

2026 BUDGET BOOK



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Distinguished Budget Presentation Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented a ***Distinguished Budget Presentation Award*** to the Town of Lincoln, Ontario for its annual budget for the fiscal year beginning January 1, 2025. The Distinguished Budget Presentation Award encourages and assists local governments to prepare budget documents of the highest quality that reflect best practices guidelines. In order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operational guide, and as a communication device.

This award is valid for a period of January 1, 2025, to December 31, 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Town of Lincoln
Ontario**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrell
Executive Director

Mayor Sandra Easton

On behalf of Council, I am pleased to present the Town of Lincoln's 2026 Budget.

While this year's budget has been prepared under Ontario's new Strong Mayor framework, I want to be very clear, this is Lincoln's budget. It is something we all own together; Council, staff, and the community, just as we always have.

The new legislative framework may shift certain technical responsibilities, but it does not change how I approach leadership. My commitment as Mayor remains rooted in collaboration, openness, and respect for Council. Strong Mayor powers are not a substitute for teamwork, and they do not replace the value of dialogue, debate, and compromise.



The 2026 Budget reflects that commitment. It is the product of careful analysis, thoughtful engagement, and a collective dedication to fiscal responsibility. It is also grounded in our shared vision for Lincoln, a community that is safe, affordable, resilient, and thriving for families, businesses, and future generations.

We know the challenges we face are complex; growth and infrastructure demands, affordability, the pressures of maintaining high-quality services, and continuing to build a strong sense of community belonging. Meeting these challenges requires us to lean on one another's perspectives, experience, and ideas.

This budget represents that balance. It invests strategically in the infrastructure and services our community relies on, while maintaining the discipline and accountability our residents expect. It ensures that every dollar is directed towards delivering value, strengthening resilience, and sustaining quality of life.

As you read through this budget, I encourage you to see it not just as numbers on a page, but as a roadmap, one that reflects our collective responsibility and aspirations for the Town of Lincoln.

Thank you to my Council colleagues for your leadership, to staff for your dedication, and to our residents and businesses for your ongoing trust and partnership. Together, we are building a stronger Lincoln, one that will continue to grow, prosper, and belong.

Adam Russell, Chair, Budget Committee

On behalf of the Budget Committee, I am pleased to share the Town of Lincoln's proposed 2026 Budget. While this year, the process with the strong mayor legislation has been different, this budget continues our commitment to responsible financial stewardship, while ensuring that we maintain the quality of life and level of service that residents expect.

The past few years have been challenging for municipalities across Ontario. Rising costs, infrastructure pressures, and growing service expectations have created a complex environment for local governments. Despite these realities, Lincoln continues to move forward with sound planning, disciplined investment, and a focus on sustainability.

The proposed 2026 Budget reflects Council's shared priorities: maintaining critical infrastructure, putting money away for the future, and investing in our people and community. It balances fiscal responsibility with the need to plan for tomorrow, recognizing that strategic investments today will ensure long-term stability and resilience.

I want to thank the Mayor, our fellow Councillors, staff, and the community for their collaboration throughout this process. Lincoln's strength lies in our shared commitment to progress, even in challenging times and this budget is a testament to that collective effort.

Adam Russell

Chair, Budget Committee



Greg Reimer, Vice-Chair, Budget Committee

As Vice-Chair, I am proud to support the 2026 Budget, one that reflects both the realities we face and the optimism that continues to define our community.

This year's budget was developed with care, balancing the pressures of inflation, aging infrastructure, and changing community needs. It demonstrates our commitment to prudent financial management while also recognizing that sometimes, investing in our community through infrastructure renewal, service innovation, or support for local programs, is not only necessary but essential. The 2026 Budget also reflects our ongoing efforts to close Lincoln's infrastructure gap, strengthen reserves, and plan sustainably for future generations. These are not easy decisions, but they are the right ones to ensure our Town remains vibrant, resilient, and ready for what lies ahead.

I want to extend my gratitude to the Finance team, all staff, and my colleagues on Council for their diligence and collaboration. Together, we continue to build a strong financial foundation that supports Lincoln's vision, to be a place where people, business, and community thrive.

Greg Reimer

Vice-Chair, Budget Committee



Michael Kirkopoulos, Chief Administrative Officer

As Lincoln's Chief Administrative Officer, it is my privilege to share with you the Town of Lincoln's 2026 Budget, developed through the dedication of our staff and in close collaboration with the Mayor and Council.

While this year's budget is framed by Ontario's Strong Mayor legislation, I want to emphasize what has not changed; our disciplined, transparent, and evidence-based approach to financial management. Regardless of the framework, our process remains the same. Staff analyze the data, engage departments and the community, weigh needs against resources, and provide Council with the best possible information to make informed decisions.

Over the past two years, we have demonstrated this discipline clearly. We have invested strategically in our capital program, set aside funds to strengthen our financial foundation, and paused staff growth where necessary to meet Council's budget targets. These actions reflect our commitment to fiscal accountability and long-term stability.

As we look ahead, the 2026 Budget builds on this foundation. It prioritizes core services that residents depend on every day, roads, fire services, parks and trails, recreation, and community safety, while also recognizing the aspirations our community has shared with us, cultural programs, vibrant public spaces, and a resilient environment.

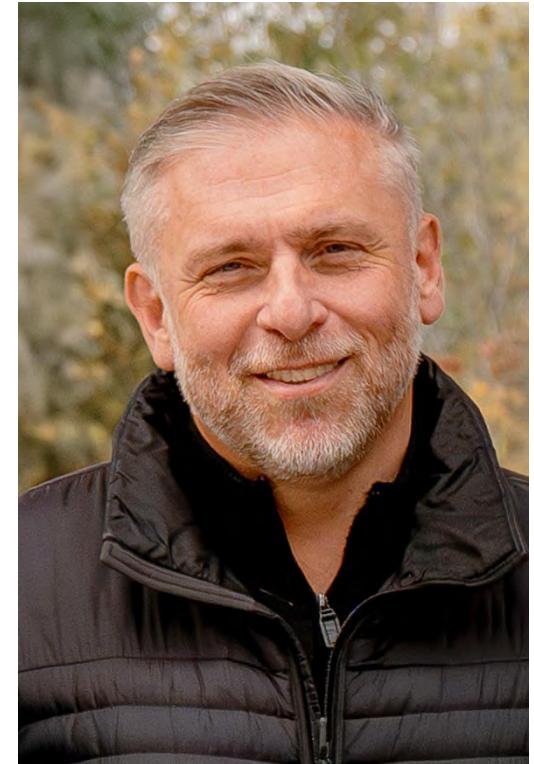
Too often, the conversation around budgets is framed as "needs versus wants." In reality, the line is not that simple. What some may call "wants", things like safe parks, accessible recreation, and cultural opportunities, are in truth, investments in our collective quality of life. They are the things that make Lincoln not just a place to live, but a place to thrive.

It is also important to remember that only about one-third of every local property tax dollar remains with the Town of Lincoln. Two-thirds of those dollars flow directly to Niagara Region and to our local school boards. That makes it even more important that the Town carefully manages the resources we do control, ensuring maximum impact and value for our residents.

This budget reflects that responsibility. It is realistic, balanced, and forward-looking. It safeguards our fiscal health; while ensuring we continue to grow as a community where residents and businesses feel they belong.

I want to extend my gratitude to Council for their leadership, and to our staff team for their professionalism and dedication throughout this process.

Together, we are ensuring that Lincoln continues to be a place to grow, a place to prosper, and a place to belong.



2022 – 2026 Town of Lincoln Council

 Mayor Sandra Easton		Mayor Sandra Easton T: 905-563-2799 ext. 248 seaston@lincoln.ca
 Ward 1   Councillor Dianne Rintjema & Councillor Adam Russell	Councillor Dianne Rintjema T: 905-563-2799 ext. 309 C: 905-246-5335 drintjema@lincoln.ca	 Ward 2   Councillor John (JD) Pachereva & Councillor Tony Brunet
 Ward 3   Councillor Anna Murre & Mike Mikolic	Councillor Anna Murre T: 905-563-2799 ext. 302 amurre@lincoln.ca	 Ward 4   Councillor Lynn Timmers & Greg Reimer
	Councillor Mike Mikolic T: 905-563-2799 ext. 310 mmikolic@lincoln.ca	Councillor Lynn Timmers T: 905-563-2799 ext. 304 ltimmers@lincoln.ca
		Councillor Greg Reimer T: 905-563-2799 ext. 308 greimer@lincoln.ca

Council Priorities & Budget Guiding Principles

As the 2022–2026 term of Council approaches its conclusion, the Town of Lincoln's Mayor and Members of Council are proud to reaffirm our Strategic Priorities—guiding principles that have shaped decision-making, investments, and community engagement throughout this term.

Building on the Town's long-term mission, vision, and values, these priorities continue to provide a clear and sustainable path forward, ensuring Lincoln remains a **Place to Grow, a Place to Prosper, and a Place to Belong.**

Each year, Council's Strategic Priorities play a key role in shaping the Town's annual budget. Through our public engagement process, residents are invited to share their perspectives on which priorities matter most to them. This feedback helps ensure that the Town's investments—both yearly and over a five-year horizon—reflect the community's values and focus resources where they are needed most.

As this term concludes, Council remains committed to ensuring that these priorities continue to guide a thoughtful, transparent, and future-focused approach to planning and investment.

We invite you to explore our Strategic Priorities and see how they help shape the future of our community at lincoln.ca/CouncilPriorities—a vision for a **Welcoming & Connected, Vibrant & Prosperous, and Responsible & Resilient** Lincoln where everyone can thrive and belong.



About the Town of Lincoln

Home to nearly 28,000 residents and growing, the Town of Lincoln sits at the heart of Ontario's Niagara Region, along the south shore of Lake Ontario. Perfectly positioned between the Queen Elizabeth Way (QEW) and the Niagara Escarpment, Lincoln offers exceptional access to the Greater Toronto and Hamilton Area (GTHA) while maintaining its small-town character and stunning natural surroundings.

Three distinct downtowns, Beamsville, Vineland, and Jordan, each contribute their own character, energy, and economic strength. Together, they anchor a local economy that is vibrant, diverse, and steadily expanding, with a growing mix of retail, professional services, tourism, hospitality, and agri-business employers. Beamsville serves as the Town's administrative and commercial hub, while Vineland and Jordan thrive as destinations for visitors and residents alike, known for their culinary, cultural, and heritage experiences.

Lincoln's economic landscape is a powerful blend of innovation and tradition. The Town's agriculture and agri-food industries, including greenhouses, tender fruit farms, and world-renowned vineyards continue to drive local employment and investment. Complementing this foundation, Lincoln is seeing increasing diversification through small business growth, tourism, and advanced manufacturing, all supported by a skilled workforce and a business-friendly environment.

As Lincoln grows, its housing and development patterns are evolving to meet new needs. While much of the community remains rooted in its rural charm and single-family homes, new mixed-use and higher-density projects are adding vibrancy and choice, helping attract new residents, professionals, and families who want to live, work, and invest locally.

Lincoln's natural beauty is unmatched, its Lake Ontario shoreline, Jordan Harbour, Ball's Falls Conservation Area, and the Niagara Escarpment, designated a UNESCO World Biosphere Reserve, create a backdrop that inspires both residents and visitors. Combined with award-winning wineries, craft beverage producers, and culinary excellence, Lincoln is not just a place to live it's a place to experience.

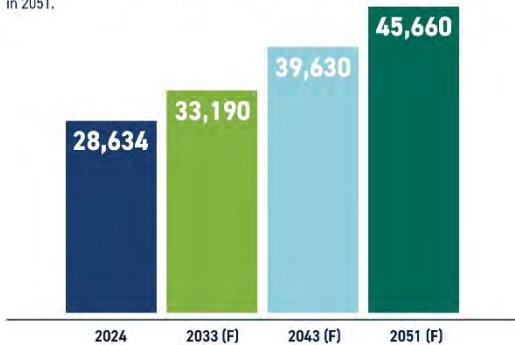
Lincoln's blend of economic opportunity, environmental stewardship, and community character makes it one of Ontario's most dynamic and promising places for investment, entrepreneurship, and quality of life.



Community Profile

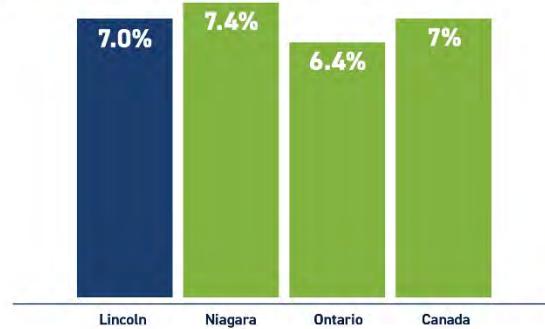
Population Growth

Lincoln's population increased 11.3% from 2020-2024, making Lincoln the fourth fastest growing municipality in Niagara. Lincoln is expected to grow to 45,660 in 2051.



Unemployment Rate

Lincoln's unemployment rate currently averages at 7.0% 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. (2023)



Total Construction Value

Since 2018, Lincoln's annual construction value has averaged \$118.5M per year.



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 2026 Town of Lincoln Budget and the whole budget process. A public engagement survey was launched in late August and stayed open until mid-October.

Promotional tools included:

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



Corporate Leadership Team



Budget Process

Legislated Strong Mayor Budget Process

On April 9, 2025, the Ministry of Municipal Affairs and Housing announced the expansion of strong mayor powers to the Town of Lincoln under O. Reg. 530/22 effective May 1, 2025. The Mayor may choose to delegate some of the specific powers and duties under the regulation, however proposing the budget is not one of the powers and duties which can be delegated.

The budget process is outlined in the regulation.

1. The Mayor tables the budget (by February 1) - At that time, the budget must be made available to:
 - Each member of Council
 - The Clerk
 - The public
2. Council review period (up to 30 days) - Council may propose amendments by resolution
 - Amendments must be submitted in writing to the Clerk, as per proposed timeline
 - If no amendments are submitted, related meetings will be cancelled
 - Each amendment is considered individually
3. Mayor's veto period (up to 10 days) - The Mayor may veto amendments, with written reasons to the Clerk and Council
4. Council override period (up to 15 days) - Council may override a veto with a two-thirds vote of all members

For the 2026 budget, the Mayor and Council agreed to the following timelines:



Staff Budget Process

While the framework and timelines within which we operate have changed based on provincial legislation, the overall process for staff has many similarities to the process prior to Strong Mayor legislation. Municipal budgets are prepared by Staff for review by the Mayor and Council. Some of the key features of a budget include:

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

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

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

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



Phase 1 – Prepare

- Budget schedule is prepared
- Departments review services and provide estimated costs based on service levels established by the Mayor and Council
- Meetings are held with the Mayor and Council to understand priorities and community feedback
- 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 and digital advertisements in local media outlets

Phase 3 – Develop

- The Mayor provides direction concerning priorities and continues to meet with staff regarding budget drivers and opportunities
- 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 staff-proposed budget is provided to the Mayor for review, modification if necessary, and approval

Phase 5 – Inform, Debate, Approve

- The Mayor's budget will be provided to Council in a Budget Book, with notes from staff 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
- Budget Committee meetings are held, and Council may propose amendments
- At the end of the legislated budget process, the budget will be adopted

Phase 6 – Educate

- Ensure proper communication to the broader community on the decisions and strategic investments made by the Mayor and Council
- Use all available means to communicate to the community

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.

The 2026 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 2026 Capital Budget Includes:

- Projects with large expenditures that recur irregularly or result in the acquisition, renovation, rehabilitation, preservation, or construction of an asset.

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. On the next page, "Your Tax Dollars at Work" shows the breakdown of property taxes for the average residential household in Lincoln in 2025.

Distribution of Your Tax Dollar
by Level of Government



- Municipal Share: \$0.09
- Provincial Share: \$0.44
- Federal Share: \$0.47

Distribution of Your
Property Tax Dollar



- 37% TOWN OF LINCOLN
- 10% EDUCATION (SCHOOL BOARDS)
- 53% NIAGARA REGION

Your Tax Dollars at Work

Your Tax Bill: A Shared Responsibility

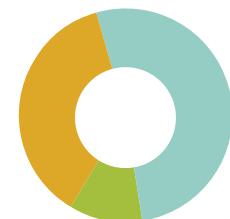


AVERAGE SINGLE FAMILY
DETACHED PROPERTY

\$385,000 = \$5,977
ASSESSMENT VALUE IN TAXES ANNUALLY

Lincoln's tax bill accounts for three agencies. The Town collects the property taxes for all three and then pays the Region and the School Board portions to them, which they use to deliver their services.

The Town of Lincoln's portion of the tax bill is used to deliver a number of services that make Lincoln a place to grow, prosper and belong. Each dollar of the Town of Lincoln property tax portion of your bill goes towards:



● **37%** TOWN OF LINCOLN
● **10%** EDUCATION (SCHOOL BOARDS)
● **53%** NIAGARA REGION

Education Breakdown



Town of Lincoln Breakdown



\$921 PUBLIC WORKS (ROADS, INFRASTRUCTURE, PARKS AND FACILITIES)



\$349 LEGISLATIVE, ADMINISTRATIVE & GENERAL GOVERNMENT



\$230 FIRE AND EMERGENCY SERVICE



\$225 CAPITAL CONTRIBUTION



\$153 ECONOMIC DEVELOPMENT, COMMUNICATIONS, TOURISM & CULTURE



\$153 PLANNING & MUNICIPAL LAW ENFORCEMENT



\$112 LIBRARY



\$54 RECREATION PROGRAMMING



\$37 BEAMSVILLE COMMUNITY HUB (FORMER BDSS)

\$2,234

Town of Lincoln 2026 Budget

Regional Services Breakdown



\$1,206 POLICING



\$457 COMMUNITY SERVICES



\$419 REGIONAL ROADS



\$315 PUBLIC HEALTH AND EMERGENCY MEDICAL SERVICES



\$249 ADMINISTRATION & GENERAL GOVERNMENT



\$190 WASTE MANAGEMENT



\$159 TRANSIT



\$118 NIAGARA REGIONAL HOUSING



\$42 NIAGARA PENINSULA CONSERVATION AUTHORITY



(\$1) COURTS

\$3,154

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Managing Costs Amid Inflation

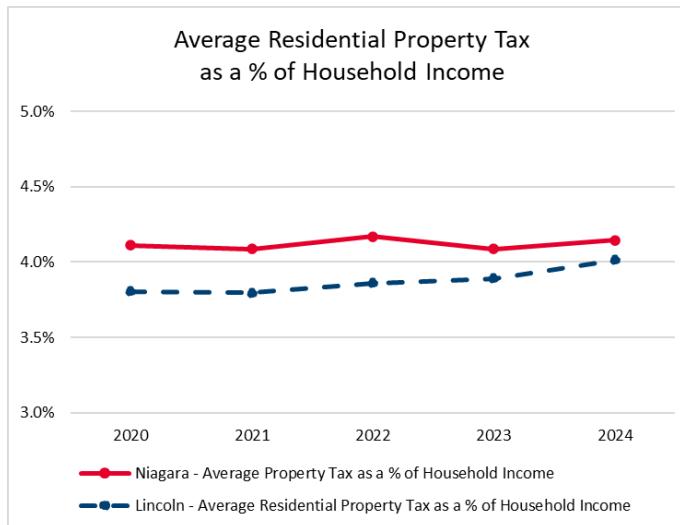
Inflation continues to influence municipalities across Ontario, driving up the cost of goods and services at a pace that impacts both households and local governments. Many residents are familiar with the Consumer Price Index (CPI), which measures changes in the price of a typical “basket of goods and services” purchased by a household over time.

Like families and businesses, the Town of Lincoln faces the effects of rising costs, including pressures unique to the municipal sector. These include fuel and maintenance for our roads and winter control fleet, construction materials and services, and municipal insurance premiums.

Despite these challenges, the Town remains committed to delivering high-quality services, maintaining critical infrastructure, and investing responsibly in our community. Through careful planning, efficiency initiatives, and strategic financial management, Lincoln continues to protect affordability for residents while ensuring the Town is equipped to meet current and future needs.

Property taxes in Lincoln have gradually increased over time to keep pace with the rising costs of delivering municipal services and maintaining essential infrastructure. At the same time, the average household income in Lincoln has grown, helping to offset the impact of these increases.

The graph below shows property taxes as a percentage of household income from 2020 to 2024, compared to the Niagara average. While 2025 data was not available at the time of publication, the trend demonstrates that Lincoln's property taxes have remained relatively stable and continue to be below the regional average.



The 2026 budget takes a responsible approach, balancing the need to smooth the impact of recent cost pressures while ensuring the Town can continue to provide the high-quality services residents expect. To fund both operating needs and critical infrastructure, the Town portion of the property tax bill (37% of the bill or approx. 1/3rd) for 2026 includes:

- **0.20% increase** for all operating costs (after accounting for growth)
- **0.95% increase** for the Beamsville Community Hub (former BDSS site)
- **3.83% increase** dedicated to capital and infrastructure investment

Combined, these adjustments result in a total 4.98% increase on the Town's portion of the tax bill, which equates to **1.84% increase on the total property tax bill**.

In short, the Town of Lincoln continues to invest in its people, services, and infrastructure while keeping property taxes affordable, stable, and below the Niagara average. This careful approach ensures a sustainable future for our community and supports the high quality of life that residents expect and deserve.

The property tax change for the average household will be provided after the Niagara Region budget is approved.

TOWN OF LINCOLN

2026 Operating Budget



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Operating Budget Overview

The 2026 Operating Budget has been developed during a period of economic reconstruction and cautious optimism following the global pandemic and recent international market fluctuations. Across Ontario and Canada, municipalities continue to navigate well-known financial pressures rising costs, infrastructure renewal, and shifting economic conditions but Lincoln remains focused on resilience, innovation, and responsible growth.

While inflation is easing and interest rates are trending downward, municipalities everywhere are balancing the realities of past cost increases with the need to invest in critical infrastructure and services. In Lincoln, this budget reflects a thoughtful, forward-looking approach, one that protects core services, supports long-term financial sustainability, and positions the Town to emerge stronger and more adaptable in the years ahead.

2026 Budget: Investing in Lincoln's Future

The 2026 Budget reflects Lincoln's commitment to community, opportunity, and long-term sustainability. As our Town grows and evolves, this budget balances three core priorities: investing in infrastructure, delivering exceptional services and seizing strategic opportunities.

1. Strengthening Our Foundation: Investing in Capital Assets

Lincoln, like many municipalities, faces an infrastructure gap. The cost to maintain and renew roads, watermains, parks, and facilities exceeds available funding. This gap, already a challenge before the pandemic, has been amplified by rising construction costs, inflation, interest rate fluctuations, and uncertainty in senior government funding.

To bridge this gap, the Town is planning strategically, maximizing efficiencies, and pursuing grant opportunities. The 10-year capital forecast ensures projects are delivered at the right time, in the right way, while protecting taxpayers.

A key tool is the capital levy, a dedicated portion of property taxes invested directly into long-term capital needs, essentially "saving" for infrastructure now to prevent higher costs later. In recent years, these investments have grown:

- **2024:** 2% capital levy (~\$445,000)

- **2025:** 3% capital levy (~\$700,000)
- **2026:** 2.5% capital levy (~\$650,000)

Additionally, a 1.4% increase supports debt servicing for major infrastructure projects, such as Lincoln Avenue Reconstruction, Durham Road Reconstruction, and Fire Service vehicles. Combined, the total investment in capital for 2026 is 3.8%, or approximately \$1 million, securing Lincoln's infrastructure for decades to come.

Why it matters: These investments keep our roads safe, water flowing, and parks maintained for today and for future generations.

2. Delivering Exceptional Services and Strategic Opportunities

Providing high-quality municipal services is at the heart of Lincoln's mission. Residents rely on the Town to deliver safe and well-maintained roads, parks, recreation programs, emergency services, and a range of other essential programs that ensure the community thrives.

Maintaining this level of service requires careful financial planning, particularly in light of rising operational costs driven by inflation, utility charges, insurance premiums, and legislated compliance requirements. Despite these pressures, the 2026 operating budget increases by only 0.20% (~\$52,000) achieved through targeted efficiencies, smart prioritization, and thoughtful management of departmental resources.

Key strategies to maintain service excellence include:

- **Operational Efficiency:** Continuously evaluating programs and processes to find efficiencies without reducing service quality, including reviewing maintenance schedules, leveraging technology, and streamlining internal operations.
- **Prioritization and Risk Management:** Allocating resources based on risk and criticality to ensure essential services such as water supply, wastewater management, and emergency services, remain reliable and responsive under all conditions.
- **Innovation and Adaptation:** Adopting modern tools and best practices to improve service delivery, from smart water meter technology and fleet management systems to digital citizen engagement platforms.
- **Community-Focused Programming:** Expanding programs for youth, seniors, and residents of all ages, supporting community well-being, promoting active lifestyles, and providing opportunities for engagement and enrichment.
- **Sustainability and Resilience:** Planning services with long-term sustainability in mind, including environmentally responsible practices, climate adaptation strategies, and infrastructure maintenance that support future growth.

In 2025, the Town also acquired the historic Beamsville District Secondary School (BDSS) site, presenting a rare opportunity to enhance Lincoln's community infrastructure while preserving heritage. This centrally located, iconic property gives the Town the chance to create a vibrant, multi-use space that benefits residents, businesses, and visitors alike.

Operating and maintaining the BDSS site in 2026 is projected to cost approximately an additional \$250,000, or 0.95% of the tax levy. While this is an investment, it aligns with the Town's broader mission: enhancing community value, supporting economic development, and creating opportunities for residents. Through public consultations and feasibility studies, residents will guide decisions to ensure the site evolves in a way that reflects Lincoln's values and ambitions, supporting programs for youth, seniors, and the broader community.

By combining high-quality service delivery with strategic investments like the BDSS site, Lincoln ensures residents enjoy reliable day-to-day municipal services while benefiting from forward-looking projects that strengthen the community's cultural, social, and economic fabric.

Putting It All Together

The 2026 Budget is more than numbers: it's a blueprint for Lincoln's future. It invests in our infrastructure, ensures residents continue to receive high-quality services, and seizes strategic opportunities.

By making these investments today, we're preserving our heritage, strengthening our economy, and building a resilient community that will thrive for generations.

Notably, Lincoln's portion of the total property tax bill is just 37% (approximately one-third), with the Niagara Region at 53% and school boards at 10%. For the average household, the Town's 2026 budget translates to a \$111 annual increase, or **1.8% on the total tax bill**.

	2025	2026
For operating costs	\$ 64	\$ 5
For capital costs	\$ 62	\$ 85
For unique strategic initiatives (e.g. hospital, former BDSS)	<u>\$ 37</u>	<u>\$ 21</u>
Total estimated \$ increase per average household	<u>\$ 163</u>	<u>\$ 111</u>

Summary of Personnel and Impacts on the Budget

The people who work for the Town deliver the programs and services that are essential to the residents and the community. At the end of 2025, the Town had 130 full-time employees with various funding sources such as the tax levy, user rates and fees, grants, and other sources depending on the service they provide. Some departments/divisions also share personnel with other local municipalities, to gain greater efficiencies and cost savings. While there are different methods and definitions for counting full-time equivalent positions (FTEs) based on shared positions and contracts, this summary is designed based on our reporting to the province and includes full-time shared and contract positions. Approximately 43% of the Town's full-time workforce are covered by a collective agreement, and that agreement was renegotiated in 2024. The Town also has many volunteer firefighters and many part-time and seasonal employees who play an integral role in providing services to the community as well.

The Corporate Leadership Team (CLT) reviewed operational needs, and service level expectations, exploring cost mitigation strategies such as fees and grants, as well as shared service opportunities with other municipalities. The 2025 budget includes no net new positions, with new funding sources and cost savings to offset two positions, for a net reduction of costs for two positions.

Full-time /Part-time/Seasonal/Other Staffing Change/Increase in Hours

The table below lists the number of full-time staff budgeted for each department, while noting funding sources. These are existing roles in the organization, with the following changes:

1. Planning & Development: The Infrastructure Planner position has been deferred to future budget discussions when development activity increases. The Asset Management/GIS position was added as approved by Council prior to budget, fully funded by grant. The total impact is 0 net new positions with funding added for 1 position, for an overall levy cost reduction.
2. Economic Development, Communications, Tourism & Culture: The Event Planner position has been deferred to future budget discussions. There is a resulting cost reduction.
3. Office of the CAO: Two project manager positions removed along with offsetting funding, for no net levy impact.
4. Water & Wastewater: The addition of a Compliance Coordinator position to meet new legislated CLI-ECA requirements, fully offset by reduced contracting costs, for no net new cost.

The following table summarizes the full-time staff complement for 2025 and the changes in the 2026 budget.

Department	2026 Position Impact		2026 Budget Impact		
	2025	New Positions / (Removed Positions)	2026	Cost Savings / Funding Sources	
				Net New Positions	Net Position Cost
Public Works	49		49	0	0
Strategic Initiatives & Community Services	5		5	0	0
Fire & Emergency Services	7		7	0	0
Planning & Development	17		17	0	-1
Economic Development, Communications, Tourism & Culture	11	-1	10	-1	-1
Legislative, Enterprise & Information Services	8		8	0	0
Finance	12		12	0	0
Office of the CAO	8	-2	6	-2	0
Subtotal Tax Levy Positions	117	-3	114	-3	1
Water & Wastewater	9	1	10	1	-1
Building	4		4	0	0
Total Positions	130	-2	128	-2	0
					-2

Additional changes to part-time/seasonal/other staff budgets include:

1. Fire & Emergency Services: Increase required for volunteer firefighters due to increased emergency calls and compliance with training and certification requirements. Net additional cost: \$225,000
2. Strategic Initiatives & Community Services: Detailed review of camp programs enabled by new software resulting in a budget decrease without reduced service levels. Net cost reduction: \$60,000
3. Beamsville Community Hub (former BDSS): Increase in facility and customer service staffing to meet service level needs. Net additional cost: \$52,000

2026 Consolidated Operating Budget (\$000's)

Funding Source	Levy Supported		Utility Rate Supported	2026 Budget
	Operations	Former BDSS		
Funding Source	38,169	979	16,792	55,940
Tax Levy	27,567	691	-	28,259
Rate Charges (Water Wastewater)	-	-	16,711	16,711
User Fees & Service Charges	4,324	288	28	4,640
Donations/Sponsorships/Advertising	155	-	-	155
Grants	374	-	-	374
Fines, Penalties & Interest	776	-	53	829
Taxation - Other	804	-	-	804
Financial Revenue	555	-	-	555
Proceeds on Disposal of Capital Assets	-	-	-	-
Debt Servicing Funding	2,321	-	-	2,321
Interdepartmental Revenues	646	-	-	646
Reserve Transfers Funding	610	-	-	610
DC Reserve Transfers Funding	38			38
Expenditure	38,169	979	16,792	55,940
Personnel	17,292	187	1,921	19,401
Services & Supplies	5,082	348	857	6,287
Region Controlled Cost	-	-	7,619	7,619
Administrative	1,450	3	142	1,594
Insurance	990	24	17	1,031
Equipment/Vehicles/Technology	2,324	24	148	2,496
Utilities	1,071	263	28	1,362
Financial Expenditures	226	130	53	409
Debt Servicing Charges	4,151	-	551	4,702
Interdepartmental Expenses	233	-	413	646
Operating Reserve Transfers	25	-	-	25
Capital Reserve Transfers	3,298	-	4,993	8,291
Contribution to Library	1,359	-	-	1,359
External Transfers	668	-	50	718
Surplus/(Deficit)	-	-	-	-

2026 Tax Levy Supported Budget (\$000's)

	Levy Supported			
	2025 Budget	2026 Budget	\$ Change	% Change
Funding Source	8,750	10,890	2,140	24.5%
User Fees & Service Charges	4,199	4,612	413	9.8%
Donations/Sponsorships/Advertising	147	155	8	5.1%
Grants	385	374	(11)	(2.9%)
Fines, Penalties & Interest	667	776	108	16.2%
Taxation - Other	770	804	34	4.4%
Financial Revenue	165	555	390	236.0%
Debt Servicing Funding	1,243	2,321	1,078	86.7%
Interdepartmental Revenues	532	646	113	21.3%
Reserve Transfers Funding	641	610	(31)	(4.8%)
DC Reserve Transfers Funding	-	38	38	100.0%
Expenditure	35,039	39,148	4,110	11.7%
Personnel	16,685	17,480	795	4.8%
Services & Supplies	4,725	5,430	705	14.9%
Administrative	1,440	1,452	12	0.9%
Insurance	966	1,014	48	4.9%
Equipment/Vehicles/Technology	2,143	2,349	206	9.6%
Utilities	1,274	1,334	60	4.7%
Financial Expenditures	399	356	(43)	(10.7%)
Debt Servicing Charges	2,716	4,151	1,435	52.8%
Interdepartmental Expenses	127	233	106	82.9%
Operating Reserve Transfers	130	25	(105)	(80.8%)
Capital Reserve Transfers	2,648	3,298	650	24.5%
Contribution to Library	1,319	1,359	40	3.0%
External Transfers	466	668	202	43.3%
Tax Levy - Expenditure net of Funding Sources	(26,289)	(28,259)	(1,970)	7.49%
Estimated Property Tax Growth		(2.51%)		
After Growth Levy Impact		4.98%		

	Town Impact	Increase on total tax bill	Impact to average household
Ongoing Operations	0.20%	0.07%	\$5
Former BDSS	0.95%	0.35%	\$21
Total for Operations	1.15%	0.42%	\$26
Capital	3.83%	1.42%	\$85
Total for Operations and Capital	4.98%	1.84%	\$111



2026 Tax Levy Supported Revenues (\$000s)

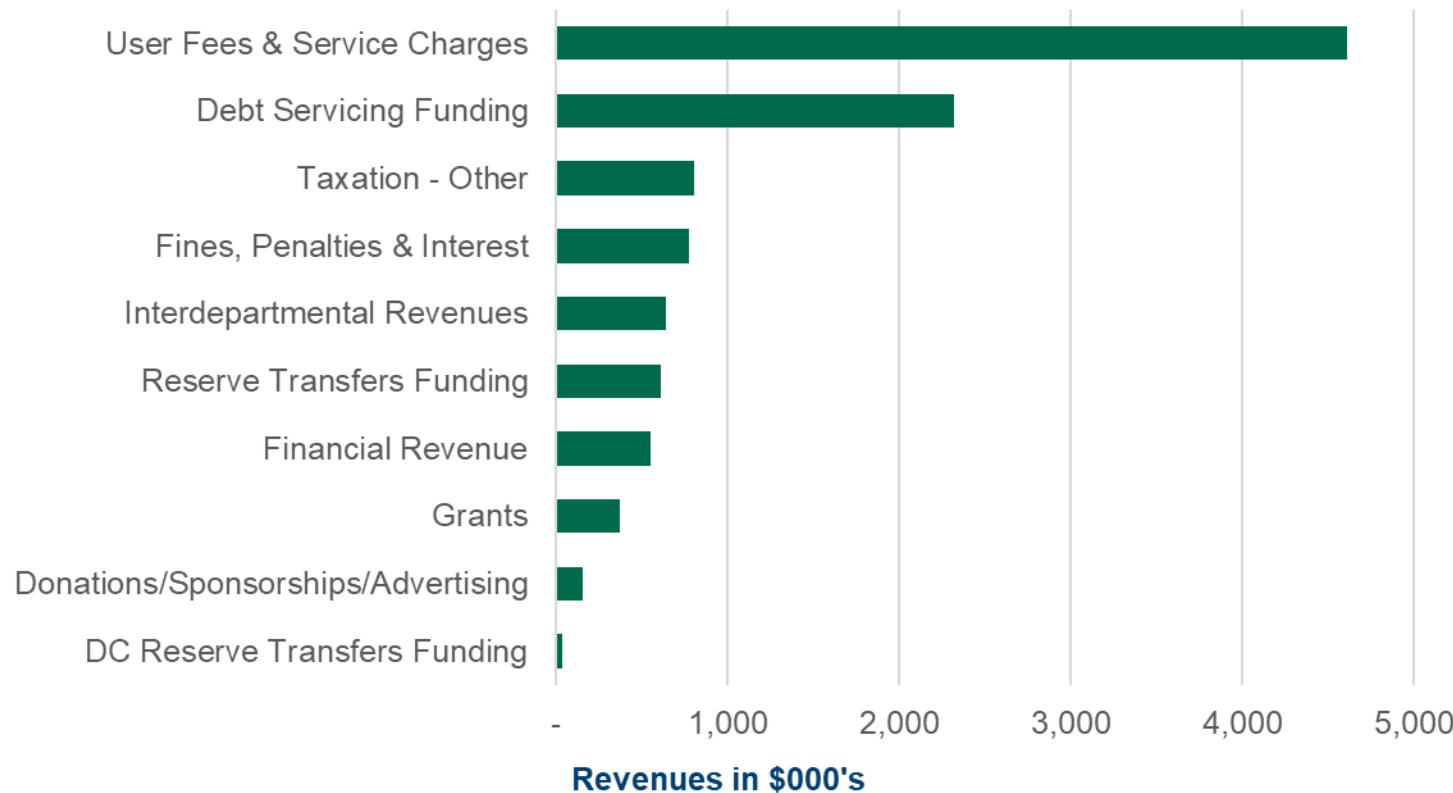
	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Tax Levy	26,289	28,259	1,970	7.5%	1
User Fees & Service Charges	4,199	4,612	413	9.8%	2
Debt Servicing Funding	1,243	2,321	1,078	86.7%	3
Taxation - Other	770	804	34	4.4%	4
Fines, Penalties & Interest	667	776	108	16.2%	5
Interdepartmental Revenues	532	646	113	21.3%	6
Reserve Transfers Funding	641	610	(31)	(4.8%)	7
Financial Revenue	165	555	390	236.0%	8
Grants	385	374	(11)	(2.9%)	9
Donations/Sponsorships/Advertising	147	155	8	5.1%	10
DC Reserve Transfers Funding	-	38	38	100.0%	11
Total Budgeted Revenues	35,039	39,148	4,110	11.7%	

2026 Tax Levy Revenue Budget Notes

- (1) Property tax increase related to operations of 4.98% will result after factoring in anticipated growth of 2.51% - 0.20% for operations net of growth, 2.47% for capital investment in Infrastructure Reserve Fund, 1.36% for capital debenture principal and interest charges on roads and fire vehicles, and an additional 0.95% increase related to carrying and operational costs of the Beamsville Community Hub (Former BDSS), which is being presented separately due to the unique nature of the project and pending a decision regarding future operations. The 4.98% on the Town's portion equates to 1.8% on the overall tax bill.
- (2) Increase relates primarily to \$324k for building permit revenues required to fund departmental operations; \$93k increase recreational facility and arena rental revenue; \$30k new user fees for parking; \$31k increase in finance department administration fees; \$23k increase in MAT Tax anticipated. Some budgeted fees are reduced to align to current actuals - \$38k decrease in short-term rental licenses; \$52k decrease in filming revenues at Beamsville Community Hub; \$44k decrease in planning application fees and site plan revenues based on recent slowing of development activity.
- (3) Increased debt servicing funding due to new debenture principal and interest payments anticipated for 2026 that are funded by development charges (DC) reserve fund. The total DC revenues are equal to principal and interest payments for those debentures so that there is no net cost to the tax levy.
- (4) Minimal increase to supplemental taxation and payments-in-lieu of taxation revenues anticipated. There is typically a one-to-two-year lag in time from when development occurs until supplemental taxation revenues are received.
- (5) Increase to property tax penalties and interest based on historical actuals and analysis of collections.
- (6) Increase in interdepartmental revenues anticipated from building, water and wastewater department/divisions to cover costs from facilities, fleet, information technology, and administration.

