

2024
APPROVED BUDGET

Town of Lincoln

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Message from Mayor Easton on Behalf of Town Council



The municipal budget is one of the most important processes a municipality undertakes. It allows us to self-reflect and re-evaluate our yearly priorities and ensure alignment with our over-arching strategic plan. At the same time, we reach outward to tune into current community needs and assess whether these have shifted year-over-year.

At the beginning of this Council term, we dedicated much-needed time to revisit our Council Priorities. Together, we set out an updated Strategic Plan for 2022-26 with three new pillars that serve as guiding principles for our Town staff as they shape the corporate work plan, allocate resources in the budget, and execute special projects.

Thank you to everyone who participated in our annual Budget Survey via Speak Up Lincoln or by picking up a hard copy at one of our facilities. We value your input, your questions on the budget and your interest in what we do to serve the community.

There are always difficult decisions to make in every budget, and that is our responsibility as a Council. Our ultimate goal every year is to provide excellent value for taxpayer dollars while delivering the services and programs that make Lincoln a thriving community. One where people want to live, grow, prosper and belong.

Sincerely,

Sandra Easton

Mayor, Town of Lincoln

Message from the CAO on Behalf of Corporate Leadership Team

This year's budget demonstrates exceptional work and collaboration on the part of Council, staff and the community, at a time when fiscal responsibility and affordability are top of mind for many. These themes became evident in our budget survey and through discussions with Council and staff on long-term financial planning for the municipality.

To this end, we have taken great care in presenting a Budget that is both prudent and optimistic. We understand the need to plan for growth and make Lincoln the place where families want to raise their children, individuals find their way to prosper, and businesses can grow and thrive. We continue to hear that the majority of residents find value in their tax dollars, and we are making investments in the right places at the right time.

Many thanks to Council for your continued support, to Staff for their unwavering dedication to the community, and to residents and businesses for being the pulse of the community. We appreciate everyone's engagement in the 2024 Budget.



Sincerely,

Michael Kirkopoulos

Chief Administrative Officer

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.

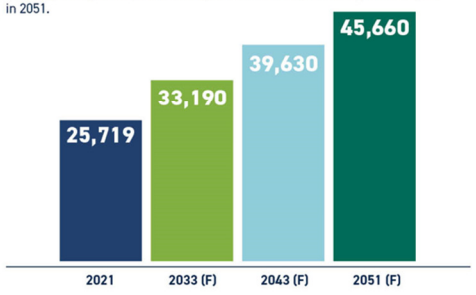
Lincoln prides itself on having policies and procedures in place that help foster its vital agricultural sector, along with these key sectors: food and beverage, tourism, and manufacturing, as well as a growing innovation and technology base.



Community Profile

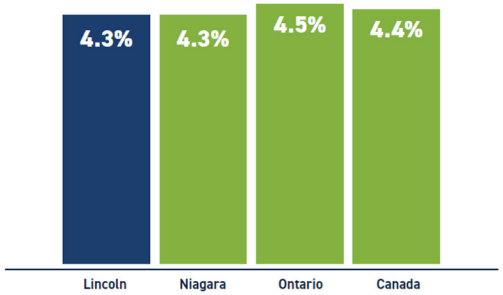
Population Growth

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.



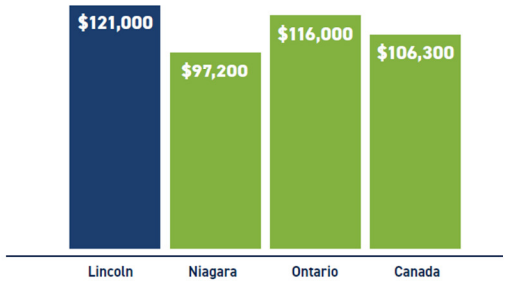
Unemployment Rate

Lincoln's unemployment rate currently averages at 4.3% and is equal to or less than the averages regionally, provincially, and nationally.



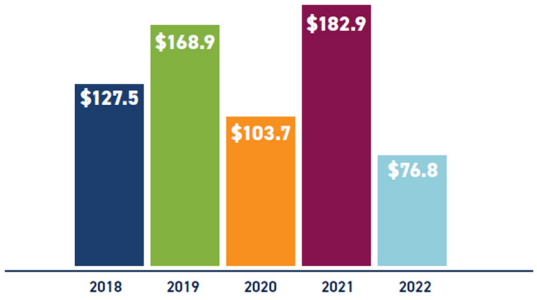
Average Household Income

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.





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 2024 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



CAO Michael Kirkopoulos

- Clerks / Legislative Services
- Community Services
- Economic Development & Communications
- Finance & Administration
- Fire & Emergency Services
- Human Resources
- Planning & Development
- Public Works



Andrea Chambers
Executive Assistant

- Executive Assistant to CAO Michael Kirkopoulos & Mayor Sandra Easton



Jacqueline Buchanan
Human Resources Specialist

- Employee & Labour Relations
- Policy Development
- Legislative Compliance
- Talent Management
- Health & Safety
- Special Projects



Julie Kirkelos
Director, Legislative Services | Town Clerk

- Council & Committee Support
- Records Management
- Cemeteries
- Oaths and Commissioning Services



Shannon McKay
Director, Community Services

- Recreation & Culture
- Public & Open Spaces
- Special Events
- Forestry & Horticulture



Paul Di Ianni
Director, Economic Development & Communications

- Economic Development
- Tourism Development
- Corporate Communications
- Enterprise Services



Charlotte Tunikaitis
Director, Finance | Treasurer

- Procurement
- Accounting
- Budgets
- Payroll & Benefits



Greg Hudson
Fire Chief

- Community Risk Reduction
- Emergency Management
- Operations & Training
- Fire Prevention & Outreach



Bill Blake
Deputy Fire Chief



Matt Bruder
Director, Planning & Development

- Policy & Development Planning
- Engineering
- Municipal Law Enforcement
- Special Projects



Dave Graham
Director, Public Works

- Project Management
- Operations (roads & fleet, environmental services)
- Operational Engineering



Gillian Harris
Associate Director, Public Works

Budget Process

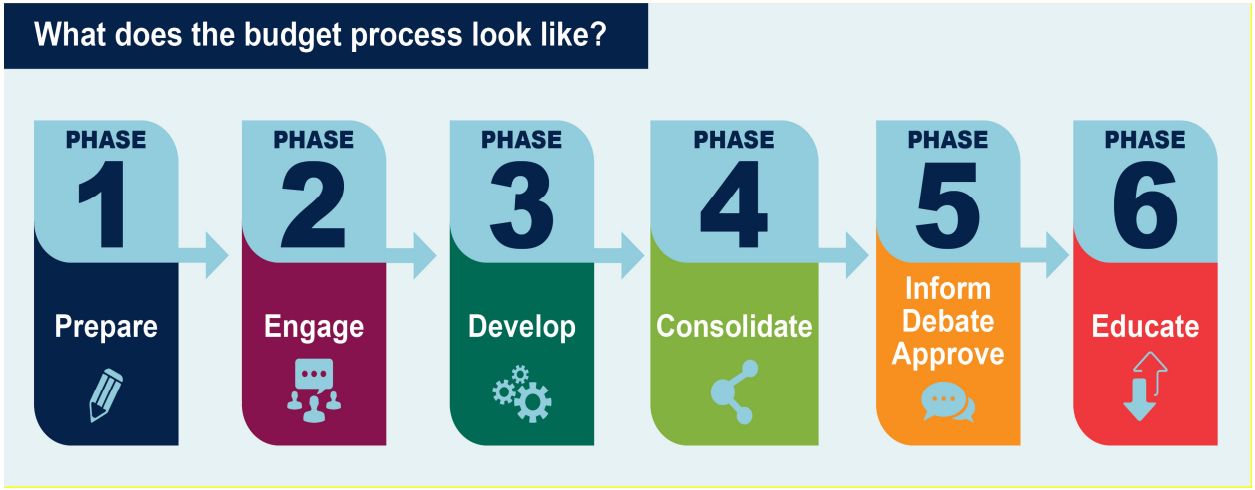
Municipal budgets are prepared by Staff and approved by Council. Some of the key features of a budget include:

- 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, but 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 2024 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 2024 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 2024 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.



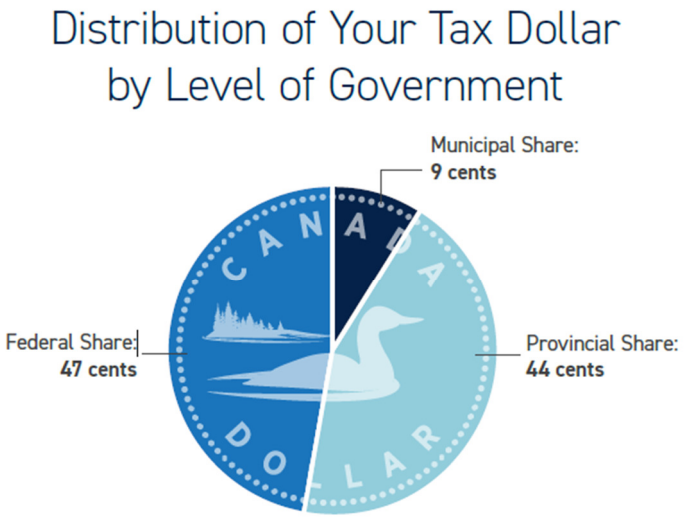


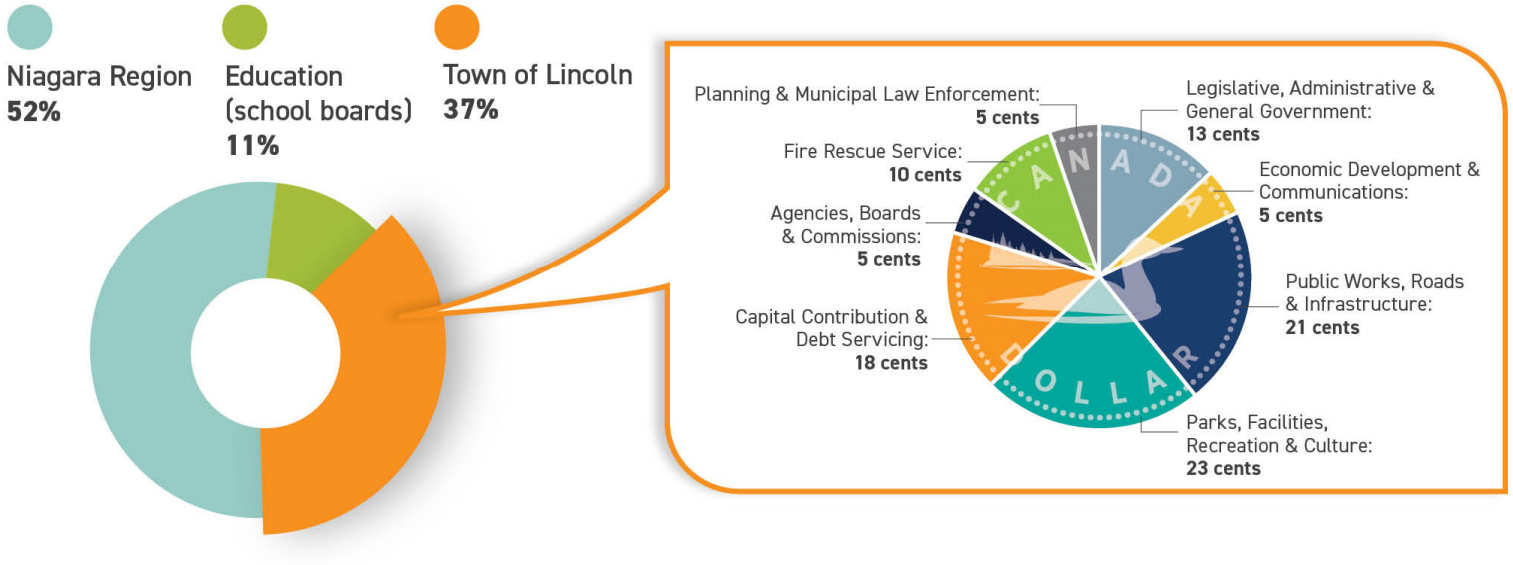
Distribution of Taxes

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.



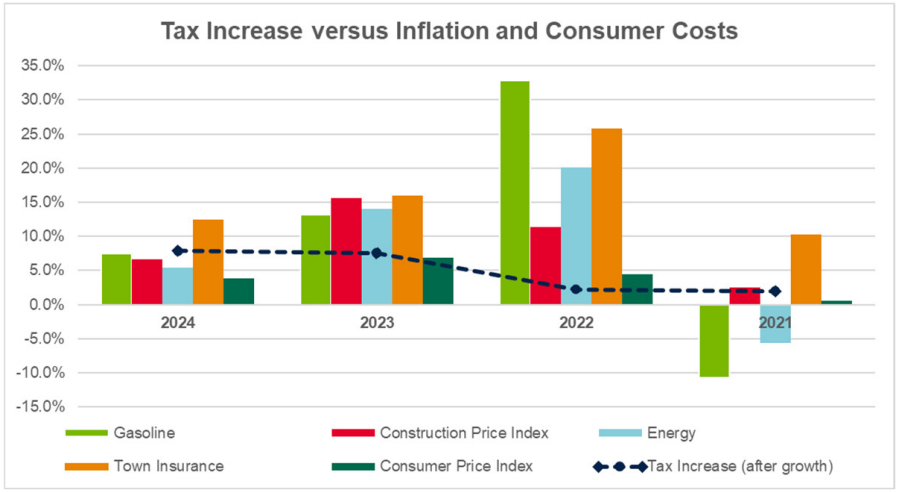


Tax Increase and Inflation

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 consumer 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.

The following graph shows the after-growth tax levy increase from 2021 to 2024, compared to some of the changes in major costs that the municipality has experienced over that time period. 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 7.9% (after growth) for 2024.



*Cost changes in the graph above are as of Q3 for the preceding year.

$0.90
PER DAY

$6.33
PER WEEK

$27.42
PER MONTH

$329.09
PER YEAR

Based on a residential assessment of $381,000.

TOWN OF LINCOLN

2024 Operating Budget



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Operating Budget Overview

Recently, the pandemic and the economic after-effects have had a significant impact on municipal finances.

- Many municipal Councils paused property tax increases to help alleviate financial pressure on households
- Rising interest rates have increased the cost of borrowing
- Inflation is affecting our taxpayers but it is affecting the municipality as well
- The Construction Price Index has seen double digit increases, and municipalities are experiencing even greater increases than the index – sometimes 50% to 100% increases in costs
- Fuel price increases impact us greatly due to our road maintenance fleet

Recent legislative changes have also impacted municipal budgets. Bill 23 reduced the amount of development charges that can be collected, and without being "made whole" these will need to be funded by the tax levy.

Property tax increases below the municipality's rate of inflation (including construction price inflation) cannot be sustained long-term and ultimately result in decreased services. The Federation of Canadian Municipalities estimates that municipalities are responsible for 60% of Canada's infrastructure, but collect only 10% of every tax dollar. Municipalities have limited ways to raise money apart from property tax, and cannot incur debt for operations. We can only borrow for capital, to a limit, and we need to manage that risk as well.

Most municipalities have had an "infrastructure gap" that existed long before the pandemic, as discussed in the capital section of the budget book. For most municipalities, inflation, interest rates, and impacts from Bill 23 have all widened the gap that exists between the cost of maintaining our infrastructure and the funds that we have available.

The Town has prioritized taxpayer affordability when setting its tax rates for many years, and will continue to do so. Lincoln's property taxes as a percentage of household income are lower than the average for Niagara. At the same time, we need to continue to invest in our capital infrastructure and provide the services and programs that are important to our community. Increased costs of fuel, repairs and maintenance, insurance, and legal services are key budget drivers for the coming year. It will cost the Town more to provide the exact same services in 2024 than it did in 2023.

The 2024 budget process involved a lot of careful and difficult decisions, establishing and weighing priorities, and searching for cost mitigation measures. We explored more opportunities for shared services, added new revenue sources, and reorganized some of our operations to find savings. We know that many people are stretched thin and inflation is affecting everyone in the community. The 2024 budget seeks to maintain taxpayer affordability while delivering the services that residents value and focusing on the things that matter most.

2024 Consolidated Operating Budget ($000's)

	Levy Supported	Rate Supported	2024 Budget
Funding Source	**31,461**	**14,151**	**45,611**
Tax Levy	24,191	-	24,191
Rate Charges (Water Wastewater)	-	14,074	14,074
User Fees & Service Charges	3,687	26	3,713
Donations/Sponsorships/Advertising	162	-	162
Grants	279	-	279
Fines, Penalties & Interest	577	50	627
Taxation - Other	756	-	756
Financial Revenue	182	-	182
Proceeds on Disposal of Capital Assets	220		220
Debt Servicing Funding	621	-	621
Interdepartmental Revenues	532	-	532
Reserve Transfers Funding	253	-	253
Expenditure	**31,461**	**14,151**	**45,611**
Personnel	15,577	1,643	17,220
Services & Supplies	4,795	895	5,690
Region Controlled Cost	-	7,269	7,269
Administrative	1,398	134	1,532
Insurance	897	11	908
Equipment/Vehicles/Technology	1,962	139	2,101
Utilities	973	26	999
Financial Expenditures	185	51	236
Debt Servicing Charges	1,965	230	2,195
Interdepartmental Expenses	127	405	532
Operating Reserve Transfers	100	-	100
Capital Reserve Transfers	2,213	3,346	5,559
Contribution to Library	1,249	-	1,249
External Transfers	20	-	20
Surplus/(Deficit)	**-**	**-**	**-**

2024 Tax Levy Supported Budget ($000's)

	2023 Budget	2024 Budget	$ Change	% Change
Funding Source	**6,483**	**7,269**	**786**	**12.1%**
Rate Charges (Water Wastewater)	-	-	-	0.0%
User Fees & Service Charges	3,437	3,687	250	7.3%
Donations/Sponsorships/Advertising	50	162	112	223.5%
Grants	292	279	(13)	(4.4%)
Fines, Penalties & Interest	633	577	(56)	(8.8%)
Taxation - Other	886	756	(130)	(14.7%)
Financial Revenue	232	182	(50)	(21.6%)
Proceeds on Disposal of Capital Assets	-	220	220	100.0%
Debt Servicing Funding	316	621	305	96.3%
Interdepartmental Revenues	458	532	75	16.3%
Reserve Transfers Funding	179	253	74	41.4%
Expenditure	**28,641**	**31,461**	**2,820**	**9.8%**
Personnel	14,580	15,577	997	6.8%
Services & Supplies	4,177	4,795	618	14.8%
Region Controlled Cost	-	-	-	0.0%
Administrative	1,238	1,398	160	12.9%
Insurance	787	897	110	13.9%
Equipment/Vehicles/Technology	1,724	1,962	238	13.8%
Utilities	873	973	100	11.4%
Financial Expenditures	168	185	17	10.4%
Debt Servicing Charges	1,989	1,965	(24)	(1.2%)
Interdepartmental Expenditures	113	127	15	13.1%
Operating Reserve Transfers	75	100	25	33.3%
Capital Reserve Transfers	1,716	2,213	497	29.0%
Contribution to Library	1,200	1,249	49	4.1%
External Transfers	-	20	20	100.0%
Tax Levy - Expenditure net of Funding Sources	**(22,157)**	**(24,191)**	**(2,034)**	**9.2%**
			Estimated Property Tax Growth	**(1.3%)**
			After Growth Levy Impact	**7.9%**

2024 Summary of Revenues ($000s)

	2023 Budget	2024 Budget	$ Change	% Change	Notes
Tax Levy	22,157	24,191	2,034	9.2%	1
User Fees & Service Charges	3,437	3,687	250	7.3%	2
Taxation - Other	886	756	(130)	(14.7%)	3
Debt Servicing Funding	316	621	305	96.3%	4
Fines, Penalties & Interest	633	577	(56)	(8.8%)	5
Interdepartmental Revenues	458	532	75	16.3%	6
Grants	292	279	(13)	(4.4%)	7
Reserve Transfers Funding	179	253	74	41.4%	8
Proceeds on Disposal of Capital Assets	-	220	220	100.0%	9
Financial Revenue	232	182	(50)	(21.6%)	10
Donations/Sponsorships/Advertising	50	162	112	223.5%	11
Total Budgeted Revenues	**28,641**	**31,461**	**2,820**	**9.8%**	

2024 Revenue Budget Notes

(1) Property tax increase of 7.9% will result after factoring in anticipated growth of 1.3%. Of this 2% will be going towards our infrastructure reserve fund.

(2) Increased user fees in Community Services for camps, cultural programs and public and open spaces; increase in cost recoveries for shared services in Emergency Management and Climate Adaptation; new Municipal Accommodation Tax revenues anticipated; new fees implemented for the Finance Department.

(3) Decreased supplemental taxation revenues anticipated due to slowing development. There is typically a one to two year lag in time from when development occurs until supplemental taxation revenues are received.

(4) Increased debt servicing funding due to new debenture principal and interest payments anticipated for 2024 that are funded by the development charge (DC) reserve fund but are a bit higher. 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) Provincial Offenses Act (POA) revenue, received from the Region, has decreased significantly in recent years.

(6) Increased interdepartmental revenues anticipated from building, water and wastewater departments/divisions to cover increased costs from facilities, fleet, information technology, and administration.

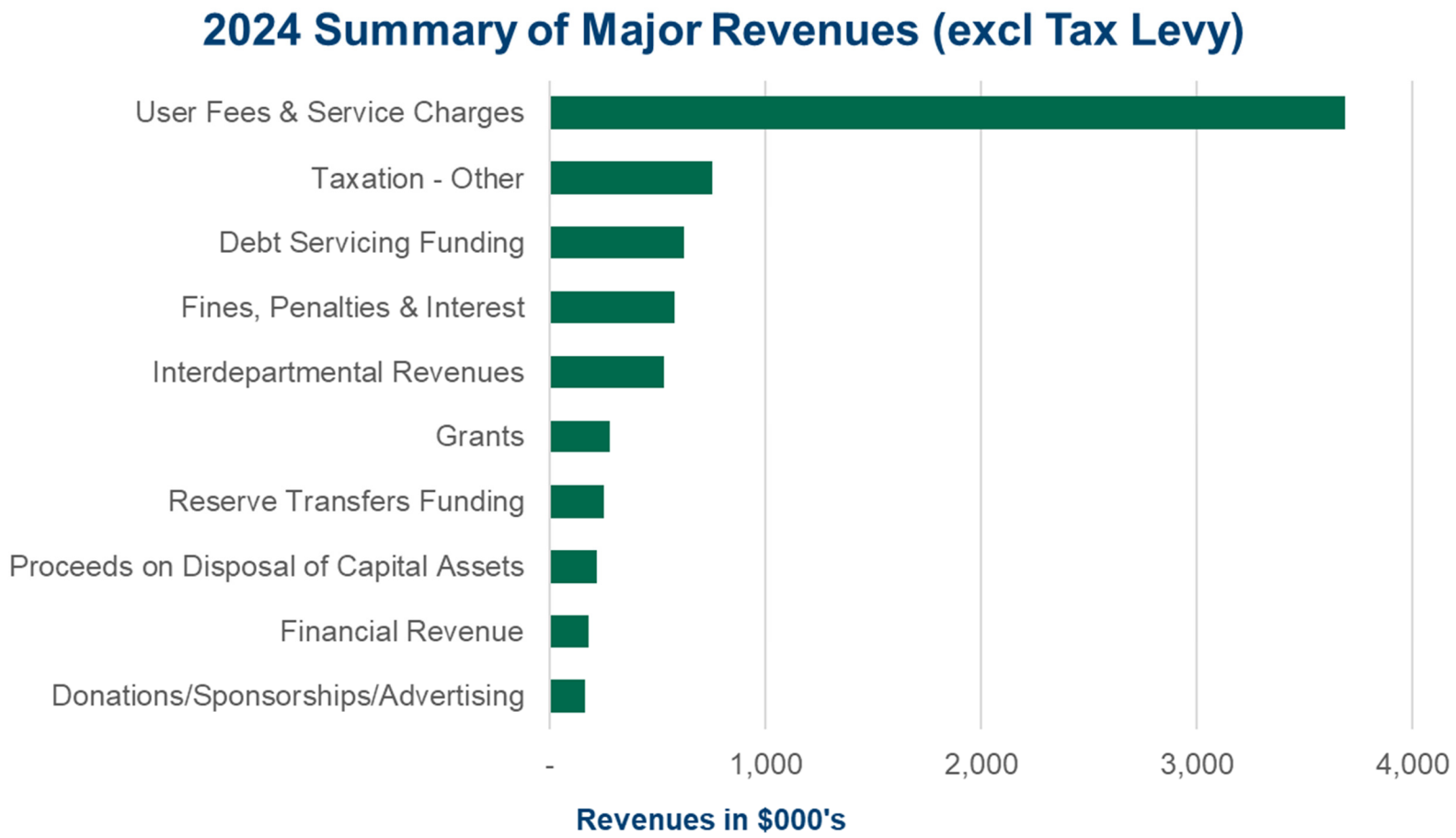
(7) Decrease in Ontario Municipal Partnership Fund grant.

(8) Change primarily relates to increased transfer from reserve required for Building Department.

(9) Net proceeds anticipated on land disposal.

(10) Decreased interest revenue anticipated due to reduced cash balance as capital projects are carried out.

(11) Additional donation/sponsorship revenues anticipated from Mayor's fundraising activities which will be distributed charitably as well as increased donations and sponsorships for community events with offsetting expenditures. Below will be an equal offsetting expenditure for Council fundraising activities.


