent approach. Staff will participate with MECP webinars and available training programs regarding the new CLI-ECA requirements.

New - Stormwater Management (SWM) Pond Rehabilitation and Maintenance Program

In response to the new CLI-ECA requirements, the Town has completed a comprehensive Asset Management Study on the Town's 14 Stormwater Management (SWM) Ponds that detailed condition assessments and the development of a rehabilitation and maintenance program. A prioritized workplan has been developed to implement recommended rehabilitation and repair work starting in 2025 and forecasted throughout the 10 Year Capital Plan to ensure that the Town's SWM ponds are maintained in a good state of repair and operation. As such the SWM Pond Rehabilitation and Maintenance Program is a new program included within the 2025 Capital Budget.

Investing in our Water Past, Present and Future

The Town operates and maintains approximately \$206M (2021 dollars) in water and wastewater assets with varying average useful life expectancies. On average, approximately \$2.3M (2021 dollars) should be invested annually for replacement. This does not include regular operations and maintenance, upgrades and expansions. The Town of Lincoln will continue to invest and prioritize water and wastewater infrastructure to continue building and maintaining a resilient and sustainable water and wastewater system. This investment in the community combined with a focus on designs that consider the latest technology and climate change impacts ensure that Lincoln will be a sustainable and resilient community for future generations.

Construction, maintenance, and operations continue year-round in the Town of Lincoln. Operators and crews are working to build and maintain critical infrastructure for the community. In alignment with provincial regulations, Town-led construction is essential municipal work to ensure Lincoln's infrastructure remains safe, in state of good repair and able to meet the community's needs now and in the future. One of the challenges that all Public Works groups have continued to see are industry inflation increases being well over CPI.

Please refer to the 3-Year Public Works Capital and Operational Program map for the location of the planned water and wastewater works.

PROPOSED TOWN OF LINCOLN PUBLIC WORKS 3 YEAR WORK PLAN

LEGEND

CAPITAL PROGRAMS AND RENEWAL PROJECTS

2025 CAPITAL PROJECTS

2026 CAPITAL PROJECTS

2027 CAPITAL PROJECTS

2022 - 2024 CAPITAL PROJECTS
(APPROVED AND/OR COMPLETED INVESTMENTS)

2026 REGION PROJECT - TOWN COST SHARE

*2025 ROAD RESURFACING AND REHABILITATION

*2026 ROAD RESURFACING AND REHABILITATION

*2027 ROAD RESURFACING AND REHABILITATION

*2022 - 2024 ROAD RESURFACING AND REHABILITATION (APPROVED AND/OR COMPLETED INVESTMENTS)

*ROAD RESURFACING AND REHABILITATION TO INCLUDE PROVISIONAL ROADS

2025 RIGHT OF WAY BRIDGE AND CULVERT PROGRAM

2026 RIGHT OF WAY BRIDGE AND CULVERT PROGRAM

2027 RIGHT OF WAY BRIDGE AND CULVERT PROGRAM

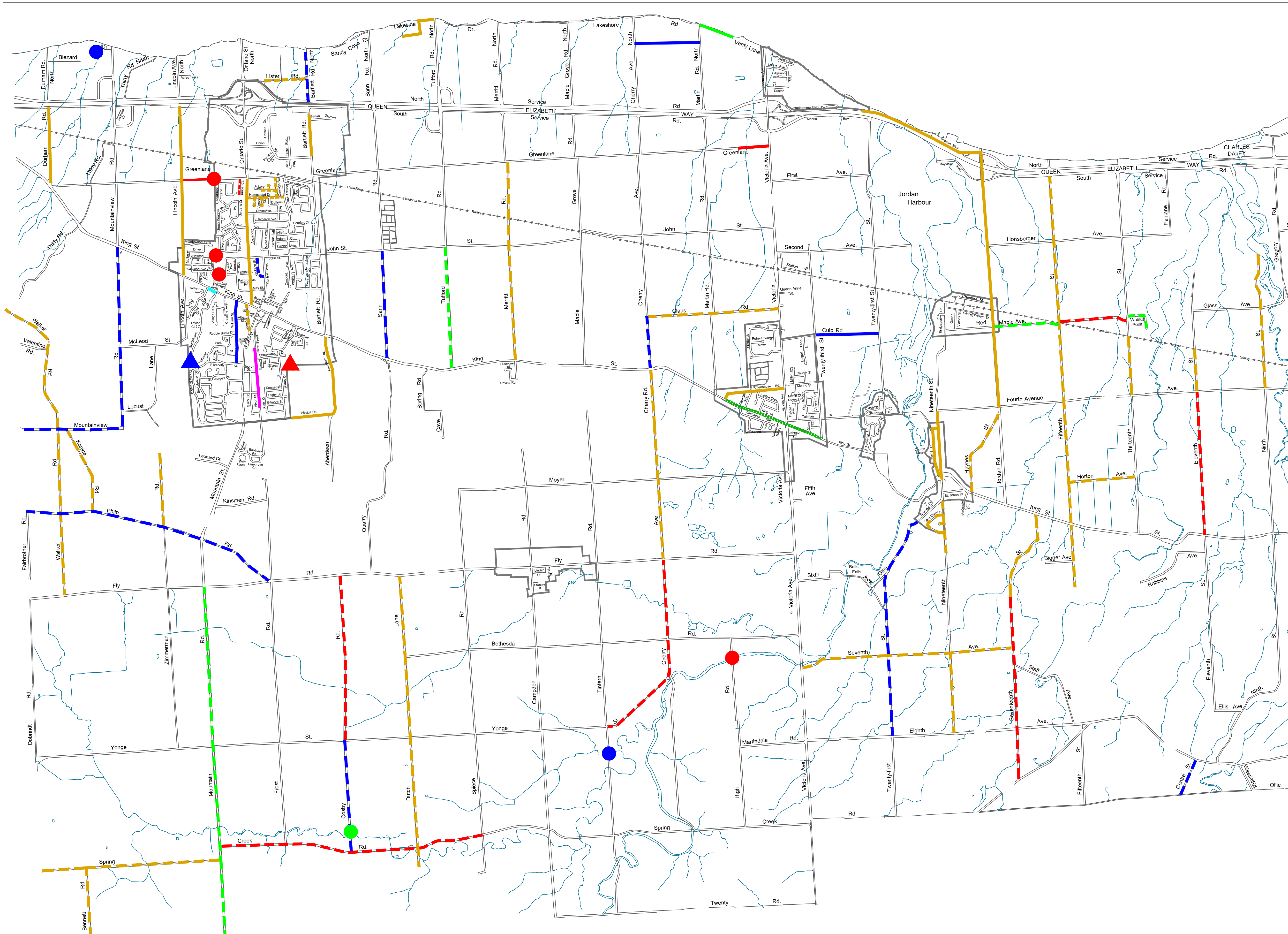
(STRUCTURE LOCATIONS SHOWN ARE GREATER THAN 3M IN SPAN AND DO NOT INCLUDE LESS THAN 3M SPAN)

2026 ROADSIDE SAFETY
HIXON STREET TRAFFIC CALMING

2026 SIDEWALK PROGRAM

2025 ENVIRONMENTAL SERVICES STORMWATER
MANAGEMENT POND MAINTENANCE/REHABILITATION

2027 ENVIRONMENTAL SERVICES STORMWATER
MANAGEMENT POND MAINTENANCE/REHABILITATION



TOWN OF LINCOLN

2025 Capital Projects Details



2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
Corporate Infrastructure				
202616	Building Security Enhancements	Upgrades and additions to security and alarm systems at Town Hall and Fire Stations.	Essential upgrades are required to the security system as well as some of the configurations within the buildings, to ensure the security and protection of Town facilities, staff, and equipment.	130,300
202581	2025 IT Equipment	IT Equipment Replacement through various Town of Lincoln Facilities to ensure continuity of service delivery. Items that are part of this project include: • Workstation/hardware replacements • Infrastructure batteries • Fleming AV - meeting rooms • Additional security cameras at Museum • Plotter	Workstation/Hardware Replacements based on lifecycle. Infrastructure Batteries Continuation of the battery and UPS replacements as current models are end of life and we lose power frequently Fleming AV - Meeting Rooms AV equipment in meeting rooms is original to the building and is well beyond end of useful life. Properly functioning AV equipment is a service level expectation for the rental of those rooms and if the current equipment is not replaced it could impact rental revenues. Additional Security Cameras at Museum Request for an additional security camera to view property behind Museum due to recent vandalism. Plotter Specialized printer used by the planning department to print out large design files. The life span of the printer has been extended well beyond expectation with multiple repairs but now requires a full replacement. This is the only printer we have of this kind so when it fails these types of print jobs would need to be outsourced.	213,200

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
202619	NR Trailblazer Headers	Develop and install remaining wayfinding tourism trailblazer signs on all Niagara Region owned roads in Lincoln. 102 Signs to be installed - 17 signs posts per year until 2030.	This is Phase 2 of our Niagara Benchlands visitation signage project. Phase 1 was installing the Trailblazer signs on Town of Lincoln owned roads (completed in 2024). Phase 2, which is a multiyear project, is to update the signs on Niagara Region owned roads. This will support the overarching destination and placemaking, showcasing to visitors that they are in the Niagara Benchlands.	8,500
Total Corporate Infrastructure				352,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
Environmental and Safety Infrastructure				
202276	2025 Fire Emergency Equipment	Purchase of firefighting hose, tools, and equipment including: • Firefighter protective equipment (bunker gear) • Replace Cascade System • SCBA (development driven) • Replace Extrication Equipment • Replace Thermal Imager • Hose, small tools and equipment	Ongoing replacement of emergency equipment before failure occurs is critical to ensure reliability and allows firefighters to safely and effectively carry out their public safety mission. Proper firefighter protective equipment is mandated by health and safety regulations. Because it deteriorates with age and use, regulations require regular replacement of bunker gear. Additional portable radios are required to allow all firefighters entering hazardous environments to be able to communicate to receive directions and/or call for assistance. Replacement of 2 multi-gas detectors that exceed their 10-year service life is required in order to continue to provide emergency services to the public. Fire hose and a variety of specialized small tools and equipment are essential for firefighting operations. It is critical that all equipment operates reliably and is replaced regularly as required to ensure firefighter safety.	406,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
202422	Town Wide Rain Barrel and Tree Program	Following the success of the 2022 Pilot Program and feedback from the public requesting the program again, the 2025 program will include partially subsidized rain barrels and trees for residents of Lincoln. Staff will also explore possible sponsorships to support the costs of the program helping to further offset impacts to any tax levy funding.	Tree Program supports urban tree canopy by providing native trees to be planted on private property. The Rain barrel program promotes rain water harvesting and disconnection of downspouts to the storm or sanitary systems. Climate Resilience, Climate Adaptation Plan Action Item, Continued Water Conservation Measures. Staff have begun to explore partnerships and further subsidizing the program to either give away a greater number of trees and/or to offset increases. This includes working with VRIC and other local providers.	30,000
202232	Greenlane Watermain Replacement	Replacement of old ductile iron watermain on Greenlane from Victoria Avenue to 400m west of Victoria Avenue.	The old ductile iron watermain on Greenlane from Victoria Avenue to 400m west of Victoria Avenue is nearing the end of its useful life and requires replacement. This project is planned to be designed in 2024 and constructed in 2025 to align with ICIP grant funding timelines. This project has no tax levy impact and is funded with \$190,000 in ICIP funding and \$1,110,000 from the Water Reserve Fund. Health and Safety, Regulatory, End of Life, Drinking Water Quality Management System (DWQMS)	1,300,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
202580	Storm Water Mgt Maintenance Program	This project is in response to the regulatory requirements for the new Consolidated Linear Infrastructure Environmental Compliance Approvals (CLI-ECA's). The Stormwater Management Pond Asset Management Study was completed in 2024 and provided detailed condition assessments of all Town owned ponds and developed rehabilitation and maintenance to ensure that the Town's SWM ponds are maintained in a good state of repair and operation.	Ashby SWM Pond requires an updated repair to the existing outlet structure to ensure proper operation of the pond. Health and Safety, Regulatory, Asset Management Components to this program. Refer to New - Stormwater Management (SWM) Pond Rehabilitation and Maintenance Program for more information on the annual Program.	300,000
202585	Sann Road Drainage Assessment	Drainage Assessment and Study in the Area of Sann Road and the CN Tracks (Golden Horseshoe Estates, Capreit Limited). The objective of this study is to review existing drainage conditions in more detail and identify potential options and opportunities for improvement.	This study is in response to the resident petition that the Town received and presented to Council on March 25, 2024. Town staff have recommended a review of the drainage shed area and further collaboration with the NPCA.	75,000
202510	I/I Reduction Program	This comprehensive program in the Ontario Street Sewershed is intended to identify sources of inflow and infiltration (I&I) to reduce the likelihood of basement flooding, sanitary sewer overflows at downstream Regional pumping stations and provide the required additional capacity in the sanitary sewer system to support growth without upgrading piping. This year's program will focus on flow monitoring, identifying defective laterals, and rehabilitation and/or repairs of infrastructure in the high priority areas of the Ontario Street Sewershed.	Refer to the Inflow and Infiltration Program section of the Capital Budget for more information on the annual Program. Project is eligible for Regional CSO Funding and is also eligible for DC funding. DC funding will be applied when collections occur; the remainder will be funded from the Sanitary Sewer Reserve Fund; no tax levy impact. DC funding may be higher than budgeted depending on collection levels. Health and Safety, Regulatory, Asset Management and Growth Support.	1,545,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
202582	Water Meter Replacements	This program is intended to fund the replacement of water meters as required.	Ensure appropriate and consistent funding for replacement of water meters as required to ensure accurate and timely billing. As part of the strategy developed in the most recent Water and Wastewater Financial Plan, any unused amount in any given year will be deposited to the Water Meter Replacement Reserve Fund. Asset Management and Growth Support.	300,000
Total Environmental and Safety Infrastructure				3,956,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
Social Infrastructure				
202425	Tamarac Ave Pedestrian Bridge Replacement (Amended)	The pedestrian bridge spanning Konkle Creek located off Tamarac Avenue has reached its useful life and requires replacement.	The latest bridge structure inspection completed April 2024 noted that the bridge is in poor condition with severe corrosion and structural concerns. Health and Safety, End of Life, Asset Management. See Business Case in Appendix E.	470,000
202470	Arena Work	Replacement of some of our arena's refrigeration equipment, which has reached the end of its useful life cycle. Additionally, continued maintenance to ensure the reliable operation of the equipment. Equipment to consider is the heat exchanger at Hilary Bald park, Compressor two at Jordan arena and the Jordan arena condenser pump.	Lifecycle replacement suggested by refrigeration contractor. • Hilary Bald - regasket heat exchanger plates • Jordan Arena - replace condenser water pump • Jordan Arena - rebuild 2 compressor	47,000
Total Social Infrastructure				517,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
Transportation Infrastructure				
202578	2025 ROW Bridges and Culverts Program	This annual program provides a continued and consistent focus on bridges and culverts within the Town's Right of Ways. Highlights for the 2025 project are anticipated to include rehabilitation of bridges on: • High Road Bridge (ID number 8) • Maintenance welding on the Bailey Bridge • Design of rehabilitation required at Cosby Bridge (ID number 19) • Completion year of the Gabion Wall monitoring on Ninth Street Bridge The program also includes minor culvert replacements that were identified in the 2024 Ontario Structure Inspection Manual (OSIM) regulatory biannual condition inspections.	Health and Safety, Asset Management and Regulatory. Refer to the Right of Way Bridge and Culvert Program section of the Capital Budget for more information on the annual Program.	450,000
202516	2025 Roadside Safety Program	This annual program provides a continued and consistent focus on vehicular and pedestrian safety within the Town's right-of-ways. It addresses critical areas such as crosswalk safety, installation of speed humps, digital feedback signs, guiderail improvements, and other traffic calming measures to effectively manage speeding concerns. Highlights for the 2025 program include: • Guiderail improvements • Installation of two temporary speed humps and reboundable bollards on Hixon Street • Digital Feedback and Black Cat Speed Radar Programs • Traffic calming/studies and equipment	Health and Safety, Asset Management and Regulatory. Refer to Roadside Safety Program section of the Capital Budget for more information on the annual Program.	120,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
201932	Greenlane Phases 1A (Lincoln Ave to Cedarbrook Ln)	The project involves widening and reconstructing the rural section of Greenlane from Lincoln Avenue to Cedarbrook Lane to new urban standards. This section of road is also proposed to include separated cycling and pedestrian facilities in the form of an in-boulevard multi-use pathway extending from the Konkle Creek Trail to Lincoln Avenue and will connect to the soon-to-be-constructed active transportation infrastructure on Lincoln Avenue. In addition to roadworks, two large culvert systems, localized creek erosion, the regional Transmission watermain and the Town's local distribution watermain will also be replaced as part of this large scale reconstruction project.	Health and Safety, ATF funding, ICIP funding, joint partnership with Niagara Region. Active transportation connections. To be debentured: Debenture Term: 30 years Estimated annual Payment at 4%: \$398,951 Total estimated interest over term: \$5,207,826 See Business Case in Appendix E.	6,434,000
202579	2025 Sidewalk Program	This annual program provides a continued and consistent focus on the Town's sidewalk network to promote and enhance pedestrian safety. The 2025 Sidewalk Program is anticipated to include the following works: • Minor Repairs of Existing Sidewalks Town wide	Health and Safety, Asset Management, and Regulatory. Refer to the Sidewalk Program section of the Capital Budget for more information on the annual Program.	15,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
202577	2025 Road Rehab and Resurfacing Program	It is anticipated that the 2025 program may include the following road sections: • Spring Creek Road from Mountain Road to Spiece Road • Seventeenth Street from the top of the hill to Twenty Road (R.R. 69) • Juniper Court from Greenlane to the South Limit • Red Maple Avenue from Fifteenth Street to Thirteenth Street • Eleventh Street from King Street (R.R. 81) to Fourth Avenue (R.R. 77) • Cosby Road from Yonge Street to Fly Road (R.R. 73) • Cherry Avenue from Fly Road (R.R. 73) to Yonge Street • Yonge Street from Cherry Avenue to Tintern Road It is important to note that additional roads from the proposed 2026 program list may be included as provisional roads in the 2025 tender package and dependent on bid results and available budget may also be included in the 2025 program. Additional elements of this program also include geotechnical investigation/testing, and the Crack Sealing Program.	Health and Safety and Asset Management. Refer to Road Resurfacing and Rehabilitation Program section of the Capital Section of the budget documents for more information on the annual Program.	2,200,000
Total Transportation Infrastructure				9,219,000