- (7) Transfer of \$263k from Election Reserve Fund toward election costs; \$30k from Watermain Reserve Fund for rain barrel and tree program (no net levy impact); \$26k from prior year encumbrances with offsetting costs; reduction of \$381k from building department reserve fund.
- (8) Addition of \$370k in dividend investment income anticipated based on recent trends, with offsetting Community Improvement Plan (CIP) costs; slight increase in interest revenue based on projected bank balance and historical interest rates.
- (9) Slight decrease in grants offset by decreased expenditures.
- (10) Increased advertising/sponsorship funds for Community Events and Emergency Management conference.
- (11) DC funding for Cultural Master Plan.

2026 Summary of Major Revenues (excl Tax Levy)



2026 Tax Levy Supported Expenditures (\$000s)

	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Labour	11,786	12,265	478	4.1%	1
Services & Supplies	4,725	5,430	705	14.9%	2
Debt Servicing Charges	2,716	4,151	1,435	52.8%	3
Benefits	3,655	3,747	91	2.5%	4
Capital Reserve Transfers	2,648	3,298	650	24.5%	5
Volunteer Fire Fighters	1,243	1,468	225	18.1%	6
Contribution to Library	1,319	1,359	40	3.0%	7
Utilities	1,274	1,334	60	4.7%	8
Equipment/Vehicles/Technology	1,055	1,115	61	5.8%	9
Administrative	1,105	1,102	(3)	(0.2%)	10
Insurance	966	1,014	48	4.9%	11
Software	803	918	115	14.3%	12
Community Improvement Plan Incentives	195	370	175	89.7%	13
Financial Expenditures	399	356	(43)	(10.7%)	14
Legal	335	350	15	4.5%	15
Fuel	285	316	31	10.7%	16
External Transfers	271	298	27	0.0%	17
Interdepartmental Charges	127	233	106	82.9%	18
Operating Reserve Transfers	130	25	(105)	(80.8%)	19
Total Budgeted Expenditures	35,039	39,148	4,110	11.7%	

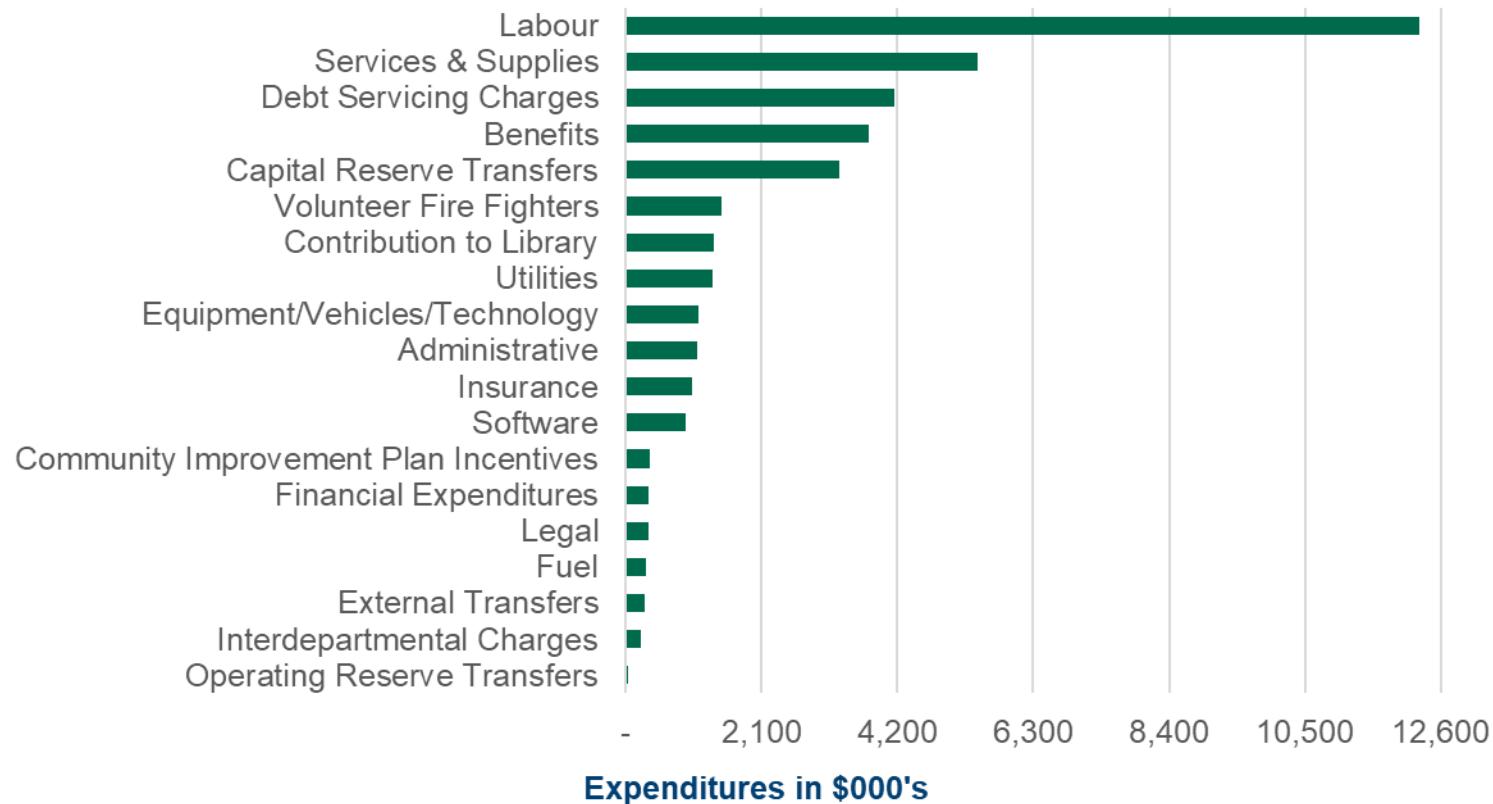
2026 Expenditure Budget Notes

- (1) Cost of living adjustments and negotiated/legislated pay increases, including CUPE collective agreement and 2.3% increase in minimum wages, net of organizational changes and deferral of Event Planner and Infrastructure Planner \$348k (offset by increased Interfunctional revenues of \$109k for net levy impact of \$249k); addition of Asset Management/GIS position with offsetting reduction in consulting costs, fully funded by grant (no net levy impact); addition of Compliance Coordinator position, funded by reduced consulting budget (no net levy impact); \$15k increase for election work, funded by election reserve (no net levy impact); \$52k for new part-time facility and customer service staff at the Beamsville Community Hub. Position gapping (cost reductions when positions are vacant) of \$143k plus benefits is reducing the budget similar to 2025, and will place operational demands on existing staff.
- (2) Increase of \$332k related to election, mostly funded by the Election Reserve Fund; \$172k additional costs for operation of Beamsville Community Hub (former BDSS) including building supplies, equipment, janitorial, grounds maintenance and repairs; \$70k inflationary increase supplies and maintenance for facilities, parks supplies and winter control; \$50k for Cultural Master Plan to be completed half in 2026 and half in 2027, 75% funded from DCs and 25% from encumbrances; \$30k increase in streetlight maintenance and contracted services; \$30k for Rain Barrel and Tree Program funded fully from reserves with no net levy impact; \$27k increase to fire vehicle and equipment inspections; \$30k increase for lease of 3 additional pickup trucks; decrease of \$43k in consulting due to lower development activity.
- (3) Increase in debt servicing charges due to new debenture principal and interest payments anticipated for 2026, some of which was issued in 2025 with full year payments and those anticipated for 2026. \$1.08M is funded by development charges (offsetting revenues). Of the remaining \$357k, \$182k pertains to Lincoln Avenue, \$55k for fire vehicles, \$52k for Jordan Village Improvements, \$38k for the Street Sweeper, \$19k to Aberdeen & Hillside Slope Stabilization and Reconstruction, and \$15k for the WLMH.

- (4) Benefit cost increases are primarily a result of labour related costs, net of reduced WSIB rates.
- (5) Increased capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets. Increase of \$650k to IRF.
- (6) Increase to volunteer firefighters to be aligned with historical actuals and future anticipated costs, due to increased emergency calls and compliance with training and certification requirements.
- (7) See the Lincoln Pelham Public Library section for details regarding their budget; a general 3% increase is requested as the Town's contribution.
- (8) Based on historical trend analysis combined with anticipated cost increases, budget has increased 5% for hydro, 7% for water and sewer, and 5% for natural gas.
- (9) Increased parts, supplies, and repairs for fire vehicles of \$26k, fleet and large equipment \$9k, and \$19k increase to internet and telecommunication.
- (10) \$81k increase for election administration, mostly offset by reserves; \$7k for new compliance audit required by Bereavement Authority of Ontario (BAO); \$100k reduction in consulting services for AMP, no longer outsourcing; \$10k decrease in training within various departments; other minor increases.
- (11) Insurance costs have been increasing significantly in recent years, a pressure facing many municipalities. A 5% increase has been estimated for 2026 but at this time of budget development the 2026 premium is not known. Any insurance savings at the end of the year will be transferred into the insurance reserve fund to offset future unanticipated insurance costs.
- (12) Increasing cost of corporate software licenses, including \$27k for by-law municipal ticketing and enforcement platform that streamlines and integrates with payment processing and reporting.
- (13) Increase to CIPs offset by dividend revenue. Budget is based on an estimate related to existing agreements; the CIP program dating back to 2014.

- (14) Decrease in estimated interest on floating capital loan – interest only payments, and assuming no further debt is taken out for the Beamsville Community Hub which is what staff are proposing.
- (15) Increased budget for legal required.
- (16) Increase in budgeted fuel costs based on historical actuals and anticipated spend.
- (17) Increase in contribution to West Niagara Secondary School Theater contributions, and increased budget for general community sponsorships.
- (18) Increase to interdepartmental charges to Building Department for costs such as fleet, facilities, information technology, and administrative support. The Building Department costs are fully recovered from its revenues.
- (19) Decrease in contribution to Election Reserve Fund.

2026 Summary of Major Expenditures



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



2026 Council Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	90,799	107,708	70,000	70,000	-	-	
Mayor Fundraising	90,799	107,708	70,000	70,000	-	-	1
Expenditure	509,361	501,357	522,358	545,972	23,614	4.5%	
Personnel	290,950	305,757	309,965	330,415	20,450	6.6%	2
Services & Supplies	26,797	4,611	15,450	15,914	464	3.0%	
Mayor Fundraising Disbursements	90,799	107,708	70,000	70,000	-	-	1
Administrative	77,815	60,281	103,943	106,643	2,700	2.6%	
Financial Expenditures	23,000	23,000	23,000	23,000	-	-	
Net Levy Impact	(418,562)	(393,649)	(452,358)	(475,972)	(23,614)	5.2%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$39
Increase
from prior
year = \$1

Council Budget Notes

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

TOWN OF LINCOLN

Public Works



Public Works

The Public Works department is responsible for overseeing all of the physical infrastructure services 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 the road network, water and wastewater systems, public and open spaces. In addition to focusing on traditional hard infrastructure work, Public Works also focuses on traffic safety initiatives, active transportation considerations, environmental monitoring maintenance of the Town's fleet, and municipal horticulture and beautification.

The Public Works Department maintains approximately \$733M in right of way assets (roads, sidewalks, bridges/culverts, streetlights & storm sewers). The department also maintains \$668M in water and wastewater infrastructure and approximately \$9.5M in fleet assets (trucks, vehicles and equipment. Public Works is also responsible for maintaining \$86M in municipal owned facilities arenas, libraries, firehalls, pools, etc.) and \$44M in public open spaces (parks, trees and cemeteries)

The department's key divisional areas include:

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



Department Functions

Transportation services:

- Road maintenance & repair-related activities
- Bridge & culvert maintenance & repair
- Storm sewer maintenance & repair
- Winter maintenance operations
- Traffic control (signage, painting, roadside safety barriers, traffic counts)
- 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) and Regulatory Compliance under separate section

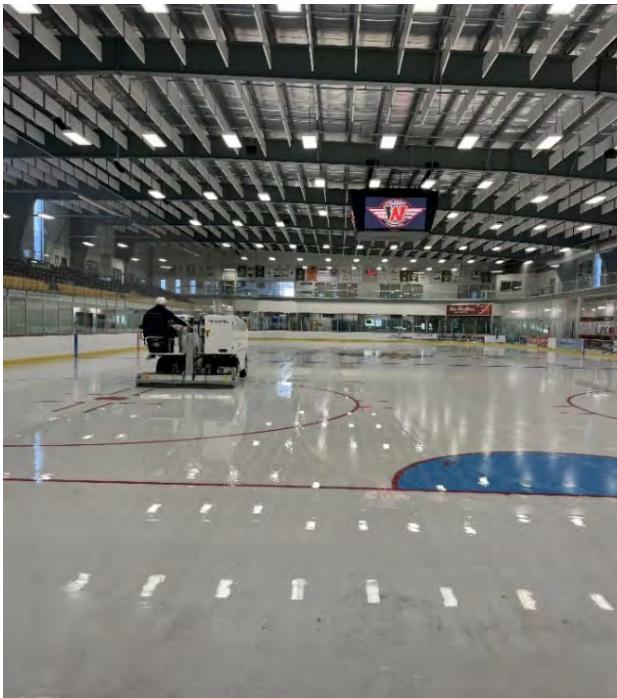
Operational Engineering:

- Develops and implements comprehensive traffic safety programs aimed at enhancing roadway safety and promoting efficient traffic flow.
- Lead asset management for the department.
- Manage state of good repair construction initiatives and key studies related to transportation and municipal servicing
- Responsible for administering permits for a range of municipal activities including road occupancy, moving oversize/overweight load movements, driveway construction, and the installation of water and sewer service connections, ensuring compliance with regulatory and safety standards.
- Provides engineering and technical advisory services to various departments across the organization.



Public and Open Spaces

- Municipally owned buildings/facilities maintenance and operations (Town Hall, fire stations, libraries, community centers, museum, pools, etc.)
- Responsible for public facility management & capital improvements
- Arena operations and ice management
- Park maintenance and operations (groundskeeping, amenities management, public access & use and sanitation collection)
- Urban forestry management (street tree planting & maintenance, tree health & risk assessment)
- Horticulture services (seasonal planting, floral displays, landscaping, pruning & plant health care)
- Cemeteries administration and operation (grounds maintenance, interments, plot management & monument care)
- Special event support (logistics & setup, site preparation and clean-up)



2026 Key Objectives

Traffic Safety:

The Town has continued to invest in traffic calming and speed reduction initiatives as part of its commitment to community safety. The 2026 budget includes the Roadside Safety Program, which reinforces a consistent focus on enhancing both vehicular and pedestrian safety in Lincoln. For 2026 the program will prioritize traffic calming measures and expand the use of innovative technology to conduct speed studies across the community.

Truck Traffic Safety:

Truck safety initiatives remain a high priority in the 2026 budget. The budget provides ongoing support for the Truck Monitoring Pilot Program, which utilizes innovative camera technology to enhance the monitoring and enforcement of truck traffic by passing the MTO Vineland Inspection Station. The Town will maintain a continued focus on Truck Safety Inspection Blitzes in collaboration with Niagara Region, NRPS, MTO, and other agencies, to further strengthen compliance and road safety.

Active Transportation:

The Town is investing in Active Transportation (AT) initiatives in alignment with the Town's Active Transportation Strategy (ATS), integrating AT elements into Capital Projects and Operational Programs. Ongoing collaboration with the Town's Age-Friendly and Active Community Advisory Committee will ensure that community input is incorporated into planning and design of projects.



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. 2026 will continue to focus on sanitary, stormwater, road and water assets. As outputs from previously completed condition assessments and the Region-led Baker Road Pollution Prevention Control Plan, inflow and infiltration reduction projects will continue on the sanitary sewer system. Maintenance to surfaces (e.g. pothole repairs, minor patching, trip hazard repairs etc.) will be completed on the road and sidewalk networks. The projects and programs associated with asset management and state of good repair programs ensure that Lincoln continues to be a welcoming and resilient community.

Infrastructure Improvements to Support Our Changing Community

As the Town continues to grow and change a focus on ensuring that health and safety and legislative impacts are being met. In 2026, there will be a continued focus on reducing/preventing causes of basement flooding from sanitary sewers, ensuring appropriate fire flow capacity within the water system and roadside safety measures are in place. Asset Management Plans and the associated 10-year Capital and operating plans ensure that growth and climate change impacts are considered. A focus for our programs is to also ensure that while we complete the works, that we are considering innovative and life-cycle cost efficient alternatives to ensure a resilient and sustainable community. The Town conducts an annual review of its Engineering Design Standards to ensure new infrastructure is resilient, sustainable, and responsive to climate change. This includes incorporating updated requirements such as those from CLI ECA and aligning with industry best practices. Staff remain committed to continuously improving standards to support long-term environmental and infrastructure goals.

Joint Initiatives with Region and Local Area Municipalities

In 2026, the Public Works Department will continue working with Niagara Region and Local Area Municipalities on shared projects that improve service delivery and efficiency. Key collaborative opportunities include the PCI Roads Needs Study, Annual Line Painting Program, and the Region's King Street Reconstruction Project in Beamsville.

Building on successful joint efforts in 2024 and 2025 such as sewer upgrades, fleet purchases, and shared procurement of materials, Public Works remains committed to identifying cost-effective opportunities. Staff also actively contribute to regional committees focused on transportation operations, water and storm compliance, water loss reduction, and design standards.

Grant Opportunities

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

2026 Public Works Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	696,005	968,265	716,019	757,517	41,498	5.8%	
User Fees & Service Charges	387,770	422,980	453,640	495,565	41,925	9.2%	1
Donations/Sponsorships/Advertising	23,226	57,104	2,000	2,040	40	2.0%	
Grants	61,996	187,523	55,000	50,000	(5,000)	(9.1%)	2
Fines, Penalties & Interest	842	309	600	612	12	2.0%	
Finance Revenue	41,558	40,570	40,000	40,000	-	-	
Interdepartmental Revenue	146,202	164,779	164,779	169,300	4,521	2.7%	3
Reserve Transfers Funding	34,411	95,000	-	-	-	-	
Expenditure	8,992,465	10,087,406	10,578,148	10,962,486	384,338	3.6%	
Personnel	4,629,800	5,056,147	5,464,811	5,670,481	205,670	3.8%	4
Services & Supplies	2,629,158	2,989,114	3,252,250	3,346,669	94,419	2.9%	5
Administrative	80,329	92,747	107,665	118,855	11,190	10.4%	6
Equipment/Vehicles/Technology	590,324	610,481	681,393	713,728	32,335	4.7%	7
Utilities	874,976	889,597	1,030,529	1,070,758	40,229	3.9%	8
Financial Expenditures	19,878	22,668	16,500	16,995	495	3.0%	
Operating Reserve Transfers	168,000	426,651	25,000	25,000	-	-	
Net Operating Costs	(8,296,460)	(9,119,140)	(9,862,129)	(10,204,969)	(342,840)	3.5%	
Net Capital Costs	(825,066)	(1,101,811)	(966,995)	(1,255,134)	(288,139)	29.8%	9
Net Levy Impact	(9,121,526)	(10,220,951)	(10,829,124)	(11,460,103)	(630,979)	5.8%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026

= \$951

Increase
from prior
year = \$30

Public Works Budget Notes

- (1) New revenue of \$20k for residual funds on leased vehicles; \$18k increase in recreational facility rental revenues; \$4k increase in shared recovery of the Towns portion of Niagara Region road safety program, applied against road safety initiatives.
- (2) Reduced grants anticipated for municipal drainage superintendent costs, with offsetting cost reduction.
- (3) Increase to interdepartmental revenues anticipated from building, water and wastewater departments/divisions to cover costs from fleet and facilities.
- (4) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits, addition of Compliance Coordinator position in response to new CLI-ECA requirements for water, wastewater, and stormwater, offset by decreased consulting within Public Works and Utility Rate supported budgets.
- (5) \$45k inflationary increase on building and parks supplies and services, facilities and park repairs, maintenance and janitorial services, winter and summer grounds maintenance, and winter sand and salt; \$30k increase for streetlight maintenance and contracted services; \$27k increase to lease 3 pickup trucks net of other savings; reduction of \$8k within traffic control maintenance contracted services.
- (6) New \$7k budget for compliance audit required by Bereavement Authority Ontario (BAO). Board budget of \$2,000 has been moved from Legislative, Enterprise & Information Services.
- (7) \$17k increase to fuel; \$9k increase to vehicle and equipment parts & supplies and repairs; \$5k increase to software for urban forestry and fleet equipment inspection and Geotab.

- (8) Based on historical trend analysis combined with anticipated cost increases, budget has been increased by approximately 5% for hydro, 7% for water and sewer, and 5% for natural gas. Slight adjustment to align with historical trend analysis resulted in slightly lower increase.
- (9) Increase to debt servicing charges due to new and/or full-year debenture principal and interest payments anticipated for 2026 for Lincoln Ave Reconstruction \$182k, Street Sweeper \$38k, Aberdeen and Hillside \$19k and Durham Rd \$156. Reduction to funding of obligatory reserve funds.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 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.	748	1,023	1,298	1428
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.	2,285	2,150	2,015	1900
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.	10,653	13,299	13,299	13,300
Winter Response Events	To ensure that the transportation networks are maintained and safe for both traditional and active transportation users.	34	30	38	34
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.	38	30	40	45
Projects	Highlights the amount of projects underway/completed by Public Works in a single year	29	31	23	19
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.	133	135	140	150
Permits Processed	To ensure that residents and businesses are supported with events and property improvements.	137	106	140	90

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Truck Traffic Blitzes	The ensure that roads are safe for the residents of Lincoln. Blitzes are done in partnership with MTO and NRPS. Number/frequency of Blitzes support monitoring of truck routes and safety of vehicles.	5	12	7	8
Resident Communication	To keep residents informed about upcoming projects that may affect their area of residence or business, and to provide an opportunity for feedback. Notices are distributed through mail or hand delivered.	N/A	5,900	4,500	4400
Median Maintenance cost per playground	Maintain yearly maintenance cost for Town playgrounds below the average of target municipalities (\$1,000)	\$486	\$400	\$400	\$400
Frequency of Playground Inspections	To ensure all town parks are inspected monthly (12) and inspection documented	100%	100%	100%	100%
Lean white belt training	Introduce LEAN and small improvements to staff over 2024	N/A	5 small improvements initiate	7 All roads, water wastewater parks & open space completed white belt training	10
Availability of Parks/ Facilities	Parks and facilities are open for use (excludes emergency closures outside control of Lincoln such as police, accident, climate, vandalism)	N/A	100%	100%	100%

TOWN OF LINCOLN

Strategic Initiatives & Community Services



Strategic Initiatives and Community Services

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

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

The core department functions include the activation and programming for:

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

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



Department Functions

Recreation and Sport:

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

Customer Service:

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



Strategic Initiatives:

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



2026 Key Objectives

Department Wide:

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



2026 Strategic Initiatives and Community Services Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	939,503	1,072,484	990,350	1,056,597	66,247	6.7%	
User Fees & Service Charges	863,543	998,777	934,850	1,000,077	65,227	7.0%	1
Donations/Sponsorships/Advertising	35,189	44,856	51,000	52,020	1,020	2.0%	
Grants	25,558	24,829	-	-	-	-	
Financial Revenue	4,582	4,023	4,500	4,500	-	-	
Reserve Transfers Funding	10,631	-	-	-	-	-	
Expenditure	1,444,303	1,377,226	1,630,933	1,628,599	(2,334)	(0.1%)	
Personnel	1,177,660	1,121,527	1,366,746	1,356,726	(10,020)	(0.7%)	2
Services & Supplies	191,383	206,390	188,327	190,530	2,203	1.2%	
Administrative	42,624	18,169	38,200	42,423	4,223	11.1%	3
Equipment/Vehicles/Technology	9,753	11,278	12,360	13,596	1,236	10.0%	
Financial Expenditures	22,883	19,863	25,300	25,324	24	0.1%	
Net Levy Impact	(504,800)	(304,742)	(640,583)	(572,002)	68,581	(10.7%)	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$47
Decrease
from prior
year = (\$7)

Strategic Initiatives and Community Services Budget Notes

- (1) Increase of \$50k to arena rentals as well as general increase in other revenues.
- (2) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits; reduction of approximately \$60k for program and camp wages based on detailed review and analysis by program and position with aid of new payroll software, with no anticipated decrease in service level.
- (3) Advisory Board budget of \$2,000 has been moved from Legislative, Enterprise & Information Services.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Average program satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	98%	95%	95%	97%
Program referral rate (%)	To measure program participant satisfaction and likeliness to recommend a program to a friend and/or family member.	94%	95%	95%	95%
First contact resolution (%)	To measure the efficiency and knowledge of front-line staff to immediately and effectively service the needs of the customer upon first inquiry without need for redirection.	70%	75%	80%	85%

TOWN OF LINCOLN

Fire & Emergency Services



Fire and Emergency Services

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



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

The department functions include:

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

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

Department Functions

Fire Prevention and Enforcement:

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

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

Fire and Life Safety Public Education:

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

Emergency Response:

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



Firefighter Training and Development:

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

Community Emergency Management and Preparedness:

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



2026 Key Objectives

Promote a Healthy and Safe Community:

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

Adapt and respond to a changing climate:

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



2026 Fire and Emergency Services Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	425,393	507,113	526,625	544,225	17,600	3.3%	
User Fees & Service Charges	422,593	442,827	508,625	519,725	11,100	2.2%	1
Donations/Sponsorships/Advertising	-	18,500	17,000	22,500	5,500	32.4%	2
Grants	-	42,058	-	-	-	-	-
Fines, Penalties & Interest	2,800	3,728	1,000	2,000	1,000	100.0%	
Expenditure	2,849,930	3,211,704	3,019,133	3,420,818	401,685	13.3%	
Personnel	2,331,228	2,558,612	2,443,403	2,753,727	310,324	12.7%	3
Services & Supplies	85,864	201,766	170,200	211,084	40,884	24.0%	4
Administrative	45,062	77,639	64,000	59,672	(4,328)	(6.8%)	5
Equipment/Vehicles/Technology	387,776	373,086	341,530	396,335	54,805	16.0%	6
Financial Expenditures	-	601	-	-	-	-	-
Net Operating Costs	(2,424,537)	(2,704,591)	(2,492,508)	(2,876,593)	(384,085)	15.4%	
Net Capital Costs	(147,458)	(191,951)	(213,621)	(266,835)	(53,214)	24.9%	7
Net Levy Impact	(2,571,995)	(2,896,542)	(2,706,129)	(3,143,428)	(437,299)	16.2%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$261
Increase
from prior
year = \$31

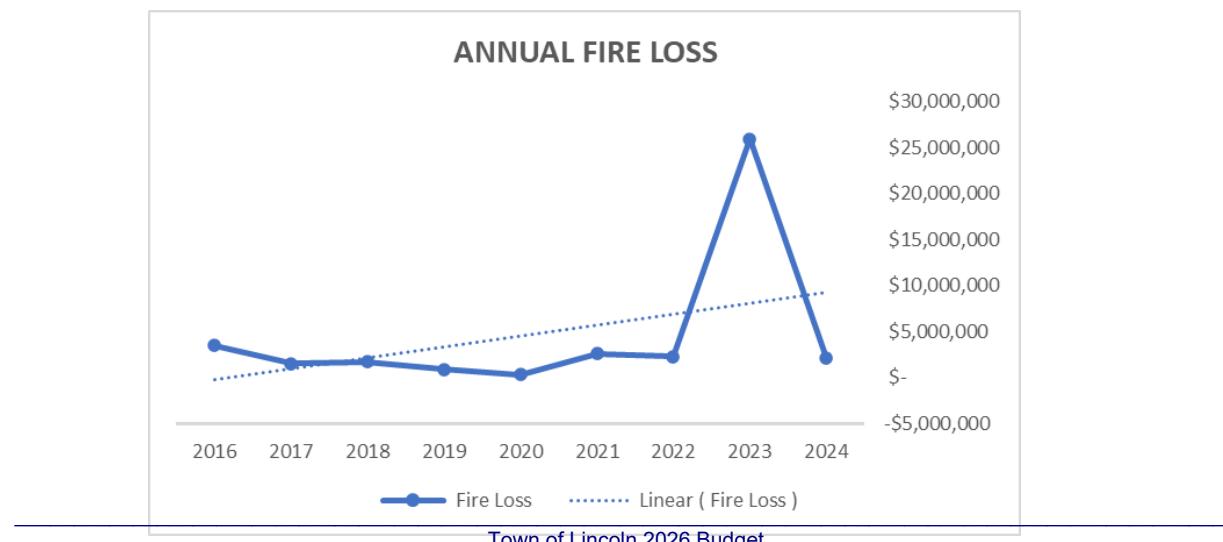
Fire and Emergency Service Budget Notes

- (1) Increase in recoveries for Emergency Management shared services of \$6k; increase to registration fees for Emergency Management conference of \$5k with offsetting costs and no net levy impact.
- (2) Sponsorship monies of \$5k anticipated for Emergency Management conference with offsetting costs and no net levy impact.
- (3) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits, including \$225k additional costs for volunteer firefighters plus increased cost of benefits. Increased volunteer firefighter costs are a result of increased emergency calls (tracking 7% higher in 2025), and training and certification for the requirement to comply with O. Reg 343/22. To help mitigate the cost increases, the following operational changes will be implemented in 2026: recruitment for new firefighters deferred to 2027; reduction in training hours for firefighters and deferral of some training programs until 2027; reduction in public education and fire prevention services provided by volunteer firefighters; reduction in certain other administrative and maintenance activities by firefighters; change in service level for certain “non-emergency” calls (e.g. fireworks complaints) from 24/7 response to next business day; and increased fees for false alarm calls to help recover costs.
- (4) \$27k increase to fire vehicle and equipment inspections; \$10k increase related to Emergency Management conference, offset by revenues with no net levy impact.
- (5) Reduction in training budget.
- (6) Increase of \$44k to fire vehicle outside labour and fuel; \$7k increased annual fire dispatch license fee.
- (7) Increase to debt servicing charges due to new and/or full-year debenture principal and interest payments anticipated for 2026 for Fire Truck – Mini-Rescue \$49k and Fire Truck – Squad \$5.5k.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Fire Fatalities per capita	To measure the average number of fire fatalities per capita for the Town and maintain below the average for the Province of Ontario	Target met. 0 fire fatalities	Target met. 0 fire fatalities	< 0.8 per 100,000 residents (Ontario average)	< Ontario average per 100,000 residents
Fire Loss per capita	To measure the average fire loss per capita for the Town and maintain below the average for the Province of Ontario.	Target not met. \$400*	Target met. \$80	< \$84 per capita (Ontario average)	< Ontario average per capita
Fire Dept. Operating Costs per capita	To measure the annual Fire Department operating costs per capita and maintain below the average of Niagara Region municipalities.	Target met. \$107	Target met. \$111	< Niagara Region average cost per capita	< Niagara Region average cost per capita

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



TOWN OF LINCOLN

Planning & Development



Planning and Development

The Planning and Development department is responsible for overseeing planning initiatives associated with strategically managing forecasted growth and maintaining 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 and also collaborates to identify associated infrastructure requirements.

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, evaluation of applicable land-use policies as they relate specifically to our Town and identifying the different land-use needs of our growing community. The Planning team brings these and other components together with the goal of ensuring that all the different land uses in a town, such as residential, open space, commercial, and industrial, are allocated the right type and amount of land, in the right place, and that they compliment each other to the greatest extent possible. As the community grows and changes, the Town continues to support that growth by ensuring provision of the necessary infrastructure and services and sustaining a sense of place in the Town.



As such, our planning staff provide support and project oversight to build and contribute to a vision for the future. The department endeavors to protect the environment, adapt to climate change related impacts to the community, support economic growth, enhance the Town identity, and contribute to development of complete communities that meet all the daily needs of residents. This includes encouraging a wide variety of housing types combined with opportunities to work, shop and other social services.

Planning staff receive development applications and guide them through the planning process in a collaborative, streamlined manner with resident input and technical considerations being key components. This is an extensive collaborative process that is completed well before shovels hit the ground. Through planning, the Town's residents, businesses, community partners, and Town staff and council come together to build a community that is well beyond the ordinary.

The department implements an overarching priority of customer service with a high level of responsiveness and a solutions-oriented mindset to assist residents, builders and other stakeholders in achieving their identified objectives. This includes provision of information, guidance, advice and regulation across the following departmental functions:

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



Department Functions

Policy Development and Review:

- Continual evaluation, maintenance and enhancement of the Town Official Plan which is the Town's high level document that guides and shapes growth and manages change over a 30-year time frame. It considers updates 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. This includes strategic planning in key growth areas.
- Develop and maintain a Zoning By-law to implement the Official Plan policies including reviewing the recommending changes in regulations and policy and responding to evolution of development trends and real time experience resulting from the continual evolution of the Town
- Consider opportunities to address community needs where feasible including but not limited to affordable housing opportunities, maintaining a supply of commercial/retail opportunities that support other initiatives such as Tourism and Economic Development, facilitation of employment generating land uses and preservation of 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, tracking and monitoring growth and existing housing stock, forecasting growth and long-term strategic planning

Development Engineering:

- Responsible for review of planning applications through a technical lens to ensure key components such as traffic safety and capacity, water and sewer connection and capacity, and stormwater management/drainage implications are fulsomely evaluated
- Assist with administration and enforcement site plan, subdivision and other development agreements
- Responsible for engineering inspections as development construction occurs to monitor and troubleshoot as needed to ensure key design components are upheld
- Responsible for administration of site alteration and fill permit process

Climate Change Adaptation:

- Administration, education and implementation of the Town's Climate Change Adaptation Plan (CCAP)
- Review both private and public development applications through the lens of green infrastructure implementation
- Continual evaluation of Town design standards and guidelines to ensure Climate Change components such as Low Impact Development methods are considered
- Provide continuous education to residents and stakeholders as well as Town staff and Council

Municipal Law Enforcement:

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

Heritage:

- Responsible for the oversight of the Heritage program, including review of designations, promoting incentive program, and management of the heritage inventory
- Coordination of important community events such as designation/plaque ceremonies to draw attention to historical stories and themes to enhance awareness and contribute towards placemaking
- Advice to and liaison with the Heritage Advisory Committee

2026 Key Objectives

- Continue to develop a framework for smart development, including strategic visioning exercises that meet the demands of our growing community while considering existing land-uses as much as possible. This is specific to key growth areas identified in the Town Official Plan.
- Update policy documents as required based on Provincial legislation changes
- Proceed with heritage designation of properties with highest priority as established through staff and Heritage Committee review
- Support protection of agricultural viability while providing flexibility to enable consideration of innovative on farm diversified and agri-tourism uses
- Review opportunities to maximize diversity of housing varieties and tenures (i.e., purpose built rental facilities) to provide a well rounded stock at a variety of purchase points
- Expedite development approvals through a solutions oriented and collaborative approach that minimizes back and forth on design related items while maintaining high quality end products
- 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 protection through incorporation into the development process through consideration of low impact development and designing for more frequent significant weather events.
- Ongoing review of local policy context to manage and locate growth in a complimentary and responsible manner
- Balance the Provincial mandate for growth through built forms that are more compact and support economic growth yet sympathetic to existing communities
- Balanced approach to administration of the Town's municipal by-laws focusing on compliance as a first priority followed by enforcement, as necessary, including high levels of responsiveness and solutions-oriented positions
- Continue to work with Short Term Accommodation operators to achieve conformance to regulatory components while looking to minimize impacts to operation.



2026 Planning & Development Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	824,403	1,363,967	966,281	1,024,942	58,661	6.1%	
User Fees & Service Charges	795,716	1,159,348	908,906	856,419	(52,487)	(5.8%)	1
Grants	-	-	-	80,000	80,000	100.0%	2
Fines, Penalties & Interest	28,687	64,704	57,375	58,523	1,148	2.0%	
Reserve Transfers Funding	-	40,000	-	30,000	30,000	100.0%	3
DC Reserve Transfers Funding	-	99,915	-	-	-	-	
Expenditure	2,221,343	2,477,450	2,763,852	2,988,078	224,226	8.1%	
Personnel	1,615,169	1,726,435	2,022,328	2,277,624	255,296	12.6%	4
Services & Supplies	335,381	331,004	444,873	437,760	(7,113)	(1.6%)	5
Administrative	219,639	214,413	214,953	196,413	(18,540)	(8.6%)	6
Equipment/Vehicles/Technology	9,597	23,758	40,698	35,251	(5,447)	(13.4%)	7
Financial Expenditures	1,557	2,741	1,000	1,030	30	3.0%	
Operating Reserve Transfer	40,000	179,099	40,000	40,000	-	-	
Net Levy Impact	(1,396,940)	(1,113,483)	(1,797,571)	(1,963,136)	(165,565)	9.2%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$163
Increase
from prior
year = \$10

Planning & Development Budget Notes

- (1) Reduction to short-term rental license revenue \$38k to align with recent actuals; new parking revenue anticipated of \$30k at Charles Daley Park; \$44k reduction to planning application and site plan revenues.
- (2) OCIF grant funding toward cost of new Asset Management/GIS position; no net tax levy impact.
- (3) Funding from Watermain Reserve Fund for Rain Barrel and Tree Program.
- (4) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits; increased planning wages are offset by OCIF funding of \$80k, as well as \$109k of interdepartmental revenues under the General Government budget, for a net personnel impact of \$66k. Allocation of the time of some positions to the department was updated based on recent slowing in development, however the increase does not represent any additional FTE to the Town as a whole, apart from the Asset Management/GIS position which is fully funded. The Infrastructure Planner position was eliminated and has been deferred to future budget discussions or until there is increased development activity.
- (5) \$30k for Rain Barrel and Tree Program fully funded through reserve funds, no levy impact. \$43k decrease in consulting services due to lower development activity and staff will continue to work on projects carrying forward from prior years.
- (6) Decreased legal fees. Advisory Board budget of \$500 has been moved from Legislative, Enterprise & Information Services.
- (7) Some software costs moved to the Legislative, Enterprise & Information Services department.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 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
Required Site Plan resubmissions	To ensure back and forth on design related items is minimized to optimize allocation of Town resources and provide a streamlined service to applicants.	Average of more than 3 resubmissions	Average of more than 3 resubmissions	Average of more than 3 resubmissions	Average of less than 3 resubmissions
Parking Ticket By-Law revenue	To measure/track revenue generated from parking infractions.	\$11,000	\$15,000	\$19,000	\$21,000

TOWN OF LINCOLN

Economic Development, Communications, Tourism & Culture



Economic Development, Communications, Tourism and Culture

Economic Development, Communications, Tourism and Culture plays a vital role in advancing the Town's economic prosperity, community identity, and cultural vibrancy. The department works to strengthen Lincoln's long-term well-being and quality of life for businesses, residents, and visitors by fostering sustainable economic growth, promoting local stories, and enhancing the Town's unique sense of place.