2024 Summary of Major Revenues (excl Tax Levy)
User Fees & Service Charges
Taxation - Other
Debt Servicing Funding
Fines, Penalties & Interest
Interdepartmental Revenues
Grants
Reserve Transfers Funding
Proceeds on Disposal of Capital Assets
Financial Revenue
Donations/Sponsorships/Advertising
-
1,000
2,000
3,000
4,000
Revenues in $000's

2024 Summary of Expenditures ($000s)

	2023 Budget	2024 Budget	$ Change	% Change	Notes
Labour	11,588	12,238	650	5.6%	1
Services & Supplies	3,982	4,440	458	11.5%	2
Benefits	2,992	3,338	346	11.6%	3
Capital Reserve Transfers	1,716	2,213	497	29.0%	4
Debt Servicing Charges	1,989	1,965	(24)	(1.2%)	5
Contribution to Library	1,200	1,249	49	4.1%	6
Administrative	1,049	1,087	38	3.7%	7
Utilities	873	973	100	11.4%	8
Equipment/Vehicles/Technology	857	940	83	9.6%	9
Insurance	787	897	110	13.9%	10
Software	637	742	105	16.6%	11
Community Improvement Plan Incentives	195	355	160	82.1%	12
Legal	190	311	122	64.1%	13
Fuel	230	280	50	21.7%	14
Financial Expenditures	168	185	17	10.4%	15
Interdepartmental Charges	113	127	15	13.1%	16
Operating Reserve Transfers	75	100	25	33.3%	17
External Transfers	-	20	20	100.0%	18
Total Budgeted Expenditures	**28,641**	**31,461**	**2,820**	**9.8%**	

2024 Expenditure Budget Notes

(1) Cost of living adjustments and negotiated/legislated pay increases (including 6.8% increase in minimum wage) $275k; Additional scheduling/staffing impacts of $291k (offset by $78k revenues for a net impact of $213k) with more discussion throughout departmental budget sections; $34k reduction in anticipated gapping dollars from vacant positions; $34k increased overtime to better reflect recent actuals; other minor changes.

(2) Increase in council related expenditures and disbursements (**fully offset** by fundraising revenues); increased costs for winter control and traffic control maintenance; increased costs for building repairs and supplies, Jordan Village, and EV charging stations (with offsetting revenues); Emergency Management conference costs (fully offset by revenues); increase for Destination Marketing Organization; costs regarding compliance with asset retirement obligation accounting standard; new cost for printer rentals (resulting in reduced capital expenditures).

(3) Benefit cost increases are a result of labour related costs, as well as an additional $85,000 in increased extended health and retiree benefit costs over and above prior year rates and costs; 2023 extended health rate increase was higher than budgeted and there will be another increase mid-2024, as well as increased rates for other statutory benefits.

(4) Increased capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets.

(5) Minimal change to debt servicing costs due to capital works which were delayed, as well as construction financing costs for projects in progress have been moved to the capital budget. Principal and interest payments for debentures issued in 2023 with full year payments and those anticipated for 2024 have been added, with DC revenues to offset the majority of the changes for 2024.

(6) See the Lincoln Pelham Public Library section for details regarding their budget; a general 4.1% increase is requested as the Town's contribution in addition to the capital budget request.

(7) General inflationary increase as well as increased costs required for printing due to the changing newspaper printing landscape as well as training costs.

(8) Utility budget is based on historical trend analysis combined with anticipated cost increases for hydro, gas, water and sewer.

(9) Increased cost of parts, supplies, and repairs for large equipment, ice resurfacers, and fire vehicles.

(10) Insurance costs have been increasing significantly in recent years, a pressure facing many municipalities. 2022 costs were 30% higher than 2021 and the previous year's increase was 25%. A 12% increase has been estimated for 2024 but at time of budget development the 2024 premium is not known.

(11) Increasing cost of corporate software licenses; new HRIS software annual subscription, service support ticketing system addition for Public Works, and upgrades to eScribe Council/Committee meeting report and agenda software. $45k of the increase is for Building Department software which is offset by revenues and no tax levy impact.

(12) Increased Community Improvement Plan (CIP) costs from agreements approved; the CIP program dating back to 2014.

(13) Increased budget for legal required to better reflect recent actuals.

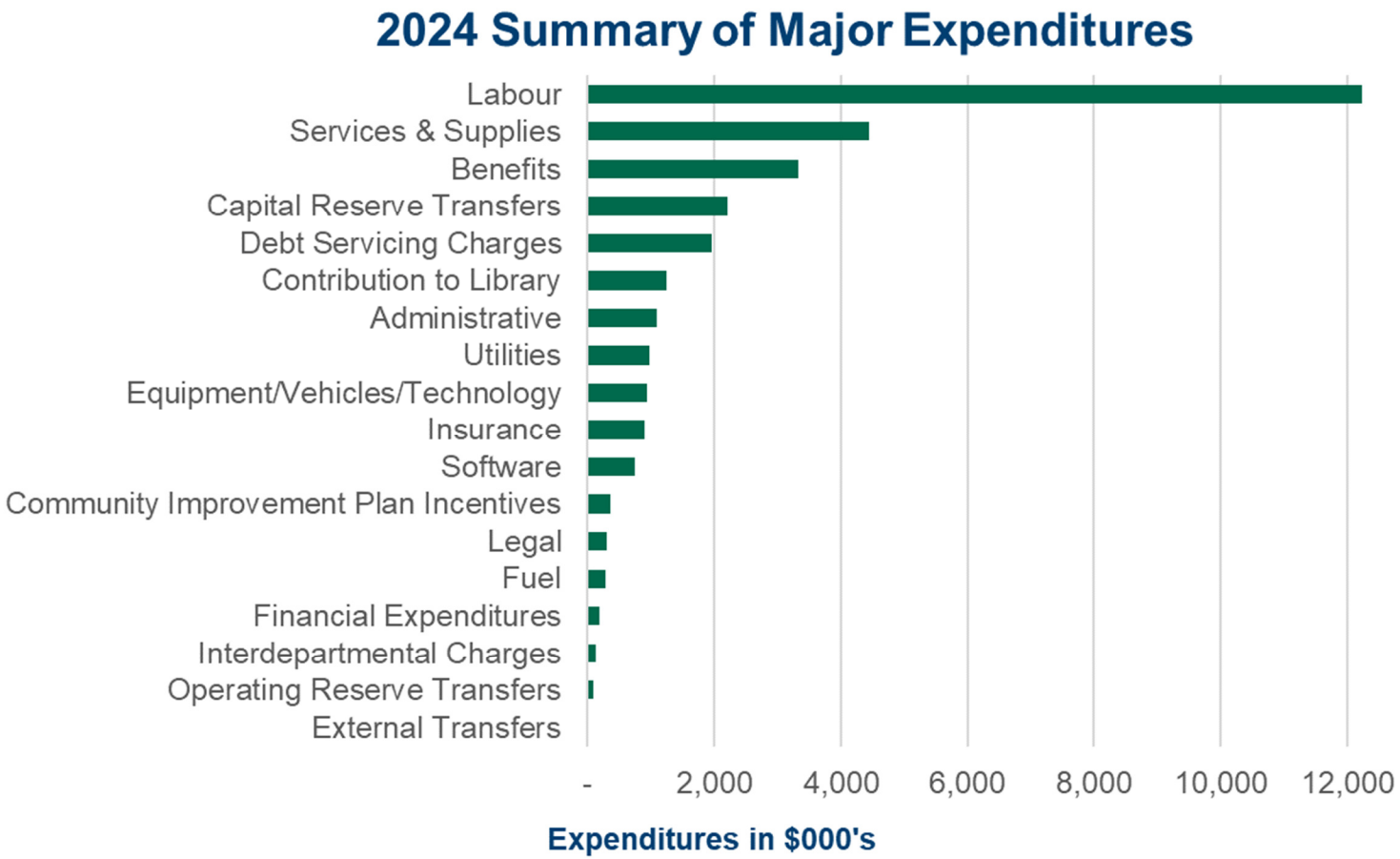
(14) Increased costs of fuel, particularly diesel.

(15) Increased banking fees based on recent actuals 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.

(16) Increase in interdepartmental charges to the Building Department for costs such as fleet, facilities, information technology, and administrative support. The Building Department costs are fully recovered from its revenues.

(17) The annual transfer to the Elections Reserve Fund is $75k. A $25k transfer to the Winter Maintenance Reserve Fund has been added due to unpredictable winter weather conditions.

(18) Transfer to West Niagara Secondary School.


2024 Summary of Major Expenditures
Labour
Services & Supplies
Benefits
Capital Reserve Transfers
Debt Servicing Charges
Contribution to Library
Administrative
Utilities
Equipment/Vehicles/Technology
Insurance
Software
Community Improvement Plan Incentives
Legal
Fuel
Financial Expenditures
Interdepartmental Charges
Operating Reserve Transfers
External Transfers
-
2,000
4,000
6,000
8,000
10,000
12,000
Expenditures in $000's

Department Summaries

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



2024 Council Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**-**	**-**	**70,000**	**70,000**	**0.0%**	
Mayor Fundraising	-	-	70,000	70,000	100.0%	1
Expenditure	**397,137**	**393,668**	**505,732**	**112,064**	**28.5%**	
Personnel	282,428	283,913	300,977	17,064	6.0%	2
Services & Supplies	975	1,000	15,000	14,000	1400.0%	3
Mayor Fundraising Disbursements		-	70,000	70,000	100.0%	1
Administrative	84,658	85,755	96,755	11,000	12.8%	4
Equipment/Vehicles/Technology	6,076	-	-	-	0.0%	
Financial Expenditures	23,000	23,000	23,000	-	0.0%	
Net Levy Requirements	**(397,137)**	**(393,668)**	**(435,732)**	**(42,064)**	**10.7%**	

Council Budget Notes

(1) $70,000 in 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) Budget for Council and Committee workshops and training reallocated from Legislative Services with an offsetting decrease in that department, as well as a slight increase in budget for Council-specific consulting.

(4) Increase in costs related to ward newsletters and conferences.

TOWN OF LINCOLN

Public Works





Public Works

The Public Works department is responsible for overseeing all 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)
- Technical Services
- Project Management Office



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

Technical services:

- 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

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.

2024 Key Objectives

Traffic Safety:

The Town has made continued investments in the Town's traffic calming and speed reduction programs. The 2024 budget includes the Roadside Safety Program that invests a continued and consistent focus on vehicular and pedestrian safety in Lincoln. For 2024 the program continues to focus on pedestrian crossings and 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 2024 budget. The budget includes the continued implementation of the Beamsville Truck Bypass Route with the continued detailed design work for upgrading Bartlett Road and construction of Durham Road. Also included is funding to support 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 2024 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. 2024 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. Maintenance to surfaces (e.g. pothole repairs, minor patching, trip hazard repairs etc.) will be completed on the road and sidewalk networks. In 2024, a condition assessment of our aging streetlight assets will be completed to assist in the development of a Town Wide upgrade/replacement program. 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.

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, several climate change adaptation and resiliency projects and programs are being undertaken in 2024. The continuance of the Lakeshore Roads program will improve the resiliency of our lakeshore adjacent access roads while also considering improvements to active transportation. Public Works staff are also withing the Region and local growers on the development of an irrigation strategy for our agricultural community. In 2024, Public Works will continue the subsidized Tree Giveaway and Rain Barrel Sale which was piloted in 2022. Together all these actions continue to make Lincoln more resilient for the impacts of Climate Change and showcase Lincoln as a leader in the Niagara area.

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 2024, 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 road side 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 2023 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 2024. Staff also actively participate in collaborate 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.

2024 Public Works Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**176,271**	**221,227**	**183,019**	**(38,208)**	**(17.3%)**	
User Fees & Service Charges	61,839	50,000	50,000	-	0.0%	1
Donations/Sponsorships/Advertising	-	6,000	6,000	-	0.0%	
Grants	(50,868)	-	-	-	0.0%	
Fines, Penalties & Interest	498	500	600	100	20.0%	
Interdepartmental Revenue	92,802	92,727	126,419	33,692	36.3%	2
Reserve Transfers Funding	72,000	72,000	-	(72,000)	(100.0%)	3
Expenditure	**5,061,457**	**5,032,051**	**5,298,557**	**266,506**	**5.3%**	
Personnel	2,812,603	2,875,769	2,943,538	67,769	2.4%	4
Services & Supplies	1,448,351	1,460,135	1,523,361	63,226	4.3%	5
Administrative	75,025	81,360	104,110	22,750	28.0%	6
Equipment/Vehicles/Technology	625,791	513,438	596,131	82,693	16.1%	7
Utilities	99,687	101,349	106,417	5,068	5.0%	
Operating Reserve Transfers	-	-	25,000	25,000	100.0%	8
Capital Reserve Transfers	-	-	-	-	0.0%	
Net Levy Requirements	**(4,885,186)**	**(4,810,824)**	**(5,115,538)**	**(304,714)**	**6.3%**	

Public Works Budget Notes

(1) User Fees and Service Charges for the Public Works department include miscellaneous cost recoveries (often with offsetting costs), permit revenues, and fluctuate from year to year.

(2) Increase in interdepartmental revenues from Water, Wastewater and Building as an offset to increased costs of fleet.

(3) Climate Adaptation position reallocated to Planning and Development department with offsetting decrease in funding.

(4) Cost of living adjustment and negotiated/legislated pay increases; increased overtime to reflect recent actuals; $37k increase in budgeted hours for labourer net of the Climate Adaptation position moving to Planning.

(5) Increase of $23k for traffic controls; $23k for fleet rental/leasing as part of pilot program with a report back to Council in 2024 along with future recommendations; the remainder of the increase relates primarily to winter maintenance and streetlight maintenance net of savings and reductions related to culverts.

(6) Increase in administrative costs relate primarily to training for staff that was on hold during COVID.

(7) Increase fuel costs for fleet $38k; increased cost for repairs, parts and supplies for large equipment, large tractors and ice resurfacers $43k.

(8) $25k transfer to Winter Maintenance Reserve Fund to offset future costs resulting from extreme winter weather conditions.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 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.	Unavailable	Unavailable	805	800
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.	Unavailable	Unavailable	715	800
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	8,481	8,481	8,481
Winter Response Events	To ensure that the transportation networks are maintained and safe for both traditional and active transportation users.	30	49	30	30
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.	Unavailable	44	50	30
Projects	Highlights the amount of project underway/completed by Public Works in a single year	Unavailable	27	29	Baseline to be obtained
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.	47	87	130	130
Permits Processed	To ensure that residents and businesses are supported with events and property improvements.	84	120	137	150
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.	2	4	5	5

TOWN OF LINCOLN

Community Services





Community Services

The Community Services Department fosters the health and wellbeing of individuals and families through our built and natural environments.

The Community Services Department is comprised of the Recreation and Culture and Public and Open Spaces Divisions. Working collaboratively, these teams plan, develop and program Lincoln's community facilities and important public and open spaces to support resident participation in local recreation, sport and cultural opportunities. The department's core functions are guided by the 2019 Parks, Recreation and Culture Master Plan (PRCMP), industry best practices and are in direct alignment to Council's Strategic Priorities.



The core department functions include the development, maintenance, operations, and programming for:

- Recreation, arts, and culture; and
- Parks, public and open spaces; as well as
- Customer Service to support these areas and in Town facilities.

Department Functions

Recreation and Culture:

- Recreation and active living programming, registration, facility rentals and sport group scheduling
- Arts, culture, and heritage promotion, preservation, and programming
- Responding to and resolving customer service inquiries
- Support to community recreation, sport, and service organizations
- Community special events
- Partnership development and community capacity-building and volunteer management

Public and Open Spaces:

- Development, enhancement, and maintenance of public and open spaces including parks, trails and cemeteries
- 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.





2024 Key Objectives

Department Wide:

- Continue to take a ‘pilot first’ approach with new, creative, and innovative programs and public amenities
- Prioritize shovel-ready project planning and preparedness
- Advance technical knowledge and adopt best practices through industry networks
- Strengthen relationships with user groups, community organizations and service providers
- Maintain service satisfaction and uptake KPIs and metrics
- Align technology to the planning, prioritization and implementation of new projects and service offerings
- Ongoing grant submissions and donations to strengthen revenue diversification
- Continue to review and update standard operating procedures (SOPs), policies and guidelines
- Continue staff growth and development through stretch initiatives, training and updated operating procedures
- Review the Parks, Recreation and Culture Master Plan against changes to legislation and begin to update



Public and Open Spaces Division:

- Focus on the management and renewal of our aging built and natural environments
- Identify opportunities to increase online inspections to improve data, reporting and asset management
- Complete the Public and Open Spaces Asset Management Plan based on updated Facilities Condition Assessment data
- Continue to focus on invasive species monitoring through best practices and industry tools
- Expand stewardship projects and partnerships

Recreation and Culture Division:

- Ensure implications of social determinants of health and well-being are considered in all programs and service offerings
- Continue to creatively activate new and existing parks and trails as places to grow, play and belong
- Enhance a welcoming and connected community by supporting and promoting cultural and community initiatives
- Research, investigate and pursue new and diversified revenue opportunities through a fees and charges review
- Develop and launch a Public Art Policy including having processes to inventory, valuate, insure and regularly inspect
- 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.



2024 Community Services Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**1,558,870**	**1,158,104**	**1,247,081**	**88,977**	**7.7%**	
User Fees & Service Charges	946,493	962,304	1,042,146	79,842	8.3%	1
Donations/Sponsorships/Advertising	52,047	42,000	73,750	31,750	75.6%	2
Grants	442,061	99,200	91,700	(7,500)	(7.6%)	
Financial Revenue	3,325	1,125	1,125	-	0.0%	
Interdepartmental Revenue	52,426	53,475	38,360	(15,115)	(28.3%)	3
Reserve Transfers Funding	62,519	-	-	-	0.0%	
Expenditure	**7,328,086**	**6,307,087**	**6,877,209**	**570,122**	**9.0%**	
Personnel	3,574,242	3,612,480	3,981,447	368,967	10.2%	4
Services & Supplies	2,721,245	1,771,396	1,868,553	97,157	5.5%	5
Administrative	65,753	75,780	84,200	8,420	11.1%	
Equipment/Vehicles/Technology	47,742	46,400	39,460	(6,940)	(15.0%)	
Utilities	689,701	769,106	863,424	94,318	12.3%	6
Financial Expenditures	38,421	31,925	40,125	8,200	25.7%	7
Operating Reserve Transfer	190,982	-	-	-	0.0%	
Net Levy Requirements	**(5,769,216)**	**(5,148,983)**	**(5,630,128)**	**(481,145)**	**9.3%**	

Community Services Budget Notes

(1) Increase of $26k in museum and cultural program revenues; $27k increase in of camp revenues with associated costs of staffing and supplies; $21k in new EV charging revenue based on the estimated first year results previously provided to Council with offsetting costs; and general park sports fields and pavilion rental revenues.

(2) Increase in community events sponsorship funds to offset event expenditures.

(3) Decrease in interdepartmental revenues from Building Department, Water and Wastewater because corporate facility costs have been decreasing and normalizing post-pandemic. Year-end allocations will be based on a percentage of actual costs and may vary from budget.

(4) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefit rates; increase in budget of $215k (with $46k offsetting revenues for a net cost of $169k) which will support a number of initiatives including project management, landscaping, indigenous engagement and management; increased hours for arena operators and summer park students; increased temporary summer staff and camp students (50% offset by camp revenues); small increase for additional drop-in program staffing and special events (expected to be fully offset by sponsorships/donations); museum seasonal summer staff (predominantly offset by grant revenues).

(5) Increases in services and supplies related to community events and recreation programs, offset by additional sponsorship funds; increase of $40k related to repair of fire facilities and cost of building supplies; $9k security patrol camera/video surveillance fees at Rotary Park; $18k for EV Charger annual maintenance with offsetting revenue; $26k additional maintenance, planters and materials for Jordan Village.

(6) Utility budget is based on historical trend analysis combined with anticipated cost increases for hydro, gas, water and sewer.

(7) Increase in banking fees related to debit, credit and online payment options provided to customers in recreation facilities based on recent actuals.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 Target
Average program satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	TBD	90%	95%	95%
Program referral rate (%)	To measure program participant satisfaction and likeliness to recommend a program to a friend and/or family member.	TBD	90%	94%	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.	Not Available	70%	70%	75%
Median maintenance cost per playground	To maintain the yearly maintenance cost for Town playgrounds below the average of target municipalities.	Target met $615.00	TBD	$384.00	$400.00
Frequency of Playground inspections (%)	To ensure all Town parks are inspected monthly and inspections are documented.	Not Available	100%	100%	100%

TOWN OF LINCOLN

Lincoln Fire Rescue Service





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 proceed with the shared fire service on a permanent basis.


LINCOLN FIRE
ENCY 9-1-1


1970
LINCOLN FIRE RESCUE


GRIMSBY FIRE
KEEP BACK
150 METRES
515

Department Functions

Fire Prevention and Enforcement:

- Responsible for providing 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.
  - Community fire risk assessments.



Fire and Life Safety Public Education:

- Responsible for providing 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:

- To deliver fire protection services to the community effectively and efficiently, 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.
- New O. Reg 343/22 Firefighter Certification 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.

2024 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 2023 Fire Master Plan.
- 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, we will 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 to ensure the Town is prepared to effectively mitigate the risks associated with changing climate, a total solar eclipse that will occur in 2024, and other major emergencies that could potentially impact our community

2024 Fire Rescue Service Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**291,815**	**303,859**	**389,335**	**85,476**	**28.1%**	
User Fees & Service Charges	289,065	300,859	376,335	75,476	25.1%	1
Donations/Sponsorships/Advertising	950	2,000	12,000	10,000	500.0%	2
Fines, Penalties & Interest	1,800	1,000	1,000	-	0.0%	
Expenditure	**2,728,542**	**2,659,729**	**2,791,573**	**131,844**	**5.0%**	
Personnel	2,226,445	2,238,034	2,284,026	45,992	2.1%	3
Services & Supplies	74,192	78,500	133,600	55,100	70.2%	4
Administrative	38,234	61,275	53,500	(7,775)	(12.7%)	
Equipment/Vehicles/Technology	389,671	281,920	320,447	38,527	13.7%	5
Net Levy Requirements	**(2,436,727)**	**(2,355,870)**	**(2,402,238)**	**(46,368)**	**2.0%**	

Fire Rescue Service Budget Notes

(1) Registration fees of $30k for Emergency Management conference with offsetting costs and no net levy impact. Increase of $18k in recoveries for Emergency Management shared services; increased estimated recoveries from MTO service calls.

(2) Sponsorship monies anticipated for Emergency Management conference.

(3) Cost of living adjustments and negotiated/legislated pay increases; $4k for part-time temporary summer student for emergency management program (cost shared with other municipalities).

(4) Increase of $40k related to Emergency Management conference, offset by revenues with no net levy impact, as well as other increased costs.

(5) Increased cost of fire vehicle repairs and maintenance, inspections, fuel and annual fire dispatch license fee.

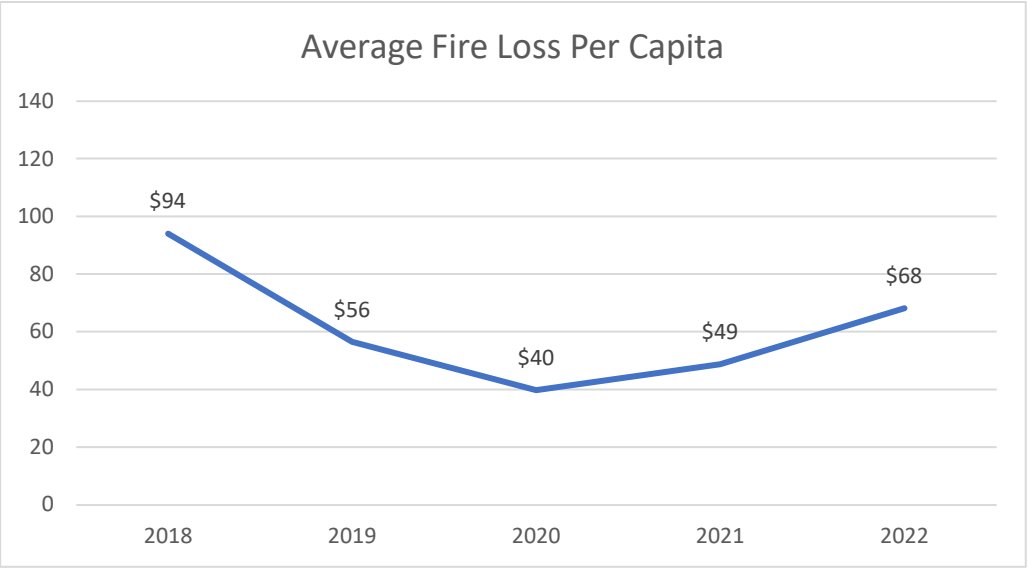
Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 Target
Fire Loss per capita	To measure the average fire loss per capita for the Town.	$49	$68	$53	≤$67
Mean Fire Department Costs (%)	To maintain the yearly Fire Department costs for Town below the average of Niagara Region municipalities.	Target Met $85	Target Met $79	<50%	< Mean Cost of Niagara Region

Comparison of Fire Department Costs in Niagara Region

Municipality	Net Cost per Capita
Niagara Falls	$290
St. Catharines	$221
Thorold	$197
Welland	$188
Port Colborne	$197
Wainfleet	$182
NOTL	$143
Lincoln	**$133**
Grimsby	$91
Fort Erie	$79
West Lincoln	$77
Pelham	$144
AVERAGE:	**$162**

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, 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, 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 manner that streamlines where feasible but also considers resident input and technical considerations. This is an extensive 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
- Building permits
- 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

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

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

Municipal Law Enforcement:

- 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

2024 Key Objectives

- Continue to develop a frameworks 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 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.
- 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

2024 Planning & Development Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**736,819**	**1,026,574**	**1,070,245**	**43,671**	**4.3%**	
User Fees & Service Charges	599,325	959,479	988,230	28,751	3.0%	1
Grants	27,646	-	-	-	0.0%	
Fines, Penalties & Interest	14,784	60,500	62,015	1,515	2.5%	
Reserve Transfers Funding	95,065	6,595	20,000	13,405	203.3%	2
Expenditure	**2,119,108**	**2,097,481**	**2,352,612**	**255,131**	**12.2%**	
Personnel	1,517,136	1,500,330	1,692,352	192,022	12.8%	3
Services & Supplies	399,463	386,636	435,200	48,564	12.6%	4
Administrative	175,319	130,995	185,600	54,605	41.7%	5
Equipment/Vehicles/Technology	25,719	79,020	38,760	(40,260)	(50.9%)	6
Financial Expenditures	1,472	500	700	200	40.0%	
Net Levy Requirements	**(1,382,289)**	**(1,070,907)**	**(1,282,367)**	**(211,460)**	**19.7%**	

Planning & Development Budget Notes

(1) Increase of $40k in short-term rental fees; $44k expected cost recovery for shared services related to Climate Adaptation; partially offset by reduced subdivision development fees (with an associated reduction in costs).