2025 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget \$
BDSS Purchase				
202456	BDSS Purchase	In June 2024, the Town of Lincoln completed a successful agreement to acquire the surplus property housing the former BDSS site from the DSBN. Based on the signed agreement, the Town will take ownership in January 2025. The debenture for the purchase and related costs has been previously approved however the total is being presented as part of the budget as the expenditure is anticipated in 2025.	This is an important opportunity for the Town to take ownership of a property that is not only centrally located in Beamsville and within walking distance of many amenities and services, but one that is also rich in history. By purchasing the site, the Town will shape its future and we are excited about leading this transformational project. With our commitment to the tagline 'Preserve, Evolve, Thrive,' we aim not only to embrace the rich heritage of this site but also to spearhead a new era of community benefits and sustainable growth. Financed with a special type of capital loan which can be repaid in full or in part based on revenue sources such as proceeds from land sales, and then only the remainder will be debentured. Estimated annually interest on loan before debenture \$180,000. Full debenture estimates: Debenture Term: 10 Years Estimated annual Payment at 3.5%: \$480,965 Total estimated interest over term: \$809,655	4,000,000
Total BDSS Purchase				4,000,000

TOWN OF LINCOLN

Debt and Capital Financing



Debt and Capital Financing

The Town has external debt in the form of debentures, issued by the Regional Municipality of Niagara, our upper-tier municipality.

Existing Debentures

As of December 31, 2024, the Town expects to have outstanding debentures of \$33.1 million. Appendix C includes a summary of principal and interest payments to maturity, as well as a list of debt that has been issued, the funding source, the related projects, and the term to maturity.

Proposed Debentures

The 2025 budget proposes the approval of new debt of approximately \$2.1 million for the Greenlane Phase 1A project. The Greenlane project had previously approved debt in the amount of \$4.8 million, and therefore the total debt for the project will be \$6.9 million.

The purchase of the BDSS site has previously been approved with a maximum borrowing of \$4 million. This has been financed with a special type of capital loan which can be repaid in full or in part based on revenue sources such as proceeds from land sales, and then only the remainder will be debentured.

In 2024 the Town received an announcement of \$13.64 million in grant funding through the Housing Enabling Water Systems Fund for the Prudhommes Watermain Upgrades Project. Previously this project was approved with \$16 million in debenture funding, which will be significantly reduced - by approximately \$11 million - as a result of the grant.

The Town of Lincoln's debt servicing costs, as a percentage of net revenues, are not projected to exceed the provincial annual repayment limit of 25% or the Town's internally imposed limit of 15%.

How is the Debt Funded?

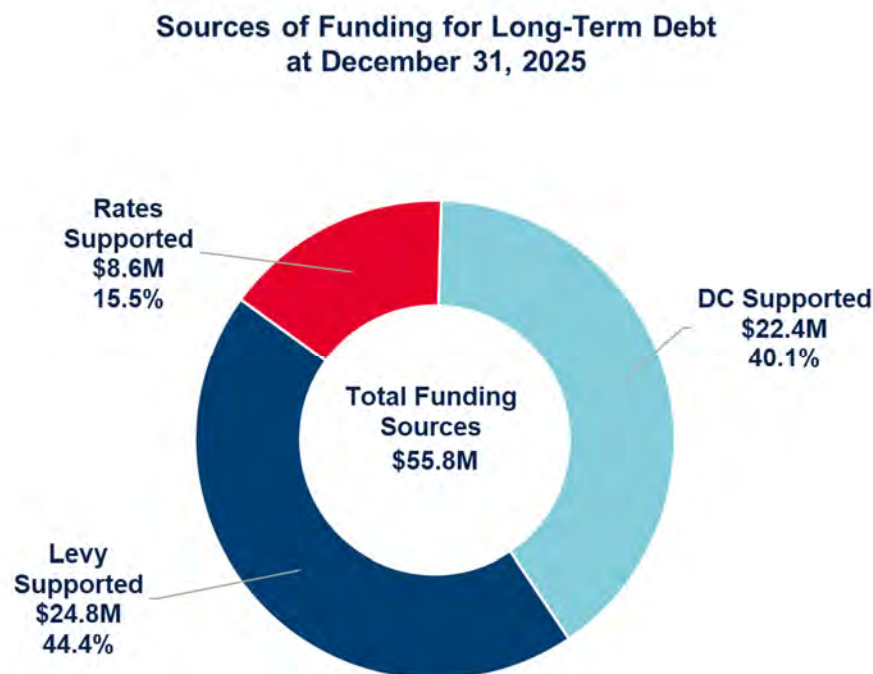
The Town uses different revenue sources to pay for the principal and interest payments on debentures.

Levy Supported Debt is paid for by the property tax levy and the principal and interest payments are included in the operating budget for the tax levy supported departments.

Rate Supported Debt is paid for by the water and wastewater rates and the principal and interest payments are included in the operating budgets for those rates.

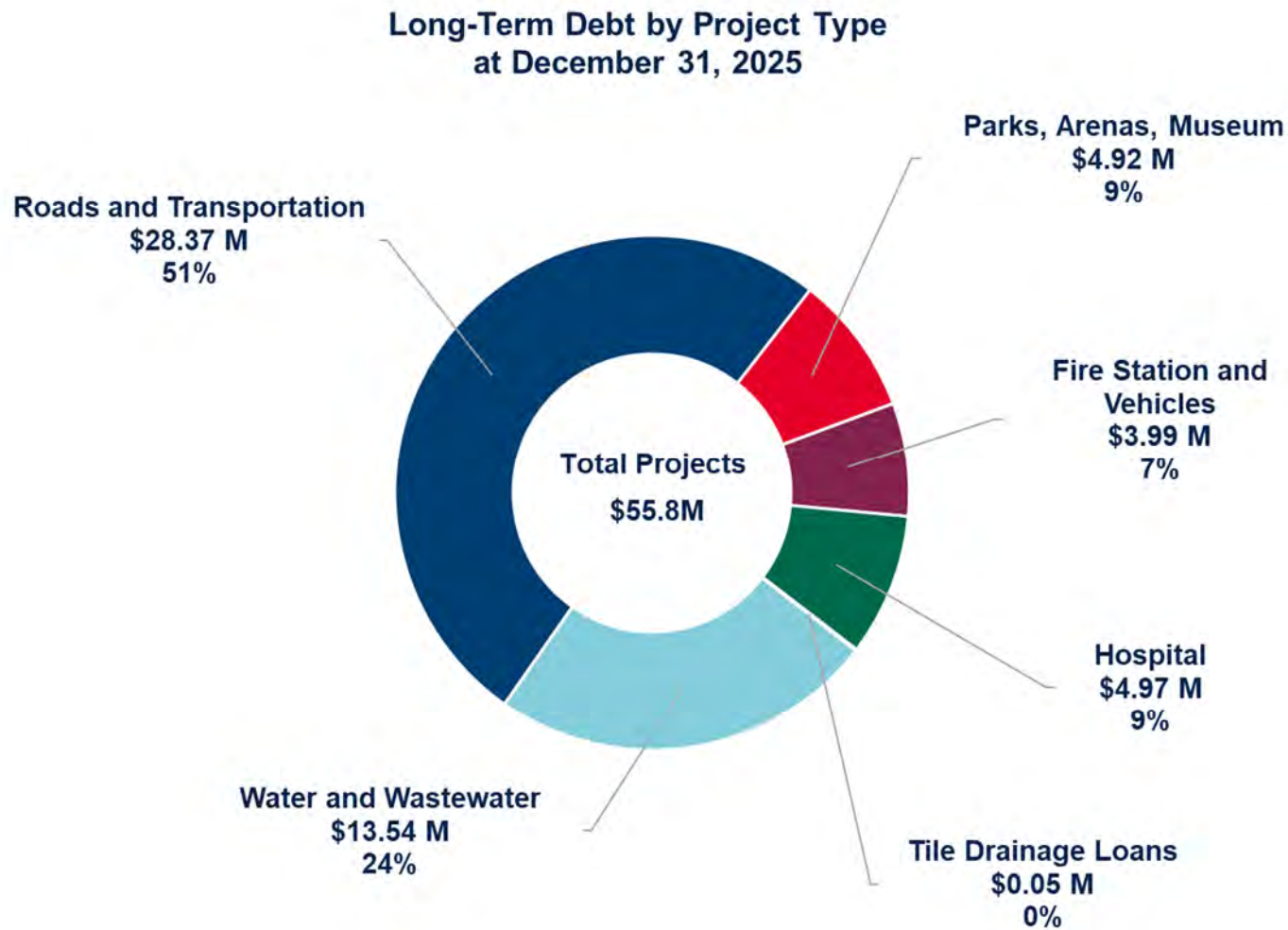
Development Charge (DC) Debt is paid for by the development charge obligatory reserve fund and the principal and interest payments are included in the budget with an equal and offsetting amount of revenue from the development charge reserve fund. The projection of the development charge reserve fund balance is found in the Reserve Fund section of the budget book.

As of the end of 2025, total external debt for all projects, over the last several years is expected to be \$55.8 million. This includes debt for the Fleming Centre, the West Lincoln Memorial Hospital contribution, and previous roads projects. The funding sources for the debt at that time are as follows:



What is the debt for?

The Town's debt relates to over 29 different projects. More than 75% of it relates to infrastructure projects like roads, water and sewer. A detailed list of projects is found in Appendix C.