The department includes:

- **Economic Development** – Supports local businesses, attracts new investment, facilitates job creation, and advances strategic initiatives that drive sustainable economic growth.
- **Communications** – Delivers clear, timely, and engaging information to residents, businesses, and stakeholders, ensuring transparency and building trust in municipal operations.
- **Tourism and Culture** – Showcases Lincoln's natural beauty, heritage, and creative assets; markets and grows our tourism destination; and supports events, arts, and cultural programming that enrich community life.



Economic Development Division

The **Economic Development Division** is dedicated to strengthening the economic well-being of the Town of Lincoln and its residents. Through strategic business attraction, retention, and expansion efforts, as well as targeted workforce development initiatives, the Division works to create quality job opportunities, encourage sustainable growth, and support a resilient local economy. Our efforts span all sectors—from agriculture and manufacturing to tourism and retail—ensuring Lincoln remains a vibrant place to live, work, and invest.

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

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



Division Functions

Business Attraction and Retention:

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

Workforce Development:

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

Infrastructure and Site Development:

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

Financial Incentives and Grants:

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

Community Development:

- Collaborating with planning and 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.

Advocacy:

- Representing the Town's economic interests at the regional, provincial, and federal levels.
- Building strong relationships with government agencies, industry associations, and community organizations to influence policy and funding priorities.
- Promoting Lincoln as a competitive location for investment and a leader in economic innovation.
- Engaging with stakeholders to identify shared priorities and coordinate advocacy efforts that benefit the local economy.

2026 Key Objectives

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



Communications Division

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

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

The division functions include:

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



Division Functions

Digital Communications

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

Strategic Communications and Media Relations

- Provides strategic communications counsel, public relations support and manages day-to-day communication activities with the community and stakeholders.
- Works with Council, staff, newspapers and media stakeholders to issue timely media releases, public service announcements and public notices via Town channels.

Public Engagement

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

Print Publications and Direct Mail

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

Creative Services

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

Issues Management & Emergency Communications

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

2026 Key Objectives

- Promote and support implementation of 2022-26 Council Priorities
- Continue to promote key initiatives and activities the Town is doing on behalf of the community
- Leverage opportunities for community and stakeholder engagement through enhancements to Speak Up Lincoln and by employing a variety of digital and traditional media tools to ensure we're reaching all of Lincoln's residents.



Tourism Division

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

Division Functions

Destination Branding and Promotion:

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

Collaborative Partnership Building:

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

Tourism Experience Development:

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



Economic Growth and Investment Attraction:

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

Visitor Services and Information:

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

Event and Festival Support:

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

Sustainability and Preservation:

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

Stakeholder Engagement and Education:

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



2026 Key Objectives

Following a milestone year in 2025, the Town of Lincoln's Tourism Division will continue its strategic work to strengthen the Niagara Benchlands' position as one of Ontario's most distinct rural tourism destinations. With foundational work completed in the areas of economic impact measurement, destination planning, DMO brand building, and infrastructure improvement, the 2026 focus will shift to implementation, optimization, and growth.

Experience Development Strategy Implementation

Objective: Activate experience-based tourism development priorities outlined in the 2025 Destination Management Plan (DMP).

Joint-DMO Campaign Execution & Performance Optimization

Objective: Deploy and refine the 3–5 Year Marketing & Communications Plan developed in 2025.

Tourism Workforce Development & Sector Readiness Program

Objective: Address tourism workforce gaps and enhance the service quality standard across visitor-facing sectors.

Tourism Infrastructure & Visitor Amenities Enhancements

Objective: Build upon the 2025 wayfinding implementation and address visitor-serving infrastructure gaps.

Strategic MAT Fund Reinvestment Plan

Objective: Formalize a transparent and measurable reinvestment strategy for MAT revenues to support long-term tourism growth.

Destination Stewardship & Community Engagement Program

Objective: Strengthen community support for tourism and ensure tourism development remains locally grounded and future-resilient.

Culture Division

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

The division's core functions are guided by the Lincoln Museum and Cultural Centre Strategic Plan (2025-2030), the 2019 Parks, Recreation and Culture Master Plan (PRCMP), the Ministry of Tourism, Culture and Gaming Standards for Community Museums in Ontario, industry best practices, and are in alignment with the Council's Strategic Priorities.

Division functions include:

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



Division Functions

Exhibits, and Historical and Cultural Interpretation

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

Education and Community Engagement

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



Collections and Research

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

Cultural Placemaking and Place-keeping

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



Marketing, Branding, and Partnerships

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



2026 Key Objectives

- Implement the first year of the Lincoln Museum & Cultural Centre's 2025–2030 Strategic Plan, advancing initiatives across onsite experience, community engagement, tourism development, and operational sustainability.
- Deliver two new major exhibitions *Through the Grapevine: Winemaking in Niagara* and *History of Communication* (title TBD) with coordinated programming, outreach, and marketing.
- Enhance digital engagement by implementing a digitization plan. Further digitize collections and exhibits to ensure greater accessibility for a wider audience.
- Strengthen partnerships with Indigenous communities through co-created programs and interpretation, including initiatives connected to Sho'aríshon Park.
- Grow visitor numbers by implementing targeted marketing strategies and offering diverse programming to increase museum attendance. Enhance the museum's regional presence by participating in tourism and cultural marketing initiatives.
- Maintain service satisfaction and uptake KPIs and metrics for arts and culture programming.

2026 Economic Development, Communications, Tourism and Culture Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	456,981	658,210	286,075	355,203	69,128	24.2%	
User Fees & Service Charges	68,419	307,583	241,075	264,203	23,128	9.6%	1
Donations/Sponsorships/Advertising	36,204	32,888	7,000	8,000	1,000	14.3%	
Grants	191,946	217,676	28,000	28,000	-	-	
Reserve Transfer Funding	160,412	100,063	10,000	17,500	7,500	75.0%	2
DC Reserve Transfer Funding	-	-	-	37,500	37,500	100.0%	3
Expenditure	1,904,964	2,205,424	2,089,540	2,094,376	4,836	0.2%	
Personnel	1,256,487	1,216,413	1,392,110	1,318,518	(73,592)	(5.3%)	4
Services & Supplies	261,001	425,034	236,250	301,239	64,989	27.5%	5
Administrative	203,995	224,899	184,883	195,931	11,048	6.0%	6
Equipment/Vehicles/Technology	13,194	17,473	23,500	24,205	705	3.0%	
Financial Expenditures	17,855	1,819	1,700	1,751	51	3.0%	
Operating Reserve Transfer	110,660	63,323	-	-	-	-	
External Transfers	41,772	256,463	251,097	252,732	1,635	0.7%	7
Net Operating Costs	(1,447,983)	(1,547,214)	(1,803,465)	(1,739,173)	64,292	(3.6%)	
Net Capital Costs	(1,883)	(10,881)	-	-	-	-	
Net Levy Impact	(1,449,866)	(1,558,095)	(1,803,465)	(1,739,173)	64,292	(3.6%)	

Approximate cost to average household with assessed value of \$385k



Economic Development, Communications, Tourism and Culture Budget Notes

- (1) Increase to MAT tax as per report previously presented to Council; 80% of MAT net of administrative fees and charges will be paid to the DMO and 20% will be retained by the Town and applied toward tourism related costs.
- (2) \$12.5k for the Cultural Master Plan from prior year encumbrance (also has 75% DC funding), other minor reduction.
- (3) DC funding of 75% for Cultural Master Plan.
- (4) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits; some internal reorganization of costs between departments, and Event Planner position has been removed and deferred to future budget discussions.
- (5) \$50k for Cultural Master Plan study to be completed half in 2026 and half in 2027, 75% funded from DCs and 25% from encumbrances; \$9k for Niagara Region Trailblazer Headers at 17 signposts per year.
- (6) Increase in marketing products to cover cost of TODS Highway Sign; other minor adjustments. Advisory Board budget of \$2,000 has been moved from Legislative, Enterprise & Information Services.
- (7) \$100k levy contribution to the DMO, as well as 80% of MAT Tax net of administrative fees and charges as previously presented to Council.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Economic Development - Business E-newsletters Delivered	Number of virtual newsletters sent out to our business community. Targeting approximately one per week.	52	52	52	52
Economic Development - Business Outreach	Telephone and in-person touchpoints with Lincoln's business community to support and foster economic growth and investment	325	350	375	400
Tourism - Business E-newsletters Delivered	Number of virtual newsletters sent out to our tourism and hospitality community. Targeting approximately one per month.	12	12	12	12
Tourism – Sector Roundtables and Town Halls	In-person and virtual meetings held with local tourism business-clusters and business representatives. Targeting one (1) per quarter.	4	4	4	4
Communications - SpeakUpLincoln.ca	Measuring the level of engagement on SpeakUpLincoln.ca	20,000 unique visits	40,000 unique visits	50,000 unique visits	55,000 unique visits
Communications - Community Mailers	Number of community-wide mailers issued (Council & Mayor's Newsletters, Budget Information, town-wide initiatives, etc.)	8-10	12-15	12-15	5-8
Lincoln.ca	Increase of website visits	8-10% annually	8-12% annually	10-12% annually	10-12% annually
Corporate Videos	Developed in-house, promoting strategic priorities	N/A	N/A	10-12	15-20

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Corporate Social Media Engagement	Increase followers on corporate social media accounts	20% annually	25% annually	25% annually	25% annually
Total Museum Engagement (exhibits, programming, events)	To measure engagement and community awareness of the museum.	11,491	11,935	12,500	13,100
Museum satisfaction rating (%)	To measure experience satisfaction yearly received from program surveys	94.8%	97.2%	95%	95%
Museum Program referral rate (%)	To measure program participant satisfaction and likeliness in recommending a program to a friend and/or family member.	95.4%	97.8%	95%	95%
Museum Social Media Engagement	Increase followers on museum/culture social media accounts	24.74% increase	10.9% increase	10% Increase	10% Increase

TOWN OF LINCOLN

Legislative, Enterprise & Information Services



Legislative, Enterprise & Information Services

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

The Legislative, Enterprise and Information Services Department is committed to delivering excellent customer service by supporting elected officials, residents, as well as staff. We work to ensure local government is inclusive, accountable, and accessible by managing public information, corporate technologies, and digital systems.

Our work is organized across three key services areas:

Legislative Services

- Supporting Council and committees through meeting management, by-law preparation, and records of Council decisions.
- Ensuring compliance with legislation such as the Municipal Act and the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA).

Enterprise (Information Technology) Services

- Providing secure, reliable, and modern IT infrastructure to support daily municipal operations.
- Implementing and maintaining corporate software, business applications, and digital tools used across the organization.
- Advancing cybersecurity, data protection, and digital governance to safeguard public information.
- Leveraging technology to streamline services and improve access to information for residents and staff.

Information Services

- Managing corporate records and information in compliance with legislation and best practices.
- Supporting open data initiatives and digital access to enhance transparency and public engagement.

Together, these services provide the foundation for efficient, transparent, and accessible local government, while ensuring the Town remains a leader in delivering responsive public services.

The Department's service levels for its key programs are summarized below.

The Legislative, Enterprise and Information Services Department ensures the Town of Lincoln operates in an accountable, transparent, and modern way. We provide support to Council and committees, manage public information, deliver statutory services, and oversee corporate technology systems.

Our team is responsible for ensuring compliance with legislation such as the Municipal Act and the Municipal Freedom of Information and Protection of Privacy Act (MFIPPA), while also developing service standards that exceed legislated requirements.



Key Service Areas

Council and Committee Support

- Manage Council and Committee meetings, ensuring decisions are recorded, preserved, and accessible.
- Provide guidance to staff and elected officials on legislative and procedural matters.
- Maintain hybrid meeting technology to support resident participation and flexible access for Council and staff.

Freedom of Information (FOI)

- Process requests under MFIPPA within legislated timelines.
- Transitioned to an electronic process, thereby reducing costs and improving turnaround times.
- Currently exploring options for online payment to achieve a fully paperless system.

Records Management

- Manage the full lifecycle of Town records, ensuring compliance with retention requirements and supporting transparency.
- Deliver training for staff on records retention and disclosure obligations.
- Support routine disclosure to provide residents with easier access to public information.



Licensing, Permits, and Civil Services

- Issue commissioner of oaths, liquor and lottery licenses, marriage licenses, and perform civil ceremonies.
- Civil ceremonies can be performed at Town facilities or approved offsite locations within Lincoln, providing residents with flexible options.
- Expanding online forms to make services easier and more accessible for residents.
- These services also provide an important source of revenue for the Town.

Enterprise & Information Technology Services

- Provide secure, reliable IT infrastructure including servers, networks, workstations, and mobile devices.
- Maintain enterprise business systems, communications, and corporate applications.
- Ensure cybersecurity, data protection, and compliance with the Corporate Systems Master Plan.
- Support digital customer service by implementing cloud-based solutions and maintaining 24/7 system uptime.

Vital Statistics

- Administer vital statistics (death registrations and burial permits) in accordance with provincial legislation.

Municipal Elections

- Plan and deliver the 2026 Municipal and School Board Elections in compliance with the *Municipal Elections Act*.
- A joint Request for Proposal (RFP) with local area municipalities for the provision of hardware, internet, and paper ballot voting services for the 2026 municipal and school board elections is currently underway to ensure cost efficiency and consistency.



2026 Key Objectives

- Modernize municipal services and explore shared service opportunities.
- Complete the comprehensive by-law review and policy framework.
- Deliver an Open Data and Governance Strategy to reduce barriers and improve access to information.
- Manage and deliver the 2026 Municipal and School Board Elections.
- Implement recommendations from the Corporate Systems Master Plan.
- Support departments with digital customer service solutions.
- Maintain secure IT infrastructure and hardware refresh cycles.
- Expand cloud-based software solutions to improve efficiency.



2026 Legislative, Enterprise & Information Services Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	250,398	467,275	300,821	600,511	299,690	99.6%	
User Fees & Service Charges	35,398	38,109	28,250	25,265	(2,985)	(10.6%)	1
Interdepartmental Revenue	215,000	272,571	272,571	272,571	-	-	
Reserve Transfers Funding	-	156,596	-	302,675	302,675	100.0%	2
Expenditure	1,905,438	2,214,299	2,311,960	2,789,444	477,484	20.7%	
Personnel	952,863	1,111,586	1,068,084	1,142,296	74,212	6.9%	3
Services & Supplies	28,111	16,506	46,500	381,675	335,175	720.8%	4
Administrative	100,644	116,983	151,500	221,230	69,730	46.0%	5
Equipment/Vehicles/Technology	710,395	803,616	940,876	1,044,243	103,367	11.0%	6
Operating Reserve Transfers	113,425	165,608	105,000	-	(105,000)	(100.0%)	2
Net Levy Impact	(1,655,040)	(1,747,023)	(2,011,139)	(2,188,933)	(177,794)	8.8%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026

= \$182

Increase
from prior
year

= \$11

Legislative, Enterprise & Information Services Budget Notes

- (1) Decrease in marriage license and ceremonies revenue.
- (2) Transfer of \$303k from Election Reserve Fund to offset election costs.

In total the budget for the election is \$428k with \$303k in funding transferred from the Election Reserve Fund, for a net cost of \$125k. The transfer to the election reserve in 2025 was \$105k, therefore the net increase in cost for the election in 2026 compared to 2025 is \$20k.

- (3) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits, \$15k increase for election.
- (4) \$332k increased costs for election (mostly offset by reserve funding).
- (5) \$81k increase related to election (mostly offset by reserve funding); budgets for Advisory Committees of \$6.5k have been reallocated to departments whose staff work with those committees.
- (6) \$83k increase to corporate software licenses; \$11k for internet and telecommunication.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Response to Service Requests	Ensure 100% of legislative service requests are acknowledged within 24 hours	100%	100%	100%	100%
Council Meetings	Minimum 12 Council/Committee of the Whole meetings annually	100%	100%	100%	100%
Vital Statistics Compliance	Weekly provincial reporting requirements met	100%	100%	100%	100%
Marriage Licenses Issued	Meet resident demand	98	106	115	115
Civil Ceremonies	Provide efficient, accessible ceremonies	23	28	30	35
Commissioner of Oaths	Deliver timely public service	92	95	100	105
System Availability	Maintain reliable IT services (uptime %)	99.92	99.92	99.97	99.92
First Contact Resolution	Percentage of IT service requests resolved at first contact, without the need for escalation. Achieving over 80% is widely recognized as a strong industry benchmark.	N/A	85.30%	81.40%	85%
IT Service Tickets	Tracks the number of IT support tickets opened and closed each year for Town systems and assets.	5,322 opened/ 5,384 closed	4,092 opened/ 4,859 closed	5,144 (projected)	N/A

TOWN OF LINCOLN

Finance



Finance

The Finance 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 Finance Department manages the Town's investments focusing on maximizing returns while balancing cash flow needs and also supplementing with debt issuances to fund capital projects.

The department functions include:

- Accounting & financial reporting
- Billing & collection
- Budget management & planning
- Payroll & accounts payable
- Procurement
- Insurance
- Investment management
- Debt administration



Department Functions

Accounting & Financial Reporting:

- Responsible for financial reporting, both internally and externally
- Provide financial information to and analysis for departments and Council
- Preparation of annual financial statements, financial information return, and other regulatory reporting
- Maintenance and development of financial policies and internal controls



Billing & Collection:

- Responsible for the billing and collection of all property taxes and utility charges
- Administer and process accounts receivable for the Town
- Respond to customer service inquiries related to property tax, utility, and accounts receivable
- Handle and record all payments

Budget Management & Planning:

- Develop the operating and capital budgets
- Prepare and deliver budget guidelines and timetable
- Develop long-term capital financial plans, strategies and forecasts
- Maintain, record, track and analyze capital projects



Payroll & Accounts Payable:

- Responsible for bi-weekly payroll, benefits administration, prompt payment of remittances and statutory government reporting
- Provides analysis and assistance for budget scenarios
- Issues prompt payment to vendors and ensures proper documentation for audit purposes

Procurement & Insurance:

- Procure goods and services for the Town through competitive procurement opportunities
- Provide guidance to Departments on procurement opportunities and compliance with the Town's purchasing policies and procedures, legislation and trade agreements
- Analyze risk and work with departments regarding insurance coverage and claims

Investment Management & Debt Administration:

- Develop and monitor current and forecasted cash flows
- Monitor investment portfolio and reinvest to maximize returns while balancing with cash flow requirements
- Monitor capital projects and issue debt as appropriate and ensure compliance with legislative thresholds

2026 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 promote online e-billing services while modernizing billing and collection processes including migration to bi-monthly water billing planned to launch in 2027
 - ✓ Continue collection efforts on outstanding receivable balances to ensure strong financial management while assisting property owners to keep their 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 Public Sector Accounting Standards
- Continued review and recommend updates to modernize the Town's financial policies and procedures, guided by generally accepted best practices

2026 Finance Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	148,145	316,027	180,750	223,750	43,000	23.8%	
User Fees & Service Charges	50,812	193,277	85,000	149,000	64,000	75.3%	1
Financial Revenue	750	750	750	750	-	-	
Interdepartmental Revenue	96,583	95,000	95,000	64,000	(31,000)	(32.6%)	2
Reserve Transfers Funding	-	27,000	-	10,000	10,000	100.0%	3
Expenditure	978,403	1,152,168	1,201,635	1,284,756	83,121	6.9%	
Personnel	865,020	949,918	1,105,119	1,174,618	69,499	6.3%	4
Services & Supplies	19,972	47,678	9,000	9,000	-	-	
Administrative	59,005	74,027	80,816	83,938	3,122	3.9%	
Equipment/Vehicles/Technology	-	-	-	10,000	10,000	100.0%	3
Financial Expenditures	7,406	5,545	6,700	7,200	500	7.5%	
Operating Reserve Transfer	27,000	75,000	-	-	-	-	
Net Levy Impact	(830,258)	(836,141)	(1,020,885)	(1,061,006)	(40,121)	3.9%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026

= \$88

Increase
from prior
year

= \$1

Finance Budget Notes

- (1) Increase in general cost recoveries and fees for property tax certificates and new accounts based on recent actuals; \$37k in property tax certificate fees and new account fees moved from General Government budget as they are administered by Finance.
- (2) \$31k of interdepartmental revenue moved to General Government budget to better align with corporate wide costs.
- (3) Funding from prior year encumbrance to offset cost of audit and financial statement software.
- (4) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Average resident satisfaction rating (%)	To measure program satisfaction on a yearly basis received from program surveys.	87%	94%	> 85%	> 85%
Full resolution time median	To measure program response times for full resolution of resident queries.	69.5 hrs	< 5 hrs	< 24 hrs	< 24 hrs
First contact resolution (%)	To measure the efficiency and knowledge of front-line finance staff to immediately and effectively service the needs of the customer upon first inquiry without need for redirection.	> 90%	> 90%	> 90%	> 90%
Taxes Receivable as a % of Taxes Levied	To measure the effectiveness of tax collection efforts and provision of payment plan options to property owners.	7.4%	7.6%	TBD	< 6%

TOWN OF LINCOLN

Office of the CAO



Office of the CAO

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

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

The department functions include:

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



Department Functions

Strategic Planning:

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

Government Relations:

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

Special Projects:

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

Human Resources:

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

Construction/Project Management (PW-PM):

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



2026 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



2026 Office of the CAO Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	-	41,032	-	-	-	-	-
User Fees & Service Charges	-	41,032	-	-	-	-	-
Expenditure	979,189	1,170,796	1,189,990	1,264,655	74,665	6.3%	
Personnel	708,191	730,440	776,793	819,445	42,652	5.5%	1
Services & Supplies	94,096	68,457	105,750	106,523	773	0.7%	
Administrative	157,044	362,357	297,447	323,187	25,740	8.7%	2
Equipment/Vehicles/Technology	19,858	9,542	10,000	10,500	500	5.0%	
External Transfers	-	-	-	5,000	5,000	100.0%	3
Net Levy Impact	(979,189)	(1,129,764)	(1,189,990)	(1,264,655)	(74,665)	6.3%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$105
Increase
from prior
year = \$4

Office of the CAO Budget Notes

- (1) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits.
- (2) Increased legal fees.
- (3) Budget allocation for sponsorships/community initiatives, due to requests that are received mid-year and outside of budget cycle.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projection	2026 Target
Lost Time – Work Related Incidents	To measure the number of workdays lost due to work related incidents/accidents	Estimated 20 days	0 days	7 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	8 reported	< 10 reports	10 reports	< 5 reports
Employee Satisfaction	To measure the extent to which employees are happy or content with their jobs and work environment. As measured by an Engagement Survey.	Not Available	> 75%	78%	> 80%
Wellness Program Usage	To measure the percentage of the workforce that participates in at least one wellness program.	30% per session	30% per session	50% per session	60% overall
Absenteeism Rate	To measure the percentage of employees that are habitually absent from work for reasons other than vacation	< 10%	< 10%	1.7% (or 4.45 working days)	<10 working days
Employee Turnover	To measure the percentage of employees who voluntarily left the organization.	< 10% estimated	<10%	7.5%	<10%

TOWN OF LINCOLN

General Government Administration



General Government Administration

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

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	3,155,975	2,699,904	2,115,088	2,662,107	547,019	25.9%	
User Fees & Service Charges	72,141	80,608	73,390	37,018	(36,372)	(49.6%)	1
Grants	207,768	217,023	301,600	215,600	(86,000)	(28.5%)	2
Fines, Penalties & Interest	743,383	940,412	600,000	706,000	106,000	17.7%	3
Taxation - Other	886,760	691,918	770,098	803,660	33,562	4.4%	4
Financial Revenue	702,094	610,301	120,000	510,000	390,000	325.0%	5
Proceeds on Disposal of Capital Assets	23,725	-	-	-	-	-	
Interdepartmental Revenue	-	-	-	139,829	139,829	100.0%	6
Reserve Transfers Funding	520,104	117,302	250,000	250,000	-	-	7
DC Reserve Transfers Funding	-	42,340	-	-	-	-	
Expenditure	3,645,929	3,359,904	2,571,140	2,755,050	183,910	7.2%	
Personnel	-	(251,576)	(200,000)	(200,000)	-	-	8
Services & Supplies	5,088	19,218	-	-	-	-	
Administrative	850,810	1,055,715	1,127,420	1,070,460	(56,960)	(5.1%)	9
Equipment/Vehicles/Technology	-	-	5,000	5,000	-	-	
Financial Expenditures	122,388	101,541	145,000	151,000	6,000	4.1%	
Operating Reserve Transfers	256,882	471,576	-	-	-	-	
Contribution to Library	1,200,082	1,291,109	1,318,720	1,358,590	39,870	3.0%	10
External Transfers	1,210,679	672,321	175,000	370,000	195,000	111.4%	11
Net Operating Costs	(489,954)	(660,000)	(456,052)	(92,943)	363,109	(79.6%)	
Debt Servicing net of Funding	(266,744)	(3,085)	(292,320)	(307,611)	(15,291)	5.2%	12
Capital Reserve Transfers	(2,472,589)	(3,327,947)	(2,648,335)	(3,298,335)	(650,000)	24.5%	13
Net Capital Costs	(2,739,333)	(3,331,032)	(2,940,655)	(3,605,946)	(665,291)	22.6%	
Net Levy Impact	(3,229,287)	(3,991,032)	(3,396,707)	(3,698,889)	(302,182)	8.9%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026

= \$195

Increase
from prior
year = \$18

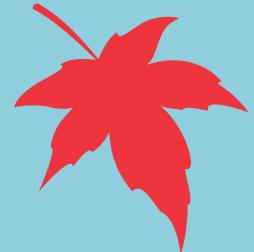
General Government Administration Budget Notes

- (1) Fees of \$37k moved from General Government to Finance budget as they are administered by Finance.
- (2) Decrease of \$100k in CCBF grant funding for AMP consulting work with offsetting decrease in expense. Increase in OMPF of \$14k budgeted, however funding allocation not yet announced at time of budget preparation.
- (3) Increase to property tax penalties and interest based on historical actuals. Increased collection efforts are being made, however there has been an increase in property tax arrears in recent years. This is likely partly related to economic circumstances, as well as the new practice of transferring utility arrears to property tax to avoid water shut-offs.
- (4) Minimal increase in supplemental taxation and payments in lieu of taxation revenues anticipated. Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property tax can be collected for the current year, and if applicable, for any part of all of the two previous years as described in the Assessment Act. There is typically a one-to-two-year lag in time from when development occurs until supplemental taxation revenues are received.
- (5) Anticipated dividend income of \$370k has been added with offsetting CIP costs; minimal increase in interest revenue.
- (6) Interdepartmental revenue has been analyzed and updated; \$31k has been moved from Finance to better align to corporate-wide costs, as well as an increase to revenues anticipated from building, water and wastewater departments/divisions to cover costs from administration.
- (7) Transfer of \$250,000 from Tax Rate Stabilization Reserve Fund. It is not anticipated that this funding will be available for 2027, therefore there is a future budget impact.

- (8) Wage gapping of \$200,000 has been budgeted again for 2026, however it is recommended that this be phased down in future due to the operational impact of personnel vacancies.
- (9) A 5% increase has been estimated for insurance based on recent trends, but at time of budget preparation the 2026 premium is not known; \$100k reduction in consulting services for AMP, no longer outsourcing, with offsetting reduction in grant revenue.
- (10) See the Lincoln Pelham Public Library section for details regarding their budget; a general 3% increase is requested as the Town's contribution.
- (11) Increase of \$20k in contribution to West Niagara Secondary School; \$115k increase to CIPs offset by dividend revenue.
- (12) Increased debt servicing funding due to new debenture principal and interest anticipated for 2026 that are funded by DC reserve fund. The total DC revenues equal the principal and interest payments for those debentures so that there is no net cost to tax levy. The net levy debt increase is related to WLMH previous funding from excess interest within WLMH Reserve Fund in 2025.
- (13) Increase capital reserve fund transfers required for financial sustainability for the lifecycle replacement of tangible capital assets. The 2026 budget includes \$3,124,535 transfer to IRF (increase of \$650k over prior year).

TOWN OF LINCOLN

Beamsville Community Hub (Former BDSS)





Beamsville Community Hub (Former BDSS)

In June 2024, the Town of Lincoln completed a successful agreement to acquire the surplus property housing the former BDSS site from the DSBN. The Town took ownership of the site in January 2025.

This was an important opportunity for the Town to take ownership of a property that is not only centrally located in Beamsville and within walking distance of many amenities and services, but one that is also rich in history. By purchasing the site, the Town will shape its future and we are excited about leading this transformational project. With our commitment to the tagline '**Preserve, Evolve, Thrive,**' we aim not only to embrace the rich heritage of this site but also to spearhead a new era of community benefits and sustainable growth.

The Town continues to explore short-term uses and rentals for the facility, including recreation opportunities and the relocation of Municipal Law Enforcement (by-law) offices. As we continue to navigate the potential future of the former BDSS site, the Town is committed to an open and ongoing engagement process with the community. We believe that gathering feedback will be crucial in guiding our decisions at each stage, ensuring that any redevelopment is beneficial for both current residents and future generations.

2026 Beamsville Community Hub (Former BDSS) Budget

	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	315,000	287,940	(27,060)	(8.6%)	
User Fees & Service Charges	315,000	287,940	(27,060)	(8.6%)	1
Expenditure	755,800	979,251	(223,451)	(29.6%)	
Personnel	120,000	187,329	67,329	56.1%	2
Services & Supplies	175,600	347,992	172,392	98.2%	3
Administrative	15,000	26,500	11,500	76.7%	4
Equipment/Vehicles/Technology	22,200	24,430	2,230	10.0%	5
Utilities	243,000	263,000	20,000	8.2%	6
Financial Expenditures	180,000	130,000	(50,000)	(27.8%)	7
Net Levy Impact	(440,800)	(691,311)	(250,511)	56.8%	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$57
Increase
from prior
year = \$20

Beamsville Community Hub (Former BDSS) Budget Notes

- (1) Decrease in filming revenue partially offset by increase in facility rental revenue.
- (2) Cost of living adjustment and negotiated/legislated pay increases; part-time facilities staff addition of \$23k and customer service representative personnel of \$42k.
- (3) Increase to janitorial costs \$56k and winter grounds maintenance \$11k; increased budget for building supplies \$50k; increase for tools & small equipment \$24k; increased program supplies \$16k; increased repairs & maintenance \$15k.
- (4) Estimated increase in insurance, printing and advertising cost for public engagement.
- (5) Internet and telecommunication costs.
- (6) Utility budget based on historical trend analysis combined with anticipated cost increase of 5%. As the Town has not yet had one full year of operation at time of budget preparation, utility cost estimation is challenging.
- (7) Decrease in estimated interest on floating capital loan – interest only payments and assuming no further debt is taken out from this loan for the Beamsville Community Hub. For a 5-year period revenues may be applied to reduce the loan balance, which is non-revolving, after which a debenture will be issued. The amount can also be debentured prior to the 5-year limit if desired.

TOWN OF LINCOLN

Building Rate Supported Budget



Building Rate Supported Budget

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

Staff are known for exceptional responsiveness and for expedient processing and permit issuance, while maintaining a high level of diligence during reviews and during inspections. The department focuses on relationship building with stakeholders to ensure that there is a collaborative approach to every file and that solutions to issues that arise are efficiently identified.

The department function(s) include:

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

Department Functions

Building Permits:

- Administer and enforce the Ontario Building Code that regulates 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

2026 Building Department Budget

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	877,577	937,683	1,039,562	985,722	(53,840)	(5.2%)	
User Fees & Service Charges	562,235	736,764	650,000	976,967	326,967	50.3%	1
Fines, Penalties & Interest	9,139	9,900	8,500	8,755	255	3.0%	
Reserve Transfers Funding	306,203	191,020	381,062	-	(381,062)	(100.0%)	2
Expenditure	877,577	937,683	1,039,562	985,722	(53,840)	(5.2%)	
Personnel	715,263	725,706	815,405	648,572	(166,833)	(20.5%)	3
Services & Supplies	8,503	118	11,288	11,626	338	3.0%	
Administrative	2,396	11,794	20,405	21,014	609	3.0%	
Equipment/Vehicles/Technology	38,819	72,482	65,100	71,610	6,510	10.0%	4
Financial Expenditures	-	219	-	-	-	-	
Interdepartmental Charges	112,596	127,364	127,364	232,900	105,536	82.9%	5
Net Levy Impact	-	-	-	-	-	-	

Building Department Budget Notes

- (1) Increase in building permit revenues required to ensure department revenues equal expenditures.
- (2) Funding from building permit reserve fund removed. The Building Department is rate supported (does not impact the levy) and any surplus or deficit must be transferred to/from its reserve fund to ensure building permit revenues equal department expenditures.
- (3) Cost of living adjustment and negotiated/legislated pay increase as well as increased cost of benefits; some reduced personnel costs related to recent reduced development activity and reallocation of interdepartmental revenues and charges within the organization.
- (4) Increase to annual software license fees.
- (5) Increase to interdepartmental charge for costs such as fleet, facilities, information technology, and administrative support.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 Target
Building Permit fees revenue	To measure/track revenue generated from building permits and maintain an annual target that reflects current market conditions.	\$560,000	\$736,726	\$975,000	\$975,000

TOWN OF LINCOLN

Utility Rate Supported Budget



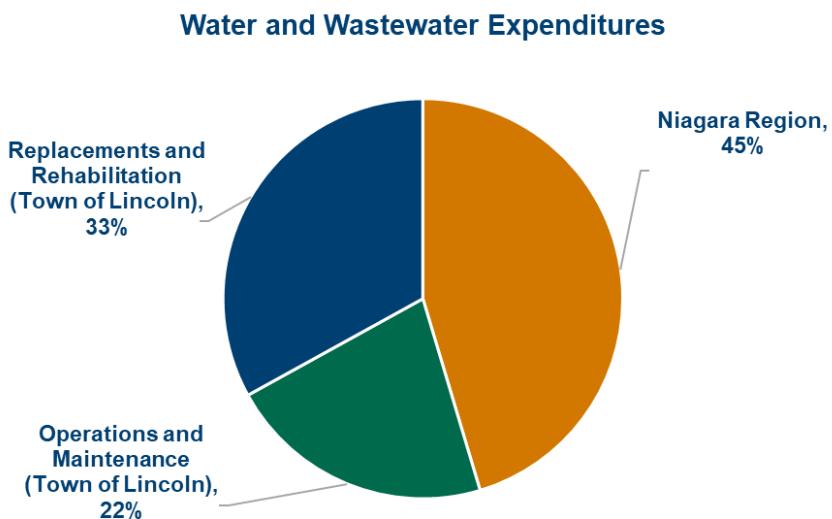
Utility Rate Supported Budgets

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 increased, the cost of borrowing for capital projects increased
- The Region of Niagara is also experiencing increased costs (for example construction prices, as well as treatment chemicals which increased by 55% for wastewater and 44% for water from 2019 to 2024). Because half of the Water and Wastewater expenditures are a result of Regional charges, as their costs increase the Town must pass these costs on as part of the billing

Water and Wastewater Financial Plan and Rate Study

The Water and Wastewater Financial Plan and Rate Study was updated in 2024 and offers a comprehensive strategy for the Town's water and sewer services through 2030. This plan not only ensures compliance with the Safe Drinking Water Act, 2002, but also supports transparency and sustainability for the Town's sanitary sewer system, even though it is not legislatively mandated. This financial plan and rate study is a well-considered approach to managing the Town's water and sewer services, balancing affordability, stability, and long-term sustainability.

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

Region Controlled Costs

Water

The Niagara Region provides water flows to the Town of Lincoln and charges the Town for supply of potable water based on actual usage. The Town is charged by the Region for 100% of water usage in 2026 plus a 25% fixed component for cost recovery based on 2025 consumption levels. The draft 2026 Water Operating Budget follows the Town's most recent rate study, which estimated Regional costs using the most recent wholesale rate forecast provided by the Region with an increase in water costs of 4.3% over 2025 budget flows and fixed cost as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required. The financial plan estimated that the Town's 2026 water budget for Region controlled costs would be \$2,704,192, an increase of \$222 thousand over the prior year budget.

Wastewater

The Niagara Region provides treatment of wastewater. The Region controlled costs of wastewater charges contain no variable rates, it is 100% fixed and is reconciled between budget and actuals on a 3-year rolling basis which is charged back to the Town. The draft 2026 Wastewater Operating Budget follows the Town's most recent rate study, which estimated Regional costs using the most recent wholesale rate forecast provided by the Region with an increase in wastewater costs of 8.48% over 2025 Region budget, as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required. The financial plan estimated that the Town's 2026 wastewater budget for Region controlled costs would be \$4,915,189 a decrease of \$29 thousand over the prior year budget.