(2) Increased transfer from DC reserve fund toward cost of background study to be completed in 2024.

(3) Cost of living adjustments and negotiated/legislated pay increases; reallocation of Climate Adaptation position from Public Works (no net levy impact) with additional recovery anticipated from shared services; $13k addition of more budgeted hours for by-law officer to support workload.

(4) Increase to Heritage consulting fees of $111k offset by $69k reduction in Subdivision Development costs (with associated reduced subdivision fees).

(5) Increased legal fees.

(6) Reduction to cost of online permitting software budget based on contract.

2024 Building Department Budget

	2022 Actual	2023 Budget	2024 Budge	$ Change	% Change	Notes
Funding Source	**769,692**	**894,579**	**976,059**	**81,480**	**9.1%**	
User Fees & Service Charges	472,857	888,579	850,000	(38,579)	(4.3%)	1
Fines, Penalties & Interest	5,155	6,000	8,500	2,500	41.7%	
Reserve Transfers Funding	291,679	-	117,559	117,559	0.0%	2
Expenditure	**769,692**	**894,579**	**976,059**	**81,480**	**9.1%**	
Personnel	584,851	728,183	762,195	34,012	4.7%	3
Services & Supplies	53,675	21,250	11,250	(10,000)	(47.1%)	4
Administrative	2,401	15,250	13,250	(2,000)	(13.1%)	
Equipment/Vehicles/Technology	12,587	17,300	62,000	44,700	258.4%	5
Interdepartmental Charges	114,848	112,596	127,364	14,768	13.1%	6
Capital Reserve Transfers	1,330	-	-	-	0.0%	
Net Levy Requiements	**-**	**-**	**-**	**-**	**0.0%**	

Building Department Budget Notes

(1) Slight decrease in building permit fees due to slowing development as a result of high interest rates.

(2) The Building Department is rate supported (does not impact the tax 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; minor changes to allocation of fleet personnel costs related to the department.

(4) Decrease in consulting services.

(5) Increase in software costs for online permitting software, funded through building permit fees.

(6) Increase in costs of interdepartmental charges for fleet, facilities, and administrative support.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 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.	$9,945	$9,830	$11,000	$15,000
Building Permit fees revenue	To measure/track revenue generated from building permits and maintain an annual target above the prior 3-year rolling average.	$1,129,441	$465,274	$700,000	$850,000

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

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, and Tourism Strategy and Action Plan. Division functions include:

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



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.

Marketing and Promotion:

- Promoting the Town of Lincoln as a prime location for business investment and tourism.
- Showcasing the community's unique qualities and attractions.
- Utilizing digital media, events, and outreach to create a positive image of the Town.

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.

2024 Key Objectives

- Collaborate with the City of St. Catharines to establish and operate a joint Destination Marketing Organization (DMO) for the Town of Lincoln, which aims to increase annual visitation, visitor spending, and amplify the positive economic impact of Tourism in our community
- Support our existing businesses by helping bridge the gap between job seekers and Lincoln employers.
- Update Lincoln's 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.
- Implement a Municipal Accommodations Tax as a strategic initiative to bolster tourism growth in Lincoln,
- generating essential revenue that will be reinvested into promoting and enhancing our local tourism infrastructure, thereby attracting more visitors, stimulating economic growth, and ensuring a vibrant and sustainable future for the Niagara Benchlands tourism community.

Communications Division

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

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 liaison with website 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.
- Works with Council, staff, newspapers and media stakeholders to issue timely news releases, public service announcements and other public notices throughout the Town's corporate channels.

Public Engagement

- Collaborates with all departments to develop and promote public consultation opportunities highlighting key corporate initiatives.
- Manages SpeakupLincoln.ca, the Town of Lincoln's public engagement site.

Print Publications and Direct Mail

- Work with Council to release quarterly newsletters to keep residents informed and up to date with Town initiatives and projects.

Creative Services

- Provide design support for corporate initiatives in alignment with and promotion of 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.
- Protect the reputation of the organization and promote clear, consistent and accountable communications with the community.

2024 Key Objectives

- Promote and support 2022-26 Council Priorities
- Develop Town Corporate Communication Strategy
- Leverage opportunities for community and stakeholder engagement using Speak Up Lincoln and a variety of other digital and traditional tools.



2024 Economic Development and Communications Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**340,045**	**-**	**40,000**	**40,000**	**0.0%**	
User Fees & Service Charges	48,223	-	40,000	40,000	100.0%	1
Donations/Sponsorships/Advertising	9,270	-	-	-	0.0%	
Grants	282,552	-	-	-	0.0%	
Expenditure	**1,660,402**	**1,090,451**	**1,187,797**	**97,346**	**8.9%**	
Personnel	748,463	670,498	729,614	59,116	8.8%	2
Services & Supplies	643,197	177,500	252,800	75,300	42.4%	3
Administrative	240,953	224,953	186,883	(38,070)	(16.9%)	4
Equipment/Vehicles/Technology	23,381	17,500	18,500	1,000	5.7%	
Financial Expenditures	4,408	-	-	-	0.0%	
Net Levy Requirements	**(1,320,357)**	**(1,090,451)**	**(1,147,797)**	**(57,346)**	**5.3%**	

Economic Development & Communications Budget Notes

(1) New Municipal Accommodation Tax (MAT) to be implemented in 2024.

(2) Cost of living adjustments and negotiated/legislated pay increases; $34k increase to cover 50% cost of having a contract communication assistant to support corporate communications with an additional focus on grant writing. Goal is to assist departments in writing and securing grants to offset cost of projects through federal/provincial dollars.

(3) Increase to Destination Marketing Organization (DMO) of $75k to continue to support Lincoln's tourism assets.

(4) Increase to printing and advertising offset by decreased costs of wayfinding signage reallocated to capital budget.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 Target
Economic Development - Business E-newsletters Delivered	Number of virtual newsletters sent out to our business community. Targeting approximately one per week.	47	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	225	300	325	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 - Market Research Surveys	Measuring number of surveys issued to track destination growth, visitation, and visitor spending (Quarterly Activity)	n/a	4	4	4
Communications - SpeakUpLincoln.ca	Measuring the level of engagement on SpeakUpLincoln.ca	5,000 unique visits	8,000 unique visits	20,000 unique visits	40,000 unique visits
Lincoln.ca	Number of community-wide mailers issued (Council & Mayor's Newsletters, Budget Information, town-wide initiatives, etc.)	5	8-10	8-10	12-15
Communications - Community Mailers	Number of community-wide mailers issued (Council & Mayor's Newsletters, Budget Information, town-wide initiatives etc.)	5	8-10% annually	8-10% annually	10-12% annually
Social Media Engagement	Increase followers on corporate social media accounts	15% annually	15% annually	20% annually	25% annually

TOWN OF LINCOLN

Clerks & Legislative Services





Clerks & Legislative Services

The Legislative & Clerk Services Department under the direction of the Director, Legislative 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. The Legislative Services & Clerks Department has implemented a routine disclosure and active dissemination policy which helps to achieve that goal.

The Legislative Services & Clerks Department ensures compliance in the delivery of services as it has completed a corporate policy review and ongoing comprehensive by-law review. This helps to respond more efficiently to the diverse needs of the community and proactively implementing continuous improvement initiatives are a priority which enhances the effectiveness of our customer service for elected officials, residents, and staff. Leveraging technology will be a goal for 2024 in completing 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 Legislative Services & Clerks 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 Services & Clerks Department are summarized below.



Department Functions

Council and Committee Support:

The Department records and preserves Council decisions and provides procedural support and guidance to all Departments. In 2022, the team administered 68 meetings and 146.5 hours. In 2023, the team has administered 76 meetings and 126 hours (as of September 2023). 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 2022 the Town collected $609.00 in fees and in 2023 (as of October 31, 2023) $448.90 has been collected.

Records Management:

The Department is responsible for the effective management and preservation of corporate of 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 will be delivered to Town staff by end of November 2023 which will educate staff on the importance of our records retention program.

Commissioner of Oaths, Permits, Licensing and Civil Ceremonies:

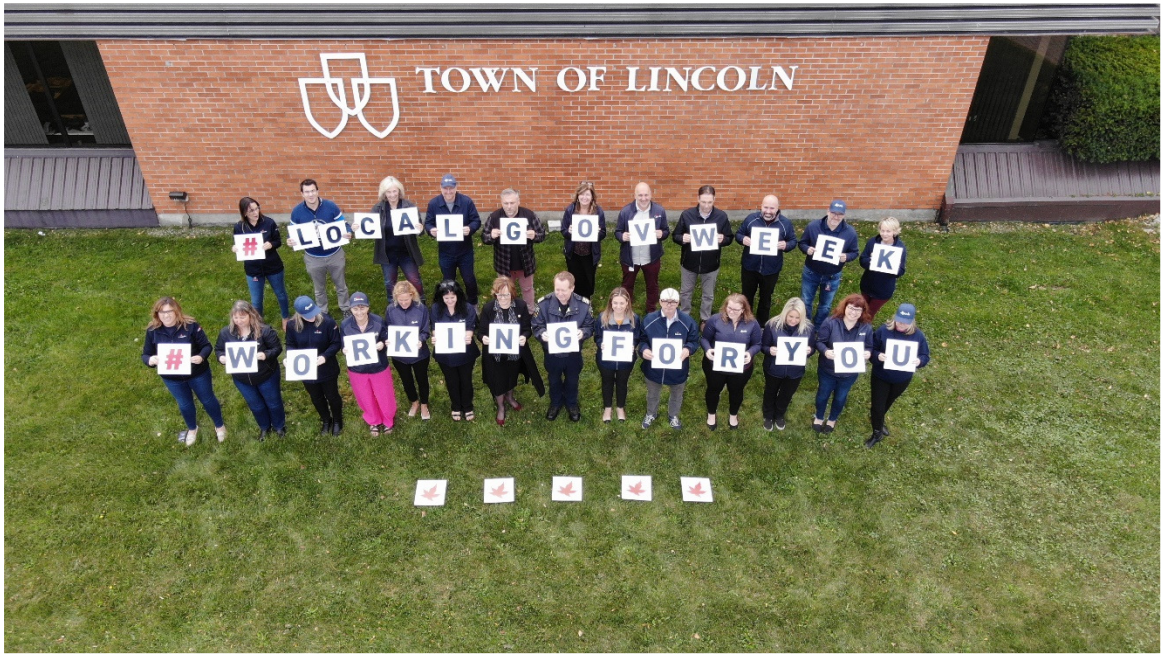
The Legislative Services & Clerks Department issues commissioner of oaths and declarations, municipally significant events/special occasion permits, liquor and lottery licenses, marriage licenses and performs civil ceremonies and vow renewals. Our department has been able to offer most forms online to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

Vital Statistics and Cemeteries:

Legislation enforcing the processing of vital statistics information (death registrations) and burial permits, is maintained by a municipality. Our department also manages active and inactive cemeteries, plaques, foundation markers as well as restoration work. These services are important to ensuring legislative compliance and our staff is committed to providing these important services to the community.

Municipal Elections:

The Legislative Services & Clerks Department under the direction of the Director, Legislative Services & Town Clerk, oversees the Municipal and School Board Elections required by the Municipal Elections Act, 1996.



2024 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.
- Continue with restoration work in our community cemeteries.
- Plan for the upcoming 2026 Municipal Election and evaluate opportunity for shared services.



2024 Legislative Services Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**376,131**	**210,700**	**221,531**	**10,831**	**5.1%**	
User Fees & Service Charges	180,747	180,700	191,531	10,831	6.0%	1
Financial Revenue	22,280	30,000	30,000	-	0.0%	
Reserve Transfers Funding	173,104	-	-	-	0.0%	
Expenditure	**972,010**	**869,185**	**920,192**	**51,007**	**5.9%**	
Personnel	777,662	696,860	723,602	26,742	3.8%	2
Services & Supplies	133,417	44,500	34,000	(10,500)	(23.6%)	3
Administrative	54,419	47,606	44,655	(2,951)	(6.2%)	
Equipment/Vehicles/Technology	3,959	2,700	40,274	37,574	1391.6%	4
Utilities	2,553	2,519	2,661	142	5.6%	
Operating Reserve Transfers	-	75,000	75,000	-	0.0%	
Net Levy Requirements	**(595,879)**	**(658,485)**	**(698,661)**	**(40,176)**	**6.1%**	

Legislative Services Budget Notes

(1) Increased fees for licenses, ceremonies as well as general recoveries.

(2) Cost of living adjustments and negotiated/legislated pay increases; removal of part-time election position.

(3) Budget for Council consulting reallocated to Council budget. Administrative costs include the following Board & Advisory Committee expenditures: Active Transportation $2,000; Age Friendly $2,000; Housing and Homelessness Community Partnership $500; Joint Accessibility Advisory $10,000; Museum $3,500. Any Committee budgets not spent in the year may be transferred to a reserve fund for use in future years when requested by the Committee.

(4) Annual subscription cost for meeting management software reallocated from Enterprise Services department as well as approximately $8k increase for upgrade; small addition for Freedom of Information and Records software.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projected	2024 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)	16/25 annually	14/14 annually	16/17 annually	100%
Registration of Vital Stats (%)	To ensure Provincial weekly reporting requirements are met.	100%	100%	100%	100%
Number of Cemetery Restorations	To meet the needs of resident requests and customer service provided by Legislative Services	Not Available	149	35	25
Number of marriage licenses processed		121	125	91	100
Number of Civil Ceremonies performed		Not Available	16	19	24
Number of Commissioning of Oats administered		Not Available	59	70	100

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

In addition to legislation, there are financial policies which guide Town staff including:

- Reserve and Reserve Fund Policy
- Corporate Financial Principles Policy
- Investment Policy
- Purchasing Policy
- Tangible Capital Asset Policy
- Strategic Asset Management Policy

Department Functions

Accounting:

- Responsible for financial reporting, accounts payable and payroll
- Provides financial information to departments and Council, preparation of annual financial statements
- Administers and processes accounts receivable and payables for the Town

Billing & Collection:

- Responsible for the billing and collection of all property taxes and utility charges

Budget management & planning:

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

Procurement:

- Procures goods and services for the Town
- Ensures compliance to the Town's purchasing policies and procedures



2024 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 addition of new pre-authorized payment plan
    - ✓ Proposed addition of one new complement with focus on faster ticket response times, fully funded by new revenues that do not impact the tax levy
    - ✓ 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 Asset Retirement Obligations as per Public Sector Accounting Standard 3280



2024 Finance and Administration Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**264,307**	**117,333**	**185,750**	**68,417**	**58.3%**	
User Fees & Service Charges	52,834	20,000	75,000	55,000	275.0%	1
Grants	57,048	-	-	-	0.0%	
Financial Revenue	750	750	750	-	0.0%	
Interdepartmental Revenue	102,567	96,583	95,000	(1,583)	(1.6%)	
Reserve Transfers Funding	51,108	-	15,000	15,000	100.0%	2
Expenditure	**1,093,456**	**1,024,487**	**1,140,302**	**115,815**	**11.3%**	
Personnel	928,876	957,547	1,041,852	84,305	8.8%	3
Services & Supplies	788	1,000	18,000	17,000	1700.0%	4
Administrative	156,612	60,740	73,750	13,010	21.4%	5
Equipment/Vehicles/Technology	1,252	-	-	-	0.0%	
Financial Expenditures	5,928	5,200	6,700	1,500	28.8%	6
Net Levy Requirements	**(829,149)**	**(907,154)**	**(954,552)**	**(47,398)**	**5.2%**	

Finance and Administration Budget Notes

(1) New mortgage company fees to recover personnel time of $40k as well as other cost recoveries.

(2) Funding from IRF for Asset Retirement Obligation (ARO) compliance costs per new accounting standard requirement.

(3) Cost of living adjustments and negotiated/legislative pay increases; $55k additional staffing (fully offset by new revenues and fees that will be generated as a result of the addition of this position and mostly charged to mortgage companies) to improve customer response times funded by revenues.

(4) Increase of $15k related to ARO consulting, offset by IRF transfer.

(5) Increase of $6k for training of new staff and professional dues; $3.5k for printing of budget newsletters reallocated from Communications (no net levy impact).

(6) Increase in banking service fees.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022*	2023 Projected	2024 Target
Average resident satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	Not Available	Not Available	>85%	>85%
Full resolution time median	To measure program response times for full resolution of resident queries.	Not Available	Not Available	69.5 hrs	< 12 hours
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	Not Available	>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.	7.0%	6.8%	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 Councils Strategic Priorities.

The department functions include:

- Strategic planning
- Government relations
- Special projects
- Human resources
- Information Technology & Enterprise Services



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 compensation strategies.

Information Technology and Enterprise Services:

- 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

2024 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

Information Technology and Enterprise 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 and server infrastructure
- Continue with the annual hardware refresh end-of-life cycles
- Continue to implement cloud-based software solutions to replace outdated manual processes



2024 Office of CAO Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**242,242**	**215,000**	**272,571**	**57,571**	**26.8%**	
Interdepartmental Revenue	212,242	215,000	272,571	57,571	26.8%	1
Reserve Transfers Funding	30,000	-	-	-	0.0%	
Expenditure	**2,186,099**	**2,222,845**	**2,503,629**	**280,784**	**12.6%**	
Personnel	1,066,501	1,104,342	1,160,741	56,399	5.1%	2
Services & Supplies	169,780	80,000	118,250	38,250	47.8%	3
Administrative	287,616	272,635	382,944	110,309	40.5%	4
Equipment/Vehicles/Technology	662,202	765,868	841,694	75,826	9.9%	5
Capital Reserve Transfers	-	-	-	-	0.0%	
Net Levy Requirements	**(1,943,857)**	**(2,007,845)**	**(2,231,058)**	**(223,213)**	**11.1%**	

Office of CAO Budget Notes

(1) Increase in interdepartmental cost recoveries for Information Technology from Building, Water and Wastewater departments/divisions.

(2) Cost of living adjustments and negotiated/legislated pay increases; $20k additional staffing for IT/Enterprise Services which will either be under a shared service opportunity currently being explored or a part-time student position.

(3) $15k increase for annual printer rentals rather than lump sum capital purchases; general increase in costs to reflect recent actuals.

(4) Increase of $70k for legal fees based on recent actuals; increase of $29k related to centralizing employee related services and costs that were previously dispersed to departments; estimated increase of 12% over prior year for insurance.

(5) General increasing cost of corporate software licenses $64k; new HRIS software annual subscription $30k, service support ticketing system addition for Public Works $10k; reduced by $29k for software reallocated to Legislative Services.

Key Performance Indicators

Indicator	Objective of Measure	2021	2022	2023 Projection	2024 Target
Lost Time – Work Related Incidents	To measure the number of workdays lost due to work related incidents/accidents	TBD	0 days	estimated 20 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	Not Available	8 reports estimated	<10 claims/year
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	N/A	>75%
Wellness Program Usage	To measure the percentage of the workforce that participates in at least one wellness program.	Not Available	Not Available	30% per session	30% per session
Absenteeism Rate	To measure the percentage of employees that are habitually absent from work for reasons other than vacation	Not Available	Not Available	<10%	<10%
Market Competitiveness	To measure how competitive the Town's wages and benefits are in comparison to our local and provincial comparators	Not Available	Not Available	60th Percentile	60th Percentile
Employee Turnover	To measure the percentage of employees who voluntarily left the organization.	Not Available	Not Available	<10% estimated	<10%
Effective Performance Management	To measure the alignment of employees, resources, and systems to meet the Town's strategy objectives.	Not Available	Not Available	100%	100%

TOWN OF LINCOLN

General Government



General Government

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

2024 General Government Budget

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**6,185,185**	**2,335,736**	**2,613,715**	**277,979**	**11.9%**	
User Fees & Service Charges	33,437	75,295	73,940	(1,355)	(1.8%)	
Grants	227,000	193,000	187,600	(5,400)	(2.8%)	1
Fines, Penalties & Interest	529,950	565,000	505,000	(60,000)	(10.6%)	2
Taxation - Other	1,144,929	886,098	756,098	(130,000)	(14.7%)	3
Financial Revenue	361,257	200,000	150,000	(50,000)	(25.0%)	4
Proceeds on Disposal of Capital Assets	785,423	-	220,000	220,000	100.0%	5
Debt Servicing Funding	324,516	316,343	621,077	304,734	96.3%	6
Reserve Transfers Funding	2,778,673	100,000	100,000	-	0.0%	
Expenditure	**6,649,748**	**6,049,034**	**6,907,070**	**858,036**	**14.2%**	
Personnel	-	(87,974)	(43,800)	44,174	(50.2%)	6
Services & Supplies	1,099,441	155,000	320,000	165,000	106.5%	7
Administrative	856,979	969,455	1,069,623	100,168	10.3%	8
Financial Expenditures	150,781	107,000	114,500	7,500	7.0%	9
Debt Servicing Charges	829,080	1,989,077	1,964,643	(24,434)	(1.2%)	10
Capital Reserve Transfers	2,549,413	1,716,394	2,213,335	496,941	29.0%	11
Contribution to Library	1,164,054	1,200,082	1,248,769	48,687	4.1%	12
External Transfers	-	-	20,000	20,000	100.0%	13
Net Levy Requirements	**(464,563)**	**(3,713,298)**	**(4,293,355)**	**(580,057)**	**15.6%**	

General Government Budget Notes

(1) Decrease in Ontario Municipal Partnership Fund provincial grant.

(2) Provincial Offenses Act (POA) revenue, received from the Region, has decreased significantly in recent years.

(3) Decreased supplemental taxation revenues anticipated due to slowing development resulting from increased interest rates. 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 the Assessment Act. This timing is a result of legislation and is outside of the control of the Town, so there is typically a 1-2 year lag between when the development occurs and when the supplemental revenues are received.

(4) Decreased interest revenue anticipated due to reduced cash balance as capital projects are carried out.

(5) Increased debt servicing funding due to new debenture principal and interest payments anticipated for 2024 that are funded by the development charge (DC) reserve fund. The total principal and interest payments related to DCs are paid for from the DC reserve fund.

(6) Reduction in anticipated gapping dollars from vacant positions.

(7) Increased Community Improvement Plan (CIP) costs from agreements approved; the CIP program dating back to 2014.

(8) Insurance costs have been increasing significantly in recent years, a pressure facing many municipalities. 2022 costs were 30% higher than 2021 and the previous year's increase was 25%. A 12% increase has been estimated for 2024 but at time of budget development the 2024 premium is not known.

(9) Increase to property tax write offs anticipated. 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

(10) Minimal change to debt servicing costs due to capital works which were delayed, as well as construction financing costs for projects in progress have been moved to the capital budget. Principal and interest payments for debentures issued in 2023 with full year payments and those anticipated for 2024 have been added, with DC revenues to offset the majority of the changes for 2024.

(11) Increased capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets. The 2024 budget includes $1,774,535 transfer to the Infrastructure Reserve Fund (increase of $445k over prior year), $265,000 to the WLMH Reserve Fund (increase of $65k over prior year), and $173,800 to the DC Reserve Fund to replenish previously approved DC reduction grants (slight decrease from prior year).

(12) See the Lincoln Pelham Public Library section for details regarding their budget; a general 4.1% increase is requested as the Town's contribution in addition to the capital budget request.

(13) Transfer to West Niagara Secondary School.

TOWN OF LINCOLN

Utilities



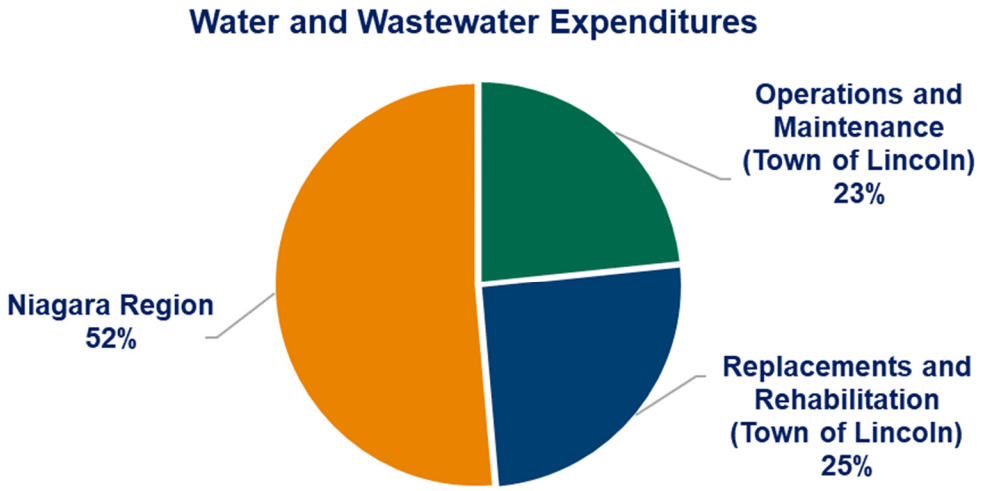
2024 Utility Rate Supported Budgets

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
- In response to the COVID-19 pandemic, the Town tried to manage cost increases and only added a nominal increase to the base rate and kept the variable rate at 0% to try to help alleviate the pressures facing residents during the pandemic
- The Region of Niagara is also experiencing increased costs (for example construction prices, as well as treatment chemicals which have increased by 55% for wastewater and 44% for water over the last five years). 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

Rate Study and Financial Plan

A Water and Wastewater Rate Study was completed in 2022 by Watson and Associates and presented to Council on January 25, 2023, with the aim of updating the analysis for current capital and operating forecasts and lifecycle costing requirements. It was important to update the financial plan to address rapidly rising capital costs due to significant inflation, as well as incorporate new information from various studies including the Asset Management Plan and the Region's Master Servicing Plan Update.

The Study had determined that in order to meet the Town's expenditure requirements, including the costs from the Region, there would be an average increase of $250 per year in the customer's combined water and wastewater bill from 2023 to 2026. As the Town's expenditure requirements lessen in the second half of the forecast, the rate increases would decrease to an average of $52 per year from 2027 to 2030. The increases will assist in reducing the Town's debt requirements, which will save on longer-term financing costs (a balanced approach to manage rate increases and debt capacity).