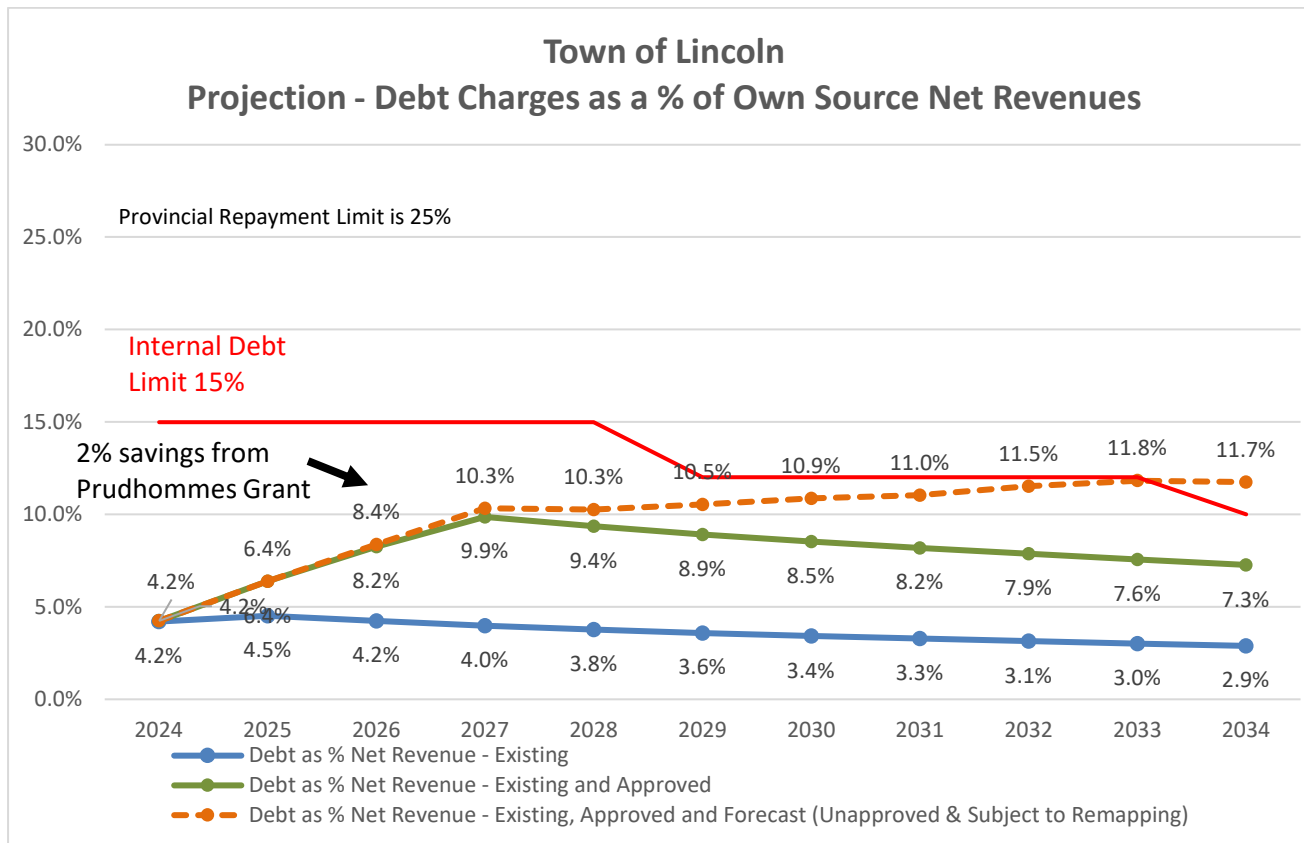
Long-term Debt and the Annual Repayment Limit

Provincial limits on municipal debt are set based on a maximum percentage of "own source revenues" that may be used to service debt costs (interest and principal payments) on an annual basis. In Ontario, municipalities may incur long-term debt for municipal infrastructure as long as annual debt payments do not exceed 25% of "own source" revenues without prior approval of the Ontario Land Tribunal (OLT). This is referred to as the Annual Repayment Limit (ARL). The ARL is essentially the maximum amount that a municipality can pay in principal and interest payments in the year for new long-term debt without first obtaining approval from the OLT.

"Own-source" revenues (or "Net Revenues") are determined by the Ministry of Municipal Affairs and Housing and include items that are within the control of the municipality, such as property taxes, user fees and investment income. It excludes revenue such as grants, gain on sale of tangible capital assets, and revenue from obligatory reserve funds such as development charges and parkland dedication. This means that while a significant amount of Lincoln's debt is paid for by development charges, the revenue from those development charges is not included in the calculation of the ARL. This helps minimize the amount of risk the municipality can take with respect to debt payments. Because development charge revenue can fluctuate and is not guaranteed, it is not factored into the calculation.

There is a timing difference from when the capital is approved for debt funding, when the project is completed, and the debenture is issued. The ARL calculated by the Treasurer is at a point in time based on all previously approved projects, whether they are complete or not, is different than the way the debt will appear in the financial statements and the FIR because capital projects span multiple years. A projected estimate of debt as a percentage of Net Revenues is presented below.

These are subject to change should projects accelerate, development prepayment or front-ending occur, or other project revenues and/or funding be received.



The blue line at the bottom of the graph is based on debt payments on debentures which have been issued up to 2024. The green line in the middle is based on debt payments on debentures which have been issued as well as those for projects which have previously been approved and for which debt will be taken out.

The dotted line at the top of the graph is a projection of debt as a percentage of net revenues if the 5-year capital forecast were carried out in the future. This is provided for information purposes, and none of these capital projects, nor the associated debt, have been approved by Council. The Treasurer recommends grants and other sources of funding as an alternative to debt wherever possible. For example, the outlook has improved compared to last year because of the grant received for the Prudhommes Watermain Upgrade Project, which reduced the projected debt percentage by approximately 2%.

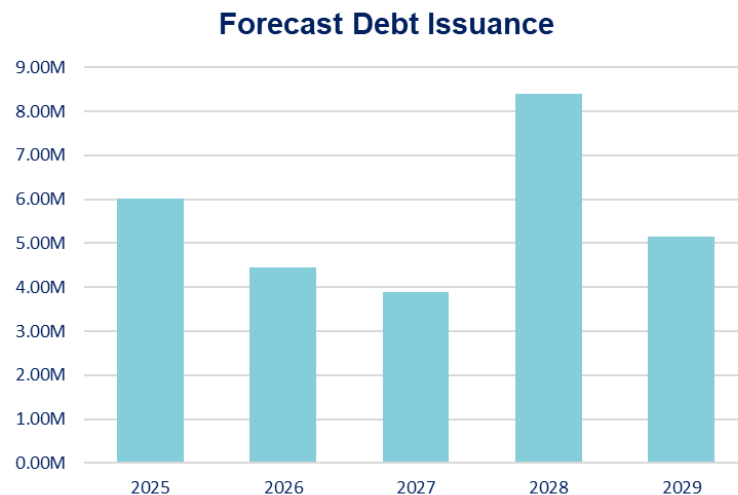
In 2023, Council approved a new internal debt limit, which will be incorporated into a policy in 2025 by staff. The internal debt limit, which is lower than the provincial limit, will be phased in from 15% from the years 2023 to 2028, 12% from 2029 to 2033, and 10% from 2034 onward. This internal limit, and the debt policy, will be subject to review by each new term of Council. These potential limits are also depicted on the graph.

The Town is within the provincial limit and its internal limit on existing and approved but unissued debt and will continue to be if the 2025 capital budget is approved. If all of the capital projects in the 5-year forecast are carried out without additional funding, the Town would exceed its internal limit in 2034, therefore additional funding is required to stay within the internal limit. Additional funding could be in the form of grants or development charge collections earlier than anticipated. Some of the larger projects contributing to the increase in the forecast are the Lakeshore Roads and Shoreline Protection, King Street Road Reconstruction, and Thirty Rd Reconstruction.

This projection is based on a number of assumptions with on the best information available at this time. Net Revenues are estimated based on the 2023 FIR and adjusted for budgetary increases as well as a 4% to 8% increase in revenues per year based on historical trends. Interest rates on debt are estimated at a range of 3.25% to 4.75% depending on term and year of issuance. The projection assumes a partial principal and interest payment in the year the debenture is issued.

Debt Issuance in the Forecast

In addition to previously approved debt, the current capital forecast indicates the following potential debt will be requested in the next five years:



The total request over five years is expected to be \$27.94 million. Of this amount, \$6.03 million is proposed for 2025 (\$4 million related to BDSS which was previously approved plus an incremental increase for Greenlane Phase 1a), and \$21.91 million is in the forecast from 2026 to 2029.

Only the 2025 debt is being evaluated for approval as part of the 2025 budget. **None of the remaining debt has been approved by Council, nor is it being approved in the 2025 capital budget;** it is forecasted from 2026 to 2029 based on capital requirements in excess of reserves and reserve funds available in the future. As part of the asset management plan update, all projects will be reviewed for required timing and alternative funding options. Staff will also continue to re-map the forecast from 2030 to 2034 based on the guidelines established by Council.

Staff will continue to advocate for additional funding from senior levels of government to ensure that if and where possible we mitigate any debt/long term borrowing requests. As always, council can defer any project(s) during subsequent years, based on risk and further analysis.

Operating Leases

The Town currently has no capital lease financing agreements. The existing leases for a small number of vehicles and equipment are operating in nature. As the leases are considered operating in nature, they do not impact the ARL.

TOWN OF LINCOLN

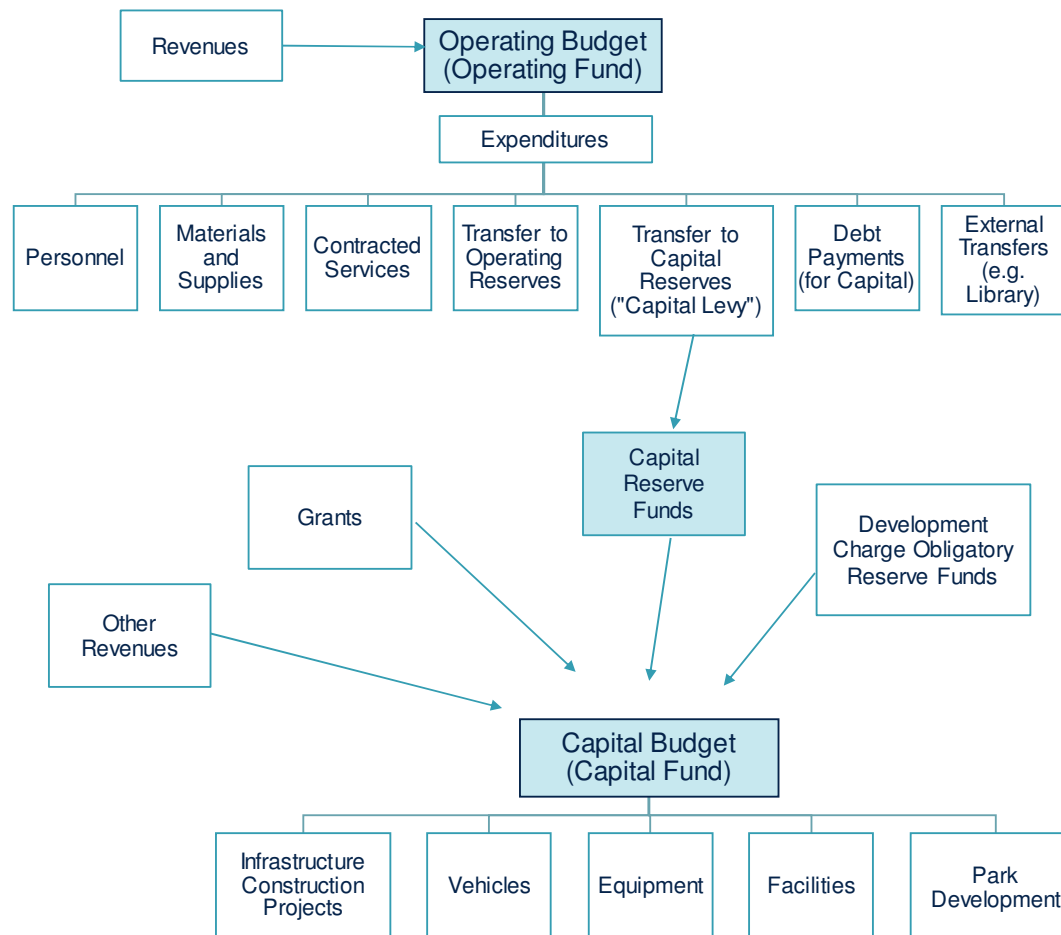
Reserve Funds



Reserve Funds

Reserve Funds allow for long-term planning, internal financing and dealing with unknown situations that may arise during the year. They can also be used to help maintain a stable financial position by minimizing the fluctuations in the tax rate, while helping to support the cash requirements of the organization. Reserve Funds are also important tools when it comes to replacement and rehabilitation of infrastructure and contingencies for one-time or unknown events. The Town Operating Budget includes transfers to operating reserve funds for future expenditures (such as the election reserve fund), and transfers to capital reserve funds for major capital expenditures (such as roads, watermain, and fleet).

Interfund Relationships



In 2021, Town Council approved Policy A09 FIN 001 FN, which establishes consistent principles, standards and guidelines for the maintenance, management and accounting of reserves and reserve funds. Reserve funds are monies set aside for a specific purpose as established by Council or as required by provincial legislation, a municipal by-law, or an agreement. Reserve funds earn interest based on the yield in the Town's investment portfolio and cash balances, unless there is a specific rate that is set by legislation. A list of proposed Reserve Funds was provided which included some target ranges for fund balances. Additional work is required to determine long-range funding requirements through the Asset Management Plan, the Water and Wastewater Financial Plan, and the continued ten-year capital remapping exercise. In addition, the Treasurer recommends that Council consider a focus on target contribution levels, due to the nature of reserve fund balances which fluctuate over time. This will help ensure financial sustainability.

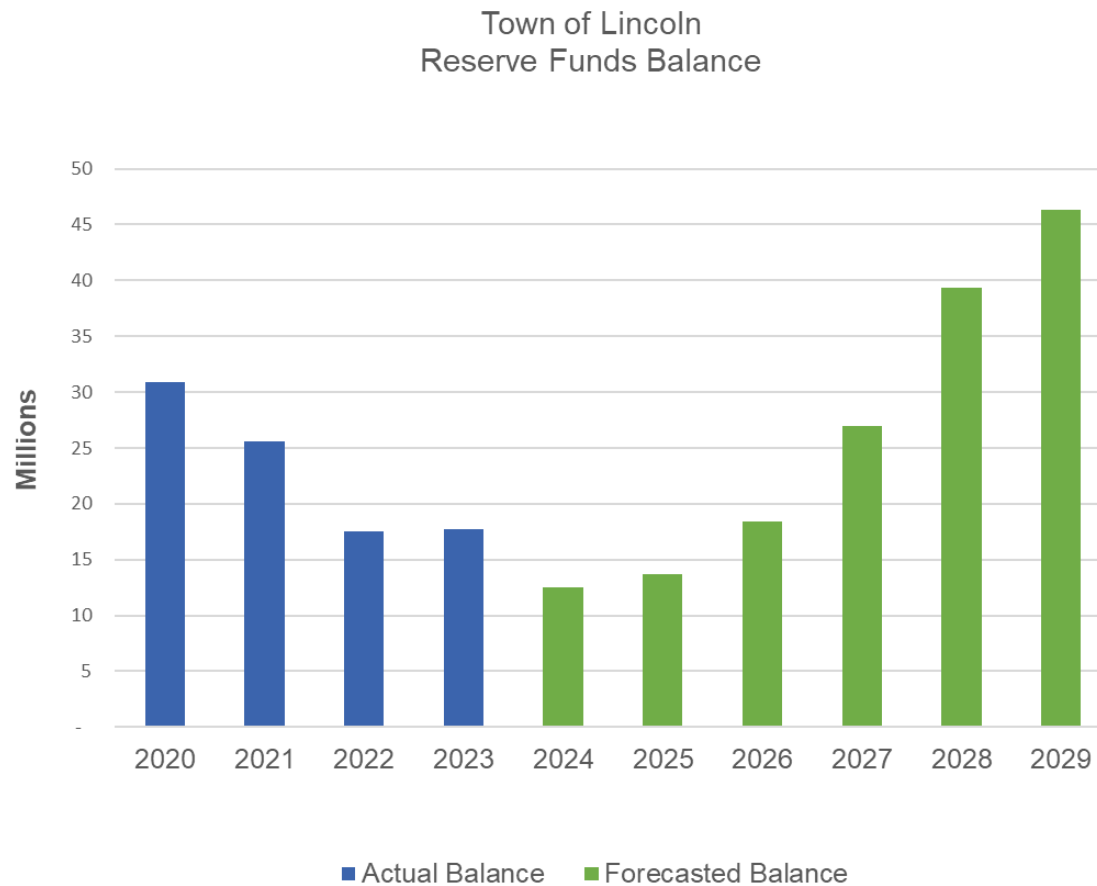


Discretionary Reserve Funds are monies set aside for a specific purpose by Council and legislated by municipal by-law. They are established at the discretion of Council, often as part of a financial strategy to fund programs or capital projects. If Council should decide to spend the money for purposes other than what it was originally intended for, then a new by-law must be passed under section 417(4) of the Municipal Act. Discretionary Reserve Funds are listed in the Accumulated Surplus Note in the Town's financial statements and have been set aside for many items including water, wastewater, and roads infrastructure projects. Some discretionary reserve funds are "rate- supported" because they receive revenues and incur expenses on their own without support from the general tax levy. Examples of rate-supported discretionary reserve funds are the Water and Wastewater Reserve Funds.