Rates and Comparators

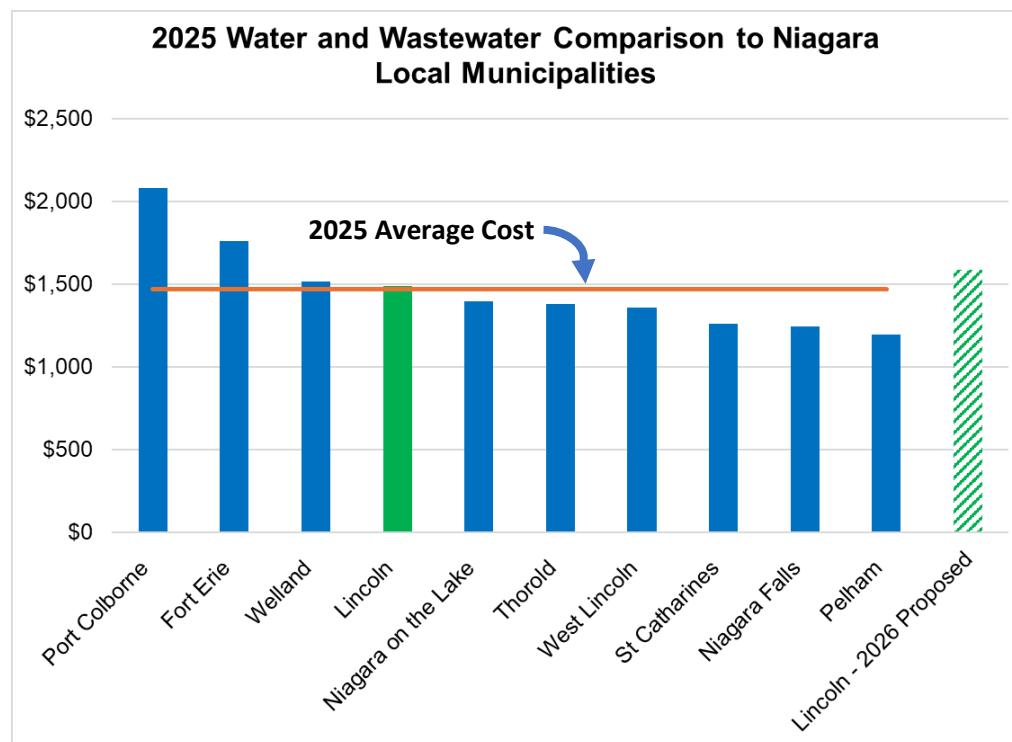
The adopted increase of \$0.14/m³ Water and \$0.31/m³ Wastewater variable rates as well as \$1.53/quarter water and \$2.80/quarter wastewater fixed rates will be effective for 2026. This is equivalent to \$23.76 increase per average household for the most common consumption of 43.8m³ per person per billing. The 2026 Utility Rate-Supported Budgets result in an estimated average increase of \$94 per year, per household, which is below the average anticipated annual increase in the Rate Study.

2026 Annual Customer Total Bill

Based on 175m³ of usage and 5/8" or 3/4" meter

Description	2025	2026
Total Water Bill	\$695	\$725
Total Wastewater Bill	\$794	\$858
Total Combined Annual Bill	\$1,489	\$1,583
Annual Bill Increase	\$94	
Monthly Bill Increase	\$8	
Town of Lincoln 2026 Budget Daily Increase	\$0.26	

Below is a comparison of Lincoln's average household water and wastewater charges compared to other local area municipalities in Niagara in 2025. In 2025, Lincoln's water and wastewater charges were approximately at the average for residential customers compared to other municipalities in Niagara. The proposed increase in rates would shift Lincoln toward the left, but the rates of the other municipalities and the average will be determined after they approve their budgets. This is based on 175m³ annual consumption which is estimated by BMA Management Consulting.



Water and Wastewater

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

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

The Environmental Services group within the Public Works department also maintains \$668M in water and wastewater infrastructure.

The Environmental Services team works closely with the following interdepartmental and other departments within the Town:

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



Group Functions

Environmental services:

- Ensures safe drinking water
- Regulatory Compliance and Quality Management Systems (QMS)
- Wastewater sewer maintenance & repair
- Working closely with Operational Engineering and PMO teams to deliver key projects and programs related to water and wastewater
- Support with stormwater infrastructure maintenance

2026 Key Objectives

Asset Management and State of Good Repair:

Continued data enhancement activities will be one of the primary focuses as part of the O.Reg 588/17 updates to the Public Works related Asset Management Plans. 2026 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. A continued priority focuses on trenchless repairs to existing infrastructure to remove existing Inflow and Infiltration to support additional capacity continues to be a focus for 2026. These are in addition to supporting regional projects completed within the Town of Lincoln to support growth.



Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA)

The CLI-ECA are new requirements from the Ministry of Environment (MECP) issued under the Environmental Protection Act and applies to sanitary sewage/wastewater conveyance and stormwater management (e.g., storm sewer systems, SWM ponds, etc.). The goals on the CLI-ECA are reducing the burden on municipalities, developers and the ministry, while imposing a consistent set of conditions to improve environmental protection. The CLI-ECA replaces numerous pipe-by-pipe separate Environmental Compliance Approvals (ECAs) into a single environmental permission for all the sewage works components of a municipal wastewater collection system or a municipal stormwater management system. Like the DWQMS framework for water, now wastewater & stormwater systems have similar requirements. Municipalities are required to prepare and implement Operations and Maintenance (O&M) manuals for the systems. Other requirements also include inspections, testing and record keeping • Annual reports to be submitted to Ministry along with annual audits and MECP inspections. In 2026 the Town will continue to develop and formalize SOPs for the Wastewater and Stormwater Systems O & M manuals. Town staff will continue to monitor and learn more about the new CLI-ECA as it evolves, collaborate and participate with other LAM working groups for best practices and a consistent approach. Staff will participate with MECP webinars and available training programs regarding the new CLI-ECA requirements.

Regulatory Compliance

Continued commitment to legislative compliance and quality management programs supporting infrastructure assets operated and maintained by the Town. Regulatory compliance will also focus on and oversee the new CLI-ECA requirements in developing SOPs for the Wastewater and Stormwater System O & M manuals.

Climate Change:

To highlight the Town's commitment to being a welcoming and resilient community and align with the Climate Crisis declared by Council in 2021, climate change adaptation and resiliency continue to be a lens incorporated into projects and programs being undertaken in 2026.

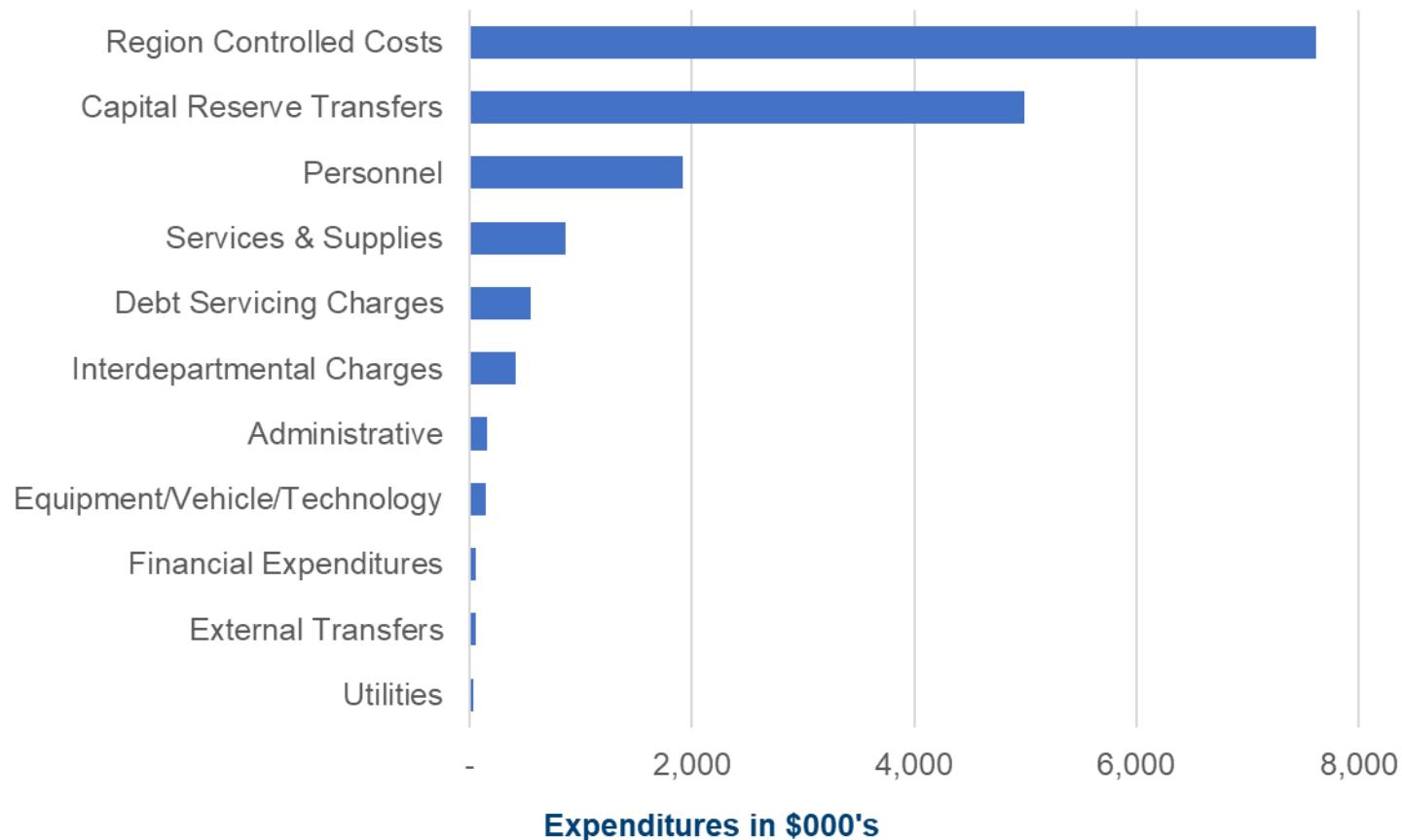
Infrastructure Improvements to Support Our Changing Community:

As the Town continues to grow and change a focus on ensuring that health and safety and legislative impacts are being met. In 2026, 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.

2026 Utility Rate Supported Budget - Consolidated

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change
Funding Source	11,917,018	14,678,519	15,303,954	16,791,521	1,487,567	9.7%
Rate Charges (Water Wastewater)	11,792,161	14,579,084	15,225,571	16,710,787	1,485,216	9.8%
User Fees & Service Charges	45,224	25,836	26,883	27,689	806	3.0%
Fines, Penalties & Interest	79,633	73,599	51,500	53,045	1,545	3.0%
Expenditure	11,917,018	14,678,519	15,303,954	16,791,521	1,487,567	9.7%
Personnel	1,532,187	1,664,965	1,727,799	1,921,128	193,329	11.2%
Services & Supplies	302,628	294,907	921,766	856,620	(65,146)	(7.1%)
Region Controlled Cost	5,791,870	6,376,593	7,425,976	7,619,381	193,405	2.6%
Administrative	97,283	77,638	150,462	158,736	8,274	5.5%
Equipment/Vehicles/Technology	95,489	87,011	143,270	147,569	4,299	3.0%
Utilities	21,477	24,110	27,955	28,098	143	0.5%
Financial Expenditures	40,784	100,251	51,500	53,046	1,546	3.0%
Debt Servicing Charges	-	173,863	328,154	551,198	223,044	68.0%
Interdepartmental Charges	345,189	404,986	404,986	412,800	7,814	1.9%
Capital Reserve Transfers	3,690,111	5,474,195	4,122,086	4,992,945	870,859	21.1%
External Transfers	-	-	-	50,000	50,000	100.0%
Surplus/(Deficit)	-	-	-	-	-	-

2026 Summary of Major Expenditures



2026 Rate Supported Budget – Water

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	6,612,037	8,196,757	8,397,985	9,015,019	617,034	7.3%	
Rate Charges	6,487,180	8,097,322	8,320,117	8,934,815	614,698	7.4%	1
User Fees & Service Charges	45,224	25,836	26,368	27,159	791	3.0%	2
Fines, Penalties & Interest	79,633	73,599	51,500	53,045	1,545	3.0%	2
Expenditure	6,612,037	8,196,757	8,397,985	9,015,019	617,034	7.3%	
Personnel	1,499,305	1,331,355	1,396,850	1,527,847	130,997	9.4%	3
Services & Supplies	165,183	228,852	587,247	544,065	(43,182)	(7.4%)	4
Region Controlled Cost	2,232,438	2,462,309	2,482,070	2,704,192	222,122	8.9%	5
Administrative	89,040	77,432	130,583	138,260	7,677	5.9%	2
Equipment/Vehicles/Technology	91,327	87,011	127,515	131,341	3,826	3.0%	2
Utilities	21,477	24,110	27,955	28,098	143	0.5%	6
Financial Expenditures	24,489	31,589	25,750	26,523	773	3.0%	2
Debt Servicing Charges	-	-	36,017	112,462	76,445	212.2%	7
Interdepartmental Charges	244,517	288,188	288,188	312,400	24,212	8.4%	8
Capital Reserve Transfers	2,244,261	3,665,911	3,295,810	3,489,831	194,021	5.9%	9
Surplus/(Deficit)	-	-	-	-	-	-	

Water Budget Notes

- (1) Increase in water fixed charges by \$1.53/quarter and water variable rate by \$0.14/m³, as well as incremental increases to water and water hauler rates based on BMA Management Consulting Inc. recommendation in Council approved 2024 Rate Study. The budget has also incorporated average recent consumption and a small amount of estimated growth.
- (2) Assumed 3% increase over prior year's budget per BMA study.
- (3) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits; portion of new Compliance Coordinator position (in response to new CLI-ECA requirements) and portion of Asset Management/GIS position (in response to provincially regulated asset management requirements) fully offset by reduced consulting costs.
- (4) Water meter replacement and installation budget moved from operating budget to capital budget. Decrease to consulting services to offset new positions.
- (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 the costs of supplying the 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 a 4.3% increase over 2025 budget for both the fixed charge and the variable charge.
- (6) Utility budget based on historical trend analysis combined with anticipated cost increase of 5% for hydro.
- (7) Increase to debt servicing charges due to new debenture principal and interest payments anticipated for 2026. Increase relates primarily to non-growth related Prudhommes Watermain \$43k and Lincoln Ave Reconstruction \$34k.
- (8) Increase to interdepartmental charge for cost such as fleet, facilities, information technology, and administrative support.
- (9) Increase to Capital Reserve Transfers based on water tangible capital asset amortization and lifecycle replacement plus water rate stabilization, as per the Water and Wastewater Financial Plan. Water revenues must match department expenditures for no net levy impact.

2026 Rate Supported Budget – Wastewater

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	5,304,981	6,481,762	6,905,969	7,776,502	870,533	12.6%	
Rate Charges	5,304,981	6,481,762	6,905,454	7,775,972	870,518	12.6%	1
User Fees & Service Charges	-	-	515	530	15	3.0%	2
Expenditure	5,304,981	6,481,762	6,905,969	7,776,502	870,533	12.6%	
Personnel	32,881	333,610	330,949	393,281	62,332	15.8%	3
Services & Supplies	137,445	66,055	334,519	312,555	(21,964)	(6.6%)	4
Region Controlled Cost	3,559,433	3,914,284	4,943,906	4,915,189	(28,717)	(0.6%)	5
Administrative	8,243	206	19,879	20,476	597	3.0%	2
Equipment/Vehicles/Technology	4,162	-	15,755	16,228	473	3.0%	2
Financial Expenditures	16,295	68,662	25,750	26,523	773	3.0%	2
Debt Servicing Charges	-	173,863	292,137	438,736	146,599	50.2%	6
Interdepartmental Charges	100,672	116,798	116,798	100,400	(16,398)	(14.0%)	7
Capital Reserve Transfers	1,445,850	1,808,284	826,276	1,503,114	676,838	81.9%	8
External Transfers	-	-	-	50,000	50,000	100.0%	9
Surplus/(Deficit)	-	-	-	-	-	-	

Wastewater Budget Notes

- (1) Increase in wastewater fixed charges of \$2.80/quarter, low season variable rate by \$0.24/m³ and high season variable rate by \$0.06/m³ based on BMA Management Consulting Inc. recommendation approved 2024 Rate Study.
- (2) Assumed 3% increase over prior year's budget per BMA study.
- (3) Cost of living adjustments and negotiated/legislated pay increase as well as increased cost of benefits; new Compliance Coordinator position in response to new CLI-ECA requirements fully offset by reduced consulting costs as well as partial funding of Asset Management/GIS position to reduce outsourcing.
- (4) Decrease to consulting services to offset Compliance Coordinator position.
- (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 cost of treating wastewater at 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 costs related to the system. Each year, the Town must pay the over/underpayment based on the reconciliation. This variability makes it difficult to analyze the cost patterns and therefore estimates based on flows are used. The draft 2026 Wastewater Operating Budget follows the Town's most recent rate study adjusted for recent trends, which estimated the Regional cost using the most recent wholesale rate forecast provided by the Region with an increase in wastewater cost of 8.48% on the Regions 2025 budget, as the Region's draft budget is not yet available. Once the Region budget is received, it will be compared to the estimate to ensure that no significant change is required.

- (6) Increase to debt servicing charges due to new debenture principal and interest payments anticipated for 2026. Increase relates primarily to Ontario St Sanitary Sewer Replacement \$147k.
- (7) Increase to interdepartmental charge for cost such as fleet, facilities, information technology, and administrative support.
- (8) Increase in Capital Reserve Transfers based on sanitary tangible capital assets amortization and lifecycle replacement plus sanitary rate stabilization, as per the Water and Wastewater Financial Plan. Wastewater revenues must match department expenditures for no net levy impact.
- (9) New Backwater Valve Subsidy Program.

Key Performance Indicators

Indicator	Objective of Measure	2023	2024	2025 Projected	2026 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.	799	987	1,313	1,450
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.	2,022	2,078	2,134	2,200
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.	3,035	3,577	4,119	3,000

TOWN OF LINCOLN

Library & BIA



Lincoln Pelham Public Library

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

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

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

The department functions include:

- Library Staff
- Library Programs
- Library Collections



Department Functions

Library Staff:

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

Library Programs:

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

Library Collections:

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



2026 Key Objectives

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

Maintaining Existing Core Business

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

Growth/Service Enhancements

- 4) Improvements to existing facilities to address accessibility, energy efficiency and community growth

Renovated Fonthill Branch:

Phase one of the Fonthill renovations is slated to take place in 2026. An accessible entrance, universal washrooms, and an enlarged and refurbished program room are part of the improvements that will take place. Phase two will commence when the funding is available.

Vineland Library Renovation and Expansion

In 2025, LPPL received a \$2million grant from the Green and Inclusive Community Buildings Fund towards the renovation and expansion of the library branch in Vineland. In 2026, planning and design efforts for a design-build project will be ongoing in preparation for construction. A capital campaign will be mounted to assist with fundraising for this very exciting project.



2026 Lincoln Pelham Public Library Budget

	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	2,478,471	2,570,866	92,395	3.7%	
Fees, Fines, Rentals	40,000	30,000	(10,000)	(25.0%)	1
Fundraising	10,831	15,000	4,169	38.5%	2
Grants	83,468	83,468	-	0.0%	
Transfer from Charitable Trust	-	10,000	10,000	100.0%	3
Operating Reserve Transfers	-	15,000	15,000	100.0%	4
DC Reserve Transfers Funding	70,000	70,000	-	0.0%	
Municipal Operating Contribution - Lincoln	1,298,720	1,351,090	52,370	4.0%	5
Municipal Operating Contribution - Pelham	940,452	981,308	40,856	4.3%	5
Municipal Capital Contribution - Lincoln	20,000	7,500	(12,500)	(62.5%)	5
Municipal Capital Contribution - Pelham	15,000	7,500	(7,500)	(50.0%)	5
Expenditure	2,478,471	2,570,866	92,395	3.7%	
Personnel	2,068,366	2,197,366	129,000	6.2%	6
Materials & Processing	152,000	145,000	(7,000)	(4.6%)	7
Administrative	52,105	82,500	30,395	58.3%	8
Telephone & Internet	50,000	28,000	(22,000)	(44.0%)	9
Program & Promotion	26,000	25,000	(1,000)	(3.8%)	
Automated Systems & Software Support	95,000	78,000	(17,000)	(17.9%)	10
Capital Expenditures	35,000	15,000	(20,000)	(57.1%)	11
Net Levy Impact	-	-	-	-	

Approximate cost to average household with assessed value of \$385k



Cost for
2026 = \$113
Increase
from prior
year = \$1

Lincoln Pelham Public Budget Notes

- (1) Fines apply to a limited number of collection items and program fees are covered by fundraising for 2026.
- (2) Increased application of fundraising for operational needs.
- (3) \$10k of program expense funded from charitable trust.
- (4) Transfer from reserves to offset 2026 costs.
- (5) Increase of 4.2% contribution – Town of Lincoln contribution 58% and Town of Pelham contribution 42%, less \$20k for capital equipment expenditures based on location – Town of Lincoln \$12.5k and Town of Pelham \$7.5k.
- (6) Cost of living adjustment and negotiated/legislated increases as well as increased cost of benefits.
- (7) Decrease in materials and processing related to Fonthill branch closure and renovation in 2026.
- (8) Increase in insurance and audit fees.
- (9) Decrease to telephone and internet service charges related to vendor change and contract negotiation.
- (10) Decrease to automated systems and software support related to Fonthill branch closure.
- (11) Decrease due to upcoming capital projects and grant funding expected.

Downtown Beamsville Business Improvement Area

The Business Improvement Area (BIA) is a geographic area in Downtown Beamsville in which businesses work in association with one another to make area improvements. The BIA budget was ratified by the Board in October 2025, and will be brought forward for member approval on November 20, 2025.

2026 Budget

	2025 Budget	2026 Budget	\$ Change	% Change	Notes
Funding Source	60,000	2,750	(57,250)	(95.4%)	
Reserve Transfers Funding	60,000	2,750	(57,250)	(95.4%)	1
Expenditure	165,000	113,000	(52,000)	(31.5%)	
Personnel	62,240	75,000	12,760	20.5%	2
Administrative	25,584	29,000	3,416	13.4%	
Community Events	21,000	4,000	(17,000)	(81.0%)	3
Marketing	7,000	2,000	(5,000)	(71.4%)	3
Beautification	25,000	3,000	(22,000)	(88.0%)	3
Contingency	24,176	-	(24,176)	(100.0%)	1
BIA Tax Levy	(105,000)	(110,250)	(5,250)	5.0%	

BIA Budget Notes

- (1) Reduced budget amount for reserve transfers and contingency, which are partially offsetting. The BIA has a reserve fund with a balance of \$74,909 as at December 31, 2024. Withdrawals from the reserve fund can be made, should a contingency arise, if approved by the BIA board.
- (2) Increased budget required for BIA Manager
- (3) Changes anticipated in programs and initiatives.

Financial Policies and Legislative Framework

Legislative Framework

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

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

Financial Policies

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

Reserve and Reserve Fund Management Policy

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

Strategic Asset Management Policy

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

Corporate Financial Principles Policy

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

Procurement Policy

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

Investment Policy

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

Tangible Capital Asset Policy

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

Asset Retirement Obligation Policy

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

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

TOWN OF LINCOLN

2026 Capital Budget



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Capital Budget Overview

The 2026 Capital Budget has been prepared by reviewing the capital infrastructure needs of the Town of Lincoln and prioritizing them. Staff have prioritized 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 2026 Capital Budget includes projects totaling \$5.35 million. Of the new projects, the three largest are the Road Rehabilitation & Resurfacing Program of \$1.75 million, the I/I (Inflow and Infiltration) Reduction Program of \$1.2 million and the Balls Falls Bridge #50 Study & Preliminary Design of \$400 thousand.

There are also capital projects from 2025 and earlier that will be carried on in 2026. A 2025 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 2026 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 central to this goal, and the Town of Lincoln continues to strengthen its financial planning framework to ensure long-term stability and service excellence.

The Asset Management Plan represents a significant step toward sustainable financial management by helping the Town plan for the full life cycle of its infrastructure. Complementing this, the Town has implemented new budgeting and forecasting tools, enabling stronger financial oversight and better alignment between strategic priorities and long-term capital needs.

As part of this budget process, a five-year capital forecast is being presented, informed by Council's established priorities. A ten-year capital outlook is also maintained and continuously refined to reflect updated information and emerging community needs. While only the 2026 capital projects will be formally adopted through this budget, the broader forecast serves as an important planning tool to help anticipate future investments and funding strategies.

Serving the residents of Lincoln means responding to today's needs while preparing responsibly for the future. Not all capital investment is about building new assets, much of our work focuses on renewing and maintaining the infrastructure that residents rely on every day. Stewardship remains at the heart of our approach: preserving what matters most today, while building capacity for future generations.

At times, responsible stewardship also means investing strategically, using reserves where appropriate and leveraging debt when it enables the timely delivery of essential infrastructure or when doing so provides long-term community and financial benefits. These decisions are made carefully and with a focus on sustainability, ensuring that Lincoln remains well-positioned to meet the needs of a growing and thriving community.

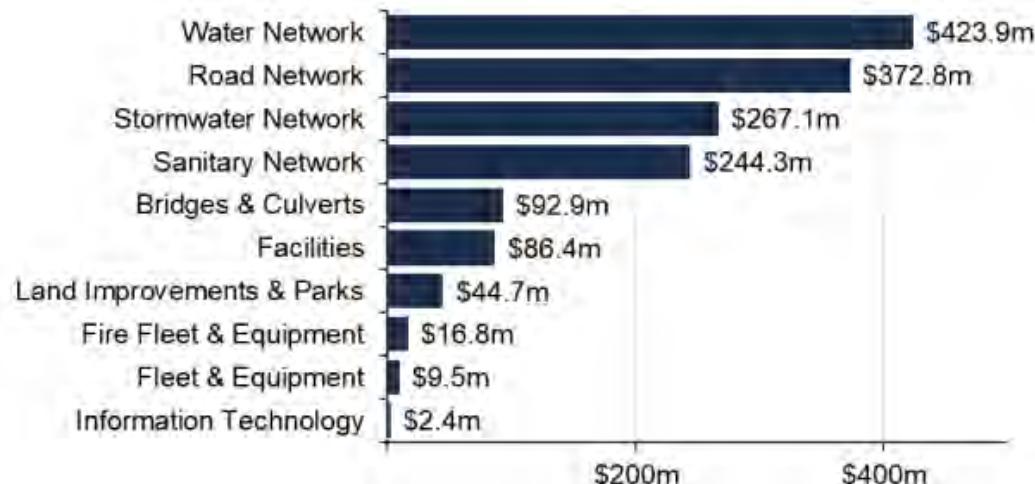
Asset Management Planning and the “Infrastructure Gap”

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.

In 2025, the Town completed an update of its asset management plans for all service areas which were consolidated into a Corporate Asset Management Plan (CAMP). With Council's approval of the 2025 CAMP, the Town has met all of the requirements of Ontario Regulation 588/17 to date. The Town's 2025 CAMP is designed to provide a comprehensive document that incorporates a broad range of asset and financial information that will guide future decision-making in regard to the construction (new and existing), operation, maintenance, rehabilitation, replacement, expansion and disposal of the Town's assets while minimizing risk and costs while maximizing service delivery. The 2025 CAMP provides a snapshot of the physical state of the Town's asset portfolio and a recommended financial strategy while also describing the condition of the Town's assets, the expected levels of services, the recommended lifecycle activities, and the related financing strategies to ensure continued asset performance. Moving forward, the Town will continue to refine the data on which the CAMP is based and review its progress in implement its asset management plan on an annual basis and report back to Council as per the

requirements of Ontario Regulation 588/17. The Town's Asset Management Policy and 2025 CAMP may be found on the Town's [Asset Management Plan page](#).

The Current Replacement Value (CRV) of the Town's assets is approximately \$1.56 billion with 89% of those assets with assessed condition are in fair or better condition. The vast majority of these assets will require lifecycle or renewal activities during their useful lives and will eventually be replaced. The CAMP will guide the timing of those activities and aim for completing them in the most cost-effective manner. Deferring work on the capital program may result in higher repair and maintenance and replacement costs in the long run, so staff want to invest strategically. The following chart illustrates the total Current Replacement Value of the Town's assets as reported in the 2025 CAMP:



This excludes the former BDSS site, which has not been incorporated into the Town's CAMP, pending community consultation and a future decision by Council concerning the long-term plan for the site.

Like most municipalities across Canada, the Town of Lincoln faces an infrastructure funding gap meaning the cost of maintaining and replacing our existing roads, facilities, parks, and underground systems exceeds the funding currently available.

The CAMP helps the Town close that gap by identifying when and where to invest in infrastructure to get the best value for every tax dollar. Investing at the right time prevents larger costs later and ensures that our infrastructure continues to serve the

community safely and efficiently. The CAMP provides a clear picture of the replacement value of all Town assets and calculates how much should be set aside each year to keep those assets in good repair, both now and for future generations. It also identifies the Town's infrastructure gap, the difference between what we should be investing annually and what is currently available which serves as a key measure of our long-term financial sustainability.

While the Town is committed to addressing these needs responsibly, senior levels of government also have a critical role to play. Increased support from provincial and federal programs is essential to help municipalities like Lincoln maintain and modernize vital infrastructure, ensuring communities remain safe, resilient, and prepared for growth.

Asset Category	Current Avg. Condition	Projected Avg. Condition	Funding Required	Current Available Funding	Annual Deficit
Bridges & Culverts	Good (70%)	Good (75%)	\$1.94 M	\$0.27 M	\$1.67 M
Facilities	Good (61%)	Good (78%)	\$2.85 M	\$0.39 M	\$2.46 M
Fire Fleet & Equipment	Fair (57%)	Good (77%)	\$1.11 M	\$0.15 M	\$0.96 M
Fleet & Equipment	Good (66%)	Good (79%)	\$0.75 M	\$0.10 M	\$0.65 M
Information Technology	Fair (46%)	Good (74%)	\$0.47 M	\$0.06 M	\$0.41 M
Land Improvements & Parks	Good (64%)	Good (76%)	\$1.34 M	\$0.18 M	\$1.16 M
Road Network	Fair (63%)	Good (73%)	\$6.46 M	\$2.94 M	\$3.52 M
Stormwater Network	Very Good (92%)	Good (79%)	\$3.13 M	\$0.43 M	\$2.70 M
Tax Funded Subtotal			\$18.06 M	\$4.53 M	\$13.53 M
Sanitary Network	Very Good (88%)	Good (78%)	\$2.65 M	\$0.83 M	\$1.82 M
Water Network	Very Good (88%)	Good (79%)	\$5.60 M	\$3.30 M	\$2.30 M
Rate Funded Subtotal			\$8.25 M	\$4.13 M	\$4.13 M
Overall Total	Good (79%)	Good (77%)	\$26.31 M	\$8.66 M	\$17.66 M

Based on the CAMP, Lincoln needs to spend approximately \$26.31 million per year to repair, rehabilitate, and replace its existing assets, ensuring they remain in good condition over their full lifecycle. At the time the CAMP was prepared, the annual funding deficit was \$17.66 million based on 2025 funding levels.

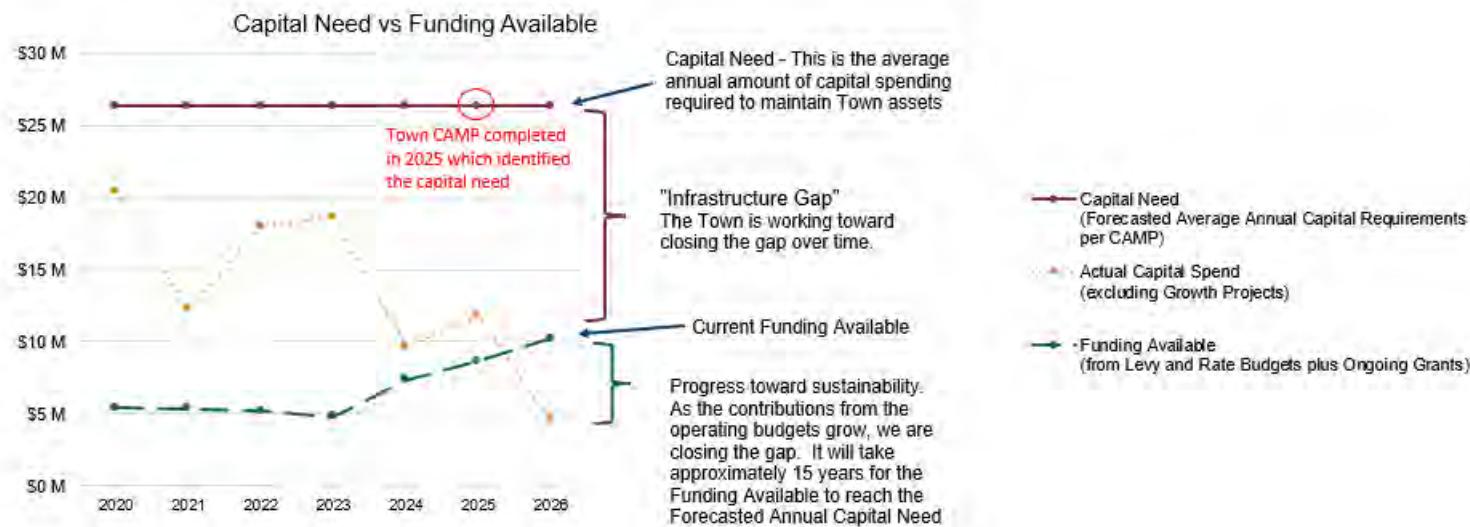
With the 2026 budget, including ongoing capital grants, the Town has \$10.21 million available for asset renewal. This means that, as of 2026, the infrastructure gap is projected to be approximately \$16.10 million, representing an improvement of \$1.56 million over 2025. The most notable funding improvement has been in the Sanitary Network.

The Town continuously reviews and refines asset lifecycles and risk profiles across all categories to better reflect actual practices, improve capital projections, and ensure that the results of current lifecycle activities and renewal projects are accurately reflected in the asset inventories. Updating the AMP and the associated financial strategy is an ongoing, iterative process.

To close the gap and maintain critical infrastructure, the Town must increase operating contributions to capital, often referred to as a capital levy, or in Lincoln's budget as Capital Reserve Transfers. The CAMP recommends a 2.8% annual increase in property tax dedicated to capital reserve transfers from 2025 to 2039. In addition, the CAMP recommends increased contributions to the water and wastewater capital reserves, which have already been implemented as part of the Water and Wastewater Financial Plans. The Town has made steady progress in addressing the infrastructure gap. In line with the goal of Sustainable Financial Management, Council has approved the following increases dedicated to funding the capital program:

- 2024: 2.0%
- 2025: 3.0%
- 2026: 2.5% (proposed)

The graph below illustrates how the Town has gradually increased operating contributions to capital, helping to close the infrastructure gap while planning sustainably for the future.



When actual capital expenditures exceeded available funding, the Town strategically used reserve funds and debt to ensure that critical infrastructure projects were completed without delay. For the 2026 budget, actual capital spending is projected to be lower than available funding, allowing the Town to replenish reserves and strengthen its financial position.

Looking ahead, the Town will need to continue increasing budgeted contributions to the capital program to make meaningful progress toward closing the infrastructure gap and ensuring that all assets are maintained sustainably for current and future residents.

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 \$1.815 million in grants, including Canada Community Building Fund (CCBF) and Ontario Community Infrastructure Fund (OCIF).

At the time of budget preparation, the Town's funding amount for some of these grants had not been announced, and some were pending applications. Some grants, such as CCBF and OCIF funding, have been received every year for several years and there is a multi-year agreement in place. If the grants received are higher than the amount anticipated, it will be applied to

the project in full and reduce the amount that needs to be drawn from reserve funds. If the grants received are lower than the amount anticipated, an increased amount would need to be drawn from reserve funds. In addition, the specific projects selected for OCIF and CCBF funding are subject to approval. While staff have evaluated projects based on the eligibility criteria in the grant agreements, if required an alternative project may be selected by the Treasurer, but there will be no net change in tax levy impact.

Debt, Reserves, Capital Levy, and Financial Strategy

The Town's ability to deliver both growth and renewal capital projects is directly tied to the availability of capital funding and debt capacity. Capital funding comes from a mix of internal and external sources. The Town's strategy is to maximize external funding, such as provincial and federal grants, development charges, specific reserve funds, and third-party contributions before relying on internal sources, such as the tax levy and utility rates.

Because municipal funding sources are limited, the financial plan relies on a balanced approach using debt, reserves, and the capital levy. The capital levy is like a "pay-as-you-go" approach. Debt and reserves are tools that are used to spread the cost of the capital expenditure over multiple years, but the funding sources remain the same as they would under the "pay-as-you-go" approach.

- The capital levy, called "capital reserve transfers" in the operating budget, is the amount of operating budget dollars that are used to fund the capital program each year. Capital reserve transfers are funded by property taxes (for items like roads, fire trucks, parks, and IT infrastructure), and by water rates and wastewater rates for their related infrastructure.
- Debt enables investment in critical infrastructure today while spreading the cost over the useful life of the asset. This ensures that current and future users who benefit from the infrastructure share in the cost, rather than placing the entire burden on current users. Used responsibly, debt is a powerful tool to accelerate growth and renewal projects without compromising financial stability. The principal and interest payments are covered by the same funding source that would otherwise pay for the infrastructure. For example, development charges (DC) pay for the principal and interest on DC debt, and water rates pay for the principal and interest on watermain debt.
- Reserves enable the accumulation of funds over time in preparation for the investment in critical infrastructure. This ensures that current users who are benefitting from the infrastructure, are contributing toward the eventual replacement, rather than placing the entire burden on future users. Used responsibly, reserves are a powerful tool to prepare for future costs while providing flexibility and risk management. The same funding sources that would otherwise pay for the

infrastructure contribute to the reserve fund. For example, wastewater rates are collected and put into the sanitary sewer reserve fund (SRF), and then the SRF is used to pay for wastewater infrastructure.

Using these tools responsibly ensures the Town can continue to maintain and revitalize infrastructure while sustaining the service levels residents 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, because balance is a better approach, but rather examples:

Example 1 – Capital Levy Only

Using only the capital levy (a pay-as-you-go approach), each year property tax would increase or decrease by the exact amount of the capital expenditures, which could result in wide swings in the amount of property tax and there could be large increases or decreases from one year to the next. This method is not sustainable and not recommended by any municipality as a way to proceed.

Example 2 – Reserves Only

Using only reserves would mean that the Town would have to save up all of the money needed before spending on a capital project. In some cases, this would be impractical or prohibitive, for example in the case of development charges (DCs). With growth and development, it's often a requirement to put some of the infrastructure in place before the development can occur, such as a watermain. Sometimes growth-related infrastructure needs to be built first and then development occurs and related 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, and 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 2026 capital budget has been developed in the context of a challenging global economic environment. Like many municipalities across Ontario, the Town continues to face the impacts of inflation, supply chain pressures, and uncertainty around senior government funding. These factors have contributed to a growing infrastructure gap, highlighting the importance of sustained and strategic investment in the Town's assets.