The Town is following the recommendation in this report relating to the rate increase. This will meet the future capital needs of the water and wastewater assets. This is a requirement by the Town of Lincoln's Sustainable Financial Plan in compliance with provincial legislation (such as the Safe Drinking Water Act Ontario Regulation 453/07).

In 2024, the Town will be updating its Water and Wastewater Financial Plans, incorporating any changes as a result of the new DC background study, the updated 10-year capital plan, and the updated Region flow charges to determine the rates in 2025 and beyond.

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 2024 plus a 25% fixed component for cost recovery based on 2023 consumption levels. The variable rate per cubic meter is set at $0.701 (4.78% increase from 2023) and a monthly fixed charge of $606,614 (4.45% increase from 2023). This results in the Town's 2024 approved Water budget Region Controlled Costs of $2.37 million an increase of $107 thousand (4.7%) from 2023. Of the $2.37 million Region cost, $1.76 million of these costs are related to the variable rate, this provides some protection to the Town should the water consumption decline in 2024. The fixed annual charges of $607 thousand will be payable to the Region regardless of the Town's water consumption.

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 Region has increased the overall wastewater charges to the Town by 15.5% for 2024.

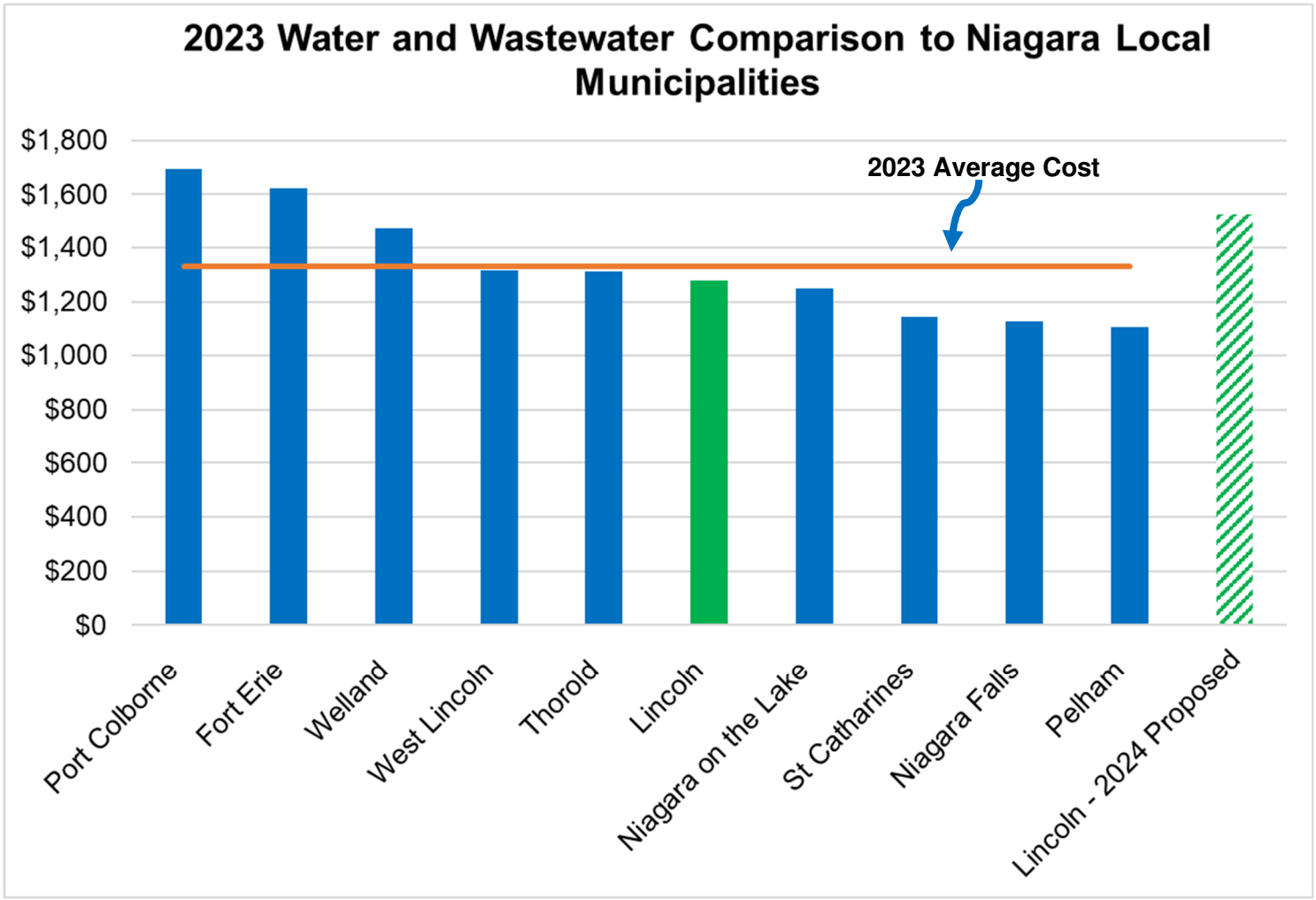
Rates and Comparators

The approved increase of $0.50/m3 Water and $0.55/m3 Wastewater variable rates as well as $4.95/quarter water and $4.42/quarter wastewater fixed rates will be effective for 2024. This is equivalent to $55 increase per average household for the most common consumption of 43.8m3 per person per billing. The 2024 Utility Rate-Supported Budgets result in an estimated average increase of $222 per year, per household, which is below the average anticipated annual increase in the Rate Study.

2024 Annual Customer Total Bill (combined Water and Wasterwater) -
Based on 175m3 of usage and 5/8" or 3/4" meter

Description	2023	2024
Total Water Bill	$555	$663
Total Wastewater Bill	$591	$706
Total Combined Annual Bill	**$1,146**	**$1,368**
Annual Bill Increase		$222
Monthly Bill Increase		$19
Daily Increase		$0.61

Below is a comparison of Lincoln's average household water and wastewater charges compared to other local area municipalities in Niagara in 2023. In 2023, Lincoln's water and wastewater charges were in the mid-range of municipalities in Niagara and **below average**. 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 200m3 annual consumption which is estimated by BMA Management Consulting.



The BMA Municipal Study provides comparison between municipalities based on 200m3 of consumption. However, the Water and Wastewater Rate Study by Watson and Associates Economists Ltd. indicates that historical data shows that Lincoln's volumes per customer is 175m3 per year on average. This is the consumption level we use to estimate the annual bill.

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
- Technical Services
- 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 Technical Services and PMO groups to deliver key projects and programs related to water and waste water
- Support with stormwater infrastructure maintenance

2024 Key Objectives

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. 2024 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 the Jordan Rd/Prudhomme's watermain, Ontario St, Hixon St and West Ave sanitary sewers. A focus on trenchless repairs to existing infrastructure to remove existing Inflow and Infiltration to support additional capacity is a focus for 2024 to 2027.These are in addition to supporting regional projects completed within the Town of Lincoln to support growth.

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, several climate change adaptation and resiliency projects and programs are being undertaken in 2024.

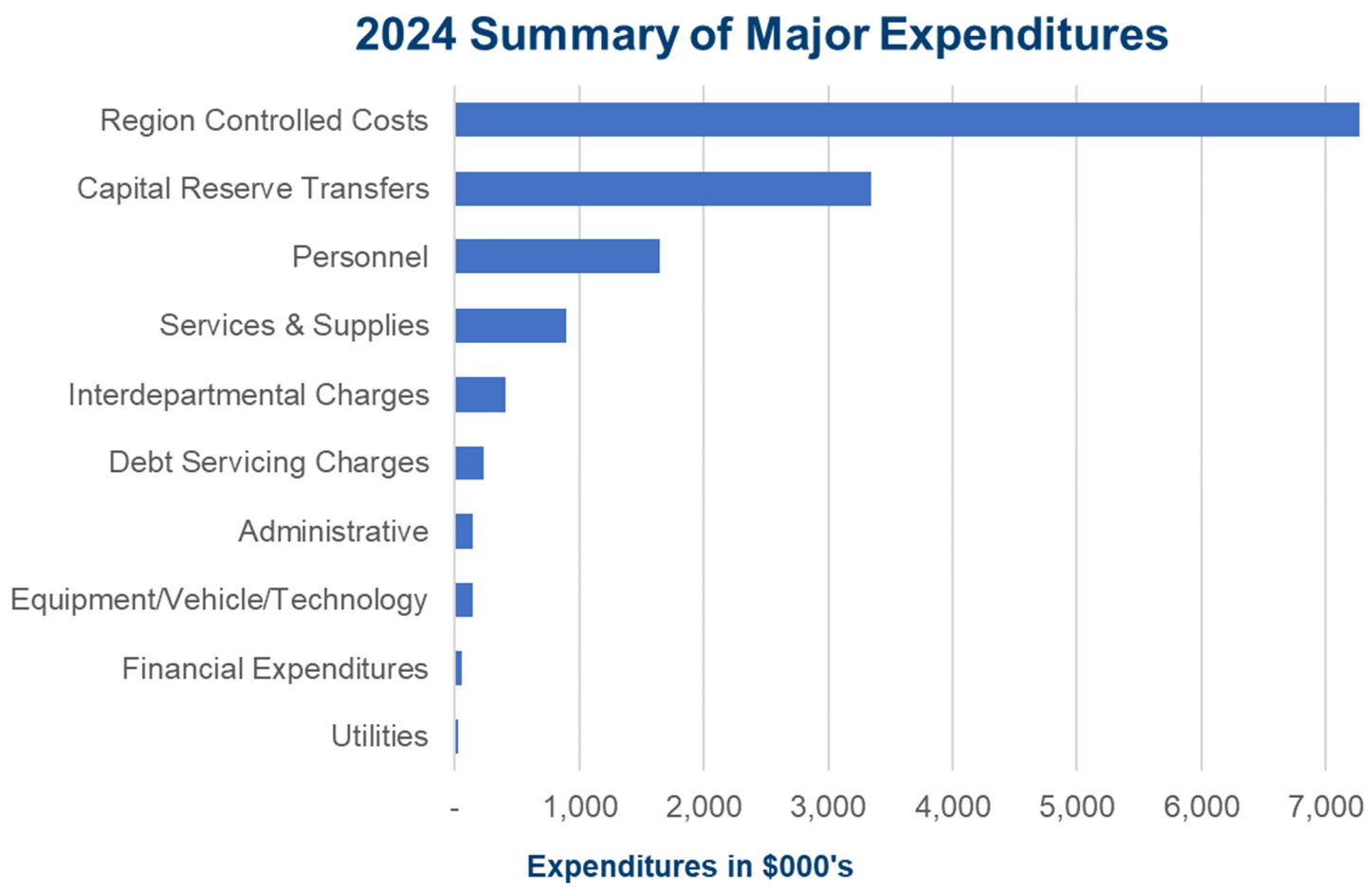
Infrastructure Improvements to Support Our Changing Community:

As the Town continues to grow and change a focus on ensuring that health and safety and legislative impacts are being met. In 2024, 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.



2024 Utility Rate Supported Budget - Consolidated

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change
Funding Source	**10,385,870**	**11,398,961**	**14,150,579**	**2,751,618**	**24.1%**
Rate Charges (Water Wastewater)	10,015,375	10,942,861	14,074,479	3,131,618	28.6%
User Fees & Service Charges	42,976	26,100	26,100	-	0.0%
Grants		360,000	-	(360,000)	(100.0%)
Fines, Penalties & Interest	64,788	70,000	50,000	(20,000)	(28.6%)
Reserve Transfers Funding	262,731	-	-	-	0.0%
Expenditure	**10,385,870**	**11,398,961**	**14,150,579**	**2,751,618**	**24.1%**
Personnel	1,474,452	1,597,365	1,643,100	45,735	2.9%
Services & Supplies	442,957	1,139,978	894,917	(245,061)	(21.5%)
Region Controlled Cost	6,293,170	6,415,781	7,269,456	853,675	13.3%
Administrative	96,267	133,580	145,077	11,497	8.6%
Equipment/Vehicles/Technology	95,557	132,230	139,097	6,867	5.2%
Utilities	5,261	41,903	26,126	(15,777)	(37.7%)
Financial Expenditures	29,908	51,100	51,300	200	0.4%
Debt Servicing Charges	-	-	230,470	230,470	0.0%
Interdepartmental Charges	345,189	345,189	404,986	59,797	17.3%
Capital Reserve Transfers	1,603,110	1,541,835	3,346,050	1,804,215	117.0%
Surplus/(Deficit)	**-**	**-**	**-**	**-**	**0.0%**


2024 Summary of Major Expenditures
Region Controlled Costs
Capital Reserve Transfers
Personnel
Services & Supplies
Interdepartmental Charges
Debt Servicing Charges
Administrative
Equipment/Vehicle/Technology
Financial Expenditures
Utilities
-
1,000
2,000
3,000
4,000
5,000
6,000
7,000
Expenditures in $000's

2024 Rate Supported Budget – Water

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**5,698,950**	**6,177,889**	**7,899,345**	**1,721,456**	**27.9%**	
Rate Charges	5,580,298	6,082,289	7,823,745	1,741,456	28.6%	1
User Fees & Service Charges	42,993	25,600	25,600	-	0.0%	
Fines, Penalties & Interest	64,788	70,000	50,000	(20,000)	(28.6%)	2
Reserve Transfers Funding	10,872	-	-	-	0.0%	
Expenditure	**5,698,950**	**6,177,889**	**7,899,345**	**1,721,456**	**27.9%**	
Personnel	1,417,704	1,569,508	1,321,647	(247,861)	(15.8%)	3
Services & Supplies	272,912	575,278	570,141	(5,137)	(0.9%)	4
Region Controlled Cost	2,176,348	2,263,470	2,370,295	106,825	4.7%	5
Administrative	95,429	114,280	125,777	11,497	10.1%	6
Equipment/Vehicles/Technology	95,557	117,380	123,801	6,421	5.5%	7
Utilities	5,261	41,903	26,126	(15,777)	(37.7%)	8
Financial Expenditures	11,755	25,000	25,000	-	0.0%	
Debt Servicing Charges	-	-	83,433	83,433	0.0%	9
Interdepartmental Charges	244,517	244,517	288,188	43,671	17.9%	10
Capital Reserve Transfers	1,379,467	1,226,553	2,964,937	1,738,384	141.7%	11
Surplus/(Deficit)	**-**	**-**	**-**	**-**	**0.0%**	

Water Budget Notes

(1) Increase of water fixed base charges by $4.95/quarter and water variable rate by $0.50/m3, as well as incremental increases to water hauler rates based on Watson and Associates recommendation in Council approved 2022 Rate Study.

(2) Decrease in penalties and interest anticipated due to collection efforts.

(3) Management conducted a review of staffing wage allocations between water and wastewater to ensure it accurately reflects staff time anticipated for 2024, resulting in a reduction to water and increase to wastewater.

(4) Service and supply budgets have been higher in 2023 and 2024 primarily driven by costs of hydrant parts and consulting.

(5) 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 Region's 2024 budget of 4.44% increase over 2023, adjusted for any anticipated difference between the Town's forecasted flows/growth and the Region's estimate based on a 3-year average.

(6) Increase in administrative costs related to increases in training costs for licenses.

(7) Increase in annual software costs for meter reading and customer portal software contract for inflation and new users.

(8) Reduction to hydro costs based on historical and forecasted usage.

(9) Debt servicing charges related to water capital works for debentures issued in 2023 (now full year) or anticipated for 2024.

(10) Increased costs related to charges from other Town department/divisions such as information technology, facilities, fleet, or administrative support.

(11) Increase in 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.

2024 Rate Supported Budget – Wastewater

	2022 Actual	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**4,686,920**	**5,221,072**	**6,251,234**	**1,030,162**	**19.7%**	
Rate Charges	4,435,060	4,860,572	6,250,734	1,390,162	28.6%	1
User Fees & Service Charges	-	500	500	-	0.0%	
Grants	-	360,000	-	(360,000)	(100.0%)	2
Reserve Transfers Funding	251,860	-	-	-	0.0%	
Expenditure	**4,686,920**	**5,221,072**	**6,251,234**	**1,030,162**	**19.7%**	
Personnel	56,748	27,857	321,453	293,596	1053.9%	3
Services & Supplies	170,045	564,700	324,776	(239,924)	(42.5%)	4
Region Controlled Cost	4,116,822	4,152,311	4,899,161	746,850	18.0%	5
Administrative	838	19,300	19,300	-	0.0%	
Equipment/Vehicles/Technology	-	14,850	15,296	446	3.0%	
Financial Expenditures	18,152	26,100	26,300	200	0.8%	
Debt Servicing Charges	-	-	147,037	147,037	0.0%	6
Interdepartmental Charges	100,672	100,672	116,798	16,126	16.0%	7
Capital Reserve Transfers	223,643	315,282	381,113	65,831	20.9%	8
Surplus/(Deficit)	**-**	**-**	**-**	**-**	**0.0%**	

Wastewater Budget Notes

(1) Increase of wastewater fixed base charges by $4.42/quarter, low season variable rate by $0.60/m3 and high season variable rate by $0.45/m3 based on Watson and Associates recommendation in Council approved 2022 Rate Study.

(2) Anticipated Combined Sewer Outflow grant funding has been applied to capital works in capital budget.

(3) Management conducted a review of staffing wage allocations between water and wastewater to ensure it accurately reflects staff time anticipated for 2024, resulting in a reduction to water and increase to wastewater.

(4) Reduced costs of contracted services due to capital expenditures allocated to capital budget.

(5) The Town provides collection and transmission of wastewater while the Region of Niagara ("Region") provides treatment of wastewater. The Region bills the Town for costs 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. The Town budget for this line is based on the Region's 2024 budget of 15.5% increase over 2023, adjusted for any anticipated difference between the Town's forecasted flows and the Region's estimate.

(6) Debt servicing charges related to water capital works for debentures issued in 2023 (now full year) or anticipated for 2024.

(7) Increased costs related to charges from other Town department/divisions such as information technology, facilities, fleet, or administrative support.

(8) Increase in Capital Reserve Transfers based on sanitary tangible capital asset 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	2021	2022	2023 Projected	2024 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.	730	473	780	800
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.	2078	1,966	1,600	1,800
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.	2,116	2,493	3,500	3,500

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 2024 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 2024 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 $1,742,302.

Amortization of $6,444,352 listed in the schedule has a major impact on the proposed 2024 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 $10,741,790 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 2024 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 2024 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, 2024

		Budget Amount
Revenues		
Proposed operating budget		$ 31,460,732
Proposed water and wastewater budget		14,150,579
Proposed library budget - other than Town contribution, proportional		120,793
Add capital:		
Development Charges	889,199	
Canada Community Building Fund	700,000	
Ontario Community Infrastructure Fund	700,000	
Other grants	1,040,000	
		3,329,199
Less:		
Transfers from reserves - operating	(253,000)	
		(253,000)
Total Revenues		**48,808,303**

Budget to PSAB Reconciliation based on Approved Budget for the year ended December 31, 2024

		Budget Amount
Expenses		
Proposed operating budget		31,460,732
Proposed water and wastewater budget		14,150,579
Proposed library operating budget - proportional		1,369,562
Add:		
Amortization	6,444,352	
Employee future benefits	49,767	
Estimated capital budget items expense in nature	454,736	
Construction loan interest	896,953	
		7,845,808
Less:		
Debt principal payments	(852,526)	
Town contribution to library	(1,248,769)	
Transfers to reserves, including capital	(5,659,385)	
		(7,760,680)
Total Expenses		**47,066,000**
Annual surplus		**$ 1,742,302**

TOWN OF LINCOLN

Agencies, Boards & Commissions





Lincoln Pelham Public Library

Mission: *Building Connections*. The LPPL Board has chosen this new 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 and making connections happen. The new strategic plan will be presented in 2024.



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 Aprill 2022, Lincoln and Pelham merged operations creating a new library system.

Plans for 2024 include a new Mobile Branch/Bookmobile and renovation of the Fonthill branch. In addition, plans and fund development for the Rittenhouse Reimagined project will continue.

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, senior homes, 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 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, a new agreement with St. Catharine's PL will allow reciprocal borrowing privileges for residents of Lincoln and Pelham.



2024 Key Objectives

Rittenhouse Reimagined:

A capital campaign for the renovation and expansion of the existing branch in Vineland is planned for 2024. The renovation will include an update to the existing space, plus an addition to serve the increasing population. The renovated branch will provide community meeting space for residents and will also house the local archives. Extensive community consultation will take place in 2024 to ensure the design meets the needs of a growing community.



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.



2024 Lincoln Pelham Public Library Budget

	2023 Budget	2024 Budget	$ Change	% Change	Notes
Funding Source	**2,271,032**	**2,361,313**	**90,281**	**4.0%**	
Fees, Fines, Rentals	20,000	38,795	18,795	94.0%	1
Fundraising	30,000	10,000	(20,000)	(66.7%)	2
Grants	86,468	86,468	-	0.0%	
Reserve Transfers Funding	72,750	73,000	250	0.3%	
Municipal Contribution - Lincoln	1,200,082	1,248,769	48,687	4.1%	3
Municipal Contribution - Pelham	861,732	904,281	42,549	4.9%	3
Expenditure	**2,271,032**	**2,361,313**	**90,281**	**4.0%**	
Personnel	1,868,251	1,988,813	120,562	6.5%	4
Materials & Processing	166,081	151,000	(15,081)	(9.1%)	5
Administrative	71,500	61,500	(10,000)	(14.0%)	6
Telephone & Internet	50,000	50,000	-	0.0%	
Program & Promotion	25,000	25,000	-	0.0%	
Automated Systems & Software Support	85,200	85,000	(200)	(0.2%)	
Transfer to Operating Reserve	5,000	-	(5,000)	(100.0%)	
Net Levy Requirements	**-**	**-**	**-**	**0.0%**	

Lincoln Pelham Public Budget Notes

(1) Revenues generated from room rentals, program fees, fines on library things, etc.

(2) Funds generated from operational fundraising.

(3) Increase of 2% contribution plus $50,000 for Bookmobile Coordinator - Town of Lincoln contribution 58% and Town of Pelham contribution 42%.

(4) Cost of living adjustment and increased cost of benefits; $50,000 for New Bookmobile Coordinator.

(5) Decrease in the costs of printing, e-materials and processing costs.

(6) Increase to administrative costs related to insurance, postage, courier, travel, consultants and Board costs.

Downtown Beamsville Business Improvement Area

Business Improvement Area (BIA) is a geographic area in Downtown Beamsville in which businesses work in association with one another to make area improvements. BIA budget was presented to Committee of the Whole on November 29, 2023 and will be brought to Council for ratification in December 2023.

2024 Downtown Beamsville Business Improvement Area

	2023 Budget	2024 Budget	$ Change	% Change
Funding Source	**20,000**	**65,000**	**45,000**	**225.0%**
Reserve Transfers Funding	20,000	65,000	45,000	225.0%
Expenditure	**115,000**	**170,000**	**55,000**	**47.8%**
Personnel	50,000	59,989	9,989	20.0%
Administrative	19,000	25,561	6,561	34.5%
Community Events	16,000	19,000	3,000	18.8%
Marketing	5,000	7,000	2,000	40.0%
Beautification	25,000	25,000	-	0.0%
Contingency	-	33,450	33,450	100.0%
BIA Tax Levy	**(95,000)**	**(105,000)**	**(10,000)**	**10.5%**

TOWN OF LINCOLN

2024 Capital Budget



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Capital Budget Overview

The 2024 Capital Budget has been prepared by reviewing all of 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 2024 Capital Budget includes projects totalling $18.74 million. Three significant projects that make up that total are the West Lincoln Memorial Hospital Contribution of $8 million, the Road Rehabilitation and Resurfacing Program of $2.25 million, and the Sanitary Sewer Rehabilitation and Replacement Program of $1.52 million.

There are also capital projects from 2023 and earlier that will be carried on in 2024. A 2023 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 2024 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 core infrastructure and fire rescue and is in progress for some classes of assets such as facilities and fleet, 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, and a ten-year forecast will be prepared for the 2025 budget. Only the 2024 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

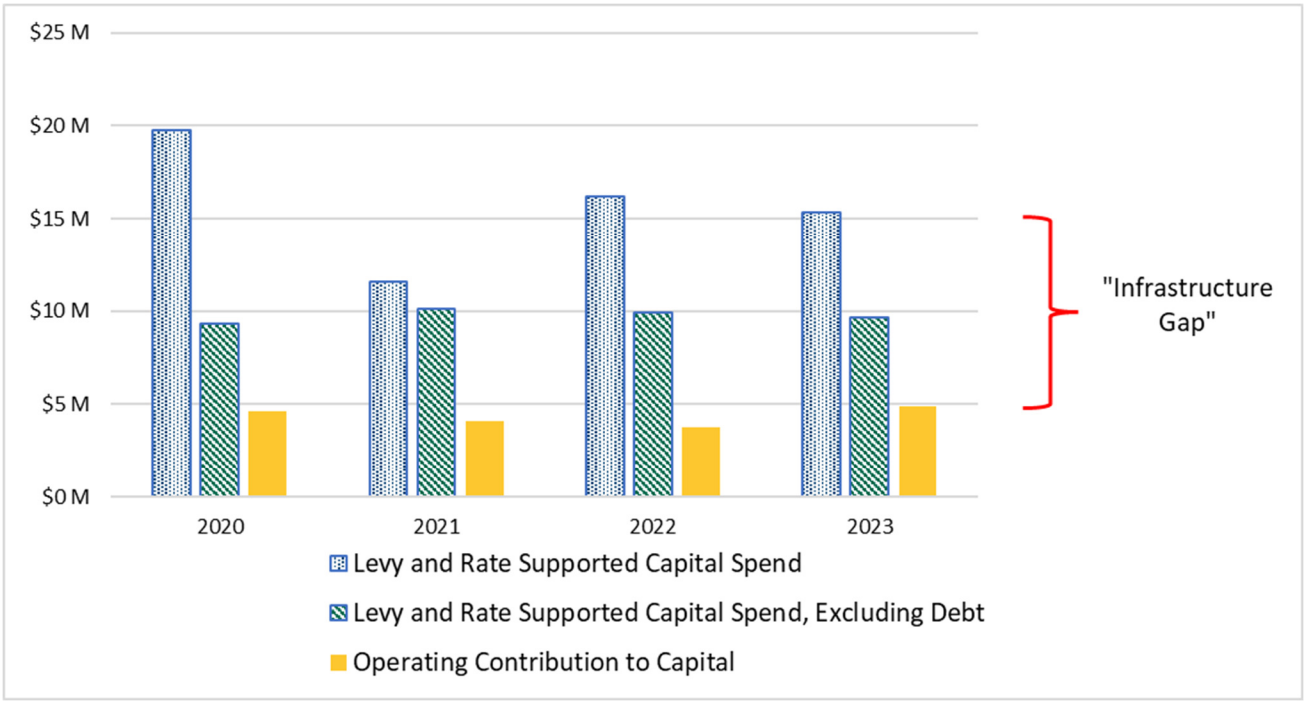
Lincoln. The Town's work allows people to live their best lives here by responding to current needs while planning for the future. Not all capital investment is about making something new. Much of the work we do is also about maintaining the services and infrastructure at the levels residents of Lincoln 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. 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 2023, the Town has spent between $10 million to $20 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 $4 to $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 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, or another way of describing it, is levying from the Operating Budget dollars to 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.