Obligatory Reserve Funds are monies set aside and legally restricted by provincial legislation, or a funding agreement. The funds are raised for a specific purpose and cannot be used for any other purpose (sometimes referred to as "appropriated" funds). Obligatory Reserve Funds are listed in the Deferred Revenue Note in the Town's financial statements and include

several reserve funds such as the Development Charges Reserve Fund, the Building Permit Fees Reserve Fund, and grant monies that have been received for specific projects that haven't been spent yet.

The following graph shows the actual reserve fund balances from 2020 to 2023 as per the Town's audited financial statements, along with projected reserve fund balances from 2024 to 2029, as they are estimated to appear in the financial statements. These are projected cash and investment balances, however most of the balances are committed for future projects that have already been approved by Council. The actual balances available to fund projects in the capital forecast are lower than the cash and investment balance because of these commitments. The balance after commitments is referred to as the "Projected Balance" in Appendix D.



The projected balance of the Town's reserve funds at the end of the 2024 fiscal period is \$12.5 million compared to \$17.7 million at the end of 2023. The reserve fund balances are decreasing as capital projects are being completed. The balances in the reserve funds are projected based on the assumption that approximately 50% of the projects committed against the reserve are completed each year. Fluctuations in reserve fund balances from 2025 to 2029 primarily relate to anticipated timing of collections of development charges and actual results could differ. The projection is based on the current capital forecast and assumes some debt will be taken out within the Town's internal debt limit.

Transfers to Capital Reserve Funds

In order to build up the Town's Reserve Funds, the amount transferred in through the Capital Levy must be higher than the amount that is spent. If the transfers into the reserve are lower than the amount spent from the reserve, the balance will decrease.

The Infrastructure Reserve Fund (IRF) is used to pay for most of the Town's non-growth related infrastructure, including road rehabilitation, fleet replacement, major facility repairs, information technology infrastructure, equipment replacement, and more. In order to replenish the reserve fund, transfers into the reserve fund need to be higher than the expenditures out of the reserve fund. The 2025 budget includes a \$2.47 million transfer to the IRF and the capital and operating expenditures from the IRF are \$1.71 million. This will replenish approximately \$0.76 million back into the reserve fund. A sustained increase in contributions to this infrastructure reserve fund is required to ensure financial sustainability. Staff will be recommending yearly increases to the infrastructure reserve fund to address financial and capital well-being and sustainability.

The exact amount of transfers needed in future years is still being determined through the asset management plan, however based on historical and forecast spending, the Treasurer estimates that the transfer to the IRF should be between \$6 million and \$8 million per year, in 2024 dollars, in order to pay for the ongoing maintenance and rehabilitation of the Town's assets. This is separate from the transfers from the Water and Wastewater rates, which are determined through our financial plans and rate studies to ensure the financial sustainability of those systems and safe and healthy delivery. The transfers to the Water and Wastewater reserve funds are monitored through those plans and are expected to be sufficient to pay for that critical infrastructure. Municipalities are all grappling with the need to invest and fund their capital infrastructure. Lincoln is no different.

TOWN OF LINCOLN

Appendices



Appendix A – Understanding Property Tax and the Blended Rate

Levels of Government and Taxes

Some publications estimate that on average, approximately 46% of household income in Ontario goes toward taxes.¹ Based on that estimate, the breakdown of taxes paid in Lincoln on average would be:



Understanding Property Tax and the Blended Rate

Property taxes paid in Lincoln are based on 5 main factors:

1. The assessed value of the property, determined by MPAC.
2. The class of the property (residential, commercial, farm, etc.)
3. The Region's tax rate (set by the Region based on the total amount they need to raise for the year)
4. The Town of Lincoln's tax rate (set by the Town based on the total amount we need to raise for the year)
5. The Education tax rate (set by the Province based on the total amount to be raised for the school boards for the year)

A change in any one of those factors will result in a change in the amount of property tax charged. **The only factor controlled by the Town of Lincoln is the Town's tax rate.**

The combination of the Region, Town, and Education tax rates are often referred to as the "blended tax rate". Often when calculating the estimated change in property tax from one year to the next it is referred to as the "blended increase".

¹ Source: Fraser Research Bulletin June 2023, the Fraser Institute. Includes all taxation items such as income taxes, payroll taxes, sales taxes, fuel taxes, property taxes, etc.

How does the blended property tax rate work?

Blended property tax rates basically work like a weighted average. This is similar to the way that final grades are calculated in school – there might be 3 quizzes worth 15% of the grade, a midterm worth 35% of the grade, and a final exam worth 50% of the grade. In this example, the final exam carries the heaviest “weight”, and it is the most important factor in determining the final grade. The quizzes are important but if there’s one that doesn’t go well it won’t have a big impact on the final grade.

In 2024, residential property taxes in Lincoln were distributed as follows:



The Town collects property taxes for all three agencies and pays the Region and the School Boards their portions. For the average residential property tax bill in Lincoln, the Region received 52%, the School Boards received 11%, and the Town kept 37%. The Town of Lincoln uses its 37% of the property taxes to provide its services and programs. The Region of Niagara, as the biggest component of the property tax bill, carries the heaviest “weight”. The School Boards, the lowest component of the property tax bill, carry the lowest “weight”.

How is a blended increase calculated?

When budgets are set for a new year, the overall change in the property tax bill is calculated similar to a weighted average. There can be some minor differences because of special levies for transit and waste management, for example, however this is a general illustrative example of how the blended property tax change would be calculated if, for example, the Region increased its property taxes 7%, the Town increased its property taxes 7.5%, and the Education rates were kept constant as they have been in recent years.

	Change in Rate	Multiply By	Weight	Equals	Weighted Change in Rate
Region	7.0%	x	52%	=	3.64%
Town	7.5%	x	37%	=	2.78%
Education	0.0%	x	11%	=	<u>0.00%</u>
Blended Change in Tax Rate					<u><u>6.42%</u></u>

Please note that this is for illustrative purposes only. It assumes assessed property values remain the same (which they will for 2025 unless there is a change or improvement to the property). Actual property tax changes for 2025 will differ and there are three levies for the Region but this is a good illustration.

In this example, the Region's increase in tax rate of 7%, which carries the greatest weight at 52%, results in a 3.64% increase on the total tax bill. The Town's increase of 7.5%, which carries a weight of 37%, results in a 2.78% increase on the total tax bill. The blended increase would be 6.42%, which is like a weighted average of the changes.

Is it the same in every municipality in Niagara?

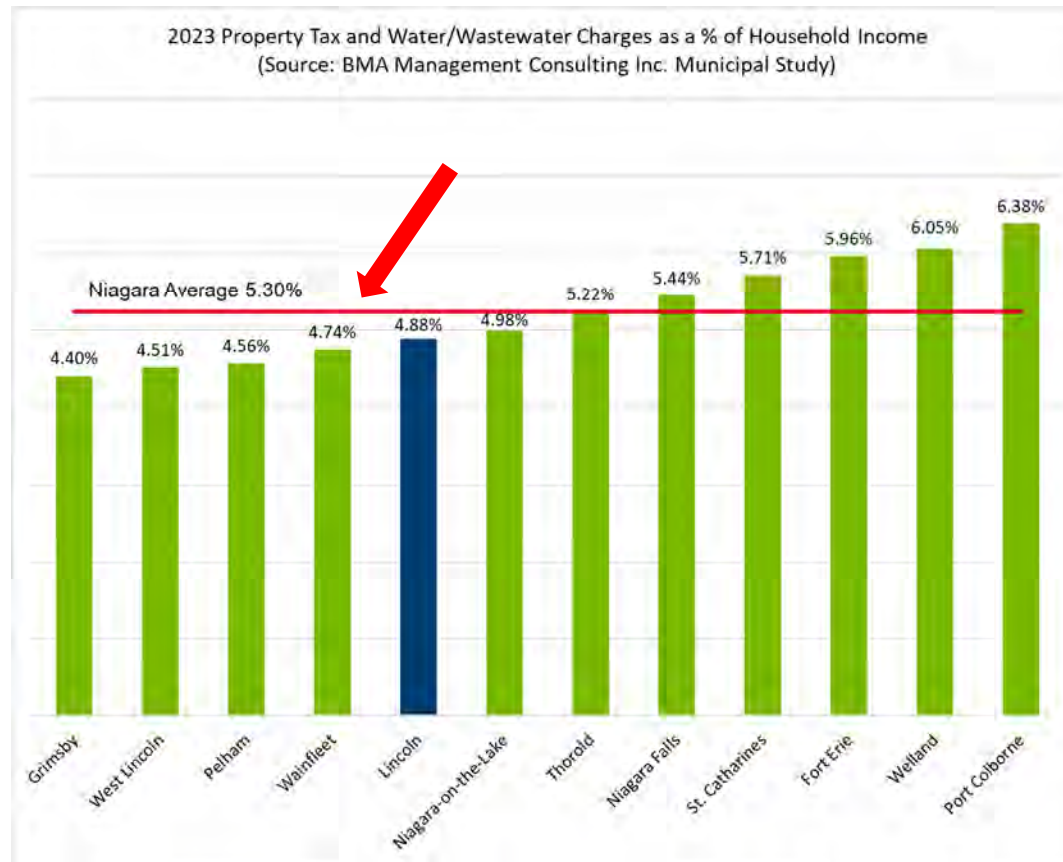
No, it isn't. The "weight" of the Region, School Boards, and the lower tier municipality's property tax rates are not the same across the Region, because of a number of factors including:

1. Each lower tier municipality sets its own tax rates and determines how much property tax revenues they need to raise
2. The distribution of property tax classes in each municipality is different (for example different proportions of farmland or industrial properties, and each class has a different tax rate)
3. Average assessed values vary from one municipality to another. Because the Region's tax rates are the same for all municipalities (with the exception of special levies such as waste management and transit), taxpayers in municipalities with higher assessed values will pay a higher amount of property tax to the Region. In 2024, Lincoln residential property assessed values were higher than average in Ontario.

In Lincoln, we keep 37% of each residential tax dollar, which is below the Niagara average of 40% and Lincoln is the 4th lowest "weighted" lower tier in the Region. The "weight" of the lower tier municipal property tax for residential properties across Niagara ranged from 25% to 53% in 2024.

BMA Management Consulting Inc. prepares an annual municipal study which estimates the "municipal burden" (property taxes, water and wastewater charges) as a percentage of average household income in the municipalities. In 2024, Lincoln's "burden" as a percentage of average household income was 5.1%, which is slightly below the 5.3% average of municipalities in Niagara and in the mid-range of all municipalities in Ontario included in the study.

2023 Property Tax and Water/Wastewater Charges as a % of Household Income



This “municipal burden” includes the entire property tax bill including the Region, School Board, lower tier municipality, and average water and wastewater costs for 2023. The 2024 Municipal Study was not yet available at time of budget preparation.

How are property tax rates calculated?

$$\begin{array}{r} \text{Total Expenditures for the Year} \\ \text{MINUS} \\ \text{Other Revenues (User fees, grants, investment income, etc)} \\ \text{EQUALS} \\ \text{Total Property Taxes for the Year} \end{array}$$

Property tax rates work very differently than many other taxes that our residents pay. For example, HST in Ontario is 13% and as prices increase or decrease, the HST would fluctuate proportionately. The rate does not change, but the amount of tax revenue changes as levels of spending on related goods and services change.

Property tax rates work differently. Property tax rates are calculated after the Town has determined the amount of property tax that needs to be raised. The only way that the Town can increase the amount of property tax revenue collected is to increase the budgeted amount of property tax revenue. This has created a focus on the year-over-year percentage change that is not always present with other taxes.

Appendix B – Frequently Asked Questions

Questions and Answers

How does the Town develop its Financial Plan?

The Town's budget for the upcoming year is developed between July to October. We estimate what the world is going to be like in 3 to 15 months as well as 2 to 4 years into the future. Examples of the challenges that the Town faces in developing the budget:

- how much snow will the Town receive in the winter, and when?
- what the impact of the US dollar conversion (exchange rate) will be?
- what the price of fuel (e.g. gasoline, diesel, and propane) will be?

Information that is known beyond the upcoming year is built into the future years' budgets along with a realistic inflation rate to project what the next four years may look like. The further out the projection is, the more it is an estimate of potential costs and revenues.

The Town has a 10-year capital financial plan, with 5 years presented in the budget book while the forecast is being updated. The forecast has undergone a re-mapping process over the last two years in accordance with Council direction.

During 2024 budget deliberations, Council directed staff to investigate the advantages and disadvantages of multi-year budgeting, investigate municipalities that have moved to this practice, and include a recommended implementation strategy. The staff report was provided to Budget Committee of the Whole at its [April 22, 2024 meeting](#). Commencing after the 2025 budget, staff will be preparing a two-year forecast, which is expected to be provided to Committee in the second quarter of 2025.

How does Lincoln's tax percentage compare to other municipalities?

Lincoln remains one of the most affordable municipalities when considering property taxes as % of household income. Within Niagara Region, in 2024 it was:

- 5th lowest – property taxes only
- 4th lowest –water/sewer + property taxes

How does the assessed value of my home impact my tax bill?

The Municipal Property Assessment Corporation (MPAC) determines the assessment of your property.

In 2024, an assessment value of \$383,000 = \$5,520 in taxes annually (for a Median Single Family Detached Property).

Do you have questions about your assessment? Visit aboutmyproperty.ca or contact MPAC Customer Contact Centre at 1-866-296-MPAC (6722), or 1-877-889-MPAC (6722). In 2016, MPAC updated the assessed values of every property in Ontario.

Due to the COVID-19 pandemic, the Ontario government postponed the assessment update, which was supposed to occur in 2020, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. Therefore, property assessments for the 2025 property tax year will continue to be based on fully phased-in January 1, 2016 current values. At this time, the Town does not have information regarding when the assessment cycle will recommence. Information about the assessment cycle can be found on [MPAC's website](#).

How can I view my Property Tax Bill?