A key focus of the 2026 capital budget is strengthening the Town's long-term financial capacity to fund infrastructure renewal through a disciplined savings approach. The average annual investment in tax levy-supported capital projects over the next five years is projected at \$7.8 million. In 2026, the contribution from property taxes to the capital reserve fund is \$3.12 million, creating an identified need to continue increasing contributions through the infrastructure levy to build a more sustainable base of funding for future projects.

The 2026 Budget proposes to increase the contribution from property taxes to the capital program via an infrastructure levy by \$650,000, representing a 2.5% overall property tax increase. This proactive approach will help the Town gradually reduce reliance on one-time funding sources, ensure predictable and stable reinvestment in roads, facilities, and other critical assets, and strengthen the foundation for long-term infrastructure sustainability. Otherwise, long-term borrowing would be needed if this investment in the structure levy is not made a priority.



WARD 1

- 1 Beamsdale Community Hub (Former BDSS)
- 2 Tamarac Pedestrian Bridge
- 3 Hilary Bald Park Outdoor Arena Work
- 4 Greenlane Phase 1A
- 5 Ontario St Sewer Upsizing
- 6 Roadside Safety Program - Permanent Speed Humps Cedarbrook and Drake
- 7 Roadside Safety Program - John St Pedestrian Crossing

WARD 2

- 8 Storm Water Mgmt Maintenance Program - Ashby Pond
- 9 Roadside Safety Program - Permanent Speed Humps Connor Drive
- 10 Durham Rd Reconstruction
- 11 Sidewalk Program - Mountain St Sidewalk
- 12 Aberdeen & Hillside Slope Stabilization & Reconstruction
- 13 Lincoln Ave Road Reconstruction - King to SS

WARD 3

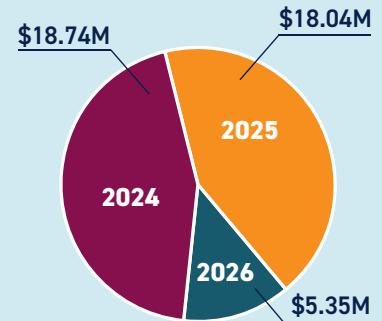
- 14 Prudhommes Watermain Upgrade
- 15 Mini-Rescue Fire Truck Replacement
- 16 Sport Field Upgrades: Jordan Field Lighting
- 17 Jordan Lions Arena Chiller Replacement
- 18 Jordan Village Improvement Project

WARD 4

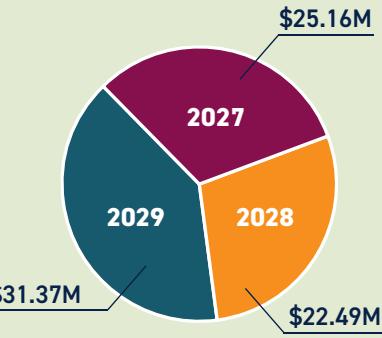
- 19 Vine Haven Boost Pump Station - System Rehab
- 20 Balls Falls Bridge #50
- 21 Greenlane Watermain Replacement
- 22 Squad Fire Truck Replacement
- 23 All Lakeshore Roads Shoreline Protection EA Studies - Long Term Review
- 24 Sann Rd Drainage

Capital Investments

2024 - 2026



2027 - 2029



TOTAL | 2024 - 2026: \$42.14M

2027 - 2029: \$79.03M

VARIOUS WARDS

- 25 Town Wide Rain Barrel and Tree Program
- 26 Targeted I&I Program
- 27 Electronic Car Charging Stations
- 28 Monument Restoration
- 29 Roads Program - Across Town (See 2026 Capital Work Plan Map)

Description of Infrastructure

Portfolio	Group	Description
 Transportation	Roads, bridges & culverts	Roads (collectors, local, and curb & gutter)
	Traffic control & calming	Signs, paint markings & speed humps
 Environmental Services	Water & wastewater	Sanitary, storm (manholes, catchbasins), & service connections
	Fire rescue	Specialized emergency equipment, communication equipments & dispatch system
 Social Infrastructure	Community facilities	All recreation equipment & cemeteries
	Parks	Horticulture, trails, hard surfaces, playgrounds, sportsfields, park infrastructure & parks
 Corporate Infrastructure	Library	Library network, contents & materials
	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

2026 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Grants & Misc	Long-Term Borrowing	Total Funding
Corporate Infrastructure	488,000	-	378,000	110,000	-	-	488,000
Environment and Safety Infrastructure	1,874,500	612,500	282,000	980,000	-	-	1,874,500
Social Infrastructure	150,000	-	150,000	-	-	-	150,000
Transportation Infrastructure	2,840,000	246,000	579,000	-	2,015,000	-	2,840,000
Grand Total	5,352,500	858,500	1,389,000	1,090,000	2,015,000	-	5,352,500

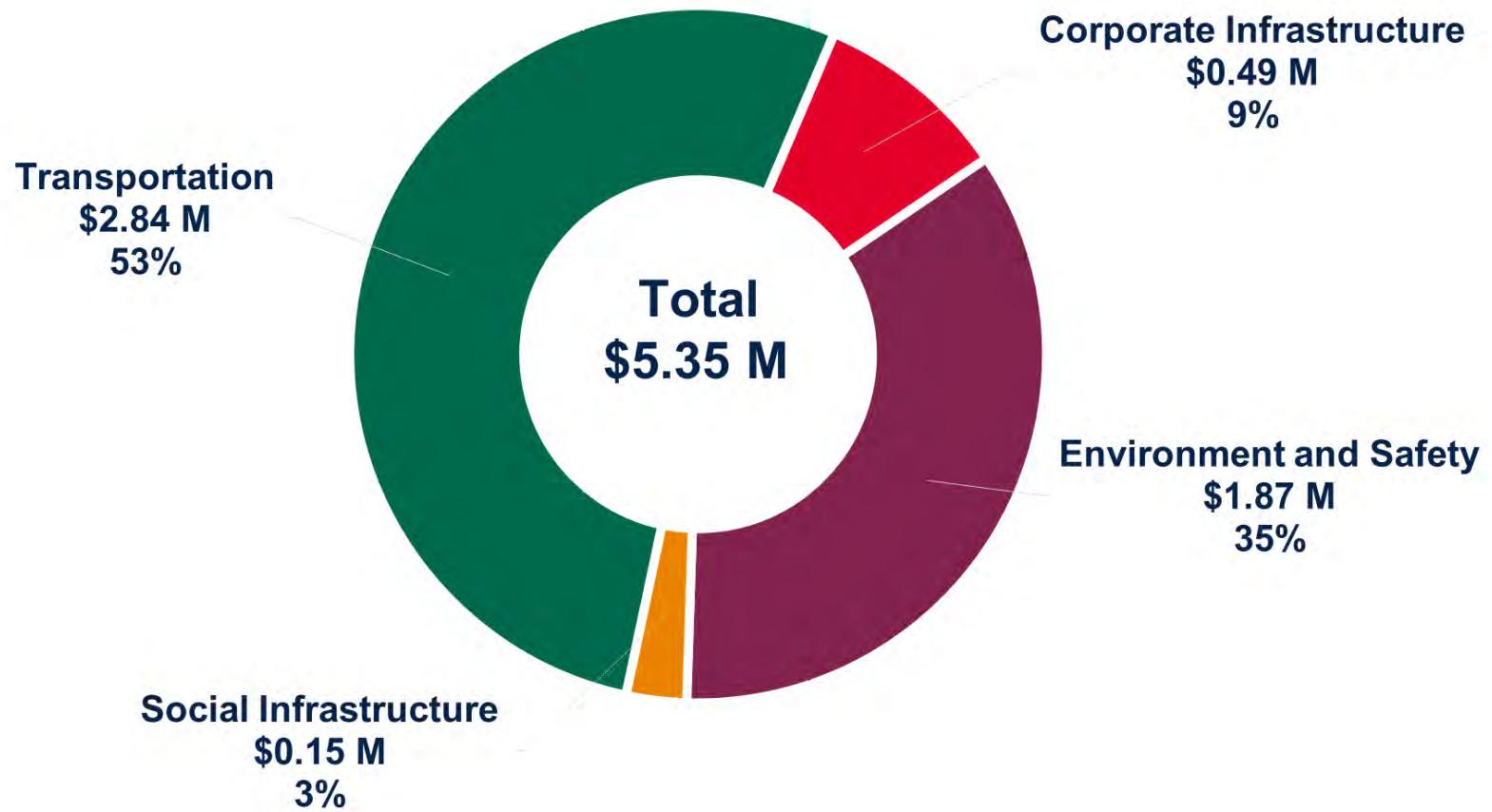
2026 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Grant & Misc Name	Long-Term Borrowing	Total Funding
Corporate Infrastructure	488,000	-	378,000	110,000		-		-	488,000
202223 - Cargo Van - Enviro Services	110,000			110,000	WRF & SRF				110,000
202626 - Fire Vehicle - Replace Command Car FS-02 (2026)	113,000		113,000						113,000
202629 - 2026 IT Equipment	265,000		265,000						265,000
Environment and Safety Infrastructure	1,874,500	612,500	282,000	980,000		-		-	1,874,500
202321 - 2026 Fire Emergency Equipment	294,500	12,500	282,000						294,500
202510 - I/I Reduction Program	1,200,000	600,000		600,000	SRF				1,200,000
202582 - Water Meter Replacements	300,000			300,000	WRF				300,000
202638 - Vine Haven Booster Pump Station - System Rehabilitation	80,000			80,000	WRF				80,000

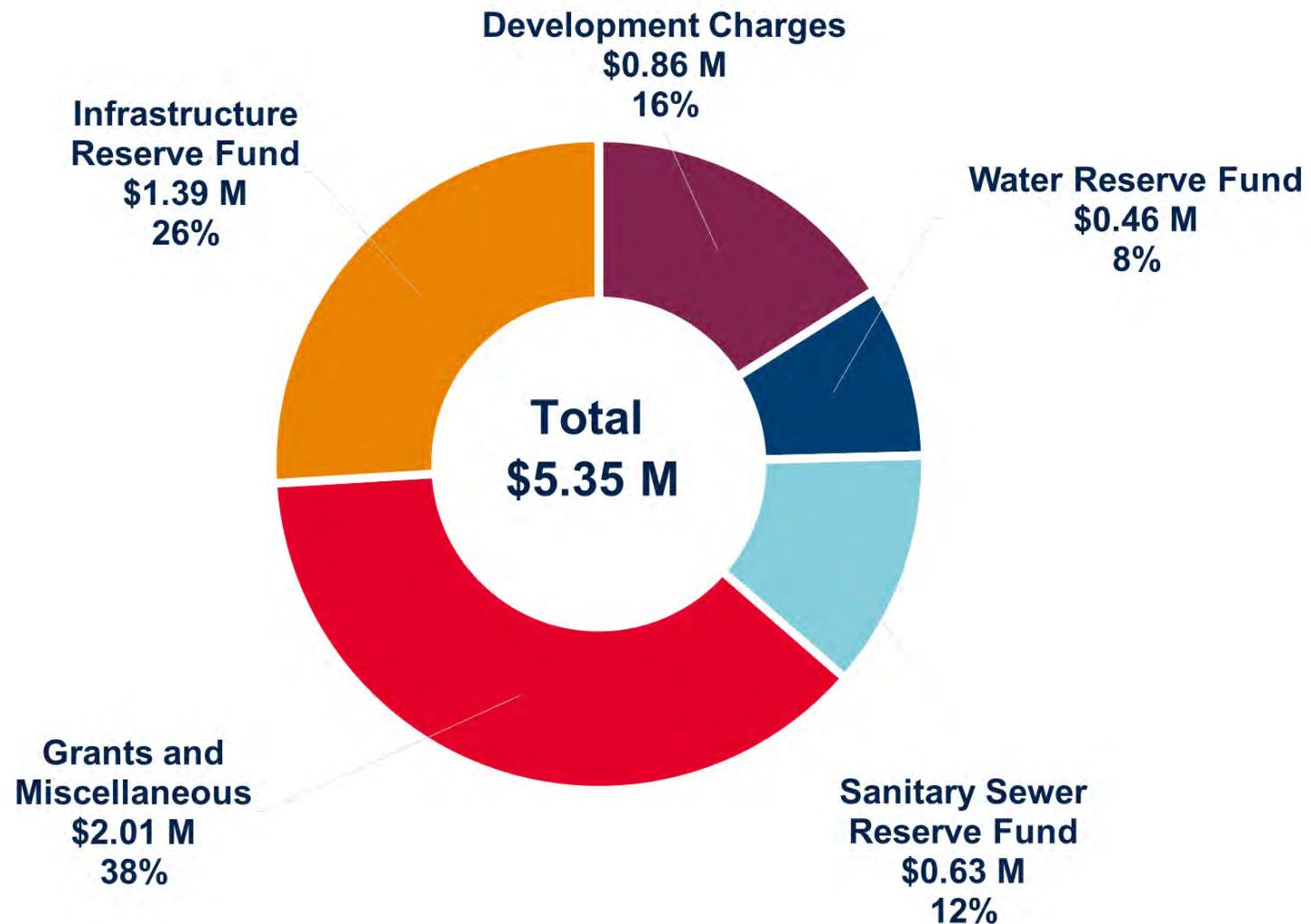
2026 Capital Budget Summary

	Total Expenditures	DC Reserve Funds	Infrastructure Reserve Fund	Other Reserve Funds	Reserve Fund Name Appendix E	Grants & Misc	Grant & Misc Name	Long-Term Borrowing	Total Funding
Social Infrastructure	150,000	-	150,000	-		-		-	150,000
202597 - Sport Field upgrades Jordan Field 3 Lighting	80,000		80,000						80,000
202637 - Arena Work	70,000		70,000						70,000
Transportation Infrastructure	2,840,000	246,000	579,000	-		2,015,000		-	2,840,000
202502 - Thirty Rd Reconstruction (King St to south Limit)	310,000	31,000	279,000						310,000
202631 - 2026 ROW Bridges & Culverts Program	290,000		290,000						290,000
202632 - 2026 Road Rehab & Resurfacing Program	1,750,000	175,000				1,575,000	OCIF/CCBF/Aggregate Royalties		1,750,000
202633 - 2026 Roadside Safety Program	90,000		10,000			80,000	CCBF		90,000
202639 - Balls Falls Bridge #50 Study & Preliminary Design	400,000	40,000				360,000	CCBF		400,000
Grand Total	5,352,500	858,500	1,389,000	1,090,000		2,015,000		-	5,352,500

2026 Capital Budget Project Spending



2026 Capital Budget Funding Sources



TOWN OF LINCOLN

Capital Renewal Programs



Capital Renewal Programs Overview

The Town of Lincoln invests in several capital renewal programs each year to maintain and extend the life of the infrastructure. These include the Road and Right-of-Way Programs, Fleet Replacement, and Water and Wastewater Programs. These programs are essential to keeping our community running smoothly and safely. The road network is one of the Town's most valuable assets and like any asset, it needs regular care to stay in good condition.

Town of Lincoln Road Network

The municipal road allowance, or road right-of-way (ROW), is a network of land owned and operated by the Town and is primarily used for the transportation of people as well as goods and services that are essential to the community's ability to function, grow and prosper. In Lincoln, the ROW network is a two-tier system with the majority of ROW being under the jurisdiction of the Town of Lincoln. However, primary collectors and arterial type road allowances are typically owned and operated by the Niagara Region.

Each year, the Operational Engineering team and Operations team of the Public Works Department works on maintaining and upgrading roads and road related infrastructure to ensure that the approximately 300km of roads (center line) are safe and in good condition for residents and visitors.

The Town's approach follows a simple but effective asset management principle: "keep the good roads good." This means prioritizing maintenance on roads that are still in fair or good condition, to extend their life with lower-cost treatments. Delaying maintenance can result in accelerated deterioration of road assets, ultimately requiring more costly reconstruction interventions.

Staff use a combination of pavement condition data, asset management tools, and field inspections to determine which roads are selected and prioritized for renewal each year. These decisions are guided by the goal of maximizing value for money, maintaining safety, coordination of Regional and other town projects, and ensuring the infrastructure remains reliable for years to come.

Roads Program Investment and Temporary Short-Term Financial Plan Strategy

Sustainable Financial Management is one of Council's Key Strategic Priorities with a current focus to invest and build the Town's Infrastructure Reserve Fund (IRF). This is necessary to ensure that in the future the Town's Annual Road Resurfacing and Rehabilitation Program is supported by a sustainable financial plan.

The Town's recent Asset Management Plan update identified the total road network asset replacement value at \$361.5 million (2024 dollars), with an annual \$6.5 million investment required to achieve an overall "Good" condition rating.

In the short term over the next three years the Town plans to reduce the annual Road Resurfacing and Rehabilitation Program budget, and maintain a "Fair" condition rating, while the Town works on closing the "Infrastructure Gap" and increases the capital contributions to the capital program from the tax levy. This temporary short-term strategy will allow the Town to support the needed road work while it moves toward a full-funding scenario as outlined in the Asset Management Plan. For 2026 the Road Resurfacing and Rehabilitation Program budget will be reduced to \$1.75 million. While this is necessary as a temporary short-term strategy, it's important to recognize that future budgets must incrementally increase to avoid long-term cost escalation and a decline in overall road condition level of service for the community.

Asset Management and Condition Assessments

As part of responsible asset management, municipalities regularly assess the condition of their road networks using industry standard tools like the Pavement Condition Index (PCI). These assessments help staff understand how the roads are aging and where to focus maintenance efforts. By remeasuring the network every few years, changes over time can be tracked, helping staff to make informed decisions, and ensure that limited budgets are used where they'll have the greatest impact. This practice aligns with the Town of Lincoln's Asset Management Plan, which provides a framework for long-term planning based on existing asset inventories, desired levels of service, and projected growth. Strategic asset management is key to getting the highest value from public infrastructure at the lowest lifecycle cost.

The Town plans to complete its next full pavement condition assessment in 2026 network wide, in collaboration with a neighbouring municipality, which may offer opportunities for cost savings through shared procurement and coordination.

Once the updated pavement condition data is collected in 2026, staff will revisit and refine the road resurfacing forecast modelling to reflect the most current information. The updated dataset will enable more accurate prioritization of resurfacing needs and will ensure that resources are allocated where they will deliver the most value. Town staff will explore the use of innovative AI technology as well as traditional methods of analysis to measure road pavement condition. The new data will help identify new trends in road deterioration since the last PCI rating completed in 2022, to help validate previous assumptions, budget projections and support data driven decisions.

What is PCI?

The Pavement Condition Index (PCI) is a numerical rating from 0 to 100 used to assess the condition of road surfaces. The Town uses the following industry standard ratings:

Condition	PCI Range
Very Good	85 - 100
Good	70 - 85
Fair	55 - 70
Poor	40 - 55
Very Poor	25 - 40
Serious	10 - 25
Failed	0 - 10

PCI is calculated based on the type, severity, and extent of surface distresses such as cracks, potholes, and wear. PCI helps municipalities prioritize maintenance and rehabilitation by identifying which roads need attention and when. PCI distress types and categories are shown below:

Very Good	
Good	
Fair	
Poor	
Very Poor	

In addition, municipalities can calculate their average PCI to provide an overall condition rating representation of their road network assets. Furthermore, municipalities also set LOS targets for working towards or maintaining a certain PCI value for their overall average road network condition.

Where We Are Now?

The Town's current average network-wide rating is estimated to be in the upper range of the "Fair" category with a PCI value of approximately 68. With the proposed temporary short-term financial strategy while we build the contribution to the capital reserves and reduce the Infrastructure Gap, performance modeling predicts that the average PCI level of service for the road network will drop to approximately 65 while maintaining a "Fair" condition rating.

While a PCI of 65 remains above the threshold where major rehabilitation or reconstruction becomes necessary, the timing of investment becomes increasingly critical. Roads within this range tend to deteriorate more rapidly, and without timely intervention, the cost to restore PCI and overall road quality can rise significantly as shown in Figure 1:



Figure 1: Road Rehabilitation and Resurfacing Strategies vs PCI Deterioration

Cost Benefit Performance Modelling

Figure 2 shows the results of cost benefit performance modelling and the importance of incremental increased annual funding to maintain the “Fair” condition 65 PCI level of service target. The yellow-coloured line represents the forecast PCI if the Town maintains an annual budget of \$1.75M, which would result in the overall average road network condition declining over time. The black coloured line illustrates the forecast PCI if the Town incrementally increases the annual program funding to maintain a “Fair” condition 65 PCI level of service target. It is very important to note the gap between the yellow and black line increases over time, which means that if funding levels do not increase, the cost for the Town to close this gap increases each year. For example, if the Town were to maintain the funding level of \$1.75M each year, in 2031 the additional cost to restore the PCI rating back to a 65 is estimated to be \$4M. Instead, staff recommend that the funding toward the program be incrementally increased each year, to ensure that the PCI is maintained in a “Fair” condition without significant decline, that costs are smoothed over the 10-year horizon, and the Town’s road assets are preserved.

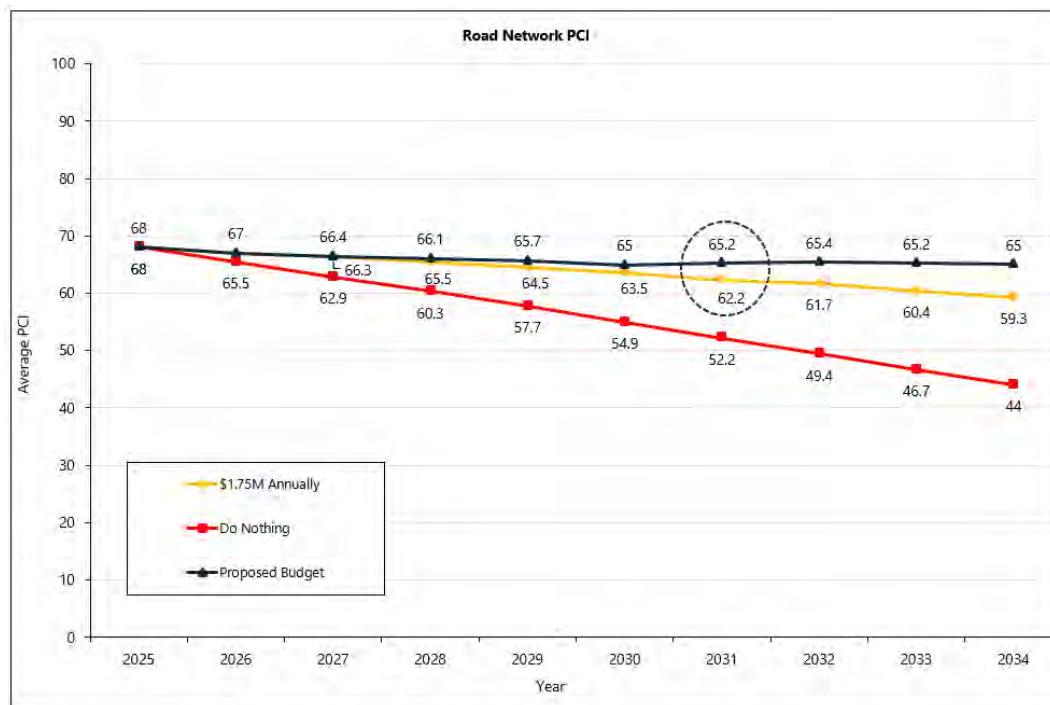


Figure 2: Cost Benefit Performance Modelling

Road Network Current Lifecycle Strategies

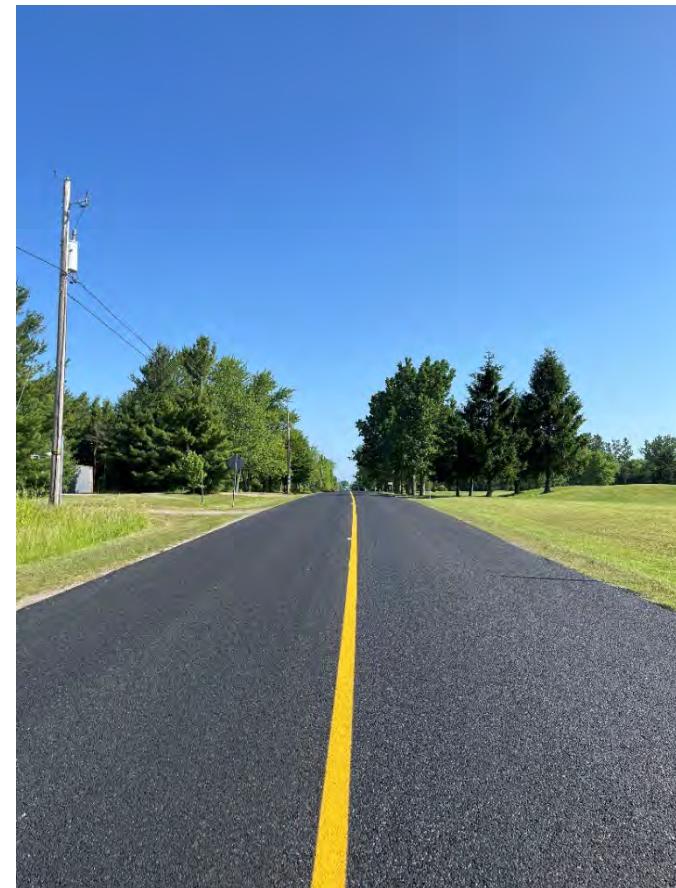
Each year, the Town evaluates a range of maintenance treatments to extend the life of our road network. These decisions are influenced by factors such as infrastructure upgrades, future development plans, and road condition data. Preventative maintenance such as crack sealing and surface treatments to ‘reseal’ a road helps delay the need for more costly repairs or full reconstruction. Once a road deteriorates past a certain point, resurfacing is no longer viable, and more intensive interventions are required resulting in significantly higher costs. It is important to invest in the right road at the right time. This balanced approach, which focuses on preserving roads in good condition while still addressing those in poor shape, is a proven asset management strategy known as “keeping the good roads good.”

Road Resurfacing and Rehabilitation Program Strategies:

- a. Preventative Maintenance – crack seal, patching [PCI 80-100](#)
- b. Resurfacing [\(Pavement Preservation PCI 60-80\)](#)
 - Single surface treatment (SST), asphalt shave and pave,
- c. Rehabilitation (road base strengthening or major resurfacing)
 - Double surface treatment (DST), road base repairs, both layers of asphalt removed and replaced.

Active Transportation

Staff continue to prioritize active transportation as part of the Town’s Road Rehabilitation and Resurfacing Program, guided by the Town’s Transportation Master Plan (TMP) and Active Transportation Strategy (ATS). Routes that have been identified as part of the primary and secondary active transportation loops are being reviewed for smoother surfaces. In recent years, staff have shifted away from traditional surface treatments like tar and chip on these corridors, opting instead for smoother surfaces such as bonded wearing course overlays to improve comfort and safety for cyclists and pedestrians. Staff continue using this lens while building the Roads Resurfacing and Rehabilitation Program.



Planning for Growth and Long-Term Sustainability

The Town of Lincoln is the sixth most populated municipality in Niagara and is projected to grow substantially by 2051. With this growth comes increased demand on infrastructure. Currently the Town's Road network rating is considered "Fair" however the assets continue to age and deteriorate reinforcing the need for ongoing preventative maintenance and planned upgrades. While a temporary reduction can be a short-term measure, in the long-term deferred maintenance leads to higher long-term costs, shortened asset lifespans, and reduced service levels. For this reason, it is essential that funding is increased in future.

To support Lincoln's growth and protect public investment, future budgets must reflect the long-term value of our road assets. A proactive, well-funded approach will ensure we continue to deliver safe, reliable infrastructure while maximizing taxpayer value.

Roadside Safety Program

The proposed Roadside Safety program is designed to enhance Lincoln's transportation network and support a safer, and more welcoming community. The proposed program includes traffic calming, such as speed humps, as well as guardrail upgrades and maintenance. Through these initiatives, the program aims to create a safer traffic environment for residents and all roadway users by implementing effective traffic calming strategies, monitoring truck activity, and ensuring the proper installation and upkeep of guardrails throughout the 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 \$13 million (2024 dollars) in sidewalk infrastructure. With an average expected age of 30 years, there should be an annual lifecycle capital reinvestment of \$433 thousand per year.

The annual program will include operational repairs and sidewalk replacement to ensure compliance with accessibility requirements and minimum maintenance standards. This program supports the ongoing maintenance and improvement of the Town's sidewalk network, as outlined in the Asset Management Plan and based on inspection findings.

Annual sidewalk inspections identify sections requiring more extensive work above standard grinding to reduce trip hazards. As a result, this program will also include larger-scale concrete repairs such as ramping, panel replacements and concrete lifting. This work will be incorporated into the program each year to maintain a safe and sustainable sidewalk network, consistent with the recommendations of the ROW Asset Management Plan. An annual budget allocation will be dedicated to sidewalk repairs and maintenance to support this 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

This program addresses the repair, maintenance and replacement of Town owned bridges and culverts located within the road right-of-way. Required works are identified through bi-annual inspections and are incorporated into the Town's ROW Asset Management Program. The Town inspects and maintains 264 bridges and cross culverts and larger or critical driveway culverts within the road right of way. The Town's recent Asset Management Plan update identified the total bridge and culvert asset replacement value at \$93 million (2024 dollars) with an annual lifecycle capital reinvestment of \$1.9 million per year.

The annual program will include a combination of minor repair works, design of rehabilitation needs, interim inspections, monitoring and under 3m span culvert replacements. Comprehensive inspection programs will be undertaken every other year, aligned with even-numbered years.

The Right of Way Bridge and Culvert Program ensures that roads remain accessible for both vehicles and active transportation users. Maintaining the bridges and culverts supports effective surface water drainage, helping to reduce the risk and impacts of flooding on adjacent 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.

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 impact 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's recent Asset Management Plan update identified the total fleet and equipment asset replacement value at \$9.5 million (2024 dollars) with an annual lifecycle capital reinvestment of \$753 thousand per year.



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 twelve-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.

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. These works include; replacing old deteriorated watermain piping, inflow and infiltration reduction works, watermain and sewer upgrade work, and technology and optimization works. The annual investment in this important infrastructure helps ensure our municipal water and wastewater servicing meet the needs of community today and well into the future.

The Town's recent Asset Management Plan update identified:

- The total water network asset replacement value at \$424 million (2024 dollars) with an annual lifecycle capital reinvestment of \$5.6M per year.
- The total sanitary (wastewater) network asset replacement value at \$244 million (2024 dollars) with an annual lifecycle reinvestment of \$2.6M per year.

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

Approximately every five years, the Niagara Region in combination with Grimsby, Lincoln and West Lincoln are required to complete a Pollution Prevention and Control Plan (PPCP) for the Baker Road Wastewater Treatment Plan Service Area. As part of the PPCP areas of concern are identified due to capacity constraints from inflow or infiltration (I/I) and I/I Reduction Programs are recommended to help free up capacity for growth. I/I programs can include sewer and lateral replacements, sewer and maintenance hole rehabilitation such as lining or spot repairs and downspout and foundation drain/sump pump disconnections. While the I/I program plays 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.

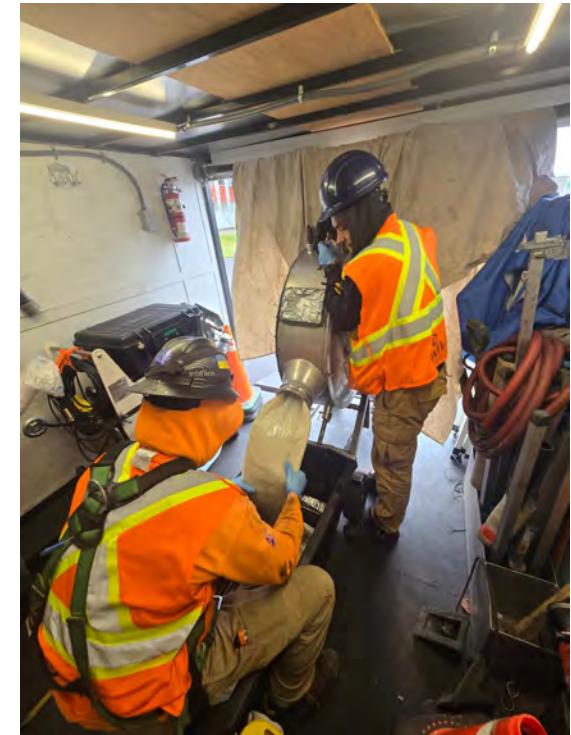
The Town's Asset Management Plan and Condition Assessment information, in combination with the Region led PPCP identify focus areas and projects. The Town was also a leader in the Region by being the first to implement Subdivision Flow Monitoring to ensure that sanitary sewer systems are constructed properly before assumption. Since 2023 the Town has been working on an Inflow and Infiltration Reduction Program with a focus on the Ontario Street Catchment area. This program is working towards a continued focus of identifying and removing the extraneous flows or I/I to better adapt to climate change and support growth in advance of Regional wastewater infrastructure being upgraded (Ontario Street Trunk Sewer & Pumping Station).

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 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
- Sanitary lateral inspections and rehabilitation

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 costly and disruptive sewer pipe upsizing.. The removal of I/I also potentially allows for some additional growth in advance of Regional wastewater



infrastructure (trunk sewer and pumping station) upgrades. 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.

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.

The Town continues to actively apply for funding through the Niagara Region Wet Weather CSO Grant Program as opportunities become available.

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 old deteriorated metallic watermain piping with new plastic (PVC or HPDE) pipe. Water services, hydrants and valves are also replaced as part of these programs. The Town also considers and aligns the timing of Road Improvement Program activity with underground servicing work to reduce construction disruption impacts to residents and optimize budget dollars.



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 residential 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 are responsible for several sanitary pumping station and water transmission upgrades to support development within Lincoln.

Smart Cover Monitoring System Technology

The Town continues to take proactive steps to help reduce potential basement flooding risks by using portable Smart Cover Monitoring Systems. These devices provide real-time alerts during wet weather events and are currently focused on the Ontario Street Sewer shed. Their mobility allows flexible deployment to high-risk areas, supporting targeted and responsive monitoring.



Backwater Valve Pilot Subsidy Program

The 2026 budget proposes that the Town pilot a Backwater Valve Subsidy Program to help residents proactively reduce the risk of sanitary basement flooding during heavy rainfall or sewer surges. The program provides financial support for the installation of backwater valves, which prevent wastewater from backing up into homes. Staff will monitor program uptake to evaluate community interest and inform long-term implementation of the program.

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 Smart Hydrants 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 change impacts without impacting operations today. This approach ensures that projects are cost effective and consider full life-cycle costs. The capital plan will be presented to Council with a full list of water and wastewater infrastructure to be addressed by the different programs in place. Utilizing information from the condition assessments, performance, growth requirements and asset age, the projects or programs are prioritized 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.

Consolidated Linear Infrastructure Environmental Compliance Approval (CLI-ECA)

The CLI-ECA are new requirements from the Ministry of Environment (MECP) issued under the Environmental Protection Act and applies to sanitary sewer sanitary sewage/wastewater conveyance and stormwater management (e.g., storm sewer systems, SWM ponds, etc.). The goals of the CLI-ECA are to reduce the burden on municipalities, developers and the ministry, while imposing a consistent set of conditions to improve environmental protection. The CLI-ECA replaces numerous pipe-by-pipe separate Environmental Compliance Approvals (ECAs) with a single environmental permission for all the sewage works components of a municipal wastewater collection system or a municipal stormwater management system. Like the DWQMS framework for water, now wastewater and stormwater systems have similar requirements. Municipalities are required to prepare and implement Operations and Maintenance (O&M) manuals for the systems. Other requirements also include inspections, testing and record keeping. Annual reports are to be submitted to the Ministry along with annual audits and MECP inspections. In 2026 the Town will continue to develop and formalize SOPs for the Wastewater and Stormwater Systems O&M manuals. Town staff will continue to monitor and learn more about the new CLI-ECA as it evolves, collaborate and participate with other LAM working groups for best practices and a consistent approach. Staff will participate with MECP webinars and available training programs regarding the new CLI-ECA requirements.

Stormwater Management (SWM) Pond Rehabilitation and Maintenance Program

In response to the new CLI-ECA requirements, the Town has completed a comprehensive Asset Management Study of its 14 Stormwater Management (SWM) Ponds which included detailed condition assessments and the development of a rehabilitation and maintenance program. A prioritized workplan has been established to implement recommended rehabilitation and repair work which has been forecasted throughout the 10 Year Capital Plan, ensuring that the Town's SWM ponds remain in a good state of repair and optimal operation.

Investing in our Water Past, Present and Future

The Town of Lincoln will continue to invest and prioritize water and wastewater infrastructure to continue building and maintaining a resilient and sustainable water and wastewater system. This investment in the community combined with a focus on designs that consider the latest technology and climate change impacts ensure that Lincoln will be a sustainable and resilient community for future generations.

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

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



Geographic Information System (GIS)

Over the past few years, the Public Works Operational Engineering team has advanced its GIS capabilities by collecting georeferenced data for critical infrastructure assets, including stormwater, water, and sanitary assets. This process included field verification to improve mapping accuracy and asset inventories.

The enhanced GIS database supported the 2025 Asset Management Plan Update and continues to serve as a foundational tool for Public Works. It enables efficient infrastructure location, maintenance, and management, while also improving emergency response, decision-making, long-term asset planning, and regulatory compliance

To further improve operational efficiencies, staff will receive training on the GIS system to ensure consistent data usage, enhance field operations, support cross-departmental decision-making, and maintain up-to-date asset information within the system. For example, Operations Staff performing utility locates will be able to access accurate, real time mapping of underground infrastructure directly from the field which reduces reliance on paper as-built drawings and improves speed and accuracy of the locate request.

GIS also supports a wide range of municipal functions. In Public Works Operations, a GIS will help track the location and condition of assets such as roads, signs, culverts, and streetlights, while enabling data-driven maintenance planning.

Engineering and Planning teams use GIS to visualize zoning, land use, and permits, overlay utility and environmental data for infrastructure design and identify flood-prone areas for mitigation. Emergency Services can benefit from incident mapping and response time analysis. Community Services can manage trails, park assets, and maintenance schedules. Finance teams can leverage GIS to link property data with assessments and evaluate service coverage across the municipality.

As GIS continues to expand across departments, it plays a key role in modernizing municipal operations, improving service delivery, and supporting long-term planning. Looking ahead, the Town of Lincoln can explore opportunities to provide 'open data' access to residents and consultants to allow for broader use of GIS information for community engagement, transparency, and collaborative planning.