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 $2.998 million in grants:

Canada Community Building Fund (CCBF)	$700 thousand
Ontario Community Infrastructure Fund (OCIF)	$1.258 million
Niagara Region Combined Sewer Outflow (CSO)	$585 thousand
Active Transportation Fund (ATF)	$315 thousand
Investing in Canada Infrastructure Program (ICIP)	$110 thousand
Agricultural Drainage Infrastructure Program (ADIP)	$30 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. For example, CCBF and OCIF funding have been received every year for several years and there is a multi-year agreement in place, however the funding amount had not been announced for 2024. CSO applications are pending the Town and Region's budget approval, and the ADIP grant is applied for after municipal drainage work is complete. The budget has assumed a similar level of funding to 2023. 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, once funding is announced, 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 and levies, 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 fund, 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 in order to ensure that the Town can continue to be revitalized and so that residents continue to receive the levels of service that 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, each year (a pay-as-you-go approach) 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 2024 this would mean that property taxes would need to increase by about $8.5 million, or nearly 40%. Not sustainable and 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 2024 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, the Town is dealing with rapid inflation in construction prices, increasing interest rates, and uncertainty regarding funding from provincial and federal governments. It can now take two to three years between the time that a vehicle is ordered and when it is received, given the specialized nature of municipal vehicles.

In addition, recent provincial legislation has reduced the amount of development charges that can be collected to pay for growth-related infrastructure that is critical to the economic development in our community and important in meeting the need for housing.

The capital budget responds to these challenges, by ensuring that we continue to maintain and rehabilitate our core infrastructure, anticipate future needs by ordering equipment and vehicles with delayed delivery times, and contributing to the West Lincoln Memorial Hospital for the benefit of the community.



WARD 1

1 Konkle Creek Naturalization
2 Tamarac and West Ave. Pedestrian Bridges
3 Friesen Neighbourhood WM & Rd. Repaving
4 Rotary Park
5 Bulk Water Station Upgrade
6 Roadside Safety Program - John St. Traffic Calming Measures
7 Accessibility Doors and Strobes

WARD 2

8 Queen St. Sewer Upsizing
9 Angelina Macri Prokich Park
10 Durham Rd. Reconstruction
11 Ashby Dr. Park
12 Hixon St. Water PS Upgrades
13 King St. Sidewalk Replacement
14 Aberdeen & Hillside Slope Stabilization & Reconstruction
15 Lincoln Ave. Road Reconstruction - King St. to SSR

WARD 3

16 13th St. Reopening Reconstruction & Full Length Rehab
17 Mini-Rescue Fire Truck Replacement
18 Fairlane Rd. Rehab
19 Jordan Lions Arena Chiller Replacement
20 Jordan Village Improvement Project

WARD 4

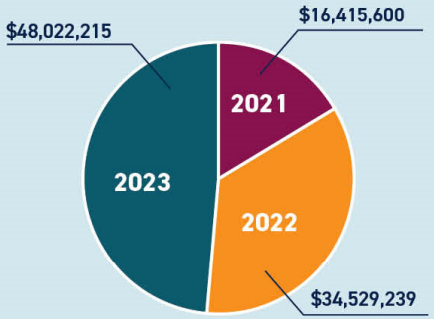
21 Rittenhouse Rd. Reconstruction
22 Heritage Village SWM Pond Rehabilitation
23 Greenlane Watermain Replacement
24 Squad Fire Truck Replacement
25 All Lakeshore Roads Shoreline Protection EA Studies - Long Term Review
26 Mountainview Cemetery Maintenance Area

VARIOUS WARDS

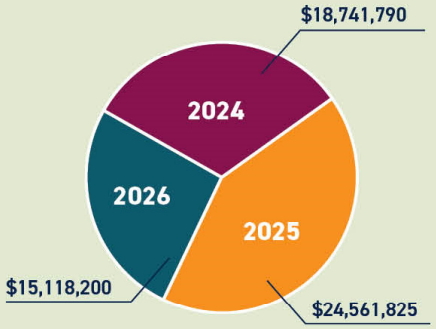
27 Town-wide Rain Barrel & Tree Program
28 Targeted I&I Program
29 Accessibility Pull Stations
30 Climate Resiliency Program

Capital Investments

2021 - 2023



2024 - 2026



TOTAL

2021 - 2023: **$98,967,054**
2024 - 2026: **$43,303,615**

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 equiupments & 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

2024 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Reserve Funds	Grants & Misc	Long-Term Borrowing		Total Funding
					Levy	Development Charges	
Corporate Infrastructure	1,109,800		650,800	30,000	429,000		1,109,800
Environment and Safety Infrastructure	3,953,444	531,520	1,670,924	755,000	996,000		3,953,444
Social Infrastructure	285,500		75,000	10,500	200,000		285,500
Transportation Infrastructure	5,393,046	357,679	1,637,803	2,523,927	658,772	214,865	5,393,046
Subtotal	10,741,790	889,199	4,034,527	3,319,427	2,283,772	214,865	10,741,790
Hospital	8,000,000		2,945,175		5,054,825		8,000,000
Grand Total	18,741,790	889,199	6,979,702	3,319,427	7,338,597	214,865	18,741,790

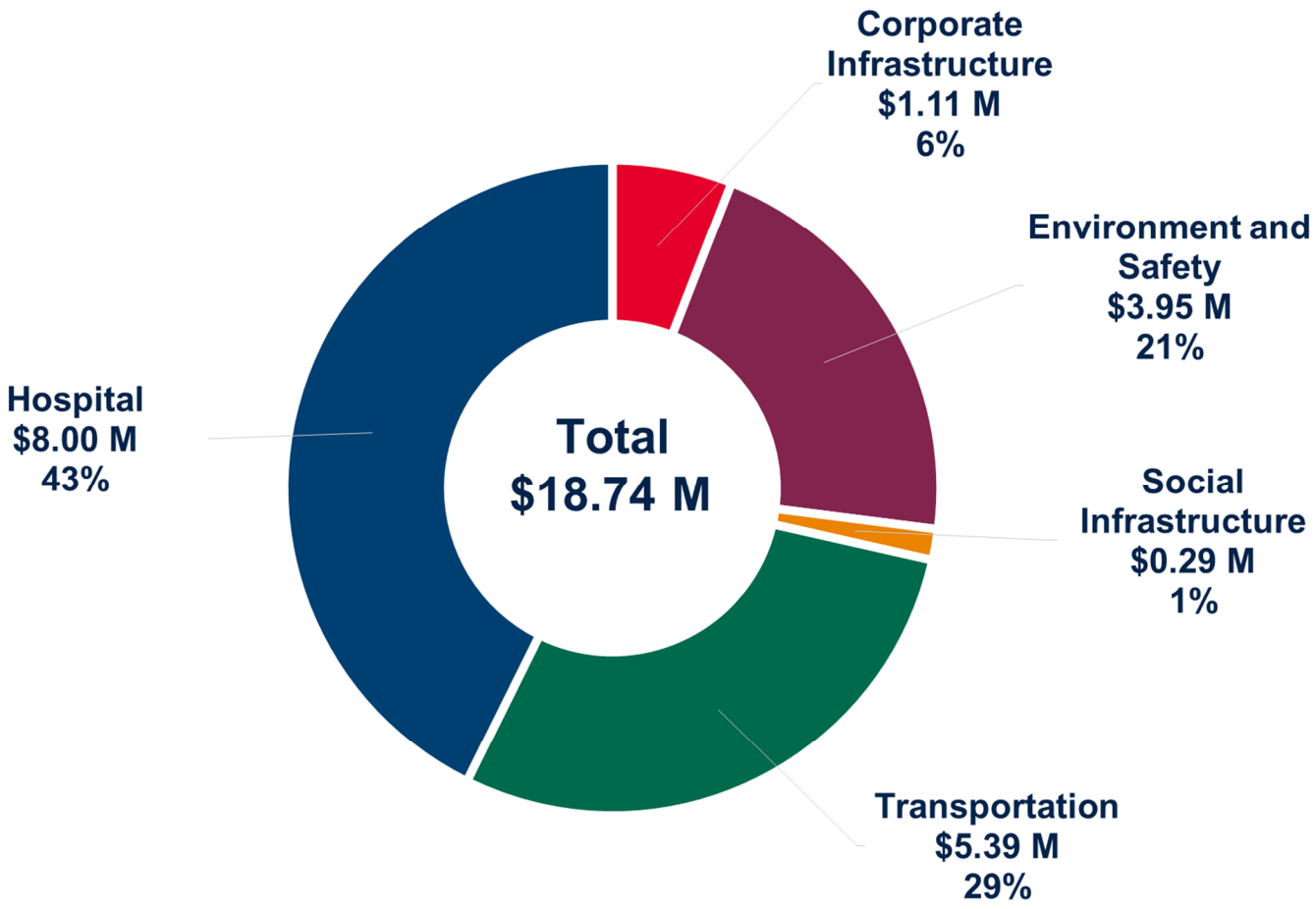
2024 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Long-Term Borrowing		Total Funding
						Levy	Development Charges	
Corporate Infrastructure	**1,109,800**		**650,800**		**30,000**	**429,000**		**1,109,800**
202294 - Municipal Law Enforcement Ticketing	77,000		77,000	IRF				77,000
202514 - 2024 IT Equipment	238,500		238,500	IRF				238,500
202573 - 2024 Fleet Replacement	525,300		66,300	IRF	30,000	429,000		525,300
202432 - Lincoln Pelham Library IT Equipment	29,000		29,000	IRF				29,000
202507 - Town Hall Fuel Tanks	240,000		240,000	IRF				240,000
Environment and Safety Infrastructure	**3,953,444**	**531,520**	**1,670,924**		**755,000**	**996,000**		**3,953,444**
202422 - Town Wide Rain Barrel and Tree Program	30,000		30,000	IRF				30,000
202228 - 2024 Fire Emergency Equipment	170,000		170,000	IRF				170,000
202179 - Fire Truck - Replace Command Vehicle FS-01	96,000					96,000		96,000
202229 - Fire Truck - Replace 2004 Squad FS-12	350,000					350,000		350,000
202230 - Fire Truck - Replace 2004 Mini-Rescue FS-13	550,000					550,000		550,000
202232 - Greenlane Watermain Replacement	174,200		64,200	WRF	110,000			174,200
202421 - 2024 Targeted I&I Removal Program	405,000		245,000	SRF	160,000			405,000
202455 - 2024 Town Wide Sewer Rehab and Replacement Program	1,515,000	145,000	945,000	SRF	425,000			1,515,000
202506 - Municipal Drain Management	75,000		15,000	IRF	60,000			75,000
202525 - Storm Sewer Condition Assessment	25,000		25,000	IRF				25,000
202574 - Water Booster Pumps - Replacement and Upgrades	60,000		60,000	WRF				60,000
202041 - Construction Financing	503,244	386,520	116,724	WRF/SRF				503,244

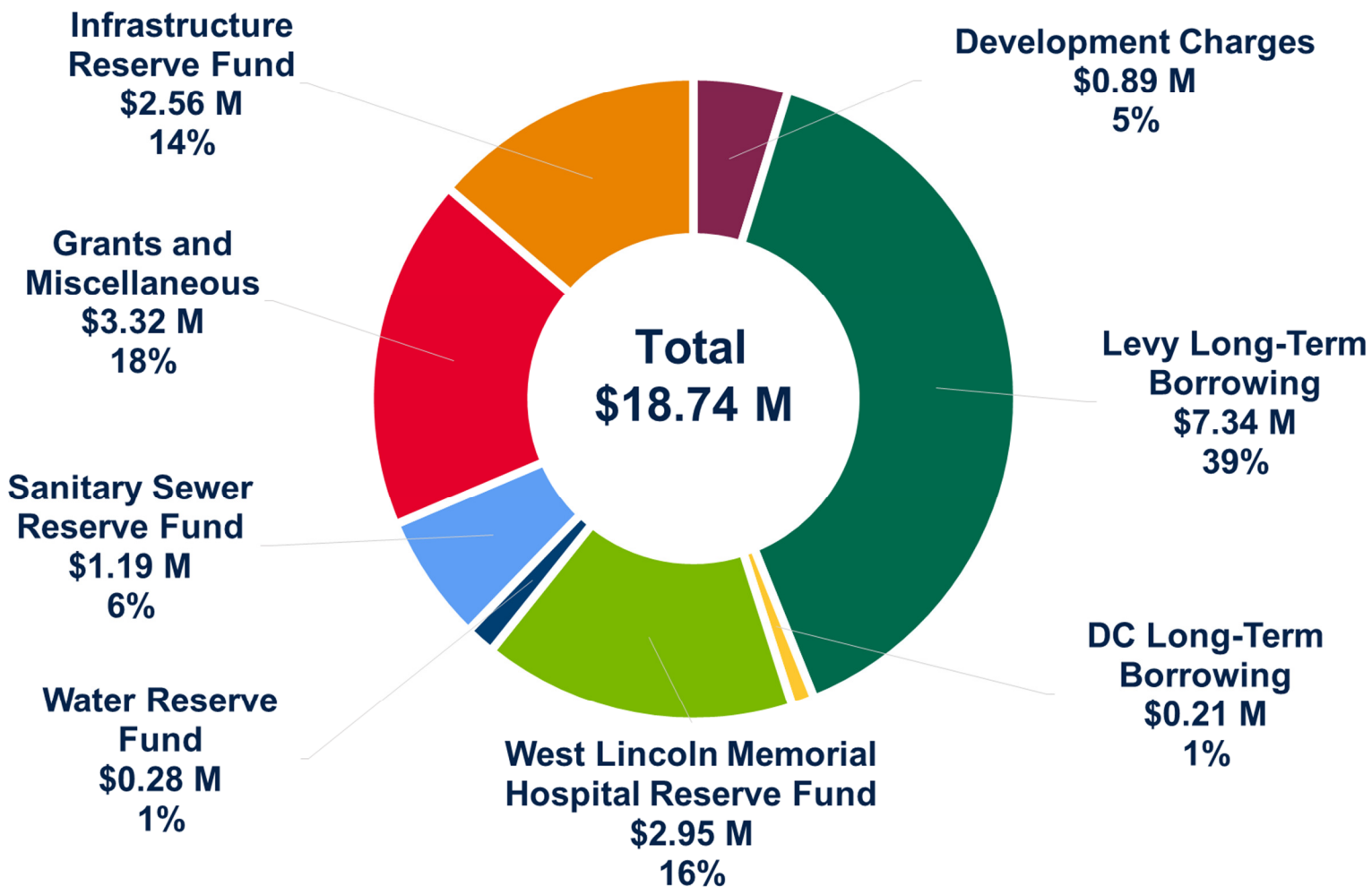
2024 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Long-Term Borrowing		Total Funding
						Levy	Development Charges	
Social Infrastructure	**285,500**		**75,000**		**10,500**	**200,000**		**285,500**
202083 - Cemetery Monument Restoration	35,500		25,000	IRF	10,500			35,500
202416 - Jordan Arena Chiller Replacement	200,000					200,000		200,000
202425 - Tamarac and West Ave Pedestrian Bridges	50,000		50,000	IRF				50,000
Transportation Infrastructure	**5,393,046**	**357,679**	**1,637,803**		**2,523,927**	**658,772**	**214,865**	**5,393,046**
202037 - Aberdeen & Hillside Slope Stabilization & Reconstruction	253,500	(61,500)			315,000			253,500
202156 - Durham Rd Reconstruction	218,137					3,272	214,865	218,137
202162 - Lincoln Avenue Road Reconstruction - King to SSR	655,500					655,500		655,500
202405 - 2024 Roadside Safety Program	521,400		261,400	IRF	260,000			521,400
202406 - 2024 Road Rehab & Resurfacing Program	2,250,000	225,000	516,073	IRF	1,508,927			2,250,000
202412 - 2024 Sidewalk Program	484,400	19,500	354,900	IRF	110,000			484,400
202418 - 2024 ROW Bridges & Culverts Program	541,400		211,400	IRF	330,000			541,400
202576 - Streetlight Condition Assessment	75,000		75,000	IRF				75,000
202041 - Construction Financing	393,709	174,679	219,030	IRF/WRF				393,709
Subtotal	**10,741,790**	**889,199**	**4,034,527**	**-**	**3,319,427**	**2,283,772**	**214,865**	**10,741,790**
Hospital	**8,000,000**		**2,945,175**			**5,054,825**		**8,000,000**
202512 - West Lincoln Memorial Hospital Contribution	8,000,000		2,945,175	WLMHRF		5,054,825		8,000,000
Grand Total	**18,741,790**	**889,199**	**6,979,702**	**-**	**3,319,427**	**7,338,597**	**214,865**	**18,741,790**

2024 Capital Budget Project Spending



2024 Capital Budget Funding Sources



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 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 5-

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, 5 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.

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”.

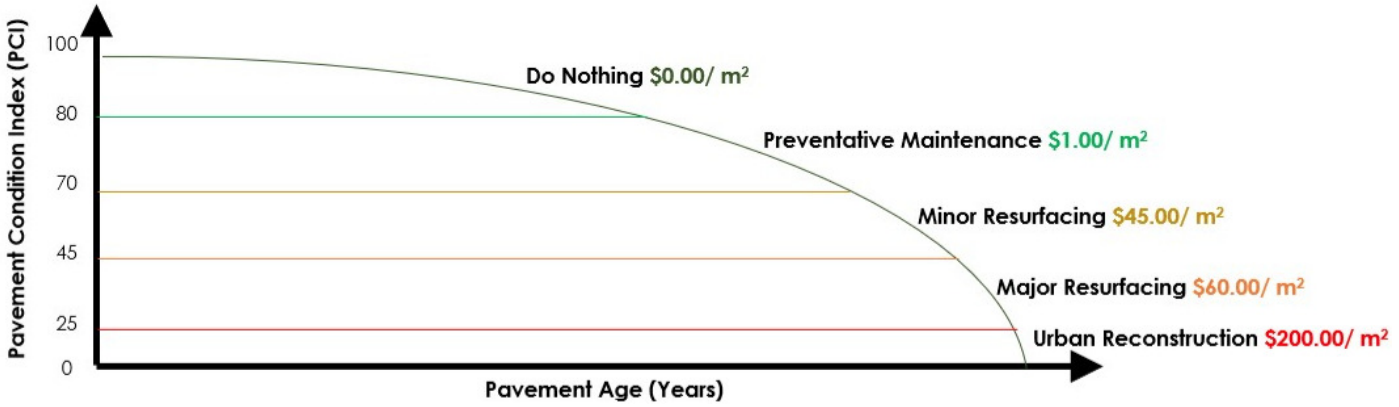


Figure 1 Pavement Preservation Strategies Pricing Curve

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 two 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 in

order 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.

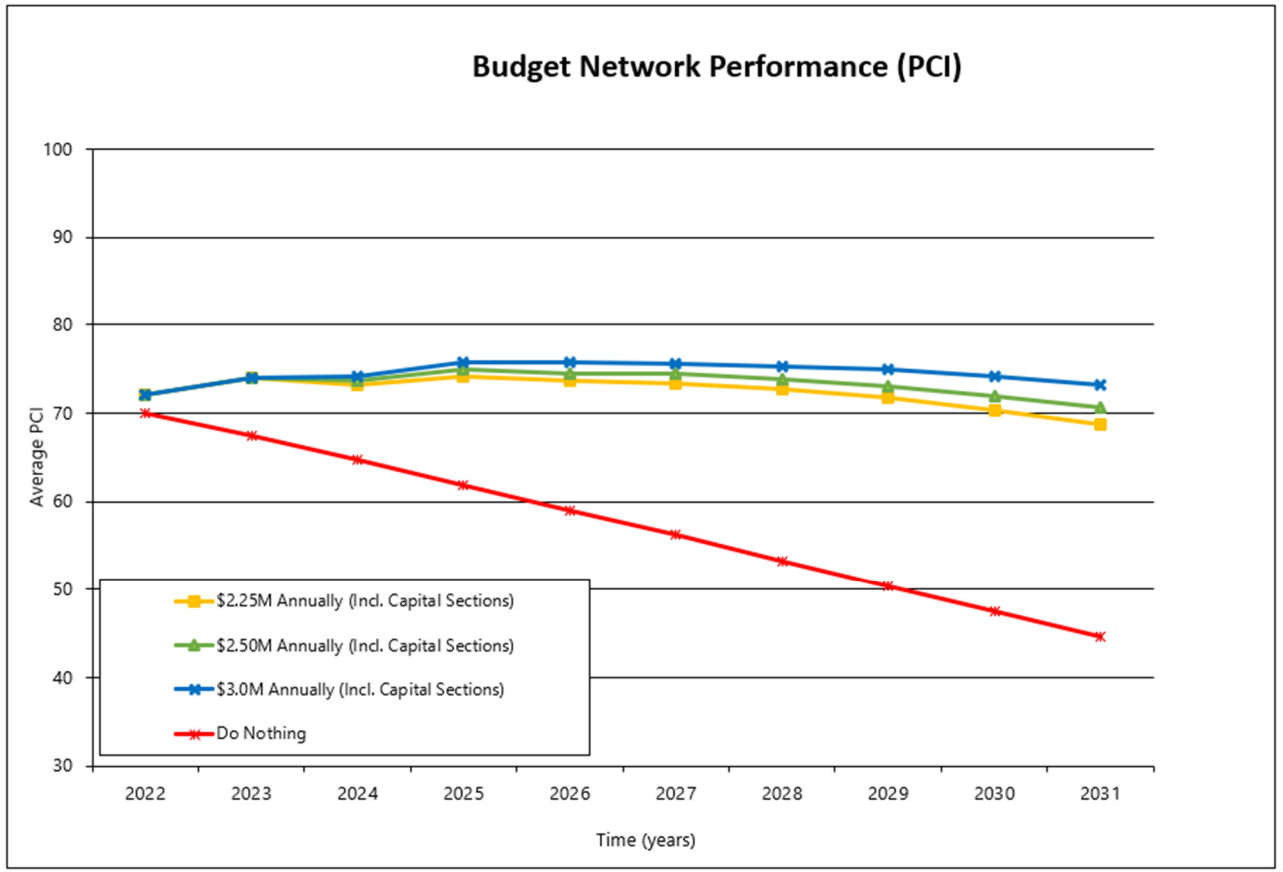


Figure 2 Budget Network Performance (PCI) - Multiple Budget Points

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, 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 looks 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 crosswalk safety, traffic calming 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 consider growth, updates in standards or missing connections.

The annual program will include a combination repairs and replacements, and design and construction of sidewalk relocations, connections and/or significant widening. The sidewalk program ensures that the sidewalk system is maintained and improved as identified within our Asset Management Plan and inspections. The Sidewalk Repair and Replacement Program ensures that Lincoln's sidewalk portion of the Active Transportation Network is maintained to a safe and usable standard.

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 culvers 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). Based on inspections of 69 bridges and culverts over a 3m span indicate that 32% are in poor or fair condition and 16% identified for a “now” or 1–5-year priority.

The annual program will include a combination of minor repair works, design of replacements, interim inspections 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.

What to expect in 2024

The Town of Lincoln has seen significant growth over the last decade, and we fully expect this growth to continue for the foreseeable future. The municipality must deliver and maintain more infrastructure and hard services to the community. The Town's Road programs also incorporate a high level of traffic safety and active transportation elements. This year, residents can expect road closures and lane restrictions on both main arterial roads and side streets. The Town of Lincoln extensively coordinates the timing of construction projects with Niagara Region and the private sector as much as possible.

Fleet Replacement Program

The annual fleet replacement program focuses on replacing assets that have reached the end of their service life and when excessive maintenance costs exceed the unit's current value, ensuring long term asset investment. Maintaining a dependable, up to date fleet ensures less downtime and impacts to providing service delivery for Lincoln's residents. Up to date engine emissions technologies allows the Town to be environmentally responsible by reducing its carbon "footprint". The Town has approximately $8.9M (2022 dollars) in major fleet assets. It has been determined that a 25-year rolling average of approximately $970,000 (2022 dollars) should be invested annually for replacements. This does not include fleet expansions and could fluctuate annually based on the fleet assets requirement replacement.

The annual program includes the replacement of older fleet items with history of repair and also supports improved fuel efficiency and reduced GHGs. The complete Fleet Replacement Program will ensure that all the departments in the Town can continue to deliver and meet the high standards and service levels that the residents expect. Also, by keeping the fleet up to date, the Town is able to take advantage of technological advancements in vehicle fuel efficiency, safety and operational flexibility.

Industry best practice is to consider replacing large snowplow dump trucks every ten years as this is where excessive rust buildup becomes evident due to winter control activities. Similarly, smaller vehicles and equipment are also flagged at the ten-year mark for further assessment. All fleet maintenance costs are reviewed to determine whether their life cycle can be extended for a few more years where appropriate.