The Town of Lincoln now brings you the convenience of reviewing your accounts and transactions in a free, secure environment from anywhere, at anytime for Property Taxes, Utility Bills (water & wastewater) & Tax Certificates. To create a new account, visit Online Accounts at [Lincoln.ca](https://lincoln.ca) complete the five simple steps.

What is a Municipal Budget?

A Municipal Budget is a plan for how dollars are used, invested, or earned over a given period. It is also a policy and planning document that outlines the Town's priorities. Decisions made as part of budget development help determine funding for the programs and services that maintain resident's quality of life.

How does the Town pay for services they provide?

For every dollar the Town spends in its operating budget, approximately:

- 52% comes from property taxes
- 30% comes from utility rate charges
- 8% comes from user fees
- 3% comes from debt servicing funding
- 2% comes from taxation – other

- 2% comes from reserve transfers funding
- 1% comes from grant & subsidies
- 1% comes from fines, penalties and interest
- 1% comes from interdepartmental revenues

What does my tax dollar support in terms of Town programs?

Your tax dollar supports more than 90 programs and services that the Town of Lincoln provides. This includes but is not limited too:

- Fire & Rescue Services
- Winter operations (snow removal, salting & sanding of roads and sidewalks)
- Recreational programs (summer camps, swimming lessons, leisure activities, seniors programming)
- Recreational activities (parks, trails & facility maintenance)
- Community beautification (grass cutting, trees, flowers, boulevards)
- Parks (Park & facility maintenance)
- Community events
- Museum & cultural services
- Library services
- By-law services
- Economic development and tourism services

What are Council's Priorities for the 2024 Budget?

The Town of Lincoln Council's 2022-2026 Strategic Priorities can be viewed [here](#).

Welcoming & Connected: To increase community engagement and inclusivity, become a talent magnet, promote open and transparent governance, invest in social infrastructure and increase connectivity through transportation work.

Vibrant & Prosperous: To be a business-friendly environment, drive economic potential and community well-being, cultivate agricultural excellence through support for innovation, and become a top tourist destination.

Responsible & Resilient: To promote a healthy & safe community, champion environmental stewardship, heritage and smart growth, sustainable financial management, promote intergovernmental leadership and advocacy, and balance and diversified housing options.

What are the components that make up the Town's annual budget?

1. **Departmental Operating budget:** A municipality's operating budget covers the day-to-day operations of providing services to residents of the Town. It includes repairs and maintenance of assets as well as low-value capital renewal programs, for example traffic calming and streetlights.

2. **Project Based Capital budget:** Projects with large expenditures that either recur irregularly or result in the acquisition, renovation, rehabilitation, preservation, or construction of a tangible capital asset that has a useful life of greater than one year. It includes business cases to provide the cost, funding sources and justification for each project.

Long-term borrowing charges and contributions to capital reserve funds are included in the Operating Budget but represent the annual contribution toward the large scale expenditures related to tangible capital assets.

How does the budget process work?

Each year, Council determines what levels of funding for services should come from the various sources of revenue.

During this process, Councillors have an opportunity to ask questions and seek clarification from staff. Public delegations appear before Council as well.

Meetings are also held to focus on budgets submitted from related boards, agencies and committees requiring Council approval. This includes agency boards and commissions e.g. Lincoln Pelham Public Library.

During meetings regarding the 2025 Budget, Council made the following amendments to the original proposed budget:

1. In the Capital Budget, deferred the replacement of the West Avenue pedestrian bridge for a reduced cost of \$470,000. The decision was made to replace the Tamarac Avenue pedestrian bridge and to continue frequently inspecting the West Avenue bridge, knowing that the Tamarac Avenue bridge provides a crossing for pedestrians in the interim, should the West Avenue bridge need to be closed while a decision is made to remove or replace in the future.
2. In the Operating Budget, reduced the budget by \$342,313, by delaying personnel hiring for vacant positions for savings of \$156,013, deferring the parking study to 2026 for savings of \$37,500, reflecting the reduction in the Town's WSIB rate which was announced after budget preparation for savings of \$51,300, and a number of other smaller adjustments. Details of the adjustments can be found in the report at the [December 4, 2024 Budget Committee of the Whole agenda](#).

The amended 2025 budget was adopted and ratified by Council in December 2024.

After the budget is approved and adopted by Council, the Treasurer has authorization from Council to adjust the budget for new grants or donations received, along with associated expenditures, as long as there is not net impact on the levy or rates. Any other proposed amendments or adjustments would be brought forward in a staff report at a Council meeting for approval.

Who is involved in the budget process?

Council and Town Staff are involved in budget process. The Town also has a goal of engaging residents in the budget process to help ensure a sustainable community.

How can I influence the Town's budget?

The annual budget survey has historically been the main method of engagement. Survey results are provided to Council each year, where council members will review the recommendations and/or survey results to help inform or feed into the budget. Residents are also welcomed to provide feedback throughout the year directly to their ward Councillor, and can stay informed by visiting the budget page on [Speak Up Lincoln](#).

Why doesn't the Town run a deficit like the Provincial and Federal governments do in difficult economic times?

By law, Municipalities in Ontario are not permitted to run a deficit.

Is a Municipality allowed to go into debt?

Ontario legislation states that municipalities must have a balanced budget. Under legislation, municipalities cannot finance operations with debt. Municipalities can incur debt for capital projects.

How does the Town maintain accountability and transparency throughout the budget process?

Town council meetings are accessible to the public. Budget documents and presentations are available on the Town's website. During the year, the Town submits reports to Council on variances in expenditures and revenues from budget.

Independent auditors will audit the annual financial statements prepared by management. Additionally, an annual financial information return (FIR) is submitted to the Ministry of Municipal Affairs. The FIR is a legislatively required data collection tool to collect financial and statistical information to compare across municipalities.

The Town of Lincoln's budgets work in conjunction with multi-year business planning. Staff closely monitor and report key metrics, allowing Council to keep a pulse on performance. All of these pieces come together to support the Town's strategic plan.

What are reserves and reserve funds?

Reserves and reserve funds are like a savings account where funds are set aside for future capital needs or unexpected situations that might arise.

The Town's reserve funds can be broken down into two categories:

Discretionary: Discretionary reserve funds are based on Council direction and are used to finance future expenditures designated by Council. They are comprised of the tax supported, and rate supported reserve funds.

Obligatory: Obligatory reserve funds are monies set aside and legally restricted by provincial legislation or a funding agreement. They cannot be used for any other purpose (sometimes referred to as "appropriated" funds) and include items such as the Development Charges Reserve Funds, the Canada Community Building Fund reserve fund, Parkland Dedication Cash-in-Lieu, and Building Permit Fees Reserve Fund.

What does the Town do with excess funds?

Governed by the Municipal Act, the Town of Lincoln can invest surplus funds not immediately required for its purposes in Short & Long-Term Investments. For example, the Town invests money in the reserve funds until it is required for future obligations.

The primary objectives for all Town investment activities are to ensure the safety of principal, maintain adequate liquidity to meet the Town's cash needs, and to earn investment income.

What are user fees and how do they affect the municipal budget?

A user fee is a charge paid by an individual for the use of a public service. A user fee is supplemented by the tax levy. The user/individual does not bear the full cost of the service because a portion of the service is covered by the general tax levy. User fees in the Town of Lincoln include recreation services, like swimming lessons and the arena.

How does the penalty and interest revenue from property taxes affect the budget?

Section 345 of the Municipal Act authorizes a municipality to pass by-laws to impose late payment charges for the non-payment of taxes or any installment by the due date. All taxes billed during the year that remain unpaid in that year may be subject to penalty charges, from the date of default to the date of payment.

Penalty and interest are a revenue source for the Town in the operating budget. A decrease in penalty and interest revenue results in an increase in the tax levy and an increase in penalty and interest revenue results in a decrease in the tax levy.

What are the Federal, Provincial and Regional/Municipal levels of government responsible for?

These are some examples of responsibilities of different levels of government.

Federal

- national defense
- foreign affairs
- employment insurance
- banking
- federal taxes
- postal services
- copyright law
- criminal law

Provincial

- provincial taxes
- hospitals
- prisons
- education
- marriage
- property and civil rights
- rules of the road
- labour standards

Regional/Municipal

Municipalities can be single tier, or regional/county governments with lower tier municipalities. The Town of Lincoln is a local area municipality in a regional governance structure. Here are some examples of Region and Town responsibilities:

Niagara Region

- regional police
- ambulance
- regional community services
- regional roads
- public health
- collection of garbage and recycling
- treatment and supply of water
- transit
- long-term care
- regional planning and development
- provincial offences administration
- conservation authority
- Niagara Regional Housing
- treatment of wastewater

Town of Lincoln

- fire rescue and prevention
- snow removal, sanding/salting of Town roads and sidewalks
- recreational programs
- parks and facility maintenance
- community events
- museum and cultural services
- public library
- municipal by-law enforcement
- economic development and tourism
- town planning and development
- building permits
- distribution, collection and billing of water
- collection and transmission of wastewater
- storm sewers

How are property taxes calculated?

Property taxes are calculated using the assessed value of your property and multiplying it by the combined municipal, regional and education tax rates for your class of property.

To understand how your property tax is calculated, [watch this short video from the Municipal Property Assessment Corporation \(MPAC\).](#)

As you saw in the video link provided, your property tax is proportional to the value of your property. In the example, a small municipality with three properties worth \$125,000, \$175,000, and \$200,000 has service costs of \$2,000 that are paid by property owners through property taxes.

Each property owner in the municipality pays a proportion of the \$2,000 based on their property's assessed value. This is calculated by first adding up the value of all three properties, for a total of \$500,000. Since the cost of services is \$2,000, the tax rate is $\$2,000/\$500,000 = 0.004$, or 0.4%. Therefore:

- The owner of the \$125,000 property pays \$500
- The owner of the \$175,000 property pays \$700
- The owner of the \$200,000 property pays \$800

The total of the property tax paid by three property owners is \$2,000.

Appendix C: Debt and Capital Financing

Debt-Related Financial Indicators

There are a number of financial indicators that can be considered to help guide the financial decision-making process. There is no one specific ideal number as it varies depending on circumstances, however trends are important to consider to ensure that we are adequately planning for the future. Three indicators are provided for analysis.

	2023	2024 (Forecast)	2025 (Forecast)
Debt Charges as a % of Own Source Revenues	3.0	4.2	6.4
Tax & Rate Supported Debt Charges as a % of Own Source Revenues	1.9	2.8	4.0
Tax & Rate Supported Debt to Discretionary Reserve Ratio	1.4	4.5	5.2

1. Debt Charges as a Percentage of Own Source Revenues

This is a measure of the Town's ability to service debt payments. A higher number indicates that debt servicing is consuming a higher portion of the operating budget and may constrain the funding that is available for other service delivery.

This indicator is increasing as additional debt is being assumed, however at this time it is still well below the provincial repayment limit and below the internal debt limit. It is expected to continue to increase until it reaches approximately 9.9%.

2. Tax & Rate Supported Debt Charges as a Percentage of Own Source Revenues

This is a measure of the Town's ability to service tax levy and rate-supported debt payments. It is similar to the first indicator but excludes DC debt charges. A higher number indicates that debt servicing is consuming a higher portion of the operating budget and may constrain the funding that is available for other service delivery.

This indicator is increasing as additional debt is being assumed, however not as much as the first indicator because a significant portion of the Town's debt is funded by DCs. It is expected to continue to increase until it reaches approximately 6.6%.

3. Tax Levy and Rate Supported Debt to Discretionary Reserve Ratio

A measure of the amount of debt taken out that will need to be funded in the future, versus the amount that has been put away into reserves to provide for future expenditures. A ratio of greater than 1 means that debt outstanding exceeds reserves available. A ratio of less than 1 means that debt outstanding is lower than reserves available.

This indicator is increasing because additional debt is being assumed and discretionary reserve funds are being drawn down, particularly the Infrastructure Reserve Fund. A significant increase in contributions to the discretionary reserve funds is required to ensure financial sustainability.

ARL Process

There are two important steps in the ARL process.

First, the Ministry of Municipal Affairs determines each municipalities' limit annually using a formula in the regulation based on the most recent Financial Information Return (FIR) available at that time. The Province provides an annual statement for municipalities known as the Annual Repayment Limit Statement, under Ontario Regulation 403/02, outlining the revenue and debt servicing calculations. It calculates 25% of annual "own source" revenues, subtracts existing debt servicing costs, and the remaining amount is the estimated ARL.

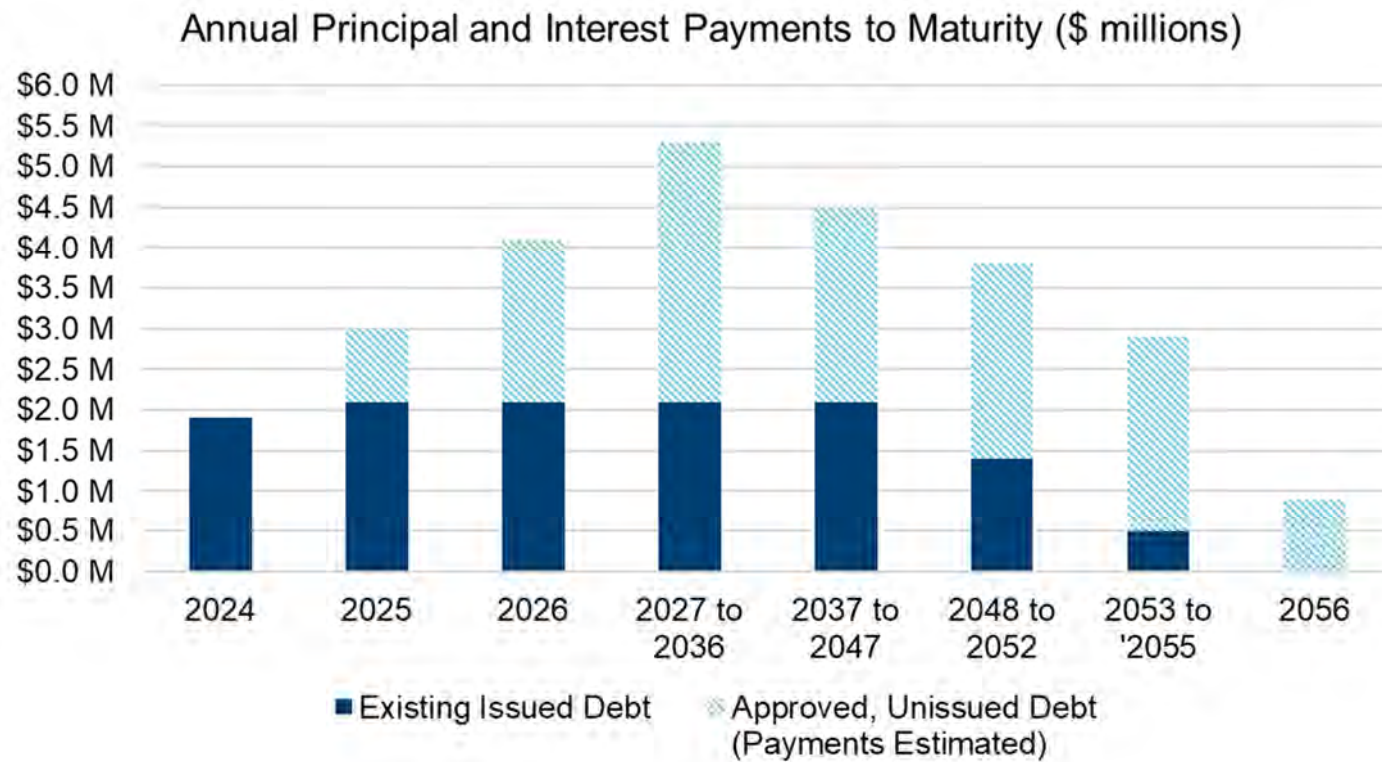
The Town of Lincoln's 2025 Annual Repayment Limit, which is based on the 2023 FIR, is estimated to be \$8.91 million. The FIR shows that in 2023, the Town was using \$1.21 million, or 3% of Net Revenues to service debt. This calculation was based on existing revenue and debt at that time and did not include future proposed debt. The estimated ARL, which is the additional amount of principal and interest payments the municipality could incur without OLT approval, was almost \$8.91 million.