PROPOSED TOWN OF LINCOLN 2026 CAPITAL WORK PLAN

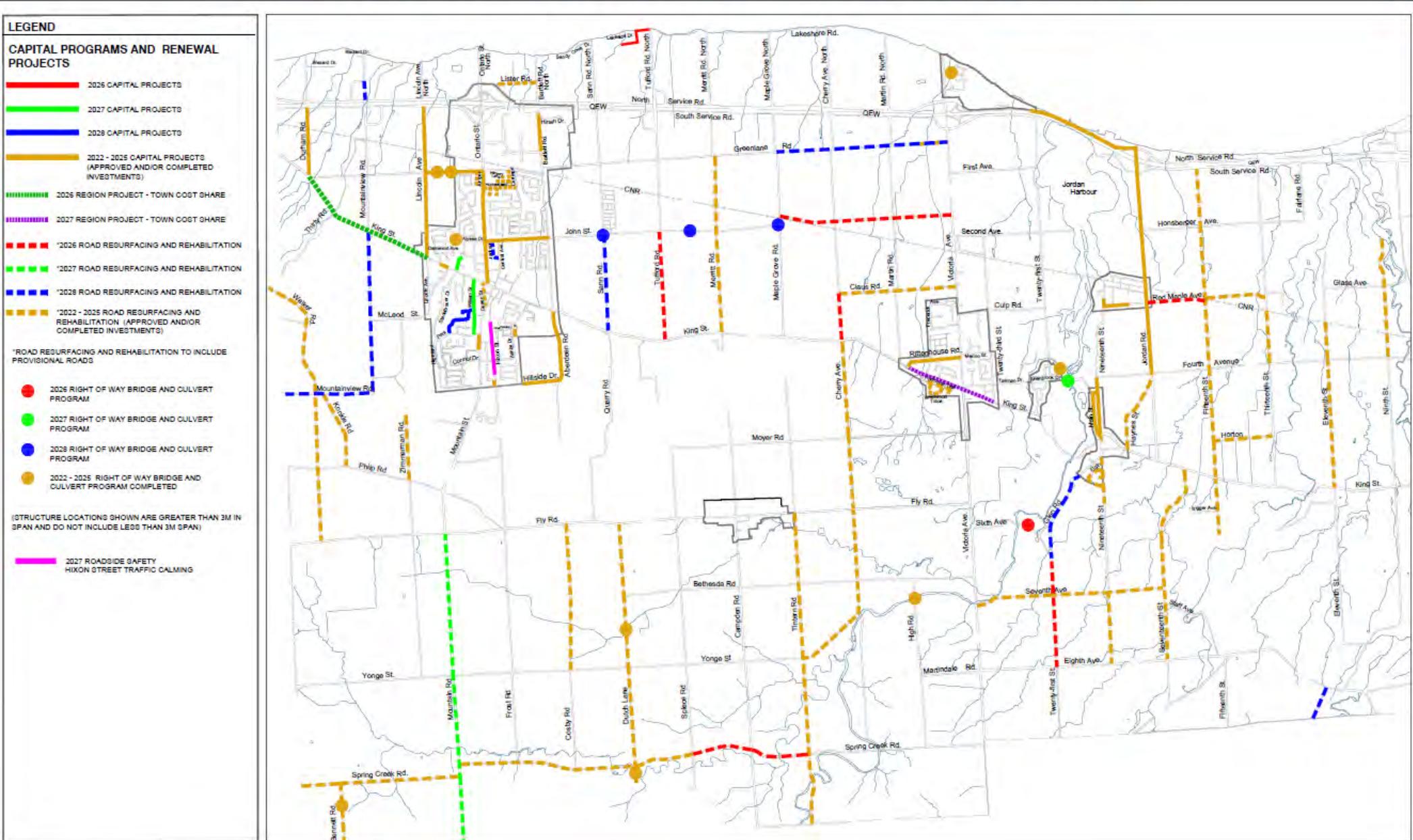
LEGEND

CAPITAL PROGRAMS AND RENEWAL PROJECTS

- 2026 CAPITAL PROJECT
- 2026 ROAD RESURFACING AND REHABILITATION
- PROVISIONAL ROADS
- 2026 CAPITAL PROJECT - BALLS FALLS STUDY



PROPOSED TOWN OF LINCOLN 3 - YEAR CAPITAL WORK PLAN (2026, 2027 & 2028)



TOWN OF LINCOLN

Capital Projects Details



2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
Corporate Infrastructure				
202223	Cargo Van - Enviro Services	Replacement of existing 2014 Chevy Express Truck. Vehicle is used by Environmental Services Staff for daily water and wastewater operations and any after hours emergencies.	<p>Maintaining a reliable fleet is critical to ensuring staff can effectively deliver essential public services, including drinking water and sanitary sewer maintenance. Replacing aging or unreliable vehicles is necessary to support operational efficiency, minimize service disruptions, and ensure the safety and productivity of field personnel.</p> <p>The existing vehicle will exceed 12 years of service, aligning with the department's established 12 year lifecycle replacement schedule for light- to medium-duty vehicles.</p> <p>Proactively replacing this unit will reduce long-term maintenance costs, improve fuel efficiency, and ensure that staff have the tools they need to perform their duties safely and effectively.</p> <p>See Business Case in Appendix F.</p>	110,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
202626	Fire Vehicle - Replace Command Car FS-02	Replacement of the existing command vehicle that was purchased in 2016 and is used by the Deputy Fire Chief on a 24/7 basis for emergency response, incident command, and fire department administration.	<p>It is essential to maintain a reliable, up-to-date emergency response vehicle 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, so that it does not impair the ability to provide public service.</p> <p>The existing unit will exceed 10 years of service but 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 that are subjected to severe operating conditions. Frequency and costs of repairs are increasing, which are now exceeding the capital value of the asset.</p> <p>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.</p> <p>See Business Case in Appendix F.</p>	113,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
202629	2026 IT Equipment	<p>IT Equipment Replacement through various Town of Lincoln Facilities to ensure continuity of service delivery.</p> <p>Items that are part of this project include:</p> <ul style="list-style-type: none"> • Workstation/hardware replacements • Cell phone refresh • Network Equipment • Infrastructure Batteries 	<p>Workstation/laptop replacements are on a 5-year cycle by department. This cycle ensures that workstations and laptops are replaced on a set basis before losing support and before they are too out of date. Splitting between departments lowers the year over year expense, and allows IT staff to complete the refresh in time.</p> <p>Cell phones are on a 4 year refresh cycle. As phones age out of support, it is more cost effective to replace the fleet, which includes device buy-back, than having to manage out of support devices and hardware failures.</p> <p>Network equipment, ongoing update and replacement. Several of our core networking switches are EOL and out of support. These are the backbone of our IT infrastructure. They are being replaced to ensure the continued stability of our networking systems. Current devices are also more secure and have less vulnerabilities than our old equipment.</p> <p>Ongoing replacement of UPS batteries throughout the town. Batteries have a lifecycle and are replaced yearly as required. Batteries ensure the physical protection of our equipment during outages, as well as power fluctuations which can damage equipment.</p>	265,000
Total Corporate Infrastructure				488,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
Environmental and Safety Infrastructure				
202321	2026 Fire Emergency Equipment	<p>Purchase of firefighting hose, tools, and equipment including:</p> <ul style="list-style-type: none"> • Firefighter protective equipment (15 sets) • Hose replacement • Extrication rescue tool replacement • Digital pager replacement • Small tools and equipment • New thermal imaging camera (DC funded) 	<p>Ongoing replacement of emergency equipment before failure occurs is critical for firefighters to safely and effectively carry out their public safety mission.</p> <p>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.</p> <p>Fire hose, extrication tools, thermal imaging cameras, and a variety of specialized small tools and equipment are essential for firefighting and rescue operations. It is essential that all equipment operates reliably and is replaced regularly as required to ensure firefighter safety.</p>	294,500
202510	I/I Reduction Program	<p>This comprehensive program in the Ontario Street Sewershed is intended to identify sources of inflow and infiltration (I&I) to reduce the likelihood of basement flooding, sanitary sewer overflows at downstream Regional pumping stations and provide the required additional capacity in the sanitary sewer system to support growth without upgrading piping.</p> <p>This year's program will focus on flow monitoring, videoing of laterals in target areas, identifying defective laterals, and rehabilitation and/or repairs of infrastructure in the high priority areas of the Ontario Street Sewershed.</p>	<p>Refer to the Inflow and Infiltration Program section of the Capital Budget for more information on the annual Program.</p> <p>Project is eligible for Regional CSO Funding. The project is 50% DC funded, and any CSO funding received will be used to reduce the Sanitary Sewer Reserve Fund; the remainder will be funded from the Sanitary Sewer Reserve Fund; no tax levy impact.</p> <p>Health and Safety, Regulatory, Asset Management and Growth Support.</p>	1,200,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
202582	Water Meter Replacements	This program is intended to fund the replacement of water meters as required.	<p>Ensure appropriate and consistent funding for replacement of water meters as required to ensure accurate and timely billing.</p> <p>As part of the strategy developed in the most recent Water and Wastewater Financial Plan, any unused amount in any given year will be deposited to the Water Meter Replacement Reserve Fund.</p> <p>Asset Management and Growth Support.</p>	300,000
202638	Vine Haven Booster Pump Station - System Rehab	Assess and rebuild the booster pumps that supply potable water pressure and fire protection capacity to the Vine Haven area.	The pumps have been in service for over a decade and require maintenance rehabilitation to prevent the risk of failure that would disrupt essential water supply for that area of the community. The project will restore performance, extend equipment lifespan, and ensure reliable operation of a critical part of the local water distribution system.	80,000
Total Environmental and Safety Infrastructure				1,874,500

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
Social Infrastructure				
202597	Sport Field Upgrades Jordan Field 3 Lighting	<p>This project proposes the replacement of the existing sport field lighting system at Jordan Lions Park Field 3. The current lighting infrastructure is outdated, energy-inefficient, and has reached the end of its useful life. In 2025, a lighting fixture detached from a pole due to advanced rust and structural deterioration, highlighting the urgent safety and reliability concerns associated with the existing system.</p> <p>The new lighting system will consist of high-efficiency LED fixtures. LED technology will significantly reduce energy consumption and ongoing maintenance costs while improving lighting quality, uniformity, and control.</p>	<p>The current system poses a safety risk due to corrosion and aging infrastructure. Replacing the system now will prevent potential failures and reduce liability. Improved lighting will enhance user experience for community sports and recreational activities.</p>	80,000
202637	Arena Work	<p>This project focuses on critical infrastructure upgrades and maintenance at both arenas within the Town's jurisdiction. The proposed scope of work includes:</p> <ul style="list-style-type: none"> • Replacement of aging or failing compressor motors at Jordan arena • Routine and preventive oil and filter changes for refrigeration systems at both arenas • Upgrades to aging water lines at Jordan arena 	<p>These upgrades are essential to maintaining uninterrupted arena operations, ensuring user safety, and preserving the long-term viability of the facilities.</p>	70,000
Total Social Infrastructure				150,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
Transportation Infrastructure				
202502	Thirty Rd Reconstruction (King St to South Limit)	<p>The Thirty Road intersection at King Street is scheduled to be reconstructed by the Niagara Region as part of the overall King Street reconstruction project. The budget allocation is for the Town's required cost share contribution for the project as the Niagara Region is constructing Town assets as part of the overall project</p>	<p>Health and Safety, Asset Management and Regulatory.</p> <p>Storm sewer improvements are planned as part of the Town's future Thirty Road Reconstruction project scheduled in 2032. Since the Region is reconstructing the intersection in advance of the Town's project in 2026, the Town infrastructure is required to be installed at this time.</p> <p>See Business Case in Appendix F.</p>	310,000
202631	2026 ROW Bridges and Culverts Program	<p>This annual program provides a continued and consistent focus on bridges and culverts within the Town's Right of Ways.</p> <p>Highlights for the 2026 project are anticipated to include rehabilitation of bridges on:</p> <ul style="list-style-type: none"> Maintenance welding and monitoring inspections on the Bailey Bridge (#1) Monitoring inspection on the Balls Falls Bridge (#50) Regulated OSIM Inspections Gabion Wall monitoring on Ninth Street Bridge <p>The program also includes minor culvert replacements that were identified in the 2024 Ontario Structure Inspection Manual (OSIM) regulatory biannual condition inspections.</p>	<p>Health and Safety, Asset Management and Regulatory.</p> <p>Refer to the Right of Way Bridge and Culvert Program section of the Capital Budget for more information on the annual Program.</p>	290,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
202632	2026 Road Rehab and Resurfacing Program	<p>It is anticipated that the 2026 program may include the following road sections:</p> <ul style="list-style-type: none"> • John Street from Maple Grove Road to Victoria Avenue (R.R.24) • Red Maple Avenue from Jordan Road to Fifteenth Street • Tufford Road from King Street (R.R.81) to John Street • Twenty-First Street from Sixth Avenue to Eighth Avenue (R.R.669) • Spring Creek Road from Spiece Road to Campden Road • Cherry Avenue from King Street (R.R.81) to Claus Road (Provisional) • Spring Creek Road from Campden Road to Tintern Road (Provisional) <p>It is important to note that additional roads from the proposed 2026 program list may be included as provisional roads in the 2026 tender package and dependent on bid results and available budget may also be included in the 2026 program. Additional elements of this program also include geotechnical investigation/testing.</p>	<p>Health and Safety and Asset Management.</p> <p>Refer to Road Resurfacing and Rehabilitation Program section of the Capital Section of the budget documents for more information on the annual Program.</p>	1,750,000

2026 Capital Project Details

Project #	Project Name	Description	Justification	Budget \$
202633	2026 Roadside Safety Program	<p>This annual program provides a continued and consistent focus on vehicular and pedestrian safety within the Town's right-of-ways. It addresses critical areas such as crosswalk safety, installation of speed humps, digital feedback signs, guiderail improvements, and other traffic calming measures to effectively manage speeding concerns.</p> <p>Highlights for the 2026 program include:</p> <ul style="list-style-type: none"> • Guiderail maintenance • Installation of permanent speed humps on Cedarbrook Avenue, Drake Avenue and Connor Drive • Digital Feedback and Black Cat Speed Radar Programs • Traffic calming/studies and equipment 	<p>Health and Safety, Asset Management and Regulatory.</p> <p>Refer to Roadside Safety Program section of the Capital Budget for more information on the annual Program.</p>	90,000
202639	Balls Falls Bridge #50 - Study & Preliminary Design	<p>This project involves completing an Environmental Assessment study and developing a preliminary design for the replacement of the Balls Falls Bridge on Sixth Avenue in Vineland. The study will evaluate the environmental impacts of various replacement options and ultimately determine a preferred alternative which will then be designed to a 30% design level for costing and planning purposes.</p> <p>Key study deliverables include:</p> <ul style="list-style-type: none"> • Environmental impact study • Archaeological assessment • Alternative replacement options • Community and stakeholder engagement • 30% detailed design of the preferred alternative • Preliminary cost estimates 	<p>Health and Safety, Asset Management and Regulatory.</p> <p>The latest bridge inspection carried out in 2024 identified this bridge as requiring immediate maintenance with a recommendation for replacement in the next 1-5 years.</p> <p>Replacement of this bridge is a complex undertaking and will require a minimum of 2 years of advance planning.</p> <p>See Business Case in Appendix F.</p>	400,000
Total Transportation Infrastructure				2,840,000

TOWN OF LINCOLN

Debt and Capital Financing



Debt and Capital Financing

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

Existing Debentures

As of December 31, 2025, the Town expects to have outstanding debentures of \$53.4 million. 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

There is no proposed debenture issuance for new projects in the 2026 Capital Budget. Debentures will only be issued for previously approved projects with debt funding, as they become substantially complete.

How is the Debt Funded?

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

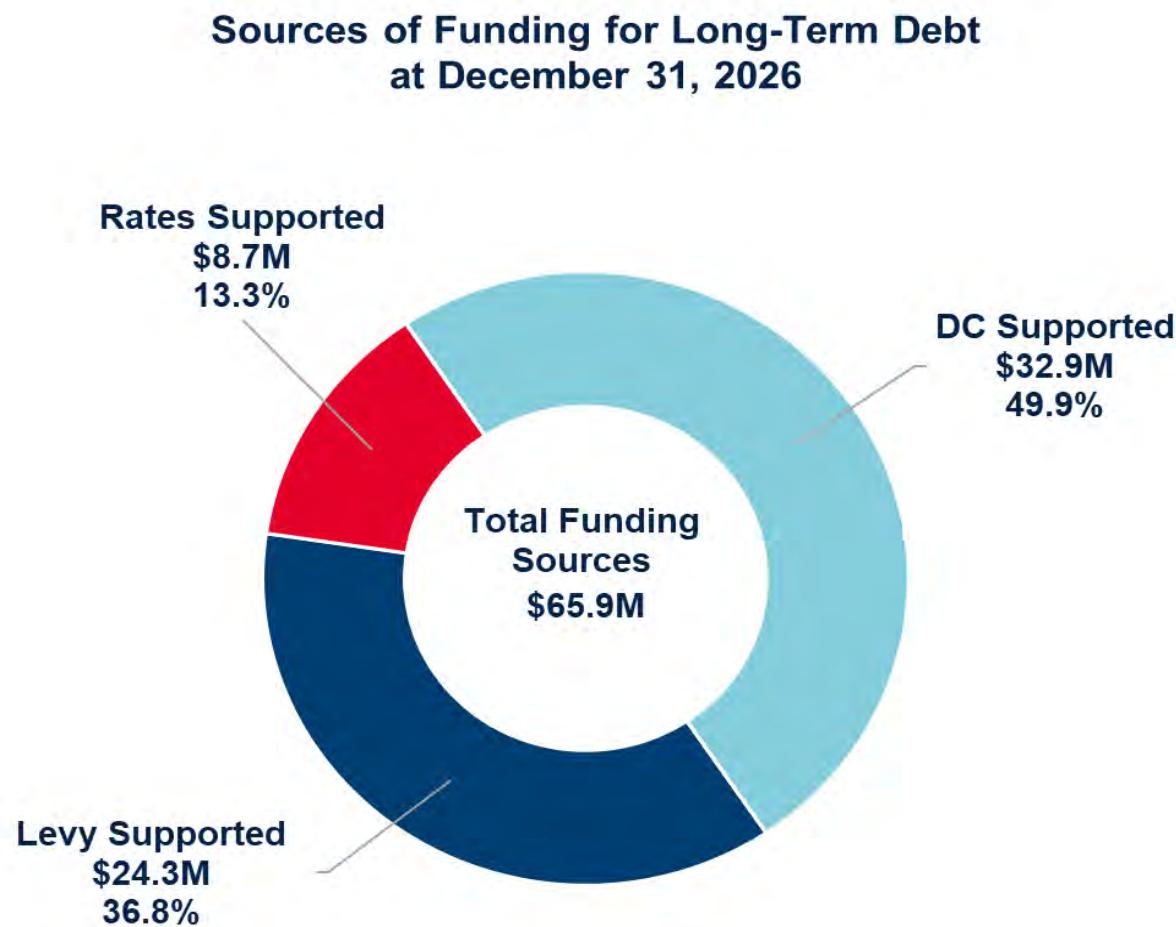
Levy Supported Debt is paid for by the property tax levy and the principal and interest payments are included in the operating budget for the tax levy supported departments.

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.

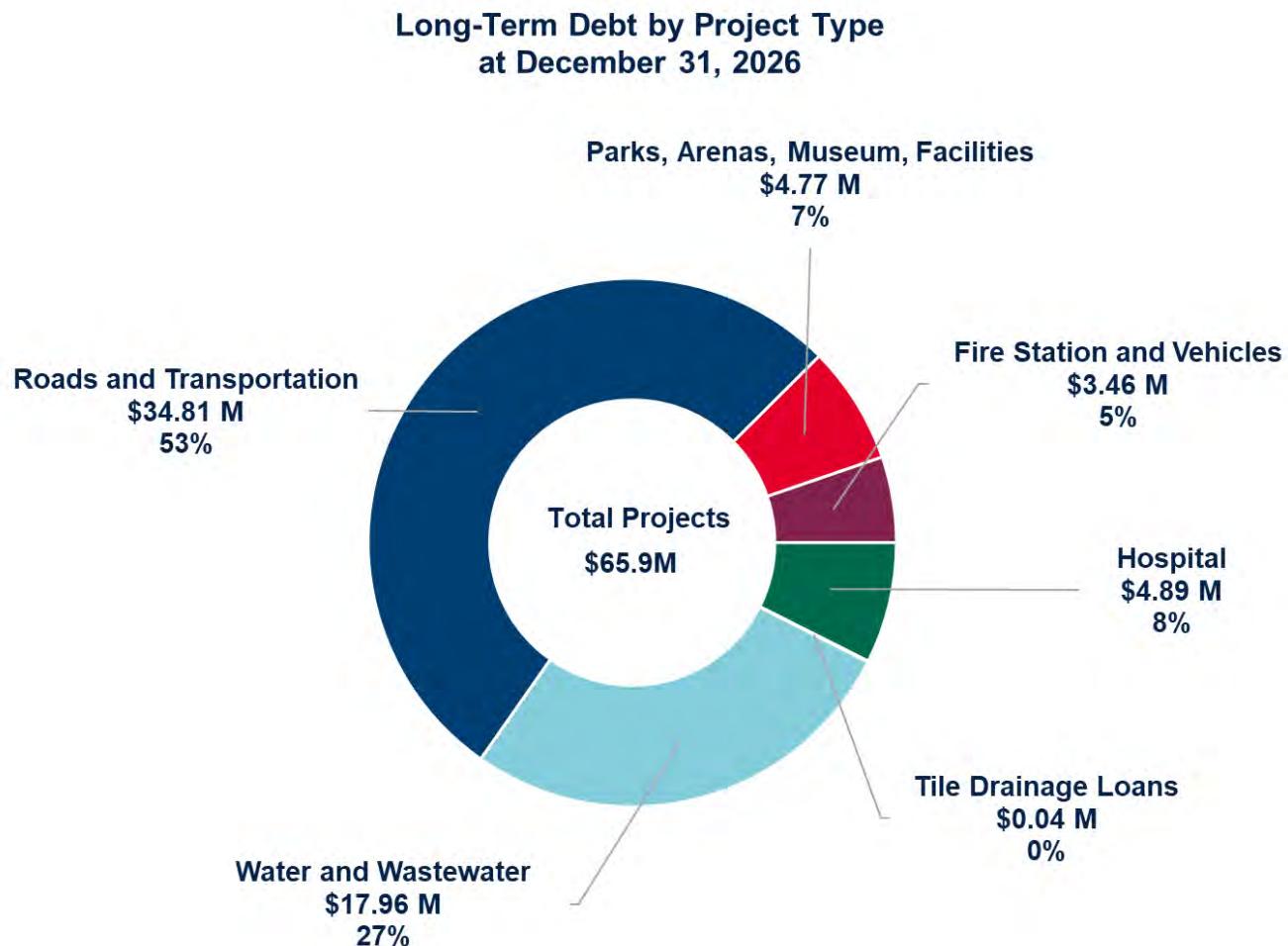
As of the end of 2026, it is anticipated that total external debt will increase by \$12.5 million.

The funding sources for the debt at that time are as follows:



What is the debt for?

The Town's debt relates to over **32 different projects**. More than 80% of it relates to infrastructure projects like roads, water and sewer. A detailed list of projects is found in Appendix D.



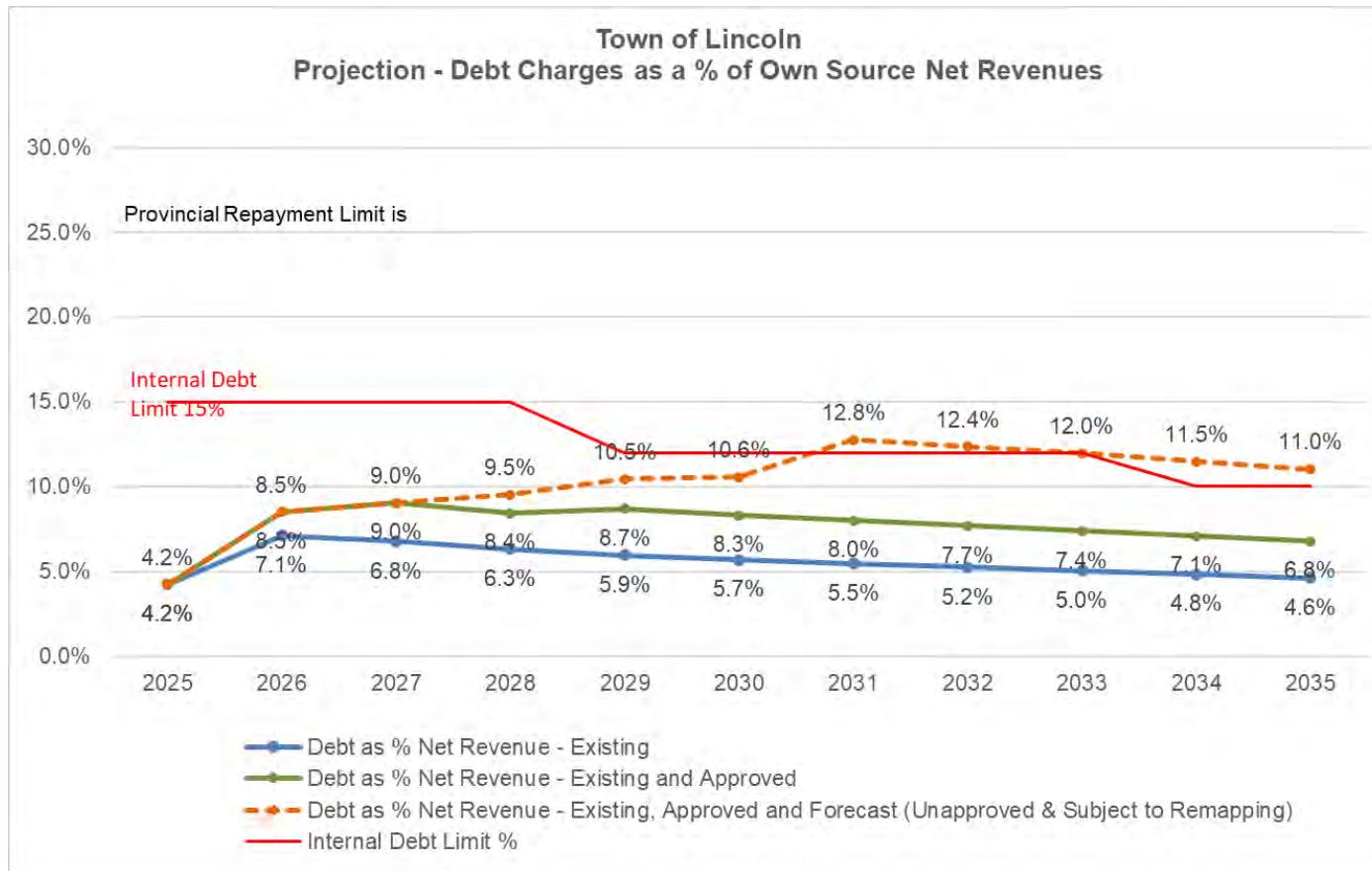
Long-term Debt and the Annual Repayment Limit

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

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



The blue line at the bottom of the graph is based on debt payments on debentures which have been issued up to 2025 (for example, Ontario St, Greenlane Phase 1a, Jordan Village, West Lincoln Memorial Hospital). The green line in the middle is based on debt payments on debentures which have been issued as well as those for projects which have previously been approved and for which debt will be taken out (for example, Lincoln Ave, Prudhommes Watermain, and Lakeshore Road and Shoreline Protection). As revenues are projected to increase over the forecast, debt as a percentage of revenues is projected to decrease.

For information purposes only, staff have included the dotted line at the top of the graph is a potential 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 adopted by Council. Staff will continue to re-map the capital program and seek government funding. 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 2026 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 2026 capital budget is adopted. 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 2031, therefore additional funding is required to stay within the internal limit.

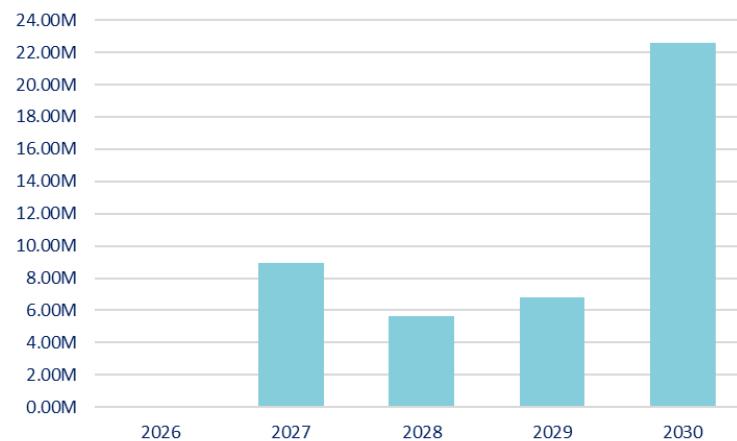
Additional funding could be in the form of grants or development charge collections earlier than anticipated. Some of the larger projects contributing to the increase in the forecast are the Lakeshore Roads and Shoreline Protection, the William Street Neighbourhood Reconstruction, the Rittenhouse Library Branch Expansion, and the Vineland Fire Station. Again, all these are subject to movement, additional senior government funding and re-scoping if needed.

This projection is based on a number of assumptions with the best information available at this time. Net Revenues are estimated based on the 2024 FIR and adjusted for budgetary increases as well as a 4% to 7% increase in revenues per year based on historical trends. Interest rates on debt are estimated at a range of 3.85% to 4.96% depending on term and year of issuance. The projection assumes a partial principal and interest payment in the year the debenture is issued.

Debt Issuance in the Forecast

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

Forecast Debt Issuance



The total request over five years is expected to be \$43.99 million, with zero debt requested in 2026.

Only the 2026 debt is being evaluated for approval as part of the 2026 budget. **None of the remaining debt has been adopted by Council, nor is it being adopted in the 2026 capital budget**; it is forecasted from 2027 to 2030 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 2031 to 2035 based on the guidelines established by Council.

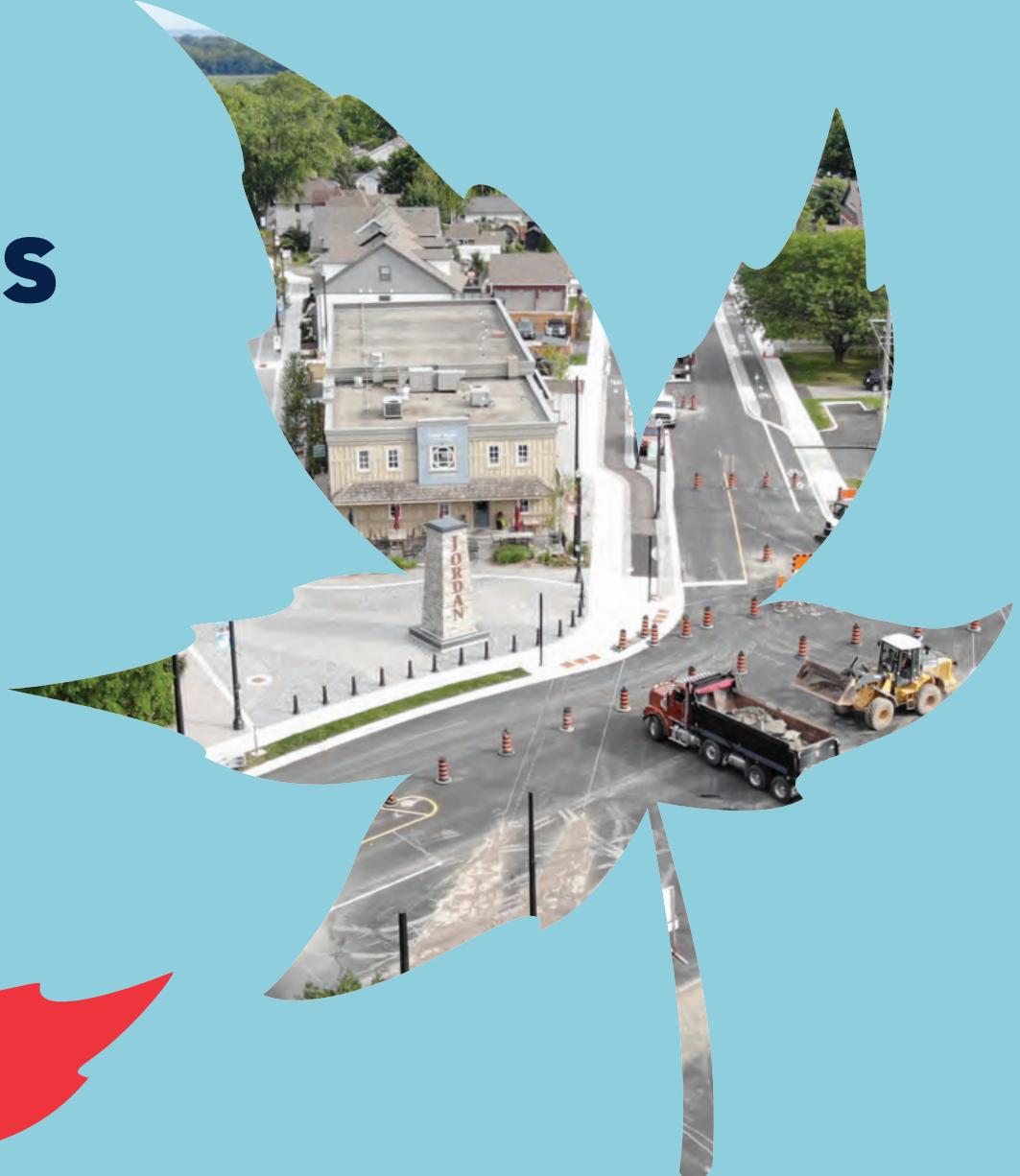
Staff will continue to advocate for additional funding from senior levels of government to ensure that if and where possible we mitigate any debt/long term borrowing requests. As always, Council can defer any project(s) during subsequent years, based on risk and further analysis.

Operating Leases

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

TOWN OF LINCOLN

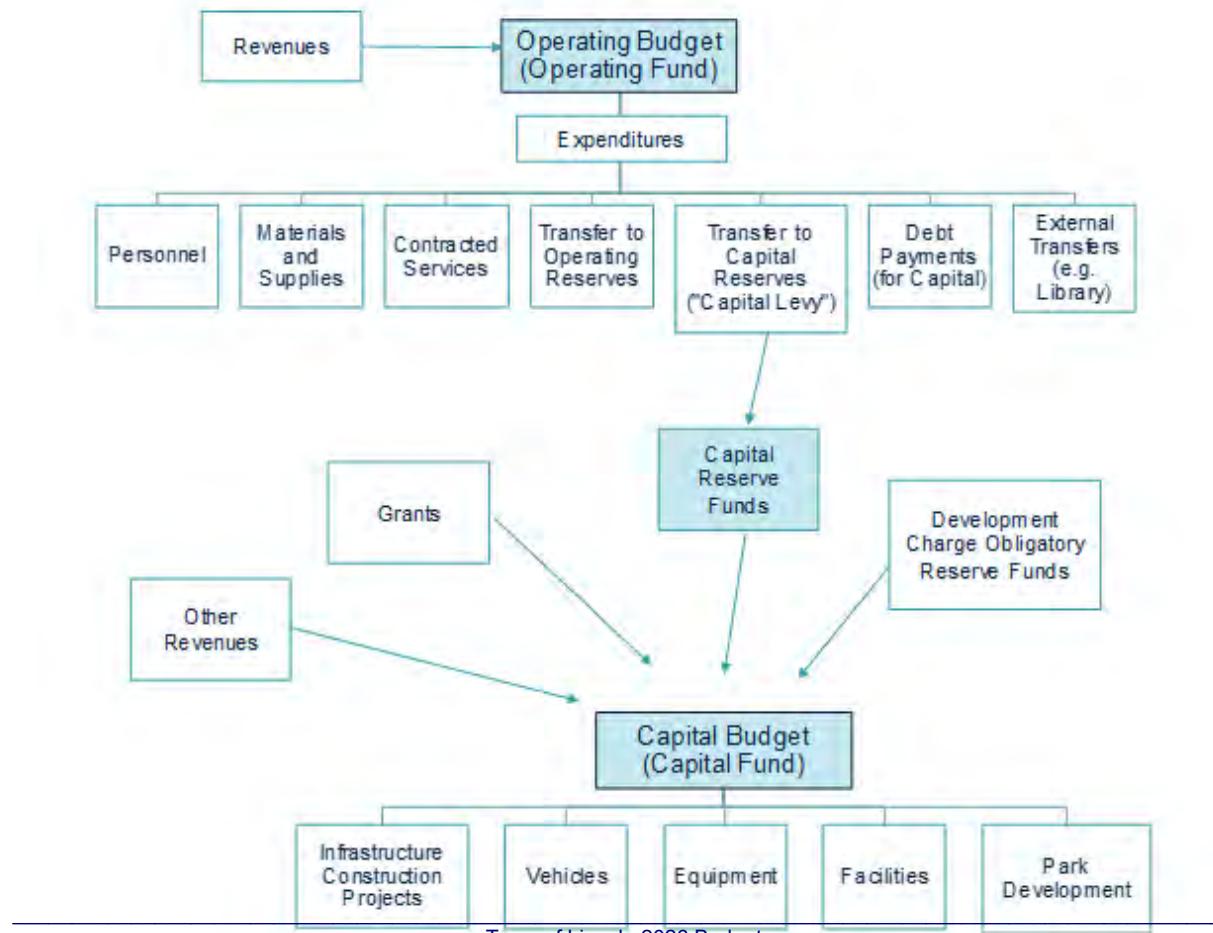
Reserve Funds



Reserve Funds

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

Interfund Relationships



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

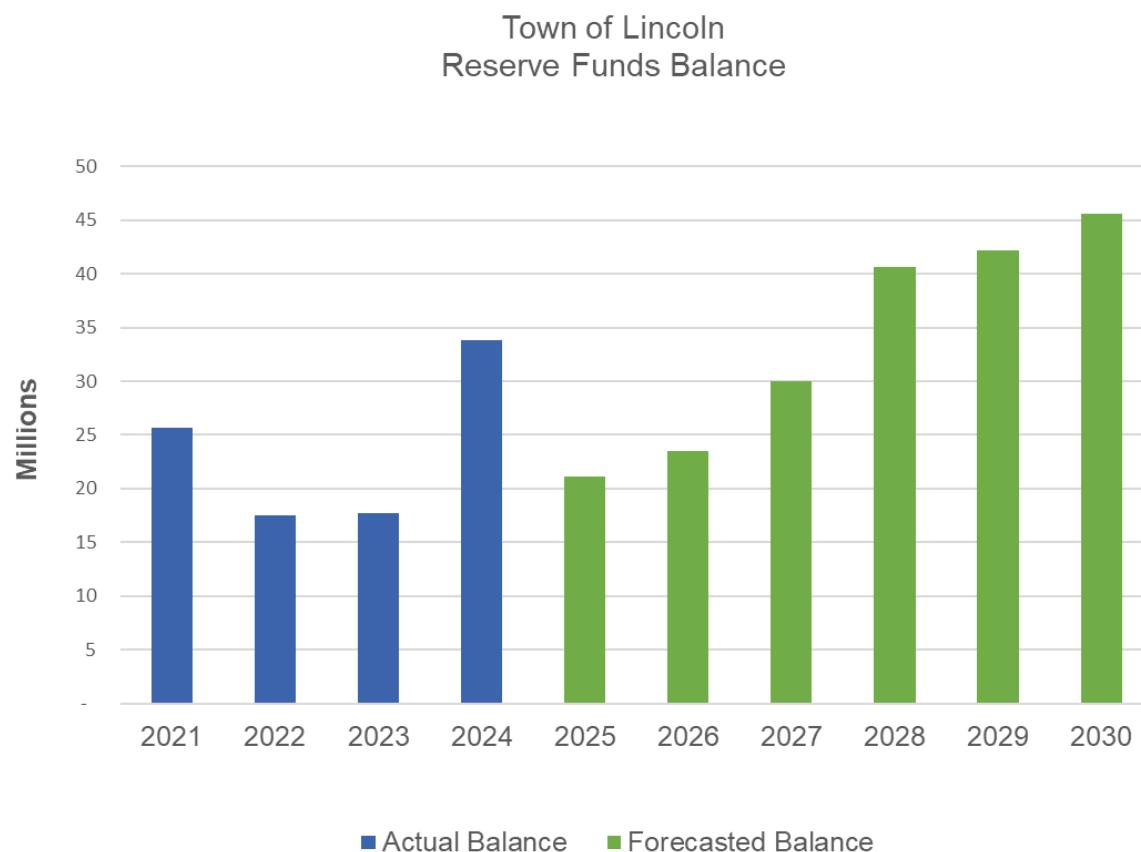


Discretionary Reserve Funds are monies set aside for a specific purpose by Council and legislated by municipal by-law. They are established at the discretion of Council, often as part of a financial strategy to fund programs or capital projects. If Council should decide to spend the money for purposes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

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

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

The following graph shows the actual reserve fund balances from 2021 to 2024 as per the Town's audited financial statements, along with projected reserve fund balances from 2025 to 2030, 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 E.