The Town's corporate fleet is used on a daily basis to support service delivery for Lincoln's residents and as such it is important to ensure the fleet is up to date and reliable. The annual program focuses on replacing older vehicles/equipment from the fleet that are at a point where the maintenance costs are higher than what the vehicle/equipment is worth, ensuring long term asset investment. The surplus replacement vehicles and equipment will be able to generate some revenue through the disposal process that can be reinvested into the program.

It is important to note that there are still delays in delivery due to industry lead times. The Town will work with suppliers and alternative approved procurement methods to reduce impacts. Anticipated Inflation costs are incorporated into budgets. The impact of inflation remains variable but is outpacing CPI. While smaller fleet vehicles are starting to become more readily available again, despite lead times still closer to 18 months, there are still constraints on larger or specialized fleet purchases which could continue to increase costs which will impact the long-term projections. These unknown supply and demand costs also impact our operating/maintenance cost as parts and supplies are still found to be priced at a premium. Delaying portions of program will likely result in increased costs to purchase price and maintenance costs.

The graph below shows the example of VP-27, a Public Works vehicle that is proposed for replacement utilizing the life cycle cost principal. The red line represents the capital depreciation from when the vehicle was initially purchased and as its value depreciates over time. The green line represents the purchase price minus depreciation and total year-over-year maintenance costs invested. The blue line represents the total annual maintenance costs. It is recommended to replace fleet once the maintenance costs (blue line) start to outweigh the value of what the piece of fleet is worth (green line).

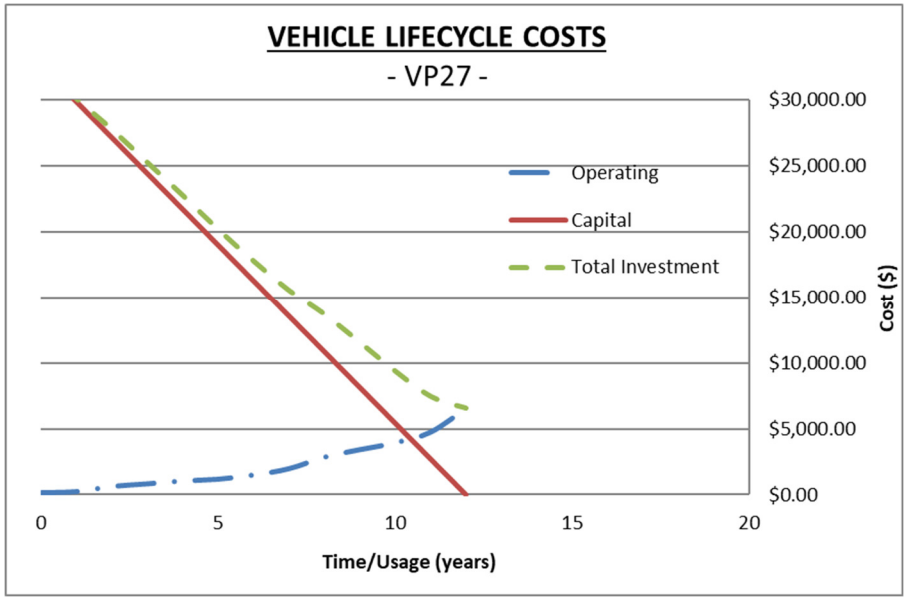


Figure 3 Vehicle Lifecycle Cost

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 hold rehabilitation such as lining or spot repairs and downspout and foundation drain/sump pump disconnections. While the I/I program 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 is 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 watermains 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 10-year 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.

Sanitary Sewer and Stormwater Updated Approval Requirements

In 2023 the Town received our updated Stormwater and Sanitary Consolidated Linear Infrastructure Environmental Compliance Approvals (ECAs). These approvals consolidate all existing ECAs and allow for some expedited approvals for a several buried infrastructure works. The ECAs also identified a number of requirements that the Town needs to adhere to as part of the Ministries approach to protect the environment from flooding and spills. As part of 2024 Public Works will be updating our policies and procedures to reflect these requirements. Future operating budgets will incorporate additional testing and monitoring required as part of future phases of the ECA rollout. The Public Works Department is working closely with the Region and Local Area Municipalities to coordinate and allow for a similar approach across the Region.

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 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.

What to expect in 2024

The Town of Lincoln has seen significant growth over the last decade, and we fully expect this growth to continue for the foreseeable future. The municipality must deliver and maintain more infrastructure and distribution and collection systems to the community. This year, residents can expect to see improvements and upgrades to water and wastewater infrastructure across the urban areas of Lincoln. The Town of Lincoln extensively coordinates the timing of construction projects with Niagara Region and the private sector as much as possible.

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
Corporate Infrastructure				
202294	Municipal Law Enforcement Ticketing	Urgent software upgrade of Municipal Law Enforcement Ticketing system due to current system, Ticket Tracer, no longer being supported by the vendor as it is end of life.	Implementing a Municipal Law Enforcement Ticketing Software will streamline processes, enhance accuracy, and improve overall operational efficiency. The MLE Ticketing Software (i.e., Cloudpermit module) is a necessary item to improve departmental function. The software will completely digitize and optimize ticket tracing capabilities of the department, including immediate and remote entry of data and automated screening/ hearing application processes and payment follow up processes. See Business Case in Appendix C for additional project details.	77,000
202514	2024 IT Equipment	Critical IT Equipment Replacement throughout various Town of Lincoln facilities to ensure continuity of service delivery. This includes both operating and hardware upgrades associated with our IT infrastructure, as well as upgrades to the Town's Emergency Operations Centre (EOC). Items that are part of this project include: • Municipal administration offices meeting room technological upgrades • Power supply battery replacements • Remote site networking resiliency • Critical server licensing upgrades	The IT & Enterprise Services team meticulously catalogs and plans out IT equipment replacements to ensure all our systems and user devices are used to their maximum potential, while balancing end of life cycle for all of our hardware. There are cyber security and system upgrades that must take place to ensure the safety of our data, systems, and users within this refresh. The municipal administration offices meeting room technology upgrades include a five-year technical equipment end-of-life cycle and installation of a new Polycom Meeting Bar to support virtual meeting attendance.	238,500

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202514	2024 IT Equipment (Cont'd)	• Workstation/laptop replacements • Server licensing upgrades • Emergency Operations Centre (EOC) modernization	The power supply battery replacement is a critical upgrade to our Uninterruptible Power Supply units throughout Town facilities to ensure the systems and services operate when power is disrupted. This supports both day-to-day activities as well as emergency operations. The remote site networking resiliency project is a critical update to the fob system used to secure our satellite sites. Workstation and laptop replacements are on a 5-year cycle of staff and Council's laptop and workstations. By adhering to this cycle, we can minimize disruption to the day-to-day activities of our employees and Council. Usable equipment is repurposed, and unusable equipment is sent to electronic recycling or sold for some cost recovery. Server licensing upgrades are critical to ensure the ongoing support and security of our infrastructure. The EOC modernization holds to the five-year cycle and allows us to maintain the systems in our EOC to be able to respond to the activation of the EOC in an emergency.	

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202573	2024 Fleet Replacement	This program is anticipated to include the replacement of the following fleet items that are past their useful service life. Vehicles scheduled for replacement in 2024: • 1999 Street Sweeper • One (1) 2012 Pickup Truck	Please refer to the Fleet Replacement and Expansion Program section of the Capital Budget for more information on the annual program. The 1999 Street Sweeper is critical for delivering the Town's Street Sweeping Level of Service Programs across the Town. This sweeper is also frequently utilized for minor hydro – vac work, daylighting underground utilities and emergency catch basin cleaning. The 2012 Pickup Truck is used on a daily basis in the roads department to transport various materials, supplies and small equipment around to work sites. Two additional pickup trucks scheduled for replacement were deferred to 2025. Anticipated proceeds of $30,000 generated from disposal of equipment and vehicles replaced will offset some of the costs.	525,300

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202573	2024 Fleet Replacement (Cont'd)		Street Sweeper to be debentured: Debenture Term: 10 years Estimated annual Payment at 4.04%: $52,997 Total estimated interest over term: $105,305 Staff evaluated alternatives to purchasing, including leasing or shared services with local municipalities, however the service level required for these vehicles for Lincoln specifically would preclude any shared services. Long-term leasing would be classified as debt and impact the ARL. Staff will bring a report to Council in 2024 regarding the lease pilot program, but at this time it was not considered optimal for these two specific vehicles from an operational or financial standpoint. End of Life, Asset Management	
202432	Lincoln Pelham Library IT Equipment	Replacement of Fleming and Rittenhouse customer computer workstations. The items to be replaced in 2024 are as follows: • Fleming Customer Computer Workstations 10 @ $1,800 • Rittenhouse Customer Computer Workstations 6 @ $1,800	The community counts on up-to-date technology at the library where members access computer workstations, printers and copiers as well as laptops and makerspace equipment. The items to be replaced in 2024 are as follows: The Fleming customer units were due for replacement in 2022 and the library has extended their use for 2 additional years. Further the library has updated their technology with launchpads for children in their operating budget to offset the cost of purchasing new children's computers which were also due for replacement.	29,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202507	Town Hall Fuel Tanks	Replace existing buried fuel tanks at Town Hall.	The existing buried fuel tanks are past their useful life and require removal and replacement with above ground tanks as per the Town's insurance requirements. The Town's insurance provider has said the fuel tanks must be addressed through replacement as soon as possible. Staff have spoken with other municipalities regarding fueling alternatives and it is being found that municipalities that have primarily relied on fuel cards and private stations, are starting to transition back to fueling fleet on site. It is recommended that the tanks be replaced with above ground tanks. The above ground tanks being considered will be able to be relocated if operations were to be relocated with a Town Hall relocation. End of Life, Asset Management, Health and Safety	240,000
Total Corporate Infrastructure				**1,109,800**

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
Environmental and Safety Infrastructure				
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 2024 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 parternships 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
202228	2024 Fire Emergency Equipment	Purchase of firefighting hose, tools, and equipment including: • Firefighter protective equipment (bunker gear) • Portable radios • Multi-gas detection equipment • 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.	170,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202228	2024 Fire Emergency Equipment (Cont'd)		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.	
202179	Fire Truck - Replace Command Vehicle FS-01	Replacement of the existing command vehicle (Unit FS-01) that was purchased in 2015 and is used by the Fire Chief for emergency response, incident command, and fire department administration throughout all of Niagara West (Lincoln and Grimsby)	The vehicle was scheduled for replacement after 7 years of service in accordance with fire service standards and life-cycle costing model for light emergency response vehicles. New emergency vehicle delivery times is currently 24 months. Delivery of a replacement ordered in 2024 would not be expected until 2026. The old unit will have exceeded 11 years of service. It is essential to maintain a reliable, up-to-date emergency response vehicle in accordance with the Town's life-cycle costing principles to ensure the health and safety of staff, to optimize the total cost of ownership of the asset, and to ensure that down-time is minimized which impairs the ability to deliver public service. Replacement of this emergency response vehicle will enable the fire department to continue to provide mandated fire protection services in compliance with the Fire Protection and Prevention Act, and in accordance with the service level prescribed by Town of Lincoln by-laws. Debenture Term: 10 years Estimated annual Payment at 3.54%: $11,566 Total estimated interest over term: $19,665	96,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202229	Fire Truck - Replacement 2004 Squad FS-12	Replacement of an existing 2004 squad truck (Unit FS-12) which is a 4x4 first-response vehicle stationed in Campden and is used to respond to a variety of emergencies, including medical assistance calls, grass fires, off-road rescues, and structure fires.	The existing 2004 squad truck will exceed 20 years of emergency service in 2024. Replacement of this emergency response vehicle with a similar style unit will enable the fire department to continue to provide mandated fire protection services in compliance with the Fire Protection and Prevention Act, and in accordance with the service level prescribed by Town of Lincoln by-laws. Delivery of a replacement truck ordered in 2024 would not be expected until 2026. The old unit will have exceeded 22 years of service contrary to fire service standards and fire insurance grading criteria for first response fire apparatus. It is essential to maintain a reliable, up-to-date emergency response vehicle in accordance with the Town's life-cycle costing principles to ensure the health and safety of staff, to optimize the total cost of ownership of the asset, and to ensure that down-time is minimized which impairs the ability to deliver public service. Debenture Term: 10 years Estimated annual Payment at 3.54%: $42,169 Total estimated interest over term: $71,694	350,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202230	Fire Truck - Replace 2004 Mini-Rescue FS-13	Replacement of an existing 2004 squad truck (Unit FS-13) which is a 4x4 first-response vehicle stationed in Jordan and is used to respond to a variety of emergencies, including medical assistance calls, grass fires, water and ice rescues, and structure fires.	The existing 2004 squad truck will exceed 20 years of emergency service in 2024. Replacement of this vehicle with a “mini-rescue” style unit with an enclosed body to carry water/ice rescue equipment will enable the fire department to continue to provide mandated fire protection services in compliance with the Fire Protection and Prevention Act, and in accordance with the service level prescribed by Town of Lincoln by-laws. Delivery of a replacement truck ordered in 2024 would not be expected until 2026. The old unit will have provided over 22 years’ service, which exceeds fire service standards and fire insurance grading criteria for first response fire apparatus. It is essential to maintain a reliable, up-to-date emergency response vehicle in accordance with the Town's life-cycle costing principles to ensure the health and safety of staff, to optimize the total cost of ownership of the asset, and to ensure that down-time is minimized which impairs the ability to deliver public service. Debenture Term: 10 years Estimated annual Payment at 3.54%: $66,266 Total estimated interest over term: $112,662	550,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
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 $110,000 in ICIP funding and $64,200 from the Water Reserve Fund. Health and Safety, Regulatory, End of Life, Drinking Water Quality Management System (DWQMS)	174,200
202421	2024 Targeted I&I Program	This comprehensive program 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 years program will focus on the large Ontario Street catchment area.	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. Regulatory, Health and Safety Asset Management and Growth Support	405,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202455	2024 Town Wide Sewer Rehab and Replacement Program	This project involves the sanitary sewer rehabilitation and replacement program for the sanitary sewers to remove sources of I&I and 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 more costly piping. The works in this program are a product of the previous year Targeted I&I Program, Condition Assessments, Asset Management Plans and the Baker Road Pollution Prevention Control Plan.	Regulatory, Health and Safety, Asset Management and Growth Support 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 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.	1,515,000
202506	Municipal Drain Management	Addresses the Town's portion of the Gavora Ditch Maintenance as well as the consulting costs associated with updating of bylaws and Ministry of Agriculture, Food and Rural Affairs (OMAFRA) submissions.	The majority of consulting costs ($60,000) will be covered by grants and incorporated into property owner portions of the costs. The remainder of the costs ($15,000) is the Town's share. Health and Safety, Asset Management, Regulatory	75,000
202525	Storm Sewer Condition Assessment	This includes the inspection of existing non-pond stormwater management facilities such as underground oil grit separators, etc.	These inspections are required to be completed in 2024 as per the Town's new Consolidated Linear Infrastructure – Environmental Compliance Approval (CLI-ECA) provided by the MECP. This undertaking is regulatory and also part of our Asset Management planning and undertaking.	25,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202574	Water Booster Pumps - Replacement and Upgrades	Replace and Upgrade water booster pumps at Glen Road (Jordan) and King St (Vineland).	Glen Road (Jordan) - 2 booster pumps - pressurizes the subdivision of Glen Elgin - inspections and rebuilds - 11 years old and have not been serviced - $30,000. King St (Vineland) - 2 booster pumps -pressurizes the subdivision of Vinehaven - inspections and rebuild - 11 years old and have not been serviced - $30,000. This project is due to End of Service Life and is also part of our Asset Management planning. Furthermore this project is required due to Health and Safety.	60,000
202041	Construction Financing	Short-term construction financing interest on the following previously approved projects: • 202014 Prudhommes and Victoria Ave Watermain • 202288 Ontario St Sanitary Sewer Replacement	The interest on the construction bridge loans has the same funding sources as the debenture. Construction financing is obtained so that the Town is only paying interest on the costs of capital construction that have been incurred to date. When the projects are complete, the construction loans will be debentured.	503,244
Total Environmental and Safety Infrastructure				**3,953,444**

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
Social Infrastructure				
202083	Cemetery Monument Restoration	To continue with the cemetery restoration program started in 2021. Partial funding to offset costs.	In 2021, monument assessments were completed in each of the five active cemeteries. All those with deficiencies were recorded and information was used to develop a multi-year plan with the immediate goal of completing restoration for the approximate 900 monuments identified in the active cemeteries. The portion related to the Mountain Mennonite Cemetery will be funded by $10,500 in interest revenue of the Cemetery Trust Fund. End of Life/Health and Safety Risk, Asset Management	35,500

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202416	Jordan Arena Chiller Replacement	Replacement of the Chiller at the Jordan Lions Arena, which is used to cool the rink and has reached the end of its useful life (manufactured in 1999).	After 24-25 years of use ASHRAE (The American Society of Heating, Refrigerating and Air-Conditioner Engineers) along with CIMCO refrigeration recommend that chillers be replaced as they have a higher possibility of failure. The Town's insurance provider has also expressed concerns with continued insurance of this unit. This type of equipment needs to be replaced as its life cycle has been met. The intent is to replace the chiller during the summer of 2024 while the ice is out and in advance of the start of the 2024/2025 ice season. *Risk:* Town staff are proactive in monitoring with their preventative maintenance contractor (CIMCO) to avoid an undetected critical failure situation (ie. a Freon refrigerant leak). The failure of an aged chiller however could result in a facility closure. A chiller failure could have very serious consequences and a significant failure could cause bodily harm; as a result staff are proactive and make this a high priority. Debenture Term: 10 years Estimated annual Payment at 4.54%: $25,325 Total estimated interest over term: $55,525	200,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202425	Tamarac and West Ave Pedestrian Bridges	Detailed design is needed for the replacement of the two pedestrian bridges at Tamarac Avenue and West Avenue, with access from Meadowood Park and Rotary Parks respectively, in Beamsville. This engineering work needs to proceed before the replacement work in 2025 can be completed.	The latest bridge structure inspection completed May 2023 noted that both bridges are in poor condition with severe corrosion and perforations in the structural steel truss members. Both bridges are listed in the “now” classification. This means that they should be replaced within the next 1-5 years. While replacements are not needed in the current capital budget asks for 2024, it is recommended by Public Works staff that design of the replacements proceeds in 2024 with the actual replacements occurring in 2025 pending Council approval. There is a future and significant health and safety component to this project.	50,000
Total Social Infrastructure				**285,500**

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
Transportation Infrastructure				
202037	Aberdeen & Hillside Slope Stabilization & Reconstruction	Inflationary Budget Adjustment Only - Slope stabilization and reconstruction of Hillside Drive and Aberdeen Roads from Ashby Drive to King Street.	This project was previously approved with a construction budget from 2022. As such, the project team have determined that it is good financial planning to include a 6% inflation factor on previous year construction budgets to help mitigate potential risks with the increasing inflationary impacts that the construction market continues to experience. End of Life, Asset Management, Health and Safety, Transportation Master Plan (TMP,) & Active Transportation Master Strategy (ATS)	253,500
202156	Durham Rd Reconstruction	Inflationary Budget Adjustment Only - Durham Road has been identified as a corridor on the Town's future truck by-pass route in Beamsville. As such, the roadway must be reconstructed to a standard that can accommodate heavy truck traffic.	This project was previously approved with a construction budget from 2023. As such, the project team have determined that it is good financial planning to include a 6% inflation factor on previous year construction budgets to help mitigate potential risks with the increasing inflationary impacts that the construction market continues to experience. Debenture Term: 30 years Estimated incremental increase to annual Payment at 4.68%: $13,677 Council Priority - Truck Route Safety, End of Life, Health and Safety, Asset Management, Transportation Master Plan (TMP)	218,137

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202162	Lincoln Ave Road Reconstruction - King to SSR	Inflationary Budget Adjustment Only - Lincoln Ave from King Street to the South Service Road requires full reconstruction to current standards including watermain replacement and the creation of active transportation facilities.	This project was previously approved with a construction budget from 2023. As such, the project team have determined that it is good financial planning to include a 6% inflation factor on previous year to help mitigate potential risks with the increasing inflationary impacts that the construction industry continues to experience. Debenture Term: 30 years Estimated incremental increase to annual payment at 4.68%: $41,099 Health and Safety, Regulatory, End of Life, Asset Management, Drinking Water Quality Management System (DWQMS), Transportation Master Plan (TMP) & Active Transportation Strategy (ATS)	655,500
202405	2024 Roadside Safety Program	This annual program provides a continued and consistent focus on vehicular and pedestrian safety within Town Right of Ways. The program focuses on crosswalk safety, speed humps, digital feedback signs, guiderail improvements and other traffic calming strategies to address speeding concerns. Highlights for the 2024 program include: • Construction of the John Street Traffic Calming measures from Central Avenue to Bartlett Road • Guiderail replacement and , improvements to object markers and reflectors on the existing guiderails • Final phase of the 40km/hr Neighborhood Area Speed Limit Reduction Program • Black Cat Speed Radar Program • Traffic calming/studies and equipment	Health and Safety, Regulatory, Asset Management Components to this program. Refer to Roadside Safety Program section of the Capital Budget for more information on the annual Program.	521,400

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202406	2024 Road Rehab & Resurfacing Program	This annual program focuses on maintaining our roadways and transportation infrastructure using various approaches and includes a crack sealing strategy for pavement preservation. It is anticipated that the 2024 program may include the following road sections: • Bennet Road – South Limit to Spring Creek Road • Butlers Walk – West Limit to Nineteenth Street • Dutch Lane – Fly Road to Spring Creek Road (south limit) • Glen Elgin Drive • Haynes Street – King Street to Jordan Road • Konkle Road – Mountainview Road to Philip Road • Nineteenth Street – Glen Road to 450m South of Glen Elgin Drive • Seventeenth Street – King Street to Twenty Road • Walker Road – West Limit to Fly Road • Zimmerman Road – North Limit to Philip Road It is important to note that some sections will be listed as provisional and dependant on available budget and pricing provided by the Contractor.	Asset Management, Health and Safety Refer to Road Resurfacing and Rehabilitation Program section of the Capital Section of the budget documents for more information on the annual Program.	2,250,000

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202412	2024 Sidewalk Program	This annual program provides a continued and consistent focus on the Town's sidewalk network to promote and support pedestrian safety. The 2024 Sidewalk Repair and Replacement Program is anticipated to includes the following works: • Repairs and Replacement of Existing Sidewalks Town wide • Construction of Sidewalk Relocations, Key Missing Connections and/or Significant Widening ♦ King Street from Hillview Drive to Stadelbauer Drive Enbridge gas main relocation. It is anticipated at the construction of the sidewalk and retaining wall will be completed in 2025. ♦ Mountain Street from Connor Drive to Cassandra Drive ♦ Hixon Street from Hillside Drive to Barry Drive	Significant Asset Management, Health and Safety, and Regulatory impacts as part of this project. Refer to the Sidewalk Program section of the Capital Budget for more information on the annual Program.	484,400
202418	2024 ROW Bridges & 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 2024 project are anticipated to include rehabilitation of bridges on: • Bennett Road and • Dutch Lane and • Scour protection around Bailey Bridge The program also includes the Ontario Structure Inspection Manual (OSIM) regulatory biannual condition inspections.	Significant Asset Management, Health and Safety, and Regulatory impacts as part of this program. Refer to the Right of Way Bridge and Culvert Program section of the Capital Budget for more information on the annual Program.	541,400

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
202576	Streetlight Condition Assessment	Condition assessment and replacement plan for Town streetlight assets.	The Town's Decorative Streetlights are nearing end of life with maintenance costs increasing annually. A condition assessment and replacement plan is required to support a larger capital replacement program as part of our asset management of the streetlight assets. Asset Management	75,000
202041	Construction Financing	Short-term construction financing interest on the following previously approved projects: • 202094 Lakeshore Roads & Shoreline Protection • 202037 Aberdeen and Hillside Slope Stabilization & Reconstruction • 202156 Durham Rd Reconstruction • 202162 Lincoln Ave Road Reconstruction	The interest on the construction bridge loans has the same funding sources as the debenture. Construction financing is obtained so that the Town is only paying interest on the costs of capital construction that have been incurred to date. When the projects are complete, the construction loans will be debentured.	393,709
Total Transportation Infrastructure				**5,393,046**

2024 Capital Project Details

Project #	Project Name	Description	Justification	Approved Budget $
Hospital				
202512	West Lincoln Memorial Contribution	A grant provided by the Town of Lincoln for construction of the West Lincoln Memorial Hospital Debenture Term: 30 Estimated annual Payment at 4.68%: $316,927 Total estimated interest over term: $4,473,088	Responsible and Resilient Community - Promote a healthy & safe community. See Business Case in Appendix C section for additional project details.	8,000,000
Total Hospital				**8,000,000**

Debt and Capital Financing

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

Existing Debentures

As of December 31, 2023, the Town expects to have outstanding debentures of $25.78M. Appendix D 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 2024 budget proposes the issuance of debt of approximately $7.55 million for the following:

Street Sweeper (Part of Fleet Replacement)	$ 429,000
Fire Trucks	$ 996,000
Jordan Arena Chiller Replacement	$ 200,000
Road Reconstruction	$ 873,637
West Lincoln Memorial Hospital	$5,054,825

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?