Second, according to Section 401(5) of the Municipal Act, the Council of the municipality shall have the Treasurer calculate an updated ARL for any additional approved debt payments and disclose it to Council before any new debt issuance is approved in order to assist Council with decisions regarding capital programs and debt. The ARL must also be updated prior to the undertaking of significant lease agreements, contractual obligations, or liabilities for which payment will be required beyond the term of the present Council.

The Treasurer has calculated the updated ARL and the Town's debt servicing costs, as a percentage of net revenues, are not projected to exceed the provincial annual repayment limit of 25%.

Principal and Interest Payments to Maturity

The estimated principal and interest payments on debt that is issued, and debt that is approved but unissued, is illustrated in the following graph:



Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount (\$000's)
<i>Levy Supported</i>					
Public Works	2017-16 Drake Avenue Road	20	2019	2039	1,134
Public Works	2018-23 Academy Street	20	2019	2039	527
Public Works	2019-33 Quarry Road Land	20	2019	2039	1,000
Public Works	2018-33 Charles Street Storm Sewer	20	2020	2040	102
Community Services	2017-33 Fleming Centre Backup Generator	20	2020	2040	250
Fire Services	2016-28 Fire Station 2	20	2020	2040	1,404
Public Works	2020-08 Dump Truck	15	2023	2038	286
Public Works	2020-09 Heritage Village SWM Pond	25	2023	2048	321
Public Works	2020-10 Konkle Creek Phase II	25	2023	2048	437
Public Works	2019-34 Elizabeth Street Road	25	2023	2048	420
Public Works	2020-36 13th St Rd Reconstruction	25	2023	2048	873
Public Works	2020-39 Lincoln Ave	25	2023	2048	433
Public Works	2020-63 Tandem Axle Plow	15	2023	2038	302
Public Works	2021-27 First Ave	25	2023	2048	300
Public Works	2015-18 Jordan Village	25	2023	2048	2,233

Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount (\$000's)
<i>Levy Supported Contd</i>					
Public Works	2020-40 Rittenhouse Road Reconstruction	30	2023	2053	1,833
Community Services	2016-39 Jordan Museum Development	30	2023	2053	2,000
Community Services	2022-75 Mount Osborne Roadway Repaving	20	2023	2043	100
Fire Services	2020-18 Fire Fleet	15	2023	2038	1,010
General Government	2025-12 WLMH	30	2024	2048	5,055
Public Works	2021-56 Durham Rd Reconstruction	30	2024	2054	43
Community Services	2024-16 Jordan Arena Chiller Replacement	10	2024	2034	200
Public Works	2021-62 Lincoln Ave Reconstruction	30	2025	2055	3,636
Public Works	2025-73 2024 Fleet Street Sweeper	10	2025	2035	429
Public Works	2020-37 Aberdeen & Hillside	30	2025	2055	1,706
Fire Services	2021-79 Fire Truck - Command Vehicle	10	2025	2035	96
<i>Rate Supported</i>					
Water and Wastewater	2015-18 Jordan Village	25	2023	2048	2,456
Water and Wastewater	2022-88 Ontario St	30	2025	2055	4,090
Water and Wastewater	2021-62 Lincoln Ave Reconstruction	30	2025	2055	2,129
Water and Wastewater	2020-37 Aberdeen & Hillside	30	2025	2055	106

Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount (\$000's)
<i>Development Charges</i>					
Recreation	TLCC Construction	30	2016	2046	3,200
Transportation	2015-18 Jordan Village	25	2023	2048	6,474
Transportation	2021-56 Durham Rd Reconstruction	30	2024	2054	2,787
Environmental Services	2022-88 Ontario St	30	2025	2055	4,090
Transportation	2021-62 Lincoln Ave Reconstruction	30	2025	2055	3,636
Fire Services	2021-25 Pumper Truck	10	2025	2035	1,100
Transportation	2020-37 Aberdeen & Hillside	30	2025	2055	2,208

Appendix D: Reserve Funds

Reserve Fund Forecast

A 5-year reserve forecast summary has been prepared to illustrate the long-range financial planning of the Town. Many of the balances can be difficult to predict as their use is affected by uncertain future events, interest rates, and the timing of capital projects. Therefore, this is our best estimate at this point, and necessary to ensure we are planning and anticipating multiple potential future scenarios. These are subject to change. However, the following table illustrates projections based on the current capital plan, with reserve transfers from the operating budget increasing each year in most cases, to provide for future expenditures. Should the approved transfers to reserve differ from those in the projection, or additional expenditures be incurred, the balances will be reduced. This forecast has assumed that some projects will be debentured beginning in 2025, in accordance with the 5-year capital forecast.

In the Forecast, where a particular reserve fund has a negative balance, but the overall balance in the reserve funds is positive, it means that the negative reserve fund is borrowing against the positive reserve funds. Interest is paid to the reserve funds with the positive balance and there is an interest expense to the reserve fund with a negative balance. The Development Charges Act permits inter-fund borrowing only between development charge reserve funds and prescribes a minimum interest rate. This means, for example, that the Storm Drainage DC Reserve Fund could borrow from the Water DC Reserve Fund. The Tax Rate Stabilization Reserve Fund, however, since it is not a DC reserve fund, is not permitted to borrow against a DC reserve fund. Temporary borrowing between the Town's Discretionary Reserve Funds is permitted, however the use must be justified, adequately supported, and authorized by Council, and it must not adversely affect the intended purpose of the reserve fund. A documented plan to replenish the reserve fund within a reasonable timeframe is required.

Projected balances reflect unencumbered funds only and do not include funding already allocated for active capital projects. Projected balances are also different than the year-end balance in the financial statements, because capital projects tend to span multiple year-ends.

2024 Reserve Fund Forecast (\$000's)

	2023	Previous Year				2024	
Obligatory	Actual	Commitments	Interest	Contributions	Transfer to Operating	Transfer to Capital	Projected Balance
Development Charges	1,459	(3,178)	29	5,325	(920)	(889)	1,826
Building Permit Fees	285	-	6	-	(118)	-	173
Canada Community Building Fund	1,377	(679)	28	809	(100)	(700)	734
CIL Parkland	940	(50)	19	212	-	-	1,122
CIL Parking	79	-	2	-	-	-	81
Other Grants	611	-	-	-	-	(101)	510
Total Obligatory	4,752	(3,907)	83	6,346	(1,138)	(1,690)	4,446
	2023	Previous Year				2024	
Discretionary	Actual	Commitments	Interest	Contributions	Transfer to Operating	Transfer to Capital	Projected Balance
Infrastructure	904	(7,172)	18	1,227	(174)	(2,403)	(7,599)
Parking Spaces	113	-	2	2	-	-	117
Gateway and Wayfinding	120	(88)	2	-	-	-	34
Technology Modernization	26	(573)	1	547	-	-	-
Winter Maintenance	73	-	1	25	-	-	99
Tax Rate Stabilization	253	-	5	-	-	-	258
CIL Trees	7	-	0	-	-	-	7
Sanitary Sewers	3,962	(490)	79	1,023	(26)	(1,311)	3,237
Watermains	4,319	(1,214)	86	2,965	(19)	(308)	5,829
West Lincoln Memorial Hospital	2,620	-	52	265	-	-	2,938
BIA	71	-	1	10	-	-	83
Museum Endowment	119	-	2	3	-	-	125
Election Costs	76	-	2	75	-	-	152
Year Yend Encumbrances	336	-	-	-	(336)	-	-
Total Discretionary	12,999	(9,538)	253	6,142	(555)	(4,023)	5,280
Total Reserves	17,751	(13,444)	336	12,488	(1,693)	(5,713)	9,726

2025 Reserve Fund Forecast (\$000's)

	2024 Projected Balance	Interest	Contributions	Transfer to Operating	Transfer to Capital	2025 Projected Balance
Obligatory						
Development Charges	1,826	34	4,081	(1,167)	(1,036)	3,738
Building Permit Fees	173	3	-	(177)	-	-
Canada Community Building Fund	734	22	842	(100)	(842)	656
CIL Parkland	1,122	22	100	-	(282)	962
CIL Parking	81	2	-	-	-	82
Other Grants	510	-	-	-	(101)	409
Total Obligatory	4,446	83	5,023	(1,444)	(2,261)	5,848
	2024 Projected Balance	Interest	Contributions	Transfer to Operating	Transfer to Capital	2025 Projected Balance
Discretionary						
Infrastructure	(7,599)	(96)	2,475	(128)	(1,585)	(6,934)
Parking Spaces	117	-	-	(86)	-	31
Gateway and Wayfinding	34	1	-	-	-	34
Technology Modernization	-	-	-	-	-	-
Winter Maintenance	99	1	25	-	-	126
Tax Rate Stabilization	258	4	-	(250)	-	12
CIL Trees	7	-	-	-	-	7
Sanitary Sewers	3,237	58	826	-	(307)	3,815
Watermains	5,829	90	3,296	-	(1,545)	7,670
West Lincoln Memorial Hospital	2,938	22	-	-	(2,960)	-
BIA	83	1	-	(60)	-	24
Museum Endowment	125	2	-	-	-	126
Election Costs	152	2	105	-	-	260
Year End Encumbrances	-	-	-	-	-	-
Total Discretionary	5,280	85	6,727	(524)	(6,397)	5,170
Total Reserves	9,726	168	11,750	(1,968)	(8,657)	11,018

2026 to 2029 Reserve Fund Forecast (\$000's)

	2026 Projected Balance	2027 Projected Balance	2028 Projected Balance	2029 Projected Balance
Obligatory				
Development Charges	4,435	10,253	19,195	19,531
Building Permit Fees	-	-	-	-
Canada Community Building Fund	984	902	823	-
CIL Parkland	670	655	740	826
CIL Parking	84	85	86	87
Other Grants	308	208	107	6
Total Obligatory	6,481	12,103	20,950	20,450
	2026 Projected Balance	2027 Projected Balance	2028 Projected Balance	2029 Projected Balance
Discretionary				
Infrastructure	(7,862)	(7,635)	(6,804)	(6,450)
Parking Spaces	-	-	-	-
Gateway and Wayfinding	15	-	-	-
Technology Modernization	-	-	-	-
Winter Maintenance	153	180	58	84
Tax Rate Stabilization	-	-	-	-
CIL Trees	7	7	7	8
Sanitary Sewers	3,832	3,991	4,403	5,352
Watermains	10,499	10,970	13,760	16,106
West Lincoln Memorial Hospital	-	-	-	-
BIA	24	25	25	25
Museum Endowment	128	130	132	134
Election Costs	8	113	219	328
Year End Encumbrances	-	-	-	-
Total Discretionary	6,804	7,782	11,801	15,587
Total Reserves	13,285	19,884	32,751	36,037

Existing Reserve Funds

Reserve Funds	Type	Purpose	Source of Funding	Target Minimum Balance
Development Charges	Capital - Obligatory	Development Charges (DCs) provide financing for growth related projects undertaken by the Town as detailed in the DC Background Study and By-Law. Includes categories such as: Services Related to a Highway, Fire, Parks and Recreation, Library, Water, Wastewater, Stormwater, and Studies. This RF is a legislative requirement of the DC Act.	Development Charges are imposed and collected prior to the issuance of a building permit on new development.	\$0
CIL Parkland (Planning Act)	Capital - Obligatory	Provide funds for the purchase and development of parkland in developing areas and redeveloping areas and/or supports the upgrading of existing parks/facilities (neighbourhood, community or Town-wide) provided the need to upgrade is due to intensification of the surrounding neighbourhood	The Planning Act provides municipalities the authority to request the conveyance of land for parks at a rate of 5% for residential development and 2% of industrial and commercial development. The Town may also collect an alternative rate as outlined in the Town's Parkland By-Law.	\$0
CIL Parking (Planning Act)	Capital - Obligatory	Applicable to all commercial uses within the General Commercial (GC) Zone of the Town's Zoning By-Law. Each application will be evaluated on site-by-site basis. The CIL Policy does not apply to any other non-residential use or any residential use.	An owner of the property to be rezoned and/or developed for commercial purposes may make an application to the Town to provide cash in lieu of off street parking, exempting the owner from providing and maintaining parking facilities in accordance with Town's Zoning By-Law No. 93-14-Z1, as amended, or any successor thereto.	\$0
Building Permit Fees (Building Code Act)	Operating - Obligatory	The Building Standards division must report their surpluses and deficits to the industry as a separate entity as the Building Code Act states that the fees collected are to be used to administer the Act; surpluses cannot be used to fund non-Building Code Act Town expenditures, and deficits should be funded from a Reserve Fund and not from other Town funds. The Building Permit Reserve Fund is to provide for revenue stabilization, as building permit activity is highly cyclical.	From Building Permit surplus as it occurs. Contributions and balances associated with building permits should be reviewed periodically.	12 months of projected operating expenses
Canada Community Building Fund (CCBF)	Capital - Obligatory	Permanent source of federal funding for local infrastructure. Funds are provided to communities up front and can be strategically invested across 18 project categories to address local priorities. (formerly Federal Gas Tax)	Funds received from Association of Municipalities Ontario (AMO) on behalf of the Federal Government per Municipal Funding Agreement which requires the funds be deposited in dedicated RF.	\$0

Reserve Funds	Type	Purpose	Source of Funding	Target Minimum Balance
Sanitary Sewers	Capital - Discretionary	To support infrastructure works or unexpected operating pressures in relation to the provision of the Town's sanitary sewer system.	Allocations from the sanitary sewer operating budget. Annual surplus is transferred into this RF; Annual deficit is funded from this RF.	Identified through the Town's Wastewater Rate Study and Asset Management Plan
Watermains	Capital - Discretionary	To support infrastructure works or unexpected operating pressured in relation to the provision of the Town's water system.	Allocation from the water operating budget. Annual surplus is transferred into this RF; Annual deficit is funded from this RF.	Identified through the Town's Water Rate Study and Asset Management Plan
Infrastructure	Capital - Discretionary	Established to support infrastructure works in relation to the Town's Asset Management Program. Service areas include: Right of Way (Roads, Stormwater, Bridges, Culverts), Equipment and Vehicles (Fleet, Fire and IT), Public and Open Spaces (Parks, Building, Cemeteries, Forestry)	Allocation from the capital budget and project surpluses, as well as any Aggregate Resources licensing fees not allocated to a project in the budget year.	Identified through the Town's Asset Management Plan
West Lincoln Memorial Hospital (WLMH)	Capital - Special Purpose	To be used for contributions toward capital expenditures related to the WLMH and includes items such as building expansions, major medical equipment, furnishings, etc.	Contributions to this reserve will be allocated through the annual budget process.	Maximum should not be higher than the total cost of the initiative
Museum Endowment	Capital - Discretionary	Established to provide long-term financial support for the museum's activities of acquiring, conserving, studying, interpreting, assembling and exhibiting artifacts.	Specified fundraising proceeds will be directed to this RF.	Endeavour to maintain contributions as a base and use interest earned for initiatives
Tax Rate Stabilization	Operating - Stabilization	Established to provide base cash flow for operations and provides a contingency for unforeseen events that might put pressure on the operating budget.	Annual surplus is transferred into this RF; Annual deficit is funded from this RF.	5% of property tax revenues

Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

Description

The pedestrian bridge located off Tamarac Avenue spanning Konkle Creek has reached the end of its useful life. The most recent bridge inspections conducted in April 2024, identified the bridge as being in poor condition and recommended for immediate replacement. The primary concerns are:

1. **Structural Integrity:** Bridge shows signs of severe wear and deterioration, including corroded supports and weakened decking, which pose potential safety hazards.
2. **Maintenance Costs:** Ongoing repairs and inspections have become increasingly frequent and costly.
3. **Safety Risks:** The current condition of the bridge may lead to accidents or injuries, posing a significant risk to pedestrians.