The projected balance of the Town's reserve funds at the end of the 2025 fiscal period is \$21.2 million compared to \$33.8 million at the end of 2024. The most significant reason for this decrease is the payout of the West Lincoln Memorial Hospital contribution of \$8 million. The reserve fund balances are also decreasing as capital projects are being completed. The balances in the reserve funds are projected based on the assumption that approximately 50% of the projects committed against the reserve are completed each year. Fluctuations in reserve fund balances from 2026 to 2030 primarily relate to anticipated timing of collections of development charges and actual results could differ. The projection is based on the current capital forecast and assumes some debt will be taken out within the Town's internal debt limit.

Transfers to Capital Reserve Funds

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

The Infrastructure Reserve Fund (IRF) is used to pay for most of the Town's non-growth related infrastructure, including road rehabilitation, fleet replacement, major facility repairs, information technology infrastructure, equipment replacement, and more. In order to replenish the reserve fund, transfers into the reserve fund need to be higher than the expenditures out of the reserve fund. The 2026 budget includes a \$3.12 million transfer to the IRF and the capital and operating expenditures from the IRF are \$1.39 million. This will replenish approximately \$1.73 million back into the reserve fund. A sustained increase in contributions to this infrastructure reserve fund is required to ensure financial sustainability. Staff will be recommending yearly increases to the infrastructure reserve fund to address financial and capital well-being and sustainability.

The annual funding requirement for the Town's capital assets is discussed in depth in the section "Asset Management Planning and the 'Infrastructure Gap'". It is estimated that the tax levy supported capital assets require average annual funding of \$18.06 million. The current contribution of \$3.12 million, combined with ongoing capital grants of \$2.10 million provides a total of \$5.22 million, for a shortfall of \$12.84 million. The Town has been working toward closing that infrastructure gap by increasing contributions to the property tax supported reserves. The transfers to capital reserves from the Water and Wastewater rates, are also determined through our financial plans and rate studies to ensure the financial sustainability of those systems and safe and healthy delivery. The transfers to the Water and Wastewater reserve funds are monitored through those plans and are expected to be sufficient to pay for that critical infrastructure. Municipalities are all grappling with the need to invest and fund their capital infrastructure. Lincoln is no different.

TOWN OF LINCOLN

Appendices



APPENDIX A:

Budget in Financial Statements



Appendix A – 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 2026 published financial statements, if adopted 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 2026 budget prepared under the modified accrual-basis of accounting to the PSAB basis of accounting, which is expected to increase the Municipality’s accumulated surplus in the amount of \$4,667,705.

Amortization of \$7,269,500 listed in the schedule has a major impact on the proposed 2026 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 \$5,352,500 are less than estimated amortization. This means that the Town’s assets are being added at a slower rate than they are being used. It also means that additional funding will be required in the future to maintain and replace those asset additions as well as existing assets. The capital funding strategy in the Asset Management Plan is discussed in the Capital Budget Overview.

Estimated amortization for 2026 is based on a projection of existing assets and the associated annual amortization charge. It does not include a projection for assets 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 2026 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 Budget
for the year ended December 31, 2026**

	Budget Amount
Revenues	
Proposed operating budget	\$ 39,148,384
Proposed water and wastewater budget	16,791,521
Proposed library budget - other than Town contribution, proportional	123,548
Add capital:	
Development Charges	858,500
CCBF and OCIF	1,815,000
Other	<u>200,000</u>
	2,873,500
Less:	
Transfers from reserves - operating	<u>(610,175)</u>
	(610,175)
Total Revenues	58,326,778

**Budget to PSAB Reconciliation based on Budget
for the year ended December 31, 2026**

	Budget Amount
Expenses	
Proposed operating budget	39,148,384
Proposed water and wastewater budget	16,791,521
Proposed library operating budget - proportional	1,482,138
Add:	
Amortization	7,269,500
Estimated employee future benefits	80,000
Estimated capital budget items expense in nature	264,500
	7,614,000
Less:	
Debt principal payments	(1,727,100)
Town contribution to library	(1,358,590)
Transfers to reserves, including capital	(8,291,280)
	(11,376,970)
Total Expenses	53,659,073
Annual surplus	\$ 4,667,705

APPENDIX B:

Property Tax and Blended Rate



Appendix B – 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.**

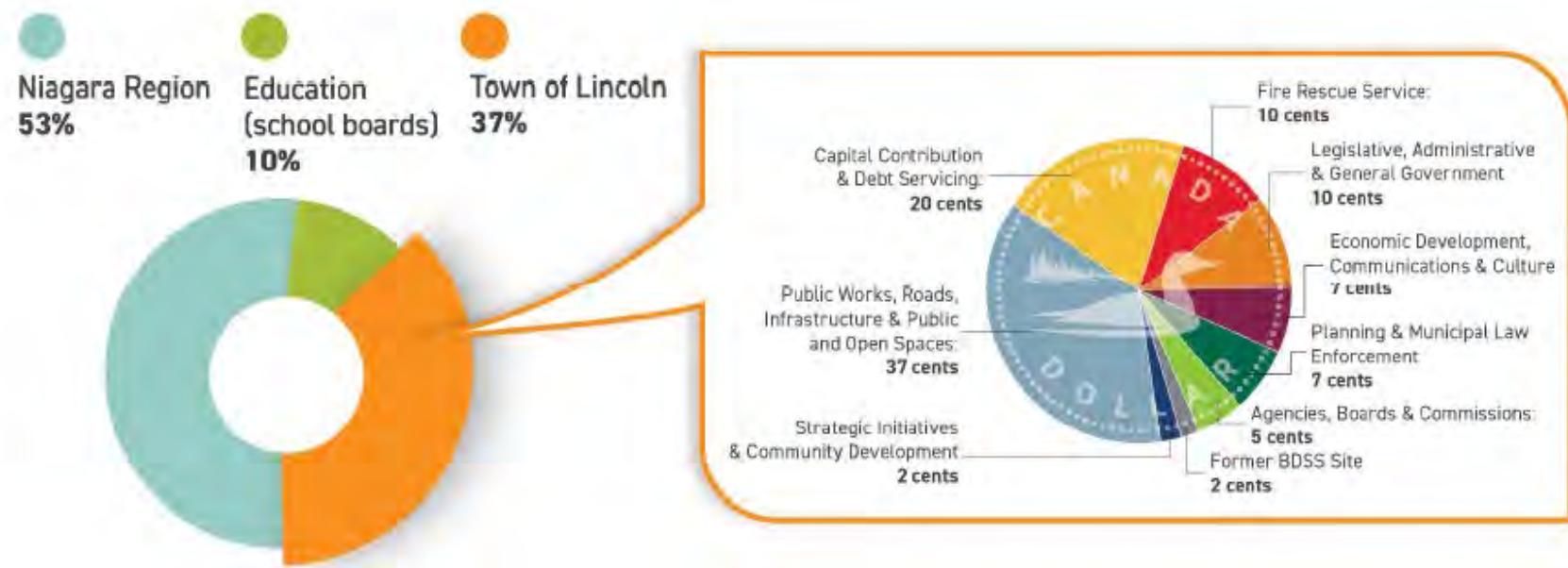
The combination of the Region, Town, and Education tax rates are often referred to as the “blended tax rate”. Often when calculating the estimated change in property tax from one year to the next it is referred to as the “blended increase”.

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 2025, 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 53%, the School Boards received 10%, and the Town kept 37%. The Town of Lincoln uses its 37% of the property taxes to provide its services and programs. The Region of Niagara, as the biggest component of the property tax bill, carries the heaviest “weight”. The School Boards, the lowest component of the property tax bill, carry the lowest “weight”.

How is a blended increase calculated?

When budgets are set for a new year, the overall change in the property tax bill is calculated similar to a weighted average. There can be some minor differences because of special levies for transit and waste management, for example, however this is a general illustrative example of how the blended property tax change would be calculated if, for example, the Region increased its property taxes 5%, the Town increased its property taxes 4.98%, and the Education rates were kept constant as they have been in recent years.

	Change in Rate	Multiply By	Weight	Equals	Weighted Change in Rate
Region	5.00%	x	53%	=	2.65%
Town	4.98%	x	37%	=	1.84%
Education	0.00%	x	10%	=	<u>0.00%</u>
Blended Change in Tax Rate					<u>4.49%</u>

Please note that this is for illustrative purposes only. It assumes assessed property values remain the same (which they will for 2026 unless there is a change or improvement to the property). Actual property tax changes for 2026 will differ and there are three levies for the Region but this is a good illustration.

In this example, the Region's increase in tax rate of 5%, which carries the greatest weight at 53%, results in a 2.65% increase on the total tax bill. The Town's increase of 4.98%, which carries a weight of 37%, results in a 1.84% increase on the total tax bill. The blended increase would be 4.49%, which is like a weighted average of the changes.

Is it the same in every municipality in Niagara?

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

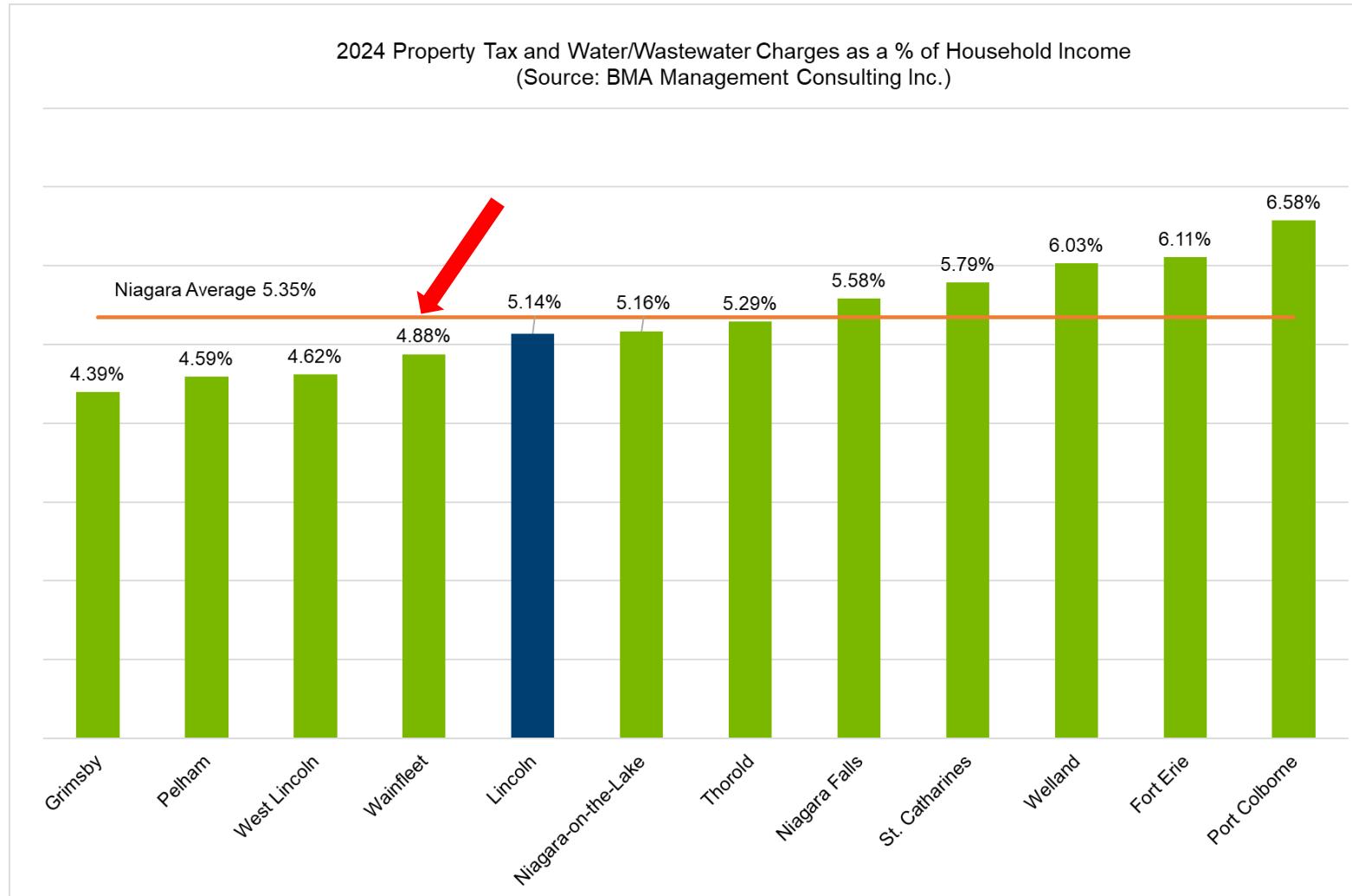
1. Each lower tier municipality sets its own tax rates and determines how much property tax revenues they need to raise
2. The distribution of property tax classes in each municipality is different (for example different proportions of farmland or industrial properties, and each class has a different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

BMA Management Consulting Inc. prepares an annual municipal study which estimates the “municipal burden” (property taxes, water and wastewater charges) as a percentage of average household income in the municipalities. In 2024, Lincoln's “burden” as a percentage of average household income was 5.14%, which is below the 5.35% average of municipalities in our region, and in the mid-range of all municipalities in Ontario included in the study.

2024 Property Tax and Water/Wastewater Charges as a % of Household Income

(Source: BMA Management Consulting Inc. Municipal Study)



This “municipal burden” includes the entire property tax bill including the Region, School Board, lower tier municipality, and average water and wastewater costs for 2024.

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 C:

Frequently Asked Questions



Appendix C – 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 5+ 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 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 the assessed value of my home impact my tax bill?

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

- Currently, an assessment value of **\$385,000 = \$5,977 in taxes annually** (for a Median Single Family Detached Property).
- Questions about your Assessment? Visit aboutmyproperty.ca or contact MPAC Customer Contact Centre: 1-866-296-MPAC (6722), or 1-877-899-MPAC (6722).
- In 2016, MPAC updated the assessed values of every property in Ontario. These values will continue to be used to calculate your property taxes for 2026, unless there have been changes to your property that resulted in an updated assessment from MPAC.

Where can I get information about the Region of Niagara's budget that makes up over half of the property tax bill?

Information about the Region's budget is available on their website [here](#).

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, Lincoln.ca/OnlineAccounts and 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:

- 51% comes from property taxes
- 30% comes from rate charges
- 8% comes from user fees
- 0.3% comes from donations/sponsorship/advertising
- 0.7% comes from grant & subsidies
- 1.5% comes from fines, penalties and interest
- 1.5% comes from taxation - other
- 1% comes from financial revenue
- 4% comes from debt servicing funding
- 1% comes from interdepartmental revenues
- 1% 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 2026 Budget?

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

- **Welcoming & Connected:** The Town of Lincoln is dedicated to creating a welcoming and connected community that embraces fresh ideas, diverse perspectives, and active engagement of residents and businesses in the social, cultural, and economic life of our town.
- **Vibrant & Prosperous:** In our vibrant and prosperous community of neighbours, rooted in a history of agricultural excellence, we celebrate our heritage and are fueled by a creative spirit that embraces the future.
- **Responsible & Resilient:** In our pursuit of a responsible and resilient community, the Town of Lincoln is dedicated to intentionally enhancing our community's ability to withstand and adapt to a wide array of future scenarios and challenges.

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 this section to provide alignment to the concept that the Capital Budget includes large scale expenditures related to tangible capital assets.

How does the budget process work?

On April 9, 2025, the Ministry of Municipal Affairs and Housing announced the expansion of Strong Mayor powers to the Town of Lincoln under [O. Reg. 530/22](#) effective May 1, 2025. The Mayor may choose to delegate some of the specific powers and duties under the regulation, however proposing the budget is not one of the powers and duties which can be delegated. The budget process is outlined in the regulation:

1. The Mayor tables the budget (by February 1)

At that time, the budget must be made available to

- Each member of Council
- The Clerk
- The public

2. Council review period (up to 30 days)

Council may propose amendments by resolution

- Amendments must be submitted in writing to the Clerk, as per proposed timeline
- If no amendments are submitted, related meetings will be cancelled
- Each amendment is considered individually

3. Mayor's veto period (up to 10 days)

The Mayor may veto amendments, with written reasons to the Clerk and Council

4. Council override period (up to 15 days)

Council may override a veto with a two-thirds vote of all members

The proposed timeline for the 2026 budget process was as follows:



There were no amendments to the Mayor's proposed budget and the 2026 budget was adopted on November 25, 2025.

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 which do not impact the tax levy would be brought forward in a staff report at a Council meeting for approval. Budget adjustments or amendments which impact the amount of the tax levy must follow the process for amendments under the Strong Mayor legislation.

Who is involved in the budget process?

The Mayor, 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 Town has a dedicated budget page on speakuplincoln.ca. For the 2026 budget a number of tools were employed including a budget prioritization tool, a survey, and a comment form. Results are provided to the Mayor and Council each year, to help inform or feed into the budget. Residents are also welcomed to provide feedback throughout the year directly to their ward councillor, and can stay informed by visiting the budget page on [Speak Up Lincoln](#).

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

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

Is a Municipality allowed to go into debt?

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

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

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

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

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

What are reserves and reserve funds?

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

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

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

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

What does the Town do with excess funds?

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

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

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

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

View the [Town's Fees and Charges at Lincoln.ca](#) for more information.

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

Town of Lincoln

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

How are property taxes calculated?

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

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

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

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

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

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

How much of our tax dollars are invested in infrastructure projects?

In 2026, 18 cents of every tax dollar goes toward capital contribution and debt servicing. In addition, 36 cents of every dollar goes toward the operating costs of public works, roads, infrastructure, and public and open spaces.

APPENDIX D:

Debt and Capital Financing



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.

	2024	2025 (Forecast)	2026 (Forecast)
Debt Charges as a % of Own Source Revenues	4.1	4.2	8.5
Tax & Rate Supported Debt Charges as a % of Own Source Revenues	2.8	3.0	4.6
Tax & Rate Supported Debt to Discretionary Reserve Ratio	0.9	1.8	1.7

1. Debt Charges as a Percentage of Own Source Revenues

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

This indicator is increasing as additional debt is being assumed, however at this time it is still well below the provincial repayment limit and below the internal debt limit. It is expected to continue to increase until it reaches approximately 9.0%.

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 5.2%.

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. Increased contributions to reserves have been included in the budgets in recent years to meet the requirements of the Town's Asset Management Plan and for 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.

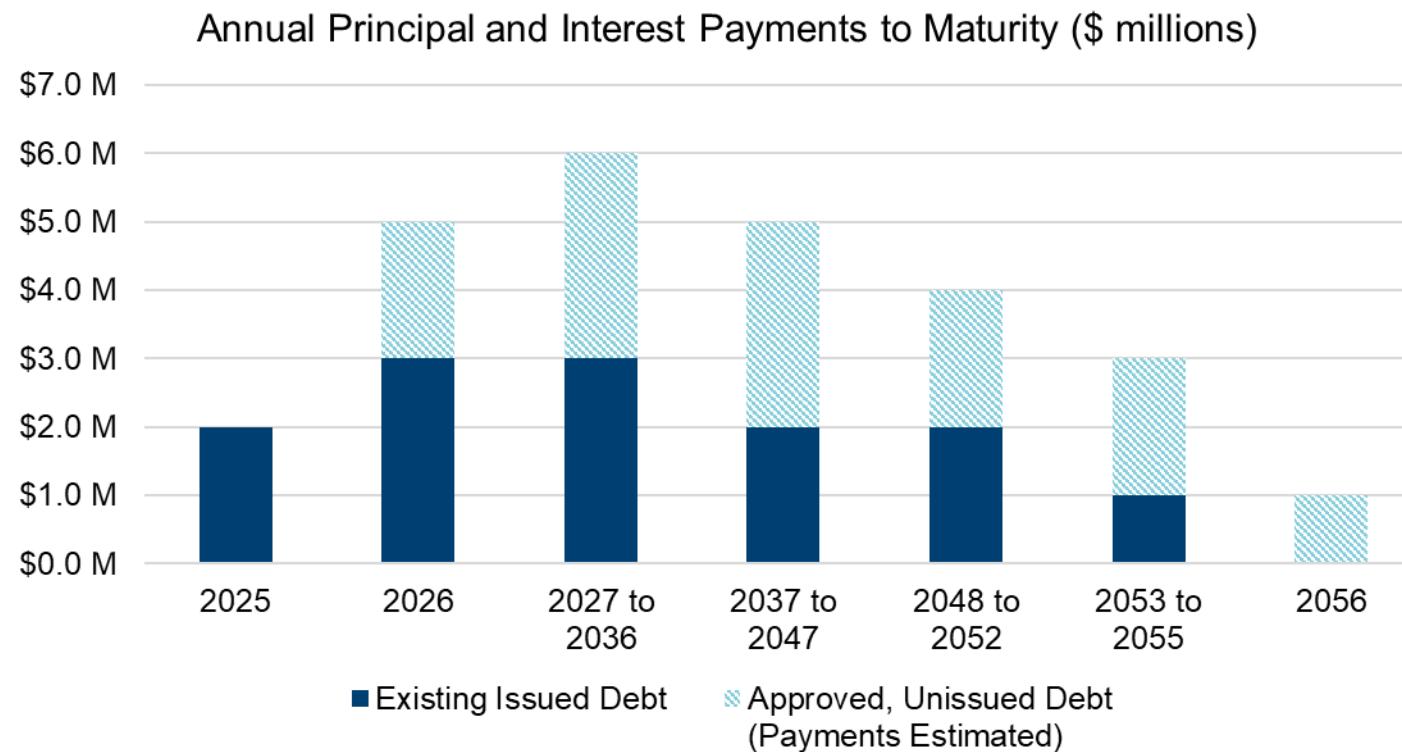
The Town of Lincoln's 2026 Annual Repayment Limit, which is based on the 2024 FIR, is estimated to be \$10.9 million. The FIR shows that in 2024, the Town was using \$1.9 million, or 4% of Net Revenues to service debt. This calculation was based on existing revenue and debt at that time and did not include 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 \$9.62 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
Public Works	2017-33 Fleming Centre Backup Generator	20	2020	2040	250
Fire Services	2016-28 Fire Station 2	20	2020	2040	1,404
Public Works	2020-08 Dump Truck	15	2023	2038	286
Public Works	2020-09 Heritage Village SWM Pond	25	2023	2048	321
Public Works	2020-10 Konkle Creek Phase II	25	2023	2048	437
Public Works	2019-34 Elizabeth Street Road	25	2023	2048	420
Public Works	2020-36 13th St Rd Reconstruction	25	2023	2048	873
Public Works	2020-39 Lincoln Ave	25	2023	2048	433
Public Works	2020-63 Tandem Axle Plow	15	2023	2038	302
Public Works	2021-27 First Ave	25	2023	2048	300
Public Works	2015-18 Jordan Village	25	2023	2048	2,233

Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount (\$000's)
<i>Levy Supported Contd</i>					
Public Works	2020-40 Rittenhouse Road Reconstruction	30	2023	2053	1,833
Public Works	2016-39 Jordan Museum Development	30	2023	2053	2,000
Public Works	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	2024-16 Jordan Arena Chiller Replacement	10	2024	2034	200
Public Works	2021-56 Durham Rd Reconstruction	30	2025	2055	42
Public Works	2025-73 2024 Fleet Street Sweeper	10	2025	2035	429
Public Works	2020-37 Aberdeen & Hillside	30	2025	2055	1,885
Fire Services	2022-30 Fire Truck - Mini-Rescue	10	2025	2035	550
Public Works	2021-62 Lincoln Ave Reconstruction	20	2026	2046	256
Public Works	2021-62 Lincoln Ave Reconstruction	30	2026	2056	3,411
Fire Services	2022-29 Fire Truck - Squad	10	2026	2036	152

Debt by Funding Source and Project

Department	Project	Issue Term	Issue Year	Maturity Year	Issued Amount (\$000's)
Rate Supported					
Water and Wastewater	2015-18 Jordan Village	25	2023	2048	2,456
Water and Wastewater	2022-88 Ontario St	30	2025	2055	4,090
Water and Wastewater	2020-37 Aberdeen & Hillside	30	2025	2055	53
Water and Wastewater	2021-62 Lincoln Ave Reconstruction	20	2026	2046	72
Water and Wastewater	2021-62 Lincoln Ave Reconstruction	30	2026	2056	962
Water and Wastewater	2020-14 Prudhommes	30	2026	2056	1,362
Development Charges					
Recreation	TLCC Construction	30	2016	2046	3,200
Transportation	2015-18 Jordan Village	25	2023	2048	6,474
Transportation	2021-56 Durham Rd Reconstruction	30	2025	2055	2,788
Environmental Services	2022-88 Ontario St	30	2025	2055	4,090
Fire Services	2021-25 Pumper Truck	10	2025	2035	1,100
Transportation	2020-37 Aberdeen & Hillside	30	2025	2055	2,082
Transportation	2019-32 Greenlane Ph1A	30	2025	2055	6,899
Transportation	2021-62 Lincoln Ave Reconstruction	20	2026	2046	328
Transportation	2021-62 Lincoln Ave Reconstruction	30	2026	2056	4,373
Environmental Services	2020-14 Prudhommes	30	2026	2056	3,312

APPENDIX E:

Reserve Funds



Appendix E: 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 transfers to reserve, which are adopted in future budgets, 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 2026, in accordance with the 5-year capital forecast.

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

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

2025 Reserve Fund Forecast (\$000's)

Obligatory	2024 Actual	Previous Year			Transfer to Operating	Transfer to Capital	Projected Balance
		Commitments	Interest	Contributions			
Development Charges	6,151	(3,394)	92	2,022	(826)	(1,322)	2,722
Building Permit Fees	97	-	1	-	(98)	-	-
Canada Community Building Func	1,367	(562)	21	842	(100)	(697)	870
Parking Spaces	118	-	2	-	(86)	-	33
CIL Parkland	1,218	(298)	18	100	-	(282)	756
CIL Parking	80	-	1	-	-	-	81
Other Grants	510	-	-	-	-	(101)	409
Total Obligatory	9,540	(4,255)	135	2,964	(1,111)	(2,402)	4,872
Discretionary	2024 Actual	Previous Year			Transfer to Operating	Transfer to Capital	Projected Balance
		Commitments	Interest	Contributions			
Infrastructure	405	(7,334)	6	2,475	-	(2,188)	(6,636)
Gateway and Wayfinding	77	(45)	1	-	-	-	33
Community Improvement Plan - Heritage	76	-	1	-	-	-	77
Insurance	20	-	0	-	-	-	20
Winter Maintenance	249	-	4	25	-	-	278
Tax Rate Stabilization	455	-	7	100	(250)	-	312
Advisory Committees	21	-	-	-	-	-	21
Vision Zero	102	-	2	-	-	-	104
CIL Trees	7	-	0.1	-	-	-	7
Sanitary Sewers	6,032	(781)	90	1,626	-	(307)	6,661
Watermains	7,765	(422)	116	3,296	-	(2,220)	8,535
West Lincoln Memorial Hospital	7,964	(2,945)	119	-	(15)	(5,123)	-
BIA	75	-	1	-	(60)	-	16
Museum Endowment	140	-	2	-	-	-	142
Election Costs	223	-	3	105	(65)	-	266
Year End Encumbrances	642	-	-	-	(198)	-	445
Total Discretionary	24,253	(11,528)	354	7,627	(588)	(9,837)	10,281
Total Reserves	33,793	(15,783)	490	10,590	(1,699)	(12,239)	15,152

2026 Reserve Fund Forecast (\$000's)

Obligatory	2025 Projected			2026			Projected Balance
	Balance	Interest	Contributions	Transfer to Operating	Transfer to Capital		
Development Charges	2,722	51	1,650	(2,312)	(859)		1,252
Building Permit Fees	-	-	-	-	-		-
Canada Community Building Fund	870	18	842	-	(561)		1,170
Parking Spaces	33	1	-	(34)	-		-
CIL Parkland	756	13	75	-	-		844
CIL Parking	81	1	-	-	-		82
Other Grants	409	-	-	-	(101)		308
Total Obligatory	4,872	84	2,567	(2,346)	(1,520)		3,657
Discretionary	2025 Projected			2026			Projected Balance
	Balance	Interest	Contributions	Transfer to Operating	Transfer to Capital		
Infrastructure	(6,636)	(46)	3,125	-	(1,389)		(4,946)
Gateway and Wayfinding	33	0.5	-	-	-		34
Community Improvement Plan - Heritage	77	1	-	-	-		78
Insurance	20	0.3	-	-	-		21
Winter Maintenance	278	4	25	-	-		307
Tax Rate Stabilization	312	5	-	(250)	-		67
Advisory Committees	21	-	-	(11)	-		10
Vision Zero	104	2	-	-	-		105
CIL Trees	7	0.1	-	-	-		7
Sanitary Sewers	6,661	102	1,503	-	(633)		7,633
Watermains	8,535	145	3,490	-	(457)		11,712
West Lincoln Memorial Hospital	-	-	-	-	-		-
BIA	16	0.2	-	-	-		16
Museum Endowment	142	2	-	-	-		144
Election Costs	266	4	-	(270)	-		-
Year End Encumbrances	445	-	-	(215)	-		230
Total Discretionary	10,281	220	8,142	(746)	(2,479)		15,418
Total Reserves	15,152	305	10,710	(3,092)	(3,999)		19,075

2027 to 2030 Reserve Fund Forecast (\$000's)

	2027 Projected Balance	2028 Projected Balance	2029 Projected Balance	2030 Projected Balance
Obligatory				
Development Charges	1,422	6,227	4,161	5,813
Building Permit Fees	-	-	-	-
Canada Community Building Fund	1,556	1,337	1,537	1
Parking Spaces	-	-	-	-
CIL Parkland	932	1,021	561	645
CIL Parking	84	85	86	87
Other Grants	208	107	-	-
Total Obligatory	4,202	8,777	6,345	6,545
Discretionary				
Infrastructure	(3,320)	(1,435)	867	3,114
Gateway and Wayfinding	14	-	-	-
Community Improvement Plan - Heritage	79	81	82	83
Insurance	21	21	22	22
Winter Maintenance	336	366	397	428
Tax Rate Stabilization	68	69	70	71
Advisory Committees	10	10	11	11
Vision Zero	107	108	110	112
CIL Trees	7	7	7	8
Sanitary Sewers	6,503	6,709	7,944	9,465
Watermains	13,920	16,352	16,198	20,042
West Lincoln Memorial Hospital	-	-	-	-
BIA	17	17	17	17
Museum Endowment	146	149	151	153
Election Costs	115	232	350	-
Year End Encumbrances	125	-	-	-
Total Discretionary	18,149	22,687	26,225	33,525
Total Reserves	22,351	31,463	32,570	40,070

Existing Reserve Funds

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

Existing Reserve Funds

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 pressures 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 F:

Capital Business Cases



Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet

Description

Replacement of the existing **2014 Chevy Express (Unit VV-21)**, a frontline vehicle used by Public Works - Environmental Services for daily water and wastewater operations, including 24/7 emergency response.

Council Priority

Pillar III: Responsible and Resilient Community

3.1: Promote a healthy & safe community/ 3.2: Champion environmental stewardship, heritage and smart growth / 3.3: Sustainable financial management

Why It's Important

Rationale for Investment:

1. Ensuring Reliability and Service Continuity

This vehicle is a critical frontline unit supporting water and wastewater operations; services that residents depend on every day. The 2014 Chevy Express has exceeded its optimal service life, and its declining reliability poses a direct risk to the Town's ability to respond quickly during watermain breaks, sanitary overflows, or after-hours emergencies. Replacing this vehicle ensures crews can continue to provide uninterrupted service, especially during critical response situations when reliability is not optional.

2. Financial Stewardship and Cost Efficiency

Continuing to maintain an aging, high-mileage utility vehicle is no longer cost-effective. Repair costs have escalated sharply due to aging components, emissions system failures, and reduced parts availability. These purchase has no levy impact.

Major upcoming repairs, including Diesel Oxidation Catalyst and Diesel Particulate Filter replacements are estimated at \$7,000 or more, not including unplanned breakdowns. Investing in a new, warrantied vehicle reduces ongoing maintenance costs, improves uptime, and provides better value for tax dollars through predictable operating expenses.

3. Modernization and Environmental Responsibility

Newer vehicles are built to meet advanced environmental standards, reducing emissions and improving fuel efficiency. Upgrading this unit supports the Town's climate and sustainability commitments, while also aligning with federal and provincial emissions targets.

Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services
Infrastructure Category: Corporate
Division: Fleet

Transitioning away from outdated diesel systems also helps reduce the Town's carbon footprint and dependence on costly, maintenance-heavy emission systems.

4. Operational Readiness and Public Confidence

A dependable, properly equipped fleet reflects the Town's commitment to professionalism and preparedness. Environmental Services teams often work in high-pressure conditions, late nights, severe weather, and emergency situations.

Having reliable, modern vehicles not only ensures timely responses but also demonstrates to residents that their Town is proactive in maintaining essential public infrastructure and services.

Data-Driven Replacement Timing - Vehicle Life-Cycle Cost Analysis

Fleet asset management best practices and life-cycle costing analysis indicate that Unit VV-21 has reached the end of its optimal service life.

According to the American Public Works Association's **Timely Replacement of Fleet Assets** model:

- Maintenance costs increase significantly after 10–12 years of service.
- Capital value decreases steadily over time.
- The optimum replacement point is reached when total investment (operating + capital costs) begins to climb again, approximately 12 years for this vehicle type. The "Optimum Replacement Range", which begins when the dotted green "Total Investment" curve reaches its lowest point and before it continues in an upward trend.

Delaying replacement increases total operating costs, decreases reliability, and risks unscheduled downtime.

The following graph illustrates the Vehicle Life-Cycle Cost Analysis for Unit VV-21. The Capital Cost trend is depicted by a red solid line, the Total Operating Cost trend (which includes the maintenance and repair costs each year) is depicted by a dashed blue line, and the Total Investment Curve is depicted by a dotted green line.

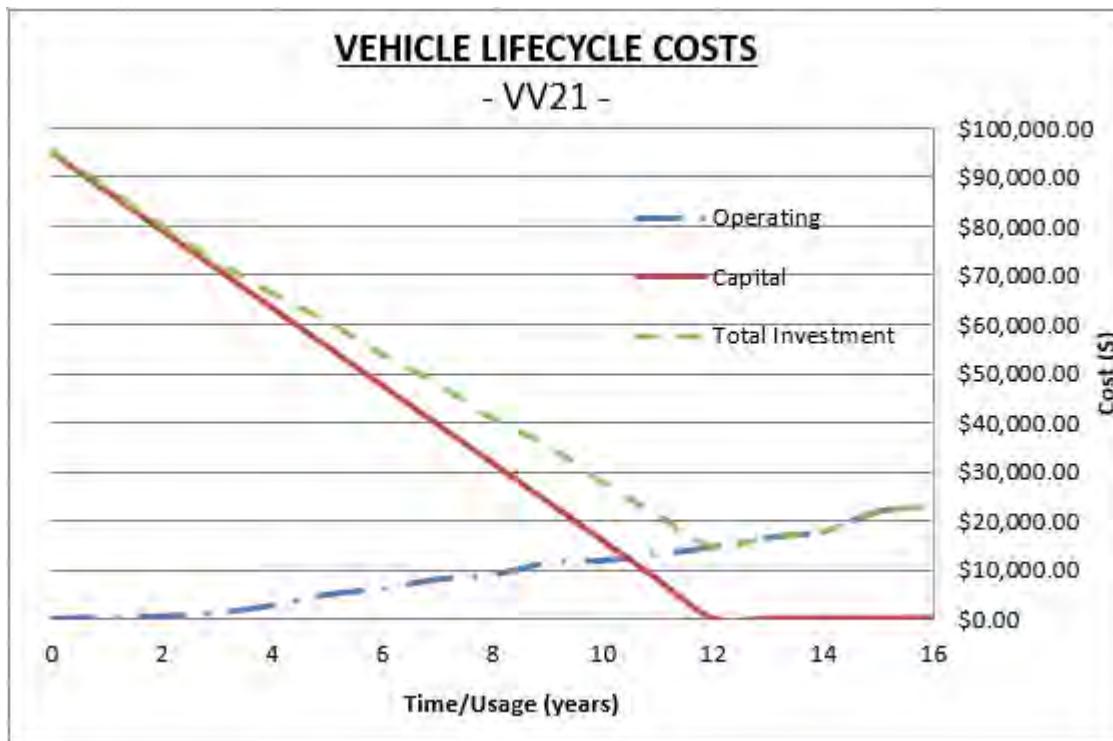
Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet



Alignment with the Town's Fleet Strategy

The risks of not replacing a vehicle at the optimum point within the vehicle life-cycle model include:

- Increased total operating costs;
- Decreased vehicle availability for duty;
- Increased maintenance down time as the complexity and frequency of repairs increase;
- Decreased reliability;
- Increased risk of asset failure - the older the fleet, the greater the risk of catastrophic failure;
- Decreased salvage (residual) value as the vehicle ages.