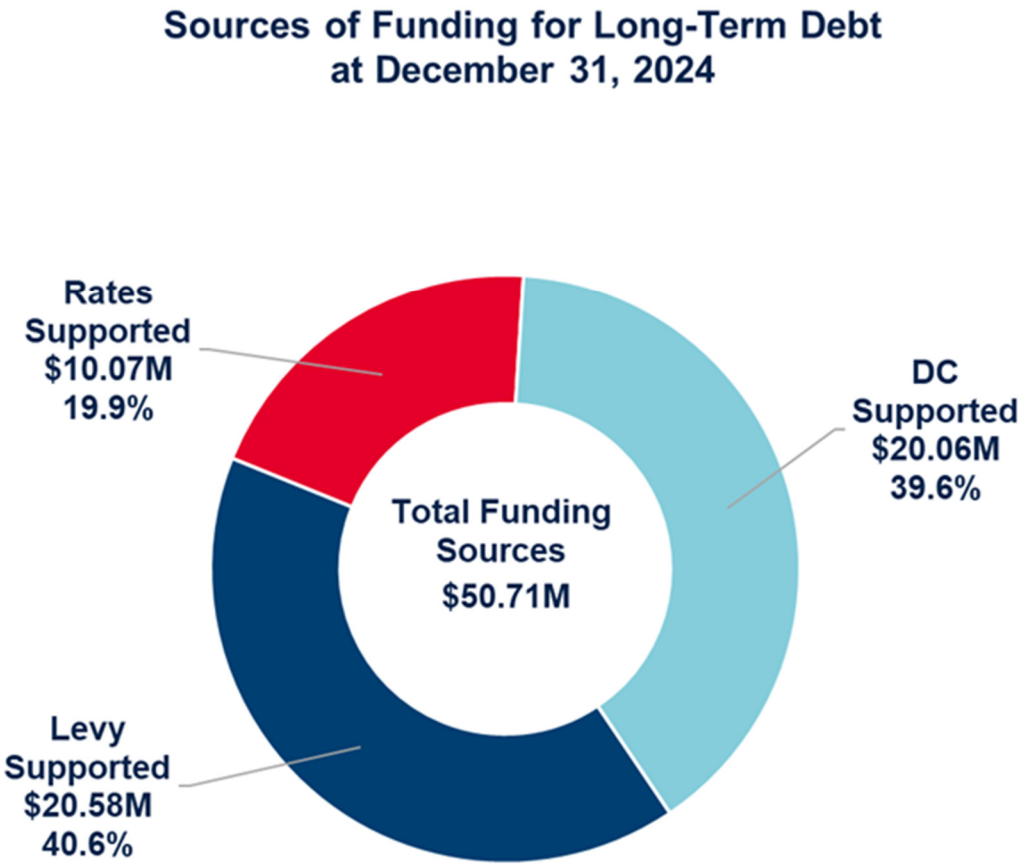
The Town uses different revenue sources to pay for the principal and interest payments on debentures.

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.

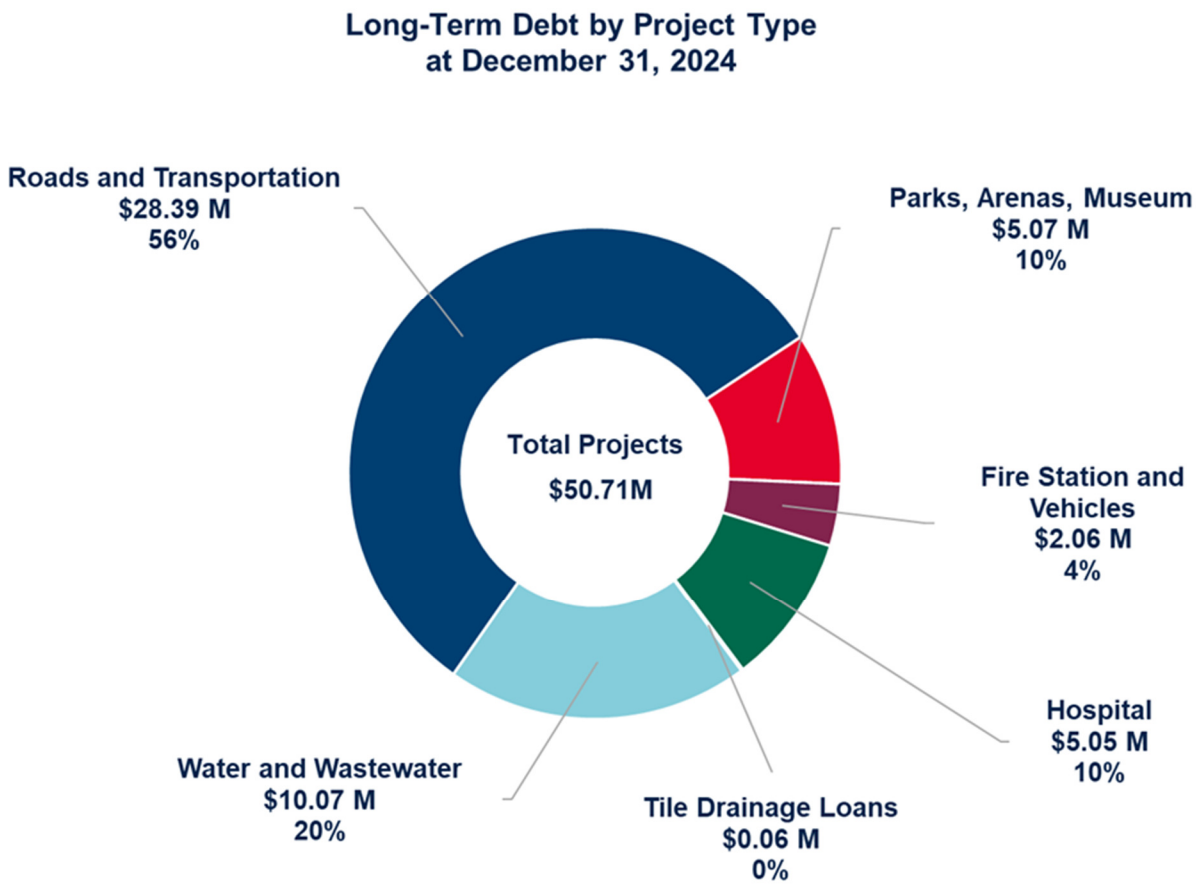
Development Charge (DC) Debt is paid for by the development charge obligatory reserve fund and the principal and interest payments are included in the budget with an equal and offsetting amount of revenue from the development charge reserve fund. The projection of the development charge reserve fund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

As of the end of 2024, total external debt for all projects, over the last 20+ year is expected to be $50.71 million. This includes items like the Fleming Centre and previous roads projects. For Councils information, the funding sources for the debt at that time is as follows:



What is the debt for?

The Town's debt relates to over 36 different projects. More than 76% of it relates to infrastructure projects like roads, water and sewer. A detailed list of projects is found in Appendix B.



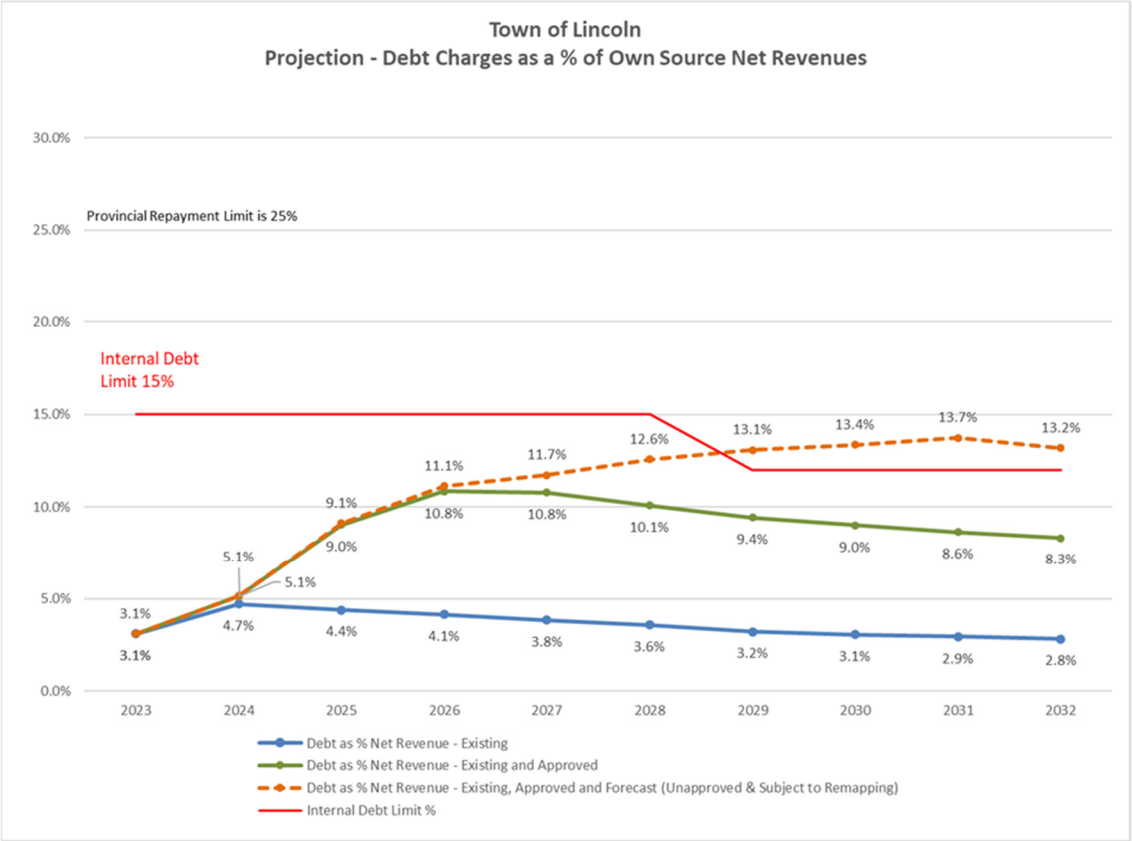
Long-term Debt and the Annual Repayment Limit

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 and when the project is complete, and the debenture is issued. The limit calculated by the Treasurer 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/of funding are received.



The blue line at the bottom of the graph is based on debt payments on debentures which have been issued up to 2023. 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 therefore that 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.

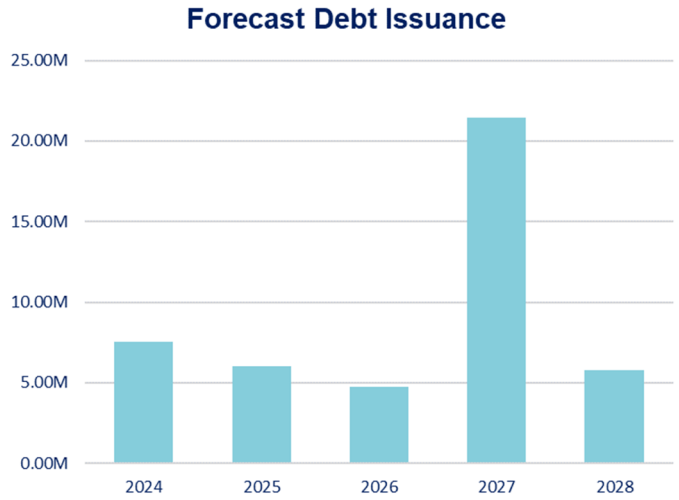
In 2023, Council approved a new internal debt limit, which will be incorporated into a policy in 2024 by staff. The internal debt limit, which is lower than the provincial limit, will be phased in from 15% from the years 2023 to 2028, 12% from 2029 to 2033, and 10% from 2034 onward. This internal limit, 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 2024 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 2029, 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, William Street Neighbourhood Reconstruction, and the Vineland Fire Station (development driven).

This projection is based on a number of assumptions based on the best information available at this time. Net Revenues are estimated based on the 2022 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 3.5% to 4.7% depending on term and year of issuance. The projection assumes a half-year 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 potential following debt will be requested in the next five years:



The total request over five years is expected to be $45.54 million. Of this amount, $7.55 million is proposed for 2024 ($5 million related to the hospital), and $37.99 million is in the forecast from 2025 to 2028.

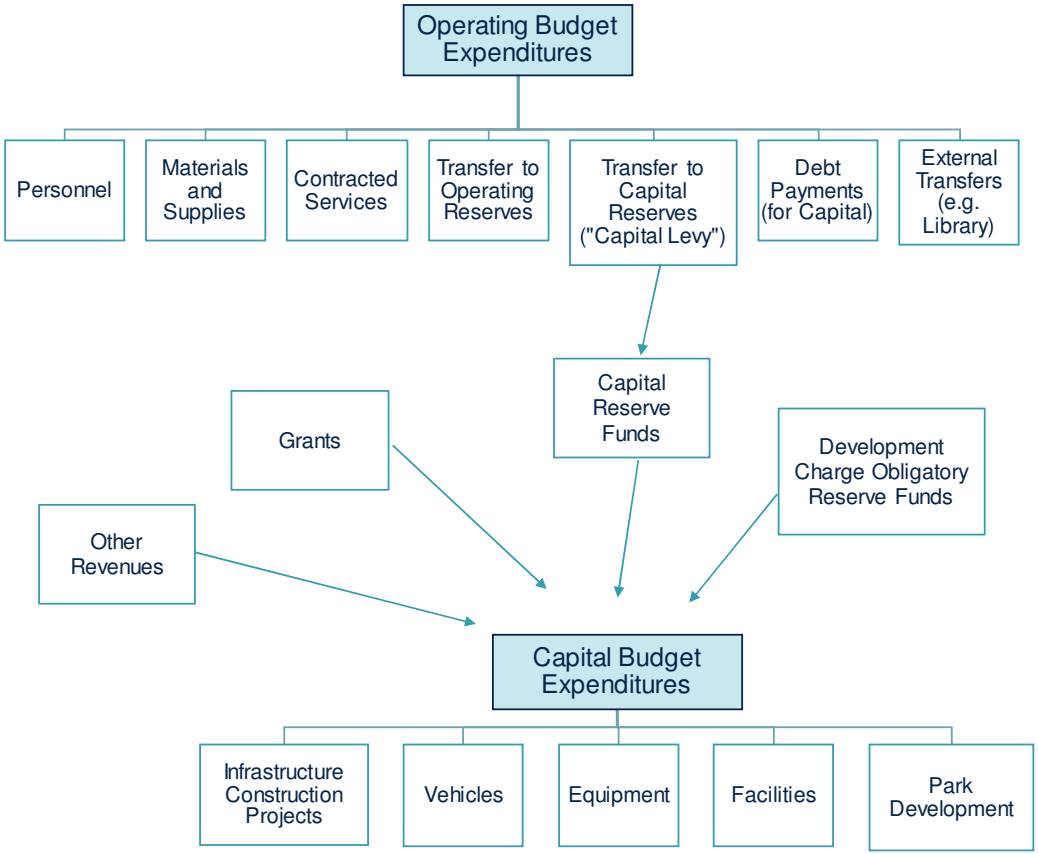
Only the 2024 debt is being evaluated for approval as part of the 2024 budget. **None of the remaining debt has been approved by Council, nor is it being approved in the 2024 capital budget**; it is forecasted from 2025 to 2028 based on capital requirements in excess of reserves and reserve funds available 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 2029 to 2034 based on the guidelines established by Council.

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.

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, watermains, and fleet).



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.

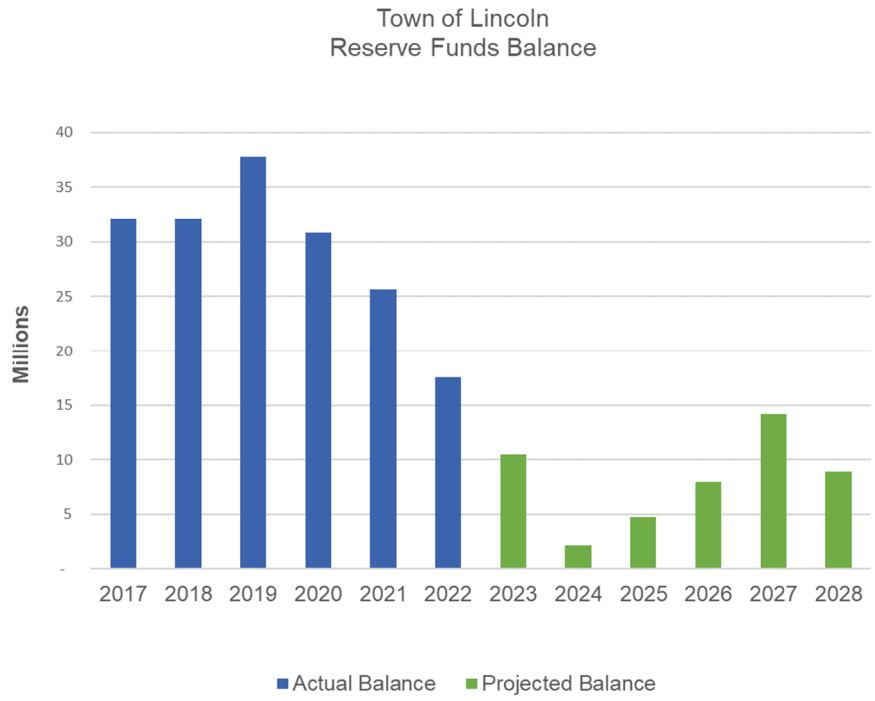


Discretionary Reserve Funds are monies set aside for a specific purpose by Council and legislated by municipal by-law. They are established at the discretion of Council, often as part of a financial strategy to fund programs or capital projects. If Council should decide to spend the money for purposes 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 2018 to 2022 as per the Town's audited financial statements, along with projected reserve fund balances from 2023 to 2028, 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 C.



The projected balance of the Town's reserve funds at the end of the 2023 fiscal period is $10.51 million compared to $17.5 million at the end of 2022. 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 60% of the projects committed against the reserve are completed each year. Fluctuations in reserve fund balances from 2024 to 2028 primarily relate to anticipated timing of

collections of development charges and actual results could differ. Again, we are being conservative in our assumptions, and this may change based on dollars collected. 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 2024 budget includes a $1.78M transfer to the Infrastructure Reserve Fund but the capital and operating expenditures from the reserve fund are $2.71M. The Infrastructure Reserve Fund is used to pay for most of the Town's non-growth related infrastructure, including road rehabilitation, fleet replacement, major facility repairs, 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. 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.

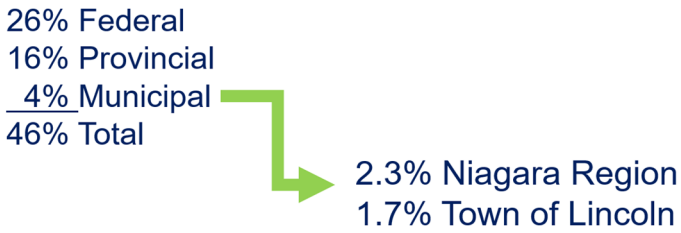
The exact amount of transfers needed in future years is still being determined through the asset management plan, however based on historical and forecast spending, the Treasurer estimates that the transfer to the IRF should be between $6 million and $8 million per year, in 2023 dollars, in order to 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 needing to invest and find more monies for infrastructure. Lincoln is no different.

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.**

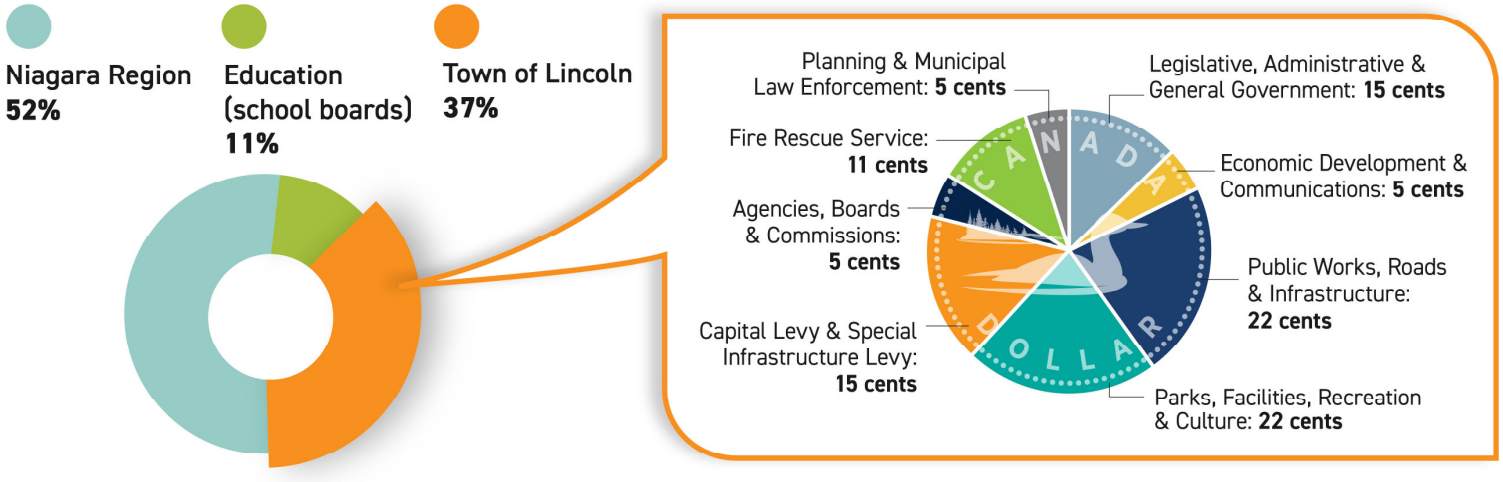
The combination of the Region, Town, and Education tax rates are often referred to as the "blended tax rate". Often when calculating the estimated change in property tax from one year to the next it is referred to as the "blended increase".

[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 2023, 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 will be calculated if, for example, the Region increases its property taxes 7%, the Town increases its property taxes 7.5%, and the Education rates are 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%	=	0.00%
Blended Change in Tax Rate					**6.42%**

Please note that this is for illustrative purposes only. It assumes assessed property values remain the same (which they will for 2024 unless there is a change or improvement to the property). Actual property tax changes for 2024 will differ and there are three levies for the Region but this is a good approximation.

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?

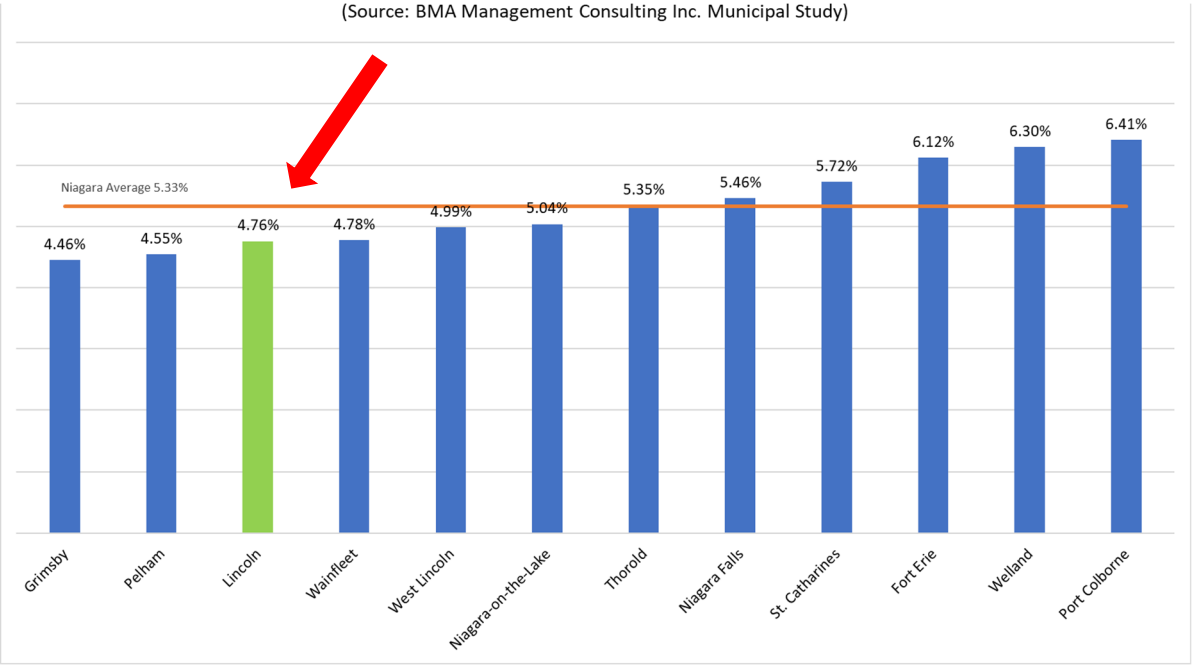
No, it isn't. The "weight" of the Region, School Boards, and the lower tier municipality's property tax rates are not the same across the Region, because of a number of factors including:

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 2022, Lincoln residential property assessed values were higher than average in Niagara.

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 2023.

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 2022, Lincoln's "burden" as a percentage of average household income was 4.76%, which is below the 5.33% average of municipalities in our region, and in the mid-range of all municipalities in Ontario included in the study.

2022 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 2022.

How are property tax rates calculated?

Total Expenditures for the Year

MINUS

Other Revenues (User fees, grants, investment income, etc)

EQUALS

Total Property Taxes for the Year

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 Five-Year 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.

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 2022 it was:

- 2nd lowest – property taxes only
- 4th lowest –water/sewer + property taxes

The 2023 statistics had not been released yet at time of budget preparation.

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 2023, an assessment value of $381,000 = $5,168.49 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 the 2016 assessed values will be used to calculate your property taxes for 2024.

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 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:

- 53% comes from property taxes
- 31% comes from rate charges
- 8% comes from user fees
- 0.4% comes from donations/sponsorship/advertising
- 1% comes from grant & subsidies
- 1% comes from fines, penalties and interest
- 2% comes from taxation - other
- 0.4% comes from financial revenue
- 0.6% comes from proceeds on disposal of capital assets
- 1% comes from debt servicing funding
- 1% comes from interdepartmental revenues
- 0.6% comes from reserve transfers funding

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.

The 2024 budget was adopted and ratified by Council on December 13, 2023 as proposed.

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 is 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.

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 purposed (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 to 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 defence
- 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

- 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: 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 2024, 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 and something staff are aware of.

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.