Council Priority

Connected Community

2.2 Integrated mobility and active transportation network: This program addresses safety issues by ensuring active transportation links over water crossings are safe for pedestrians and maintained.

Resilience Community

4.1 Promote a healthy and safe community: This program supports a healthy and safety community by supporting active transportation links for pedestrians.

4.4: Responsible and sustainable financial management: By investing in a state of good repair the Town is repairing and replacing bridges as required through inspection results and the Asset Management Plan.

Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

Why It's Important

Both the Tamarac Avenue and West Avenue pedestrian bridges serve as vital active transportation links for residents in Beamsville, facilitating essential connections to homes, employment services and recreational activities. Recent pedestrian counts conducted on both bridges indicate significant daily usage, highlighting their importance to the community. A pedestrian counter was placed at the bridge for 2 weeks during the summer and the results were:

Tamarac Avenue bridge received a total of 8184 pedestrians with a daily average of 546.

West Avenue bridge received a total of 4218 pedestrians with a daily average of 281.

Service Impact

This Tamarac Avenue bridge project includes the complete removal and replacement of foundation and bridge structure. The new bridge will be constructed to ensure compliance with all current standards, including accessibility requirements.

Details

Key Milestones

Q2, 2024 - Full close-up bridge inspections completed. The report indicated immediate replacements.

Q3, 2024 – Contract awarded for the design of the 2 replacement pedestrian bridges.

Q1, 2025 – Issue Tender for Construction of Tamarac Pedestrian Bridge.

Q2 – Q4, 2025 – Replacement completed.

Alternatives Considered

1. The original business case for this project included the replacement of both the Tamarac Avenue and the West Avenue pedestrian bridges. Staff provided Council with three options at the October 28, 2024 Budget Committee of the Whole meeting.
 - a) Do nothing. Not recommended due to the bridges' poor condition and safety concerns recommended in the bridge inspection reports.

Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

- b) Replace one bridge only at \$470,000. The other bridge will likely have to be permanently closed until future replacement.
- c) Replace both bridges at a cost of \$940,000 (recommended). This option was also anticipated to benefit from economies and minimize disruption to the community.

Council requested staff review alternative materials and site plans and report back.

2. In response to Council’s request, staff conducted research into various alternative materials and reported back at the November 18, 2024 Budget Committee of the Whole meeting. Staff recommended replacing the Tamarac Avenue bridge, which experiences higher pedestrian volume, with a weathering steel structure. Additionally, an engineer will continue to conduct monthly inspections of the West Avenue bridge to ensure it is safe for public usage; should it need to be closed the Tamarac Avenue bridge will provide a crossing for pedestrians until the Town decides to replace or remove it.

Budget Details

Project Forecast

	2025	2026	2027	2028	2029
Total Expenditure	470,000	-	-	-	-
Percent Increase		(100%)	0%	0%	0%

Current Budget Details

	2025 Budget
Funding Source	
Development Charges – Roads	188,000
CIL Parkland Reserve Fund	282,000
Total Funding Source	470,000

Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

Expenditure	
Contracted Services	<u>470,000</u>
Total Expenditure	<u>470,000</u>
Net Total	<u><u>-</u></u>

Future Operating Budget Impact

The new bridge will be part of the Town’s bridge asset inventory and will be inspected as per the Ontario Structure Inspection Manual (OSIM) requirements.

Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

Maps/Pictures



Appendix E: Capital Business Cases

Business Case #1

2025

202425 Tamarac Avenue Pedestrian Bridge Replacement (Amended)
Infrastructure Category: Social Infrastructure

Tamarac Avenue Pedestrian Bridge:

Current BCI 35



2024/04/15

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Description

The project involves widening and reconstructing the section of Greenlane from Lincoln Avenue to Cedarbrook Lane to new urban standards. This section of road is also proposed to include separated cycling and pedestrian facilities in the form of an in-boulevard multi-use pathway extending from the Konkle Creek Trail to Lincoln Avenue and will connect to the soon-to-be-constructed active transportation infrastructure on Lincoln Avenue. In addition to roadworks, two large culvert systems, localized creek erosion, the regional Transmission watermain and the Town's local distribution watermain will also be replaced as part of this large-scale reconstruction project.

This project was previously budgeted for in 2022 and was originally planned to be reconstructed between Lincoln Avenue and King Street. Other infrastructure needs have since been identified on Greenlane, including the watermain replacement, creek erosion repairs, bridge replacement at Konkle Creek and safe Active Transportation connections. This has forced a shift in priority to the road section to the east between Lincoln Avenue and Cedarbrook Lane. Therefore, it is now proposed that these other identified infrastructure needs be addressed under Phase 1A in 2025 and that the previously identified works on Greenlane be deferred to a later date under a future second Phase 1B, given the cost and scale of the overall project.

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Council Priority

Connected Community

2.2 Integrated mobility and active transportation network: This program addresses safety issues by creating safe separated active transportation links for pedestrians on a busy roadway and over water crossings.

Resilience Community

4.1 Promote a healthy and safe community: This program supports a healthy and safety community by supporting active transportation links for pedestrians.

4.4: Responsible and sustainable financial management: By investing in a state of good repair the Town is repairing and replacing bridges as required through inspection results and the Asset Management Plan.

Why It's Important

The Town's DWQMS has identified the watermain in the section is needing replacement as the old main is at the end of its useful life. Given the risk to health and safety and water quality, watermain replacement is a critical driver for this project. The AC regional main is also at the end of its useful life and requires replacement. Active transportation connections to Lincoln Avenue and the Konkle creek trail. Replacement of two large size culverts that are in poor condition as identified in the Ontario Structure Inspection Manual (OSIM) regulatory biannual condition inspections.

Service Impact

Outcomes

Greenlane Road from Lincoln Avenue to Cedarbrook Lane will be fully reconstructed to urban standards including the replacement of a small bridge, a triple culvert system at Konkle Creek and the creation of new Active Transportation infrastructure in the form of a multi-use pathway (MUP). Additionally, the Town's old 200mm diameter cement lined watermain as well as the regional transmission watermain will be replaced between Lincoln Avenue and Ontario Street.

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Outputs

Phase 1A of the Greenlane Road Reconstruction Project includes infrastructure upgrades between Ontario Street and Lincoln Avenue. Phase 1A is the first of 4 planned reconstruction projects along Greenlane between Bartlett Road and King Street. As part of phase 1A works, the following outcomes will be achieved:

1. A fully reconstructed roadway to an urban standard including curb and gutter and storm sewer systems between Lincoln Avenue and Cedarbrook Lane
2. Separated Active Transportation Infrastructure including an in-boulevard multi-use pathway, a formal PXO crossing at Konkle Creek Trail, and a new sidewalk
3. Culvert replacements, including the large bridge/culvert system at Konkle Creek
4. Localized erosion restoration within Konkle Creek
5. Replacement of the 400mm diameter regional transmission watermain (to Ontario Street)
6. Replacement of the Town's old 200mm diameter cement lined watermain (to Ontario Street)

Details

Key Milestones

2024 – Design Complete

2025 – Construction

2026 – Substantial completion, assets in service

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Risk Mitigation Strategies

This project has medium risk. During preparation for construction, staff have reduced risk by developing a comprehensive detailed design and tendering package and have collaborated with internal and external stakeholders to form a solid plan for construction. The risk of funding loss due to missed construction deadlines will be mitigated through a contract penalties and early construction tendering.

Alternatives Considered

1. Proceed with construction in 2025
2. Defer project to a later date (ICIP and ATF funding contributions will be lost due to missed March 2026 funding timing restrictions)

Inputs

This project will have a dedicated Town Project Manager and will be led by the Project Management Office (PMO) in collaboration with the Niagara Region all key Town and agency stakeholders

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Budget Details

Current Budget Details

	Previously Approved	2025 Budget	Total Project Budget
Funding Source			
Debenture Proceeds – Levy	1,200,000	446,525	1,646,525
Debenture Proceeds – Roads DC	3,600,000	1,339,575	4,939,575
Debenture Proceeds – Water DC	-	312,570	312,570
Development Charges – Roads	199,500	-	199,500
Infrastructure Reserve Fund	66,500	-	66,500
Watermain Reserve Fund	-	729,330	729,330
Cost Sharing	-	2,300,000	2,300,000
Grants	-	1,306,000	1,306,000
Total Funding Source	5,066,000	6,434,000	11,500,000
Expenditure			
Contracted Services/Contract Fees	5,066,000	6,434,000	11,500,000
Total Expenditure	5,066,000	4,800,000	11,500,000
Net Total	-	-	-

Council previously approved Phase 1 of this project with debenture funding of \$4.8 million. With the shift in prioritization of the road section, additional debenture funding of \$2.1 million is required, for a total debenture of \$6.9 million. The estimated annual payments for the debenture will be \$380,875 if issued for 30 years at 4% interest. Approximately 76% of the payments would be covered by the Development Charges Reserve Fund, and 24%, or \$91,410 would be paid for by the tax levy. If additional grant funding is received above budget, the debenture requirement may be reduced.

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

External Funding

The Town has received external funding towards the construction of the watermain and active transportation elements of this project. The Town's watermain replacement will be partially funded up to \$605,000 through the Investing in Canada Infrastructure Program (ICIP) and the sidewalk, multi-use pathway and pedestrian crossover will be partially funded up to \$701,000 through Canada's Active Transportation Fund (ATF). The replacement of the Regional Transmission watermain will be fully funded by the Niagara Region.

In addition, Town staff will pursue additional funding opportunities to help offset the project costs, more specifically the Municipal Housing Infrastructure Program (MHIP): Housing Enabling Core Servicing Stream (HECS). The HECS program will promote growth and housing development by investing in core municipal assets such as roads, bridges and active transportation infrastructure. Staff advises that the Greenlane Road Reconstruction (Phase 1A) project is a good candidate for this grant and the Town has submitted a grant application for funding consideration.

Future Operating Budget Impact

Due to the new road surface, there will be less road maintenance. The multiuse pathway will be part of the sidewalk snow clearing program.

Appendix E: Capital Business Cases

Business Case #2

2025

201932– Greenlane Phase 1A (Lincoln Ave to Cedarbrook Ln)

Infrastructure Category: Transportation

Division: Project Management Office

Maps/Pictures



Location



Existing Box Culvert



Triple CSP Culvert

Appendix F: 5 Year Capital Forecast

Town of Lincoln Project Plan 2025 to 2029 (\$000's)

	2025	2026	2027	2028	2029
Corporate Infrastructure	4,352	3,399	1,305	2,178	1,543
Enterprise Services	344	615	265	550	346
202320 - Fleet Radio System	-	285	-	-	-
202363 - Security Update	-	-	-	279	-
202616 - Building Security Enhancements	130	-	-	-	-
202581 - 2025 IT Equipment	213	330	265	271	346
Fleet	-	706	824	1,045	1,073
General Government	4,000	-	-	-	-
202456 - BDSS Purchase	4,000	-	-	-	-
Public and Open Space	-	2,050	185	575	115
202149 - Hinan Drive Sand Dome Property	-	-	95	345	-
202240 - Rittenhouse Reimagined-MFR Library sBranch Expan	-	2,000	-	-	-
202245 - Septic upgrades - Beamsville Lions and Charles Daley	-	50	-	-	-
202313 - Bennet Hall Upgrades	-	-	40	-	-
202380 - Exterior Lighting replacements - Facilities	-	-	-	60	-
202466 - Town Hall Upgrades	-	-	-	-	85
202601 - Jordan Pool/Building Roof Replacement	-	-	50	-	-
202603 - Town Hall Park Lights	-	-	-	-	30
202602 - Facilities Upgrades	-	-	-	170	-
Tourism	9	28	31	9	9
202618 - Charles Daley (CDP) Gateway Redevelopment	-	20	23	-	-
202619 - NR Trailblazer Headers	9	9	9	9	9
Funding Source	4,352	3,399	1,305	2,178	1,543
Development Charges	-	1,360	164	315	343
Infrastructure Reserve Fund	352	1,293	1,141	1,803	1,200
Water Reserve Fund	-	74	-	42	-
Sanitary Reserve Fund	-	32	-	18	-
Grants & Misc	-	640	-	-	-
Levy Long-Term Borrowing	4,000	-	-	-	-

Town of Lincoln Project Plan 2025 to 2029 (\$000's)