2023 Reserve Fund Forecast ($000's)

Obligatory	2022 Actual	Previous Year Commitments	Interest	Contributions	Transfer to Operating	Transfer to Capital	2023 Projected Balance
Development Charges	1,634	(3,077)	52	2,626	(7)	(3,357)	(2,128)
Building Permit Fees	584	(7)	10	-	(219)	-	367
Canada Community Building Fund	851	(189)	17	787	(100)	(800)	567
CIL Parkland	1,410	(627)	23	(9)	-	-	798
CIL Parking	78	-	1	-	-	-	79
CIL Trees	-	-	0	7	-	-	7
Other Grants	712	-	-	-	(6)	(101)	605
Total Obligatory	**5,269**	**(3,900)**	**104**	**3,411**	**(331)**	**(4,257)**	**295**

Discretionary	2022 Actual	Previous Year Commitments	Interest	Contributions	Transfer to Operating	Transfer to Capital	2023 Projected Balance
Infrastructure	3,740	(4,912)	68	1,566	(1,052)	(6,766)	(7,356)
Gateway and Wayfinding	138	(115)	3	37	-	(37)	26
Technology Modernization	397	(512)	3	-	-	(572)	(684)
Community Improvement Plan	-	-	-	-	-	-	-
Winter Maintenance	-	-	-	-	-	-	-
Cultural Service Reserve	172	-	-	(172)	-	-	-
Tax Rate Stabilization	(973)	-	(8)	1,006	-	-	24
Sanitary Sewers	3,672	(1,245)	64	236	-	(640)	2,087
Watermains	2,535	(424)	53	1,227	-	(682)	2,709
West Lincoln Memorial Hospital	2,386	-	42	200	-	-	2,628
Library - Operating	157	-	3	-	-	-	159
Museum Endowment	57	-	1	4	-	-	61
Election Costs	-	-	1	75	-	-	76
Total Discretionary	**12,280**	**(7,207)**	**227**	**4,177**	**(1,052)**	**(8,696)**	**(271)**
Total Reserves	**17,549**	**(11,108)**	**331**	**7,588**	**(1,383)**	**(12,954)**	**24**

2024 Reserve Fund Forecast ($000's)

Obligatory	2023 Projected Balance	Interest	Contributions	Transfer to Operating	Transfer to Capital	2024 Projected Balance
Development Charges	(2,128)	48	3,110	(629)	(889)	(488)
Building Permit Fees	367	7	-	(118)	-	257
Canada Community Building Fund	567	11	809	(100)	(700)	587
CIL Parkland	798	16	150	-	-	964
CIL Parking	79	2	-	-	-	81
CIL Trees	7	0	-	-	-	7
Other Grants	605	-			(101)	504
Total Obligatory	**295**	**84**	**4,069**	**(846)**	**(1,690)**	**1,912**
Discretionary	**2023 Projected Balance**	**Interest**	**Contributions**	**Transfer to Operating**	**Transfer to Capital**	**2024 Projected Balance**
Infrastructure	(7,356)	(51)	1,775	(145)	(2,564)	(8,342)
Gateway and Wayfinding	26	1	-	-	-	26
Technology Modernization	(684)	(14)	-	-	-	(698)
Community Improvement Plan	-	-	-	-	-	-
Winter Maintenance	-	-	25	-	-	25
Cultural Service Reserve	-	-	-	-	-	-
Tax Rate Stabilization	24	0.5	-	-	-	24
Sanitary Sewers	2,087	64	381	-	(1,192)	1,341
Watermains	2,709	67	2,982	-	(278)	5,480
West Lincoln Memorial Hospital	2,628	53	265	-	(2,945)	-
Library - Operating	159	3	-	-	-	162
Museum Endowment	61	1	-	-	-	63
Election Costs	76	2	75	-	-	153
Total Discretionary	**(271)**	**126**	**5,503**	**(145)**	**(6,980)**	**(1,766)**
Total Reserves	**24**	**210**	**9,572**	**(991)**	**(8,670)**	**146**

2025 to 2028 Reserve Fund Forecast ($000's)

Obligatory	2025 Projected Balance	2026 Projected Balance	2027 Projected Balance	2028 Projected Balance
Development Charges	2,012	4,291	683	375
Building Permit Fees	362	389	497	607
Canada Community Building Fund	141	186	266	347
CIL Parkland	533	544	355	512
CIL Parking	83	84	86	88
CIL Trees	7	7	7	8
Other Grants	403	303	202	101
Total Obligatory	**3,541**	**5,805**	**2,096**	**2,037**
Discretionary	**2025 Projected Balance**	**2026 Projected Balance**	**2027 Projected Balance**	**2028 Projected Balance**
Infrastructure	(11,228)	(11,508)	(11,028)	(11,595)
Gateway and Wayfinding	27	27	28	28
Technology Modernization	-	-	-	-
Community Improvement Plan	-	-	-	-
Winter Maintenance	51	77	103	130
Cultural Service Reserve	-	-	-	-
Tax Rate Stabilization	25	25	26	26
Sanitary Sewers	963	1,316	2,010	3,939
Watermains	6,832	8,642	10,610	12,710
West Lincoln Memorial Hospital	-	-	-	-
Library - Operating	166	169	172	176
Museum Endowment	64	65	67	68
Election Costs	231	10	85	162
Total Discretionary	**(2,871)**	**(1,176)**	**2,072**	**5,643**
Total Reserves	**670**	**5,362**	**4,168**	**7,680**

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 maintaing 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 D: 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.

	2022	2023 (Forecast)	2024 (Forecast)
Debt Charges as a % of Own Source Revenues	1.9	3.1	5.1
Tax & Rate Supported Debt Charges as a % of Own Source Revenues	1.0	2.0	3.7
Tax & Rate Supported Debt to Discretionary Reserve Ratio	0.3	3.0	N/A

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 10.5%.

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 8%.

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.

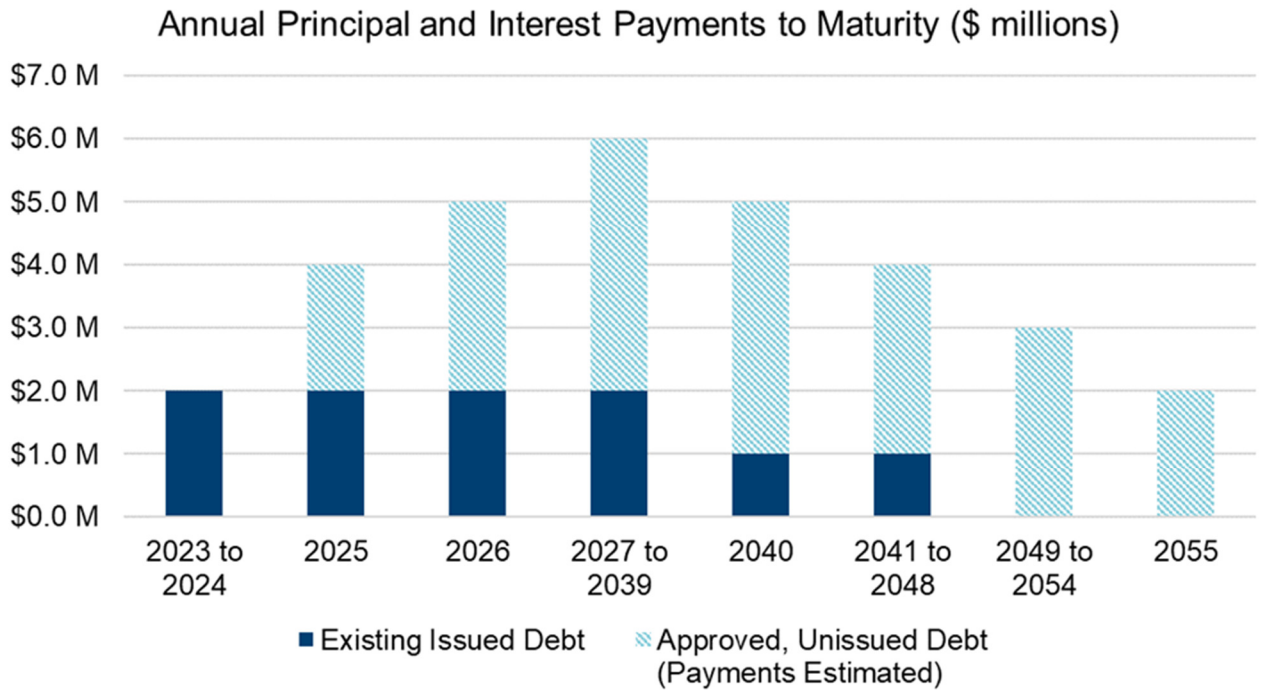
The Town of Lincoln's 2024 Annual Repayment Limit, which is based on the 2022 FIR, is estimated to be $8.29 million. The FIR shows that in 2022, the Town was using $0.67 million, or 1.9% of Net Revenues to service debt. This calculation was based on existing revenue and debt at that time and did not 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 $8.29 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)
Levy Supported					
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	3,684
Public Works	2020-40 Rittenhouse Road Reconstruction	30	2023	2053	1,833
Community Services	2016-39 Jordan Museum Development	30	2023	2053	2,000

Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount ($000's)
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	42
Public Works	2021-62 Lincoln Ave Reconstruction	30	2024	2054	3,666
Community Services	2024-16 Jordan Arena Chiller Replacement	10	2024	2034	200
Rate Supported					
Water and Wastewater	2015-18 Jordan Village	25	2023	2048	2,456
Water and Wastewater	2022-88 Ontario St	30	2024	2054	4,090
Water and Wastewater	2021-62 Lincoln Ave Reconstruction	30	2024	2054	2,102
Development Charges					
Recreation	TLCC Construction	30	2016	2046	3,200
Transportation	2015-18 Jordan Village	25	2023	2048	5,023
Environmental Services	2022-88 Ontario St	30	2024	2048	4,090
Transportation	2021-56 Durham Rd Reconstruction	30	2024	2048	2,788
Transportation	2021-62 Lincoln Ave Reconstruction	30	2024	2048	3,633

Appendix E: Capital Business Cases

Business Case #1 2024

202294 – Municipal Law Enforcement Ticketing Software
Infrastructure Category:
Division: CAO's Office – IT & Enterprise Services

Description

Urgent software upgrade of Municipal Law Enforcement Ticketing system due to current system, Ticket Tracer, no longer being supported by the vendor as it is end of life.

In addition to improving existing software, upgrading also provides the opportunity to add additional software features that the current software does not have. Project would involve adding a module to Cloud Permit, which is the new software used for Building and Planning Permits.

Council Priority

The Municipal Law Enforcement Ticketing Software is tied to back to Council's Strategic Priorities, more specifically, linked to *Responsible & Resilient Community* focusing on *Sustainable Financial Management*. Municipal law enforcement faces challenges in managing and processing tickets efficiently. The existing internal practices are largely manual and do not offer the ability for a streamlined process, which is prone to errors, delays, and decreased operational efficiency/costs.

Why It's Important

Implementing a Municipal Law Enforcement Ticketing Software will streamline processes, enhance accuracy, and improve overall operational efficiency. The MLE Ticketing Software (i.e., Cloudpermit module) is a necessary item to improve departmental function. The software will completely digitize and optimize ticket tracing capabilities of the department, including immediate and remote entry of data and automated screening/hearing application processes and payment follow up processes. This leads to the second benefit of enhancing the revenue stream associated with ticketing due to enhanced tracking and automated follow ups, leading to more expedient closing of files.

In addition, with the proposed addition of licensing and regulating of Short-Term Accommodations in the Town of Lincoln, this software will facilitate processing and file keeping associated with this initiative, as well as minimizing the requirement for additional staff resources through the potential for automated

intake and updating of files. The new software will also notify MLE staff of upcoming renewals and will provide file storage for site plans and other deliverables associated with licensing.

Service Impact

Outcomes & Outputs

The existing ticketing system is largely manual, labor-intensive, inefficient, and lacks real-time data accessibility. These inefficiencies lead to delayed processing, misappropriation of departmental resources and reduced revenue potential. The need for a modernized ticketing system is needed to address these challenges. Expected outcomes include increased operational efficiencies and ease of use for MLE staff. The addition of this new software will allow for a more digitized system with easier tracking, which can be measured through real-time data.

Objectives:

- Improve Efficiency: Automate the ticketing process to reduce processing time and enhance overall efficiency.
- Increase Accuracy: Minimize manual data entry and provide remote access in the field to ensure accurate record-keeping.
- Enhance Revenue Collection: Streamline ticket issuance and ticket follow-up/collection processes to maximize revenue for the municipality.
- Real-time Reporting: Provide law enforcement agencies with real-time access to file data for better decision-making.

Solution: Implementing a Municipal Law Enforcement Ticketing Software will involve:

- Enhanced processing/file keeping by enhancing the ability to issue tickets in the filed while simultaneously updating files and automating associated processes such as hearing/screening appointment scheduling and follow-up correspondence

Appendix E: Capital Business Cases

Business Case #1 2024

202294 – Municipal Law Enforcement Ticketing Software
Infrastructure Category:
Division: CAO's Office – IT & Enterprise Services

- Centralized Database: Maintain a centralized database for real-time access to ticketing information.
- Payment Integration: Facilitate online and offline payment options to improve revenue collection.
- Reporting and Analytics: Implement a robust reporting system for data-driven decision-making and compliance monitoring.
- User Training: Provide comprehensive training to law enforcement officers and administrative staff for seamless adoption.
- Provide an electronic application intake platform for future business license system to be integrated by the Town, streamlining the process and minimizing staff administrative time

Benefits:

- **Efficiency:** Reduce overall staff administrative time spent per file through digitization and automation, leading to increased productivity.
- **Accuracy:** Minimize errors in ticket data entry, improving record-keeping accuracy.
- **Revenue Growth:** Expedite ticket issuance and payment processes, leading to increased revenue collection.
- **Data-driven Decision Making:** Access real-time reports and analytics for informed decision-making.

Risks and Mitigation:

- **Resistance to Change:** Addressed through comprehensive user training and change management strategies.
- **Technical Issues:** Mitigated through thorough testing and ongoing technical support.
- **Security Concerns:** Addressed through robust data encryption and compliance with security standards.

Appendix E: Capital Business Cases

Business Case #1 2024

202294 – Municipal Law Enforcement Ticketing Software
Infrastructure Category:
Division: CAO's Office – IT & Enterprise Services

Conclusion: Implementing Municipal Law Enforcement Ticketing Software is a strategic investment that will modernize processes, improve efficiency, and enhance revenue collection. The benefits far outweigh the initial costs, positioning the municipality for long-term success in law enforcement operations.

Recommendations: Approval and funding for the implementation of Municipal Law Enforcement Ticketing Software are recommended to realize the outlined benefits and improve the overall effectiveness of municipal law enforcement operations.

Budget Details

Project Forecast

Current Budget Details

	2024 Budget
Funding Source	
Infrastructure Reserve Fund	77,000
Total Funding Source	**77,000**
Expenditure	
Software	77,000
Total Expenditure	**77,000**
Net Total	**-**

Future Operating Budget Impact

A yearly licensing fee will be associated with this new Cloudpermit module, however, any yearly fee will be paid for by MLE ticketing revenue.

Appendix E: Capital Business Cases

Business Case #2 2024

202512 – West Lincoln Memorial Hospital Contribution
Infrastructure Category: Health and Community Wellbeing

Description

A grant provided by the Town of Lincoln for construction of the West Lincoln Memorial Hospital.

Council Priority

Responsible and Resilient Community - Promote a healthy & safe community

Why It's Important

In 2002, Council of the Town of Lincoln committed support to the West Lincoln Memorial Hospital (WLMH) Foundation for the construction of a new hospital and began putting monies into a reserve fund. The project was stalled and in 2020 the Foundation again sought support from three local area municipalities – Grimsby, Lincoln, and West Lincoln. Council of the Town of Lincoln supported the project once again and committed to providing support.

This project is important so that the hospital can continue to provide high quality healthcare to residents of West Niagara for years to come.

Service Impact

The project includes the construction of a new, larger hospital on the property behind the existing facility and includes acute inpatient beds, a 24-hour Emergency Department, maternal and newborn services, day surgical services, increased outpatient care and advanced diagnostics.

Details

Key Milestones

2024 Q4 - Debenture
2025 Spring – Funds Provided to WLMH

Appendix E: Capital Business Cases

Business Case #2 2024

202512 – West Lincoln Memorial Hospital Contribution
Infrastructure Category: Health and Community Wellbeing

Budget Details

The estimated funds available in the WLMH Reserve Fund at the end of 2024 has been included in the budget. The remainder will be debentured over thirty years.

	2024 Budget
Funding Source	
WLMH Reserve Fund	$ 2,945,175
Debenture (Tax Levy Supported)	5,054,825
Total Funding Source	**8,000,000**
Expenditure	
Grant Provided to WLMH	8,000,000
Total Expenditure	**8,000,000**
Net Total	**-**

Debenture Estimate

The estimated funds available in the WLMH Reserve Fund at the end of 2024 has been included in the budget. The remainder will be debentured over thirty years.

A 30-year debenture is being estimated at 4.68%, however the amount of the payments will be determined at time of debenture at prevailing rates.

Estimated Semi-Annual Payments - $316,927 per year

Term – 30 years

Total Payments - $9,527,913

Total Interest - $4,473,088

Appendix E: Capital Business Cases

Business Case #2 2024

202512 – West Lincoln Memorial Hospital Contribution
Infrastructure Category: Health and Community Wellbeing

Future Operating Budget Impact

The 2023 Budget included a $200,000 contribution to the WLMH Reserve Fund, and the 2024 Budgeted contribution is $265,000. The difference between the debenture payments, once known, and the 2024 budget will impact the 2025 Operating Budget. For example, if debenture payments are $318,000 per year, the operating impact will be $53,000 (less than a quarter of a percent of the tax levy).

Additional Information

Whereas the Municipal Act, section 106, prohibits financial assistance to commercial enterprises, the grant is approved because Council considers the grant for the local hospital project to be in the interest of the Town. The grant is conditional upon it being used only for the construction of non-commercial capital components of the hospital project (e.g. not for shops, etc.).

Whereas the Municipal Act stipulates that the term of a debenture cannot exceed the useful life of the asset, the hospital will confirm that the estimated useful life of the newly constructed hospital exceeds the municipality's debenture term of 30 years.

The Treasurer has calculated an updated Debt Repayment Limit and the Town is within the provincial limit of 25% and within the Town's internal limit of 15%.

Town of Lincoln Project Plan 2024 to 2028 ($000's)

	2024	2025	2026	2027	2028
Corporate Infrastructure	**1,110**	**4,516**	**3,816**	**13,801**	**3,050**
Public and Open Space	**240**	**-**	**2,095**	**12,095**	**1,405**
201916 - Vineland Fire Station	-	-	-	12,000	-
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	-	-
202268 - Beamsville Fire Station Relocation	-	-	-	-	1,000
202313 - Bennet Hall Upgrades	-	-	45	-	-
202380 - Exterior Lighting replacements - Facilities	-	-	-	-	60
202507 - Town Hall Fuel Tanks	240	-	-	-	-
Chief Administrative Officer	**-**	**3,000**	**-**	**-**	**-**
202511 - Future municipally owned site/property	-	3,000	-	-	-
Enterprise Services	**316**	**255**	**615**	**265**	**550**
202294 - Municipal Law Enforcement Ticketing	77	-	-	-	-
202320 - Fleet Radio System	-	-	285	-	-
202363 - Security Update	-	-	-	-	279
202514 - 2024 IT Equipment	239	255	330	265	271
Fleet	**525**	**1,261**	**1,106**	**1,440**	**1,096**
Library Board	**29**	**-**	**-**	**-**	**-**
202432 - Lincoln Pelham Library IT Equipment	29	-	-	-	-

Funding Sources	**1,110**	**4,516**	**3,816**	**13,801**	**3,050**
Development Charges	-	-	250	50	700
Infrastructure Reserve Fund	651	1,910	1,142	1,691	2,350
Water Reserve Fund	-	85	-	48	-
Sanitary Reserve Fund	-	21	-	12	-
Building Permit Reserve Fund	-	-	80	-	-
Grants & Misc	30	2,500	1,000	3,000	-
Levy Long-Term Borrowing	429	-	-	1,710	-
DC Long-Term Borrowing	-	-	1,345	7,290	-

Town of Lincoln Project Plan 2024 to 2028 ($000's)

	2024	2025	2026	2027	2028
Environment and Safety Infrastructure	**3,450**	**3,425**	**1,990**	**5,035**	**1,950**
Fire Equipment	**170**	**249**	**130**	**280**	**115**
Fire Vehicles	**996**	**96**	**170**	**3,645**	**1,375**
Fire Rescue Service	**-**	**-**	**260**	**180**	**-**
202144 - Shoreline Dry Fire Hydrants	-	-	180	180	-
202474 - Fire Master Plan	-	-	80	-	-
Environmental Services	**30**	**1,480**	**1,280**	**780**	**80**
202422 - Town Wide Rain Barrel and Tree Program	30	30	30	30	30
202510 - I/I Investigation and Rehab	-	1,450	1,250	750	50
Technical Services	**2,020**	**600**	**150**	**150**	**150**
202421 - 2024 Targeted I&I Removal Program	405	150	150	150	150
202455 - 2024 Town Wide Sewer Rehab and Replacement Program	1,515	-	-	-	-
202476 - Town Wide Sewer Rehab and Replacement Program	-	-	-	-	-
202506 - Municipal Drain Management	75	-	-	-	-
202525 - Storm Sewer Condition Assessment	25	450	-	-	-
Utilities - Water	**60**	**-**	**-**	**-**	**-**
202574 - Water Booster Pumps - Replacement and Upgrades	60	-	-	-	-
Public Works Project Management	**174**	**1,000**	**-**	**-**	**230**
202232 - Greenlane Watermain Replacement	174	1,000	-	-	-
202372 - Culp Rd Watermain Replacement	-	-	-	-	230

Funding Sources	**3,450**	**3,425**	**1,990**	**5,035**	**1,950**
Development Charges	145	-	80	150	400
Infrastructure Reserve Fund	240	825	510	385	1,120
Water Reserve Fund	124	400	-	-	230
Sanitary Reserve Fund	1,190	1,600	1,400	900	200
Grants & Misc	755	600	-	-	-
Levy Long-Term Borrowing	996	-	-	-	-
DC Long-Term Borrowing	-	-	-	3,600	-

Town of Lincoln Project Plan 2024 to 2028 ($000's)

	2024	2025	2026	2027	2028
Social Infrastructure	**286**	**775**	**865**	**3,410**	**3,090**
Public and Open Space	**250**	**750**	**865**	**3,410**	**3,090**
202065 - Campden Park Construction	-	-	150	350	-
202138 - Lincoln Centre Roof Replacement	-	-	350	-	-
202139 - Lincoln Community Centre upgrades (ie. carpet)	-	-	10	10	10
202142 - Prudhommes Waterfront Park	-	-	-	3,000	2,000
202157 - Tallman Drive Parking Lot	-	-	55	-	-
202165 - Arena equipment upgrades	-	-	250	-	-
202184 - Irrigation/repairs/upgrades	-	-	-	-	-
202187 - Jordan Lions Park Renewal	-	-	-	-	-
202244 - Relamping Fleming Centre and Jordan Arenas	-	50	-	-	-
202247 - Sign replacements (various)	-	-	-	-	10
202265 - Jordan Arena Floor Replacement	-	-	-	-	1,000
202274 - Facility meeting room furniture	-	-	-	-	20
202278 - Forestry Services (Gypsy Moth Spraying, Naturalization)	-	-	50	50	50
202416 - Jordan Arena Chiller Replacement	200	-	-	-	-
202425 - Tamarac & West Ave Pedestrian Bridges' (Replace)	50	600	-	-	-
202475 - AFG Pool - Facility Painting & Roof Replacement	-	-	-	-	-
202499 - Vineland Cemetery Repaving	-	100	-	-	-
Legislative Services	**36**	**25**	**-**	**-**	**-**
202083 - Cemetery Monument Restoration	36	25	-	-	-

Funding Sources	**286**	**775**	**865**	**3,410**	**3,090**
Development Charges	-	-	-	3,000	2,000
Infrastructure Reserve Fund	75	175	865	410	1,090
Cash In Lieu Parkland Reserve Fund	-	600	-	-	-
Grants & Misc	11	-	-	-	-
Levy Long-Term Borrowing	200	-	-	-	-

Town of Lincoln Project Plan 2024 to 2028 ($000's)

	2024	2025	2026	2027	2028
Transportation Infrastructure	**4,999**	**15,630**	**8,447**	**19,900**	**11,175**
Technical Services	**3,872**	**3,490**	**2,697**	**3,250**	**3,075**
202108 - Road Infrastructure AM Assessment Program	-	70	-	-	-
202405 - 2024 Roadside Safety Program	521	200	200	200	200
202406 - 2024 Road Rehab & Resurfacing Program	2,250	2,250	2,250	2,250	2,250
202412 - 2024 Sidewalk Program	484	320	50	50	125
202418 - 2024 ROW Bridges & Culverts Program	541	500	197	500	500
202526 - Winter Operations Review	-	150	-	-	-
202533 - Transportation Master Plan Update	-	-	-	250	-
202576 - Streetlight Condition Assessment	75	-	-	-	-
Public Works Project Management	**1,127**	**12,140**	**5,750**	**16,650**	**8,100**
201932 - Greenlane Phases 1A (Konkle Creek Trail to Lincoln Ave)	-	3,640	-	-	-
202037 - Aberdeen & Hillside Slope Stabil & Reconstruction	254	-	-	-	-
202094 - Lakeshore Roads and Shoreline Protection Project	-	3,000	-	4,900	-
202156 - Durham Rd Reconstruction	218	-	-	-	-
202158 - Jordan Station Rd Reconstruction & WM Replcacement	-	-	-	-	100
202162 - Lincoln Avenue Road Reconstruction - King to SSR	656	-	-	-	-
202167 - King St Road Reconstruction (Vineland)	-	5,500	-	-	-
202211 - Bartlett Rd Reconstruction - Truck Diversion Phase 1	-	-	-	6,750	-
202213 - William St Neighbourhood Reconstruction project	-	-	5,750	5,000	3,500
202502 - Thirty Rd Reconstruction (King St to south Limit)	-	-	-	-	4,500

Funding Sources	**4,999**	**15,630**	**8,447**	**19,900**	**11,175**
Development Charges	183	1,066	541	3,600	281
Infrastructure Reserve Fund	1,419	1,457	1,272	1,825	1,660
Water Reserve Fund	-	1,258	1,323	1,150	874
Sanitary Reserv Fund	-	250	-	1,150	700
Grants & Misc	2,524	5,600	1,900	3,300	1,900
Levy Long-Term Borrowing	874	6,000	2,146	8,875	5,760
Rates Long-Term Borrowing	-	-	1,265	-	-

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 king 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
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.
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.

Term	Acronym	Description
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 *Development Charges Act,* 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
Fuel		Gasoline, diesel or any other liquid product used for the generation of power in an internal com- bustion 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

Term	Acronym	Description
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
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

Term	Acronym	Description
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
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.

Term	Acronym	Description
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.