	2025	2026	2027	2028	2029
Environment and Safety Infrastructure	3,956	2,852	4,804	2,679	3,703
Environmental Services	1,950	1,585	1,535	1,150	1,260
202422 - Town Wide Rain Barrel and Tree Program	30	30	30	30	30
202525 - Storm Sewer Condition Assessment	-	-	-	-	150
202580 - Storm Water Mgt Maintenance Program	300	125	360	120	80
202585 - Sann Road Drainage Assessment	75	-	-	-	-
202510 - I/I Reduction Program	1,545	1,430	1,145	1,000	1,000
Fire Equipment	406	372	241	879	665
202276 - 2025 Fire Emergency Equipment	406	-	-	-	-
202381 - 2028 Fire Emergency Equipment	-	-	-	879	-
202321 - 2026 Fire Emergency Equipment	-	372	-	-	-
202354 - 2027 Fire Emergency Equipment	-	-	241	-	-
202407 - 2029 Fire Emergency Equipment	-	-	-	-	665
Fire Rescue Service	-	180	180	-	-
202144 - Shoreline Dry Fire Hydrants	-	180	180	-	-
Fire Vehicles	-	241	273	350	1,078
202620 - Fire Vehicle - New Training Pick-Up Truck	-	133	-	-	-
202277 - Fire Truck - New Squad w/equip -Prudhommes	-	-	-	350	-
202322 - Fire Truck - Replace FP Pick-Up Truck FS-04	-	-	120	-	-
202323 - Fire Truck - Replace EM Pick-Up FS-05	-	-	108	-	-
202231 - Fire Truck - Replace Command Vehicle FS-02	-	108	-	-	-
202355 - Fire Vehicle - Replace 2017 UTV FS-71	-	-	45	-	-
202408 - Fire Truck - Replace Tanker FS-53	-	-	-	-	950
202621 - Fire Vehicle - Replace FP Pick-Up FS-03	-	-	-	-	128
Utilities - Water	300	300	300	300	300
202582 - Water Meter Replacements	300	300	300	300	300
Project Management Office	1,300	175	2,275	-	400
202232 - Greenlane Watermain Replacement	1,300	-	-	-	-
202333 - Tallman Dr Road and Watermain Reconstruction	-	-	-	-	400
202372 - Culp Rd Watermain Replacement	-	175	2,275	-	-
Funding Source	3,956	2,852	4,804	2,679	3,703
Development Charges	848	953	617	1,475	500
Infrastructure Reserve Fund	706	680	1,010	374	1,275
Water Reserve Fund	1,440	505	2,605	330	478
Sanitary Reserve Fund	307	715	573	500	500
Grants & Misc	656	-	-	-	-
Levy Long-Term Borrowing	-	-	-	-	950

Appendix F: 5 Year Capital Forecast

Town of Lincoln Project Plan 2025 to 2029 (\$000's)

	2025	2026	2027	2028	2029
Social Infrastructure	517	1,145	1,012	1,005	5,530
Public and Open Space	517	1,145	1,012	1,005	5,530
202065 - Campden Park Construction	-	150	350	-	-
202142 - Prudhommes Waterfront Park	-	-	500	500	500
202165 - Arena equipment upgrades	-	250	-	-	-
202187 - Jordan Lions Park Renewal	-	-	-	-	5,000
202244 - Relamping Fleming Centre and Jordan Arenas	-	50	-	-	-
202247 - Sign replacements (various)	-	-	-	10	10
202274 - Facility meeting room furniture	-	-	-	20	20
202278 - Forestry Services (Gypsy Moth Spraying, Naturalization)	-	50	50	50	-
202425 - Tamarac West Ave Pedestrian Bridges' (Replace)	470	470	-	-	-
202597 - Sport Field upgrades	-	100	100	-	-
202470 - Arena Work	47	-	-	-	-
202469 - BLP Irrigation Pump	-	30	-	-	-
202465 - Museum Schoolhouse Foundation	-	-	-	400	-
202467 - Fleming Counters	-	-	12	-	-
202139 - Lincoln Community Centre upgrades	-	-	-	25	-
202464 - Smart Rails	-	45	-	-	-
Funding Source	517	1,145	1,012	1,005	5,530
Development Charges	188	600	863	513	2,250
Infrastructure Reserve Fund	47	163	50	293	30
Cash In Lieu Parkland Reserve Fund	282	382	100	-	-
Grants & Misc	-	-	-	200	1,625
Levy Long-Term Borrowing	-	-	-	-	1,625

Appendix F: 5 Year Capital Forecast

Town of Lincoln Project Plan 2025 to 2029 (\$000's)

	2025	2026	2027	2028	2029
Transportation Infrastructure	9,219	9,525	13,266	18,495	18,193
Technical Services	2,785	4,025	3,941	3,495	5,312
202533 - Transportation Master Plan Update	-	250	-	-	-
202578 - 2025 ROW Bridges & Culverts Program	450	910	881	695	2,362
202516 - 2025 Roadside Safety Program	120	150	400	200	250
202579 - 2025 Sidewalk Program	15	465	160	100	200
202577 - 2025 Road Rehab & Resurfacing Program	2,200	2,250	2,500	2,500	2,500
Project Management Office	6,434	5,500	9,325	15,000	12,881
202094 - Lakeshore Roads and Shoreline Protection Project	-	-	3,100	5,000	-
202158 - Jordan Station Rd Reconstruction & WM Replacament	-	-	-	150	6,781
202167 - King St Road Reconstruction (Vineland)	-	5,500	-	-	-
202211 - Bartlett Rd Reconstruction - Truck Diversion	-	-	125	-	-
202445 - Twenty Third St Paving and Drainage Improvements	-	-	300	-	2,550
202502 - Thirty Rd Reconstruction (King St to south Limit)	-	-	-	4,800	-
202213 - William St Neighbourhood Reconstruction Ph1	-	-	5,800	-	-
202801 - William St Neighbourhood Reconstruction Ph3	-	-	-	-	3,550
202701 - William St Neighbourhood Reconstruction Ph2	-	-	-	5,050	-
201932 - Greenlane Phases 1A (Lincoln Ave to Cedarbrook Ln)	6,434	-	-	-	-
Funding Sources	9,219	9,525	13,266	18,495	18,193
Development Charges	-	746	2,700	2,857	6,725
Infrastructure Reserve Fund	480	2,095	1,973	2,291	4,014
Water Reserve Fund	105	275	934	833	1,480
Sanitary Reserv Fund	-	275	638	581	355
Grants & Misc	3,611	1,680	3,126	3,526	3,037
Cost Sharing	2,300	-	-	-	-
Levy Long-Term Borrowing	603	4,455	3,895	8,408	2,582
DC Long-Term Borrowing	2,120	-	-	-	-

Appendix G: Glossary

Term	Acronym	Description
Administrative		Costs for audit, advertising, travel, training and related expense, office supplies, memberships and other miscellaneous expenses
Asset Retirement Obligation	ARO	A legal obligation in accounting associated with the retirement of tangible, long-lived assets, where the municipality is responsible for removing equipment or cleaning up hazardous materials at some future date.
Benefits		Any kind of tangible or intangible compensation given to employees apart from base wages or base salaries.
Budget		Planned revenue and expenses for a specified time period
Business Improvement Area and Business Improvement Association	BIA	A geographic area within which businesses work in association with one another to make area improvements.
By-law		Municipal, local or corporate rule or regulation
Canadian Water and Wastewater	CWWA	Recognized by the federal government and national bodies as the national voice for public sector addressing Canadian water and wastewater issues at the national level.
Capital Budget		Capital program approved by Council for the current year and the planned program for the succeeding five years, received for information by Council.
Capital Expenditure/Project		Costs related to the acquisition of an asset with a useful life greater than one year, or work to extend the useful life or productivity of such an asset
Capital Reserve Transfers		Transfers to capital reserve funds to fund future capital expenditures
Cash-In-Lieu Parkland Reserve Fund	CLPRF	Provides funds for the purchase and development of parkland in developing areas and redeveloping areas and/or supports the upgrading of existing parks/facilities provided the need to upgrade is due to intensification of the surrounding neighborhood
Compensation		Costs related to salaries, benefits, and personnel related allowances
Consumer Price Index	CPI	A measurement of the changes in prices experienced by Canadian consumers
Contribution to Library		Municipal funds contributed to the Public Library Board for its operating expenses
Corporate Leadership Team	CLT	All Town Department Heads and Chief Administrative Officer
Combined Sewer Overflows	CSO	Region cost-share program funds municipal projects to target inflow and infiltration reduction.

Term	Acronym	Description
Community Improvement Plan Incentives	CIP	A planning and economic development framework that may include public realm improvement projects and financial incentives programs designed to stimulate private sector investment and building rehabilitation and development.
Consolidated Linear Infrastructure – Environmental Compliance Approval	CLI-ECA	Replaces the numerous pipe-by-pipe Environmental Compliance Approvals that were previously issued for components of municipal sewage collection systems and municipal stormwater management systems.
Debt Servicing Charges		Principal and interest for debt repayment
Debt Servicing Funding		Debt funding from rate-supported reserve funds or development charges
Development Charges	DC	Fees collected from developers, per the <i>Development Charges Act</i> , during building permit process to fund the cost of new growth-related capital infrastructure and corporate facilities to provide additional municipal services to support growth
Development Charges Act	DCA	The Development Charges Act, 1997 and its regulations lay out Ontario's regulatory and legislative framework for municipalities for the collection of Development Charges
Donations/ Sponsorships/ Advertising		Cash or in-kind, from individuals and organizations
Environmental Assessment	EA	Mandated study/review of the impact public sector undertakings, usually infrastructure, will have on the environment
Equipment/ Vehicle/ Technology		Costs to repair or maintain equipment and vehicles, minor equipment purchases, computer licenses and support
Expenses/ Expenditures		Costs associated with the provision of municipal services. This can include personnel costs, the purchase of goods and services, provision for debt retirement, transfers to reserve funds, and capital outlays
External Transfers		Town grants or transfers to outside agencies
Financial Expenditures		Tax write-offs, bad debt expenses, bank service charges, interest charges, grants/subsidies to external agencies
Financial Revenue		Income from trust funds, investment income, capital asset sales
Fines, Penalties & Interest		POA, by-law charges and fines, general penalties and interest
Fiscal Year		Period for which budgets are prepared and financial records are maintained; the fiscal year for the Town of Lincoln is January 1 to December 31

Term	Acronym	Description
Fuel		Gasoline, diesel or any other liquid product used for the generation of power in an internal combustion engine, except aviation jet fuels, liquefied petroleum or natural gases.
Full-time Equivalent	FTE	Unit of measure of staffing, equivalent to that produced by one person working full-time
Government Finance Officers Association	GFOA	Represents public finance officials throughout Canada and United States.
Grants		Federal, Provincial and Regional Grants
Greenhouse Gas	GHG	Gases in Earth's atmosphere that trap heat
Growth Project		Capital project which, once constructed, will service new growth within the City
Inflow and Infiltration	I/I	Inflow is water other than sanitary wastewater that enters a sewer system from sources such as roof leaders, cellar / foundation drains, yard drains, area drains, drains from springs and swampy areas, maintenance hole covers, cross connections between storm sewers and sanitary sewers, and catch basins Infiltration is water other than sanitary wastewater that enters a sewer system from the ground through defective pipes, pipe joints, connections or maintenance holes
Infrastructure Reserve Fund	IRF	The Town's reserve fund which supports infrastructure works in relation to the Town's Asset Management Program, including roads, stormwater, bridges, culverts, equipment and vehicles, parks, buildings, cemeteries, and forestry
Insurance		Provides businesses with protection against unforeseen circumstances to mitigate risk.
Interdepartmental Charges		Charges between Town of Lincoln departments, for example building department, facilities, water, fleet
Interdepartmental Revenues		Revenues between Town of Lincoln departments, for example building department, facilities, water, fleet
Investment Income		Revenue earned from investments, such as interest, dividends, or capital gains
Key Performance Indicators	KPI	A measure used to evaluate success in meeting objectives
Labour		Base wages or base salaries paid to employees by Town.
Legal		Attorney's, investigators, and experts' fees, and expenses reasonable sustained or incurred in connection with the defense or investigation of any losses.
Levy (Tax)		Represents the property, business and farm taxation which must be paid by the taxpayers
Library Board		Lincoln Pelham Public Library Board; made up of citizens appointed by Council for a four-year term
Licenses & Permits		Revenue from the issuance of licenses and permits, such as building permits

Term	Acronym	Description
Ministry of Transportation	MTO	The provincial ministry of the Government of Ontario responsible for transport infrastructure and related laws in Ontario, Canada
Motor Vehicle Collision	MVC	In the event a motor vehicle is involved in a collision amongst another motor vehicle, pedestrian, animal, or stationary object.
Operating Budget		Budget for general annual operating revenue and expenses that are not capital in nature
Operating Expenditures		Budgeted expenses for goods or services that are consumable generally within the current fiscal year
Operating Reserve Transfers		Transfers to operating reserve funds to fund future operating expenditures and offset unanticipated costs
Pollution Prevention Control Plan	PPCP	A plan which helps to prevent issues including sewage overflows into local waterways and basement flooding. These issues occur from intense wet weather periods that overflow some sewer systems within the Town
Proceeds on Disposal of Capital Assets		Amount received or will receive on the sale of a long-term asset.
Queen Elizabeth Way	QEW	A 400-series highway in the province of Ontario linking Toronto with the Niagara Peninsula and Buffalo, New York
Rate Charges		Charges related to rate-based services such as building department, water, and wastewater
Reserve Fund	RF	Funds that have been set aside as directed by a requirement of provincial or federal legislation, or a decision of Council. A detailed listing of the Town's reserve funds and their purposes is contained in the Reserve Funds section in Appendix A
Reserve Transfers Funding		Transfers from capital and operating reserve funds
Revenues/ Funding Source		Money generated and earned by the Town for the fiscal year; includes tax revenue, user fees, transfers from reserves, investment and interest income
Sanitary Sewer Reserve Fund	SRF	The Town's reserve fund which supports infrastructure works or unexpected operating pressures in relation to the provision of the Town's sanitary sewer system
Services & Supplies		Program specific costs including chemical, medical, waste management supplies and purchased services
Software		Programs and other operating information used by a computer.
Tax Levy		An annual amount paid to a local government by property owners in the governed area based on the assessed value of the owned property

Term	Acronym	Description
Taxation - Other		Includes items such as payments in lieu of taxation (PILTs) and supplemental taxation. Universities, colleges, hospitals, and federal, provincial and other municipal governments and/or their respective enterprises are exempt from paying property taxes. Those with premises located within the Town's boundaries make payments in lieu of taxes to the Town. Payment-in-lieu provisions are specified under various federal and provincial statutes.
Taxation – Other Cont'd		Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property taxes can be collected for the current year, and if applicable, for any part of all of the two previous years as described in Section 34 of the Assessment Act.
User Fees & Service Charges		Licenses, permits, admin fees, sales, recreation revenue, advertising, sponsorship
Utilities		Hydro, gas, water
Water Reserve Fund	WRF	The Town's Reserve Fund which supports infrastructure works or unexpected operating pressures in relation to the provision of the Town's water system
West Lincoln Memorial Hospital Reserve Fund	WLMH	The Town's Reserve Fund which will be used for contributions toward capital expenditures related to the WLMH and includes items such as building expansions, major medical equipment, furnishings, etc.