The Town of Lincoln has adopted life-cycle costing and condition-based monitoring to ensure that vehicle replacement decisions are financially responsible. Experience shows that retaining vehicles beyond their optimal life results in disproportionately high repair costs with little service benefit.

The 2021 **KPMG Fleet Replacement Strategy Study** reaffirmed that municipalities should base replacement on total cost of ownership, and the Town continues to follow this principle.

Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet

Vehicle Condition Summary

- **Age:** 12 years (beyond lifecycle threshold)
- **Condition:** Deteriorating; frequent emission-related repairs
- **Functional Obsolescence:** No longer matches operational needs (transition to tall Transit-style vans)
- **Known Repairs:** >\$7,000 required within next year
- **Residual Value:** Significantly declining

Service and Community Impact

Outcomes

- Maintains uninterrupted 24/7 water and wastewater service delivery.
- Improves operational efficiency and reliability of emergency response.
- Reduces downtime and deferred maintenance risk.
- Strengthens community trust in public infrastructure management.

Outputs

- Acquisition of one modern cargo-style, extended-length, high-roof service van.
- Outfitted with interior storage, safety lighting, GPS, and communication equipment.
- Warranty coverage and rust-proofing to extend lifecycle and minimize repair costs.

Details

Key Milestones

- **Procurement:** Q1 2026
- **Delivery & Upfitting:** Q2–Q3 2026
- **In Service:** Late 2026

Current delivery times for new municipal service vehicles from the manufacturer are typically three to six months. Once delivered, the vehicle will require internal customization, including the installation of storage compartments and equipment racks, to meet the specific operational needs of the Waterworks/Sewer Department. As a result, a replacement vehicle ordered in 2026 may not be fully operational and in service until mid to late 2026.

Alternatives Considered

1. **Deferral:**

Not recommended. Deferring replacement will increase operating costs, reduce reliability, and require immediate major repairs (\$7,000+).

Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services
Infrastructure Category: Corporate
Division: Fleet

Total cost of ownership would rise with no benefit to service delivery.

2. **Leasing:**

Not recommended. Leasing provides no cost advantage for specialized municipal service vehicles, especially those requiring permanent modifications (lighting, equipment mounts).

Inputs

The total cost of this project includes:

- Purchase of one (1) cargo style type van, extended length and high roof
- Upfitting vehicle with interior storage compartments and roadside lighting.
- Transferring existing GPS and radio communications equipment from the old vehicle to the new one.
- Rust proofing to further help maximize life cycle.

Future Operating Budget Impact

This vehicle will incur typical fleet operating expenses such as fuel, oil, insurance, etc. that are not expected to exceed such expenses incurred by the previous vehicle.

However, because new vehicle that will be covered by a manufacturer's warranty, the repair costs for this vehicle will be minimal for the first few years and are expected to be substantially lower than the repair costs of the 10-year-old vehicle that is being replaced.

Current Budget Details

2026 Budget

Funding Source

Sanitary Reserve Fund	33,000
Watermains Reserve Fund	77,000
Total Funding Source	110,000

Expenditure

Environmental Services Cargo Van	110,000
Total Expenditure	110,000
Net Total	-

Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet

Maps/Pictures

Photos of existing Unit VV-21:



Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet



Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet



Appendix F: Business Case #1

2026

202223 – Replace Cargo Van Environmental Services

Infrastructure Category: Corporate

Division: Fleet



Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

Description

Replacement of the Deputy Fire Chief's Command Car that was purchased in 2016 and is used for emergency response, incident command, and fire department administration duties on a 24/7 basis.

Council Priority

Resilient Community: Promote a healthy and safe community – Keep communities safe by meeting and maintaining standards for fire safety, emergency response and preparedness.

Why It's Important

Legal Considerations

Every municipality in Ontario is required by the *Fire Protection and Prevention Act* to provide adequate fire protection services in accordance with local needs and risks. Reliable fire vehicles are necessary to ensure a high level of public safety, reduce risk to the community, and enable the municipality to comply with its legislated obligations.

Because the *Occupational Health and Safety Act* requires every employer to provide adequate supervision for the safety of its workers, it is imperative that municipalities ensure that adequate numbers of command staff respond to high-risk emergency scenes in a timely manner to ensure the safety of firefighters. Reliable fire command vehicles are necessary to enable the municipality to comply with health and safety regulations.

Program Requirements

Council has established the level of fire protection services provided to the community through the By-law to Establish and Regulate a Fire Department. As such, the fire department requires a fleet of specialized vehicles to enable it to provide essential services and reduce or mitigate risk to the community. The replacement of vehicles as scheduled allows the fire department to continue to provide mandated fire protection services to the public in a safe and efficient manner.

Municipal Fire Insurance Grading

To determine fire insurance rates for the community, Fire Underwriters Survey (FUS) conducts a comprehensive risk and hazard assessment to establish a "Fire Insurance Grading Evaluation" for each municipality. A key element of the FUS evaluation is an assessment of the reliability of the municipality's fire department fleet and conformance with ULC and NFPA standards.

FUS recognizes that reliable fire vehicles are essential to the effective operation of the fire service. Delaying scheduled vehicle replacements can substantially increase maintenance costs over time, significantly impair reliability of the fleet, and affect the fire department's ability to respond to emergencies which could negatively impact the municipality's fire insurance risk grading and, in turn, may affect local fire insurance rates for residents and businesses.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

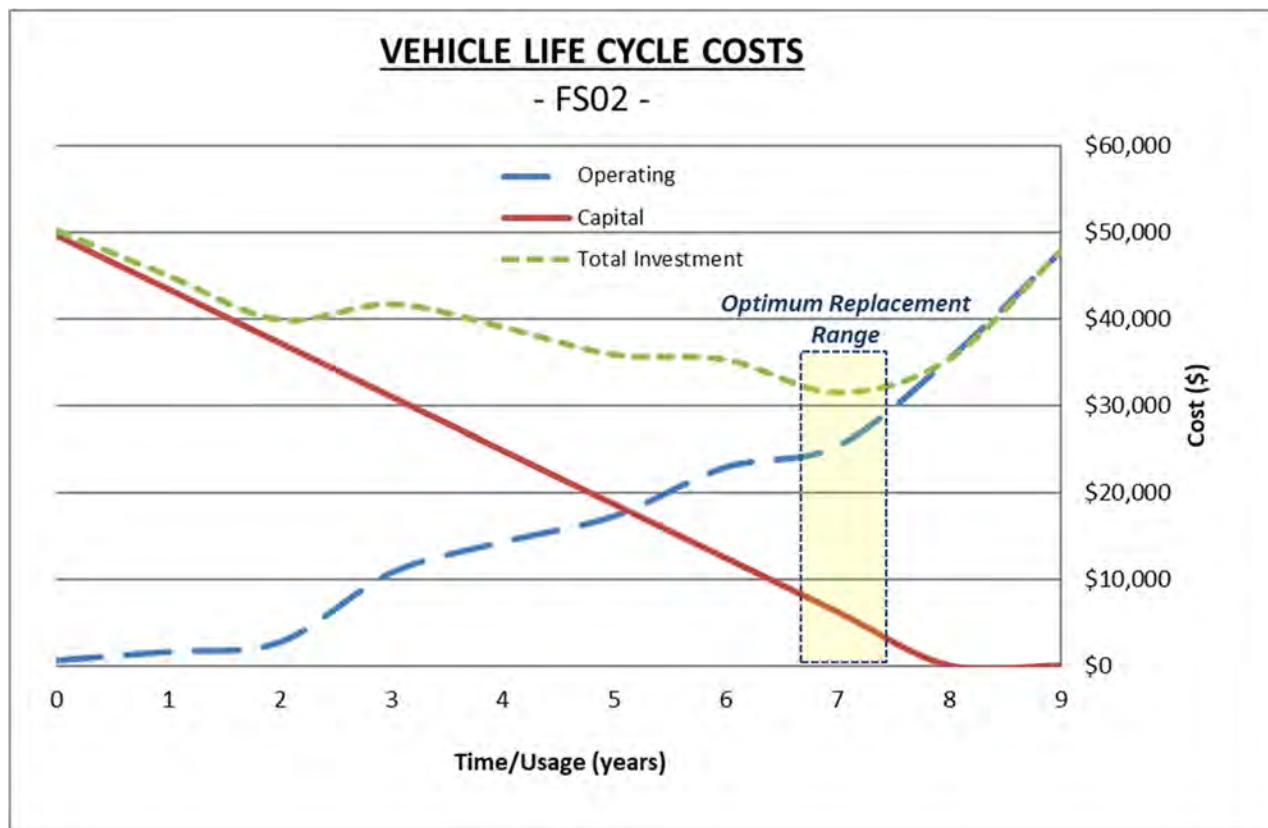
Division: Fire Vehicles

Vehicle Life-Cycle Cost Analysis

In accordance with accepted fleet management principles and fire service standards and best practices, vehicle life-cycle cost analyses provide a data-based methodology to determine the optimum point economically at which to replace a vehicle. From the “Timely Replacement of Fleet Assets” publication by the American Public Works Association, the vehicle life-cycle costing model is based on following premises:

- A vehicle’s total maintenance and operating costs increase over time;
- A vehicle’s capital costs decrease over time;
- When graphed, these two trends combined will produce a U-shaped “Total Investment Curve”;
- The optimum time to replace the asset occurs when the Total Investment Curve reaches its lowest point, and before it begins to increase over time.

The following graph illustrates the Vehicle Life-Cycle Cost Analysis for Unit FS-02. The Capital Cost trend is depicted by a red solid line, the Total Operating Cost trend (which includes the maintenance and repair costs each year) is depicted by a dashed blue line, and the Total Investment Curve is depicted by a dotted green line.



The “Optimum Replacement Range”, which begins when the dotted green “Total Investment” curve reaches its lowest point and before it continues in an upward trend, occurs between 6.5 and 7.5 years of service life for this vehicle.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

The risks of not replacing a vehicle at the optimum point within the vehicle life-cycle model include:

- Increased total operating costs;
- Decreased vehicle availability for duty;
- Increased maintenance down time as the complexity and frequency of repairs increase;
- Decreased reliability;
- Increased risk of asset failure - the older the fleet, the greater the risk of catastrophic failure;
- Decreased salvage (residual) value as the vehicle ages.

A fleet replacement strategy study undertaken by KPMG in 2021 identified that the ideal approach to fleet management is to base procurement decisions on the “total cost of ownership” for a vehicle and recommended that municipalities “*should consider changing how its fleet replacement decisions are made through the implementation of a lifecycle approach with condition-based monitoring*”.

The Town of Lincoln has used life-cycle costing principles to guide vehicle replacement for many years. In 2016, the fire department reviewed the effectiveness of its vehicle replacement schedules after experiencing that the maintenance and repair costs of several of its older vehicles rose drastically in the last few years of their service lives.

Accordingly, the following fire department vehicle replacement schedule based on Optimum Replacement Ranges using American Public Works Association methodology was adopted, which also aligns with FUS municipal fire insurance risk grading criteria and ULC and NFPA standards:

- 20 years for second-line pumper trucks, ladder trucks, tank trucks, and heavy rescue trucks;
- 15 years for first-line pumper trucks and squads;
- 10 years for medium-duty vehicles (pick-up trucks);
- 7 years for light-duty vehicles (command cars).

Further, delivery times for new emergency vehicles and equipment continue to be significantly longer than in pre-pandemic years and should be factored into procurement timelines. In this case, if ordered in 2026, it is anticipated that the new vehicle would not be ready to go into service until 2027 or possibly early 2028. As such, Unit FS-02 could remain in front-line emergency service for nearly 12 years, which would be 5 years beyond the fire vehicle replacement schedule. This poses an increased operational risk.

Vehicle Condition Assessment

Although the Town’s life-cycle costing principles help to guide the optimum time to replace assets, the actual condition of a vehicle must be taken into account when considering its replacement.

The existing unit is a 2017 model Ford Police Interceptor Utility vehicle that was purchased and placed in service in 2016. It has had regular maintenance in accordance with established department maintenance schedules, and a comprehensive mechanical inspection annually. All factory recalls were completed by the Ford dealer.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

As the vehicle's odometer exceeds 200,000 kilometres, it should be noted that the distance travelled by a fire department vehicle is not a true measure of the vehicle's condition as it often sits for hours at a time as a command post at emergency scenes with the engine running to power emergency lights, radios, and equipment. The vehicle's engine hour meter exceeds 4,800 hours, which equates to approximately 300,000 kilometres of over-the road travel using industry methodology to estimate fire apparatus utilization. Front-line emergency response service is considered "severe duty" for a vehicle due to the extraordinary stresses placed on the engine, brakes, suspension, drivetrain components, and electrical systems in an emergency vehicle.

The vehicle is generally in overall fair condition. There is interior upholstery wear and tear, and some rust and minor dents and scrapes on the body as is typically found through normal emergency service duty for a vehicle of its age. The vehicle is starting to experience transmission problems and is having intermittent electrical faults which are occurring more frequently. The tires are worn and need to be replaced.

According to the vehicle life-cycle cost analysis, this vehicle should be replaced in 2026 before significant repairs are required and the Total Operating Cost far exceeds the vehicle's value.

Service Impact

Outcomes

Replacement of the fire department command vehicle will enable the fire department to continue to provide mandated fire protection services on a 24/7 basis in compliance with the *Fire Protection and Prevention Act*, and in accordance with the service level prescribed by the Town of Lincoln By-Law to Establish and Regulate a Fire Department.

Outputs

Providing and maintaining a reliable, up-to-date command vehicle in accordance with the Town's life-cycle costing principles will optimize the total cost of ownership of the asset, minimize repair costs, and ensure that down-time is minimized which can impair the ability to deliver fire protection services to the public.

Details

Key Milestones

Current delivery times for new emergency services vehicles from the manufacturer continue to be in the order of twelve (12) months. Upon delivery, the new vehicle would need to be upfitted with emergency lights and siren, internal storage compartments and cargo screens to comply with health and safety, security, and Highway Traffic Act requirements. Delivery times for the required upfit components are currently between six (6) to nine (9) months. Therefore, a replacement vehicle ordered in 2026 would likely not be in service until late 2027 or possibly early 2028.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

Risk Mitigation Strategies

To mitigate costs, the Town's Purchasing Policy allows participation with other units of government, agencies, or public authorities in co-operative purchase ventures. For this purchase, staff would leverage the availability of special pricing for emergency service vehicles under the Police Cooperative Purchasing Group (PCPG) program established by the Ontario Association of Chiefs of Police in order to benefit from province-wide volume discounts.

To mitigate supply-chain issues, market pricing volatility and potential tariff issues, procurement of the new vehicle would proceed as soon as practical after approval of the 2026 Capital Budget.

Alternatives Considered

1. Removing vehicle from the fleet.

Although this alternative could result in savings in capital and operating costs, response times and resource deployment abilities would be compromised which could adversely affect public safety. This alternative would represent a reduction in the level of service provided and impede the ability to meet legislated requirements. Therefore, this alternative is not recommended.

2. Deferral of purchase.

Deferring this purchase would result in the vehicle age further exceeding the optimum replacement point of the fleet life-cycle costing model. Experience has demonstrated on multiple occasions that increased maintenance costs, decreased reliability, and unnecessarily high total cost of ownership with no benefit to service delivery would result. Therefore, this alternative is not recommended.

3. Leasing the vehicle.

The feasibility of leasing versus purchasing was explored. Staff were advised that the option to lease specialized emergency vehicles through the PCPG program is not currently available. Although there are third-party providers that would lease this type of vehicle, the low residual value of such vehicles generally makes this option less attractive economically than an outright purchase that leverages favourable group pricing through the PCPG or similar program. Further, the necessity to drill holes in the vehicle to mount required emergency equipment can negatively affect the residual value of a leased vehicle. Therefore, this option is not recommended.

Inputs

The total cost of this project includes:

- Purchase of one (1) all-wheel drive sport utility vehicle rated for emergency service use;
- Upfitting vehicle with emergency lights, siren, internal storage compartments and cargo screens to comply with health and safety, security, and Highway Traffic Act requirements;
- Transferring existing computer and radio communications equipment from the old vehicle to the new one.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

Budget Details

Current Budget Details

	<u>2026 Budget</u>
Funding Source	
Infrastructure Reserve Fund	113,000
Total Funding Source	113,000
Expenditure	
Fire Apparatus	113,000
Total Expenditure	113,000
Net Total	-

Future Operating Budget Impact

This vehicle will incur typical fleet operating expenses such as fuel, oil, insurance, etc. that are not expected to exceed such expenses incurred by the previous vehicle.

However, because new vehicle that will be covered by a manufacturer's warranty, the repair costs for this vehicle will be minimal for the first few years and are expected to be substantially lower than the repair costs of the 10-year-old vehicle that is being replaced.

Appendix F: Business Case #2

2026

202626 – Replace Fire Command Car (FS-02)

Infrastructure Category: Corporate

Division: Fire Vehicles

Maps/Pictures

Photo of existing Unit FS-02:



Appendix F: Business Case #3

2026

202502 – Thirty Road Reconstruction Project

Infrastructure Category: Transportation

Division: Project Management Office

Description

The Thirty Road and King Street Intersection Reconstruction is a joint initiative between the Town of Lincoln and the Niagara Region, forming part of the Region's King Street corridor reconstruction project scheduled for 2026.

This budget allocation represents the Town's cost-share contribution for local infrastructure improvements, specifically, Town-owned storm sewer upgrades that will be constructed concurrently with the Region's road and intersection works.

Coordinating this work now ensures that local infrastructure upgrades are completed efficiently, cost-effectively, and in full alignment with regional improvements, minimizing disruption and extending the useful life of the entire corridor.

Council Priority Alignment

Pillar I: Welcoming and Connected Community

- **1.5:** Increase connectivity through transportation network

Pillar III: Responsible and Resilient Community

- **3.1:** Promote a healthy and safe community
- **3.3:** Ensure sustainable financial management

Why It's Important

1. Smart Coordination = Long-Term Savings

The Town's planned storm sewer improvements along Thirty Road were originally scheduled for 2032 as part of a future reconstruction project. However, with the Region reconstructing the King Street corridor in 2026, it is both practical and fiscally responsible to complete a portion of the Town's underground work now.

This proactive coordination avoids the need to reopen and reconstruct the intersection again in 2032, saving both time and money while reducing disruption to local residents, businesses, and traffic.

2. Infrastructure Resilience and Efficiency

Integrating the Town's storm sewer work into the Region's project ensures that all underground systems are designed and constructed to modern standards, improving drainage capacity, stormwater management, and long-term reliability.

Appendix F: Business Case #3

2026

202502 – Thirty Road Reconstruction Project

Infrastructure Category: Transportation

Division: Project Management Office

By completing these works together, both organizations achieve greater efficiency, enhance public safety, and extend the life cycle of surrounding infrastructure.

3. Partnership and Fiscal Responsibility

This project demonstrates strong intergovernmental collaboration, with the Town leveraging the Region's construction program to deliver local improvements at a lower overall cost.

Such coordination reflects Lincoln's commitment to strategic financial management, investing wisely, aligning projects with partner agencies, and ensuring taxpayer dollars are maximized through shared delivery models.

Service Impact

Outcomes

The reconstructed intersection will be fully signalized and include upgraded stormwater infrastructure owned and maintained by the Town. The improvements will enhance traffic safety, drainage performance, and infrastructure reliability at a key connection in Lincoln's road network.

Outputs

- Construction of a signalized intersection at Thirty Road and King Street
- Installation of ~130m of 375mm diameter storm sewer
- Installation of ~20m of 525mm diameter storm sewer

Details

Key Milestone

- **2026:** Construction

Risk Mitigation Strategies

1. Construction Risk Management

The Niagara Region, as the lead agency, will oversee construction, safety, and quality control in accordance with their established project management standards and protocols.

2. Coordination and Oversight

The Town will assign a dedicated Project Manager to oversee Town-owned infrastructure components, coordinate with Regional staff, and ensure Town interests and design standards are fully met.

3. Communication and Traffic Planning

Public communication, detour planning, and traffic management will be managed by the Region, in consultation with the Town, to ensure minimal disruption for residents and businesses.

Appendix F: Business Case #3

2026

202502 – Thirty Road Reconstruction Project

Infrastructure Category: Transportation

Division: Project Management Office

Alternatives Considered

1. None.

The Town has entered into a formal cost-share agreement with the Niagara Region to construct the Town-owned storm sewer assets as part of the Region's King Street Reconstruction contract pending Council approval.

Although the expense is included in the 2026 budget, payment has been deferred to 2027 at the Town's request to align with financial planning timelines and cash flow management.

Inputs and Project Management

The project will be managed by the Project Management Office (PMO) in collaboration with the Niagara Region and Public Works.

Summary/Conclusion

This project exemplifies smart infrastructure planning, integrating local priorities into regional projects to reduce costs, minimize disruptions, and improve long-term infrastructure performance. By acting now, the Town ensures efficient delivery, financial prudence, and continued service reliability for residents and businesses in one of Lincoln's key transportation corridors.

Appendix F: Business Case #3

2026

202502 – Thirty Road Reconstruction Project

Infrastructure Category: Transportation

Division: Project Management Office

Budget Details

Project Forecast

	Previously Approved	2026	2027	2028	2029	2030
Total Expenditure	500,000	310,000	-	-	-	-

Current Budget Details

	Previously Approved	2026 Budget	Total Project Budget
Funding Source			
Development Charges – Roads	50,000	31,000	81,000
Infrastructure Reserve Fund	450,000	279,000	729,000
Total Funding Source	500,000	310,000	810,000
Expenditure			
Consulting Services	425,000	-	425,000
Contracted Services	-	300,000	300,000
Project Manager	75,000	10,000	85,000
Total Expenditure	500,000	310,000	810,000
Net Total	-	-	-

Future Operating Budget Impact

The new storm sewer will be part of the Town's storm sewer asset inventory and will be inspected and maintained as per Town Standards.

Appendix F: Business Case #3

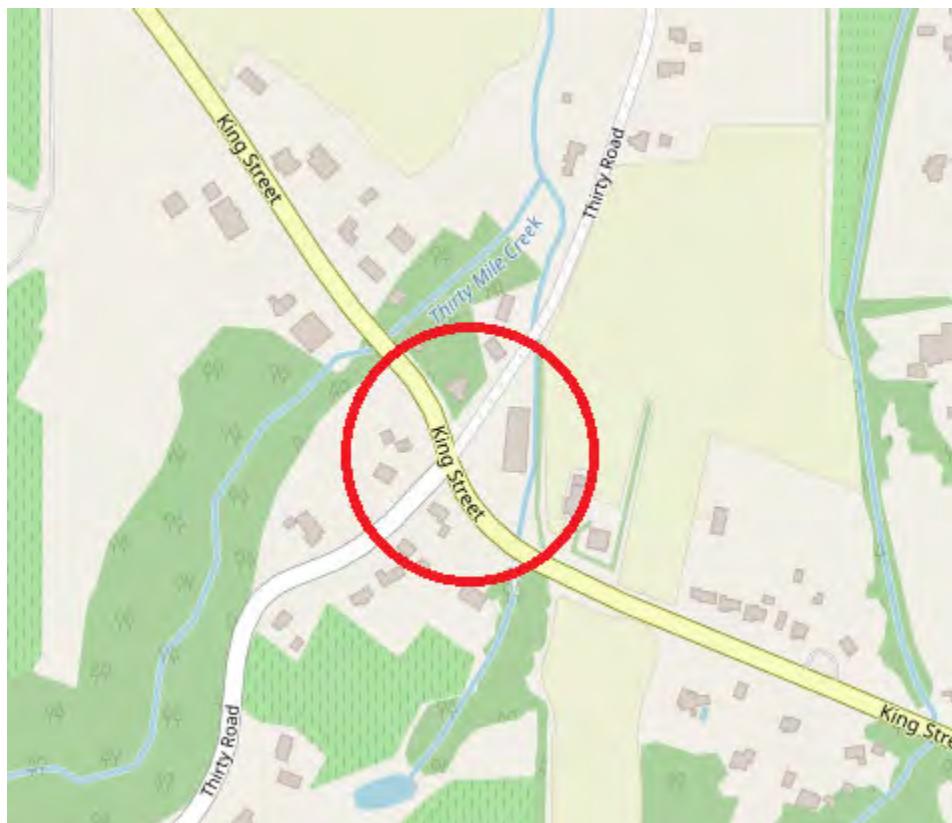
2026

202502 – Thirty Road Reconstruction Project

Infrastructure Category: Transportation

Division: Project Management Office

Maps/Pictures



Appendix F: Business Case #4

2026

202639 – Balls Falls Bridge #50 Study & Preliminary Design

Infrastructure Category: Transportation

Division: Project Management Office

Description

Balls Falls Bridge #50, located over Twenty Mile Creek on Sixth Avenue in Vineland, has reached the end of its useful service life and requires replacement within the next five years.

The first phase of the replacement project will begin in 2026 with the completion of a Schedule 'B' Municipal Class Environmental Assessment (MCEA) and preliminary (30%) design. This phase will assess a range of feasible replacement alternatives, evaluate potential environmental, cultural, and technical impacts, and identify a preferred design solution for the new structure.

The preliminary design will establish accurate cost estimates, define permitting requirements, and position the Town for detailed design, funding applications, and future construction.

Council Priority Alignment

Pillar I: Welcoming and Connected Community

- 1.5: Increase connectivity through an improved transportation network

Pillar III: Responsible and Resilient Community

- 3.1: Promote a healthy and safe community
- 3.3: Ensure sustainable financial management

Why It's Important

1. A Critical Link for Transportation and Tourism

Balls Falls Bridge is a vital component of both Lincoln's local road network and its tourism economy. Situated within the Balls Falls Conservation Area, the bridge serves as an important connector for residents, visitors, and active transportation users, linking scenic trails, waterfalls, and cultural heritage features.

It not only facilitates local travel and goods movement but also enhances the visitor experience by providing safe and scenic access to one of Niagara's most iconic destinations.

2. Safety and Structural Integrity

The 2024 biennial bridge inspection identified the structure as being in poor condition, with a recommended replacement within 1–5 years. Continuing to rely on a deteriorating bridge increases the risk of structural failure and potential closure, which would disrupt both local travel and tourism activity.

Appendix F: Business Case #4

2026

202639 – Balls Falls Bridge #50 Study & Preliminary Design

Infrastructure Category: Transportation

Division: Project Management Office

Undertaking the environmental assessment and preliminary design now ensures the Town is ready to act before the condition worsens or emergency replacement becomes necessary.

3. Planning Ahead for Grant Readiness

Completing the MCEA and preliminary design in 2026 positions the Town to be “shovel-ready” for external funding opportunities through federal and provincial infrastructure programs.

Municipalities with approved environmental studies and defined scope are far more likely to receive financial assistance, a crucial advantage for large-scale bridge projects where replacement costs can be substantial.

4. Heritage and Environmental Stewardship

The bridge is located in a highly sensitive natural and cultural environment. The study will include archaeological, cultural heritage, and ecological assessments to ensure the replacement design preserves the area’s character, minimizes environmental impact, and aligns with the Town’s **environmental stewardship commitments**.

Service Impact

Outcomes

Completion of the Schedule ‘B’ MCEA will ensure compliance with the Environmental Assessment Act and result in a well-defined, environmentally responsible, and cost-effective plan for bridge replacement.

Outputs

The project will deliver a comprehensive Project File Report documenting the study process and findings, including:

- Natural Heritage Study
- Archaeological Assessment (Stage 1; Stage 2 if required)
- Cultural Heritage Assessment / Heritage Impact Assessment
- Geotechnical and Hydrological Studies
- Source Water Protection Review
- Climate Change and Geomorphology Assessments
- Permitting and Regulatory Requirements
- Evaluation of Replacement Alternatives
- Community and Stakeholder Engagement
- 30% Preliminary Design and Cost Estimate

Appendix F: Business Case #4

2026

202639 – Balls Falls Bridge #50 Study & Preliminary Design

Infrastructure Category: Transportation

Division: Project Management Office

Key Milestones

Milestone	Timeline
Issue RFP for MCEA	Jan 2026
Public Information Centre #1	May 2026
Public Information Centre #2	Nov 2026
Final Study Report / Notice of Completion	Feb 2027
Detailed Design and Construction Planning	2027
Bridge Replacement Construction	Target: 2030

Risk Mitigation

There is minimal risk associated with completing the MCEA; the process itself mitigates future project risks by identifying environmental, technical, and regulatory constraints early.

Delaying the study increases the risk of bridge closure due to accelerated deterioration, which would disrupt both residents and tourism operations.

Alternatives Considered

1. Do Nothing:

Not recommended. The bridge's current condition would eventually necessitate closure, eliminating a critical transportation and tourism link.

2. Defer to 2027:

Not recommended. Deferring the study increases risk exposure and could limit eligibility for external grant programs. Completing the MCEA in 2026 ensures project readiness and proactive asset management.

3. Proceed with Schedule 'B' MCEA in 2026:

Recommended Option. Aligns with infrastructure priorities, ensures regulatory compliance, and prepares the Town for timely and cost-effective replacement.

Project Delivery

The project will be managed by the Project Management Office (PMO) in coordination with the Public Works and Environmental Services divisions, with technical input from specialized environmental and engineering consultants.

Appendix F: Business Case #4

2026

202639 – Balls Falls Bridge #50 Study & Preliminary Design

Infrastructure Category: Transportation

Division: Project Management Office

Summary

The Balls Falls Bridge #50 replacement is both a safety priority and a strategic investment in Lincoln's transportation and tourism network. Completing the Environmental Assessment and preliminary design now ensures the Town protects a vital community connection, demonstrates environmental leadership, and remains ready to act responsibly, sustainably, and on its own terms.

Budget Details

Project Forecast

	2026	2027	2028	2029	2030
Total Expenditure	400,000	330,000	-	-	2,300,000

Current Budget Details

2026 Budget

Funding Source

Development Charges – Roads	40,000
Grants – Canada Community Building Fund	360,000
Total Funding Source	400,000

Expenditure

Consulting Services	350,000
Project Manager	50,000
Total Expenditure	400,000

Net Total

 -

 -

Future Operating Budget Impact

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

Appendix F: Business Case #4

2026

202639 – Balls Falls Bridge #50 Study & Preliminary Design

Infrastructure Category: Transportation

Division: Project Management Office

Maps/Pictures



APPENDIX G:

5 Year Capital Forecast



Appendix G: 5 Year Capital Forecast

Town of Lincoln Project Plan 2026 to 2030 (\$000's)

	2026	2027	2028	2029	2030
Corporate Infrastructure	488	7,496	1,563	1,549	13,510
Enterprise Services	265	215	210	476	165
202320 - Fleet Radio System	-	-	-	221	-
202629 - 2026 IT Equipment	265	215	210	255	165
Fire Vehicles	113	-	-	-	-
202626 - Fire Vehicle - Replace Command Car FS-02 (2026)	113	-	-	-	-
Fleet	110	774	1,065	1,073	1,005
Planning	-	-	-	-	200
202649 - Official Plan	-	-	-	-	200
Public and Open Space	-	6,488	265	-	12,140
201916 - Vineland Fire Station	-	-	-	-	12,000
202149 - Hinan Drive Sand Dome Property	-	95	-	-	-
202240 - Rittenhouse Reimagined-MFR Library Branch Expan	-	6,000	-	-	-
202245 - Septic upgrades - Beamsville Lions and Charles Daley	-	-	-	-	20
202466 - Town Hall Upgrades	-	-	85	-	-
202471 - HVAC	-	245	-	-	-
202468 - Town Hall Sewer	-	-	60	-	-
202601 - Jordan Pool/Building Roof Replacement	-	-	50	-	-
202602 - Facilities Upgrades	-	20	-	-	20
202647 - Parks & Recreation Master Plan	-	100	-	-	-
202652 - Former BDSS Upgrades	-	28	70	-	100
Tourism	-	20	23	-	-
202618 - Charles Daley (CDP) Gateway Redevelopment	-	20	23	-	-
Funding Source	488	7,496	1,563	1,549	13,510
Development Charges	-	239	315	93	465
Infrastructure Reserve Fund	378	1,168	733	1,206	975
Sanitary Reserve Fund	33	21	-	-	21
Watermain Reserve Fund	77	49	-	-	49
Gateway & Wayfinding Reserve Fund	-	20	15	-	-
Grants & Misc	-	3,280	-	-	3,000
Development Charges Long-Term Borrowing	-	2,720	-	250	8,400
Levy Long-Term Borrowing	-	-	500	-	600

Town of Lincoln Project Plan 2026 to 2030 (\$000's)

	2026	2027	2028	2029	2030
Environment and Safety Infrastructure	1,875	3,762	3,247	6,378	8,971
Environmental Services	1,200	1,000	1,200	1,715	2,365
202534 - Sanitary Sewer System Condition Assessment Update	-	-	-	-	300
202580 - Storm Water Mgt Maintenance Program	-	-	200	465	665
202510 - I/I Reduction Program	1,200	1,000	900	850	750
202641 - Master Drainage Plan Update	-	-	-	200	-
202644 - Vineland/Campden/Jordan I/I Sanitary Study	-	-	100	50	50
202640 - Water Wastewater Master Servicing Study Update	-	-	-	-	200
202045 - Storm Water Facility Asset Management Study	-	-	-	-	250
202654 - Storm Sewer Condition Assessment	-	-	-	150	150
Fire Equipment	295	419	879	610	386
202381 - 2028 Fire Emergency Equipment	-	-	879	-	-
202423 - 2030 Fire Emergency Equipment	-	-	-	-	386
202321 - 2026 Fire Emergency Equipment	295	170	-	-	-
202354 - 2027 Fire Emergency Equipment	-	249	-	-	-
202407 - 2029 Fire Emergency Equipment	-	-	-	610	-
Fire Rescue Service	-	180	-	-	200
202144 - Shoreline Dry Fire Hydrants	-	180	-	-	-
202474 - Fire Master Plan	-	-	-	-	200
Fire Vehicles	-	313	463	1,078	5,720
202124 - Fire Truck - New Aerial w/equip -Prudhommes (2027)	-	-	-	-	3,080
202277 - Fire Truck - New Squad w/equip -Prudhommes (2028)	-	-	350	-	-
202408 - Fire Truck - Replace Tanker FS-53 (2028)	-	-	-	950	-
202424 - Fire Truck - Replace Tanker FS-51 (2029)	-	-	-	-	1,000
202622 - Fire Vehicle - New Fire Prevention Vehicle	-	-	-	-	140
202620 - Fire Vehicle - New Training Pick-Up Truck	-	148	-	-	-
202556 - Fire Truck - Replace Pumper FS-33 (2030)	-	-	-	-	1,500
202355 - Fire Vehicle - Replace 2017 UTV FS-71 (2027)	-	45	-	-	-
202621 - Fire Vehicle - Replace FP Pick-Up FS-03 (2028)	-	-	-	128	-
202322 - Fire Truck - Replace FP Pick-Up Truck FS-04 (2027)	-	120	-	-	-
202323 - Fire Truck - Replace EM Pick-Up FS-05 (2028)	-	-	113	-	-
Utilities - Sanitary	-	50	230	-	-
202650 - Wagner Lane Sewer Replacement	-	50	230	-	-
Utilities - Water	380	300	300	300	300
202582 - Water Meter Replacements	300	300	300	300	300
202638 - Vine Haven Booster Pump Station - System Rehabilit	80	-	-	-	-
Project Management Office	-	1,500	175	2,675	-
202333 - Tallman Dr Road and Watermain Reconstruction	-	-	-	400	-
202372 - Culp Rd Watermain Replacement	-	-	175	2,275	-
202651 - West Ave Sewer Upgrade	-	1,500	-	-	-
Funding Source	1,875	3,762	3,247	6,378	8,971
Development Charges	613	944	1,550	650	1,085
Infrastructure Reserve Fund	282	628	567	1,353	2,306
Sanitary Reserve Fund	600	1,890	655	450	700
Watermain Reserve Fund	380	300	475	2,723	300
Development Charges Long-Term Borrowing	-	-	-	-	3,080
Levy Long-Term Borrowing	-	-	-	1,202	1,500

Appendix G: 5 Year Capital Forecast

Town of Lincoln Project Plan 2026 to 2030 (\$000's)

	2026	2027	2028	2029	2030
Social Infrastructure	150	20	1,500	5,870	795
Culture	-	-	500	-	-
202465 - Museum Schoolhouse Foundation	-	-	500	-	-
Public and Open Space	150	20	1,000	5,870	795
202065 - Campden Park Construction	-	-	150	350	-
202142 - Prudhommes Waterfront Park	-	-	500	500	500
202157 - Tallman Drive Parking Lot	-	-	-	-	55
202187 - Jordan Lions Park Renewal	-	-	-	5,000	-
202244 - Relamping Fleming Centre and Jordan Arenas	-	-	100	-	-
202247 - Sign replacements (various)	-	-	-	-	10
202274 - Facility meeting room furniture	-	-	20	-	20
202469 - BLP Irrigation Pump	-	-	30	-	-
202467 - Fleming Counters	-	-	30	-	-
202605 - Charles Daley Park (CDP) Pavilion Roof/Soffit	-	-	-	-	75
202597 - Sport Field upgrades Jordan Field 3 Lighting	80	-	-	-	-
202637 - Arena Work	70	20	20	20	20
202643 - Jordan Lions Arena Feasibility Study	-	-	150	-	-
202653 - Various Parks Upgrades	-	-	-	-	100
202475 - AFG Pool - Roof Replacement	-	-	-	-	15
Funding Source	150	20	1,500	5,870	795
Development Charges	-	-	725	3,350	500
Infrastructure Reserve Fund	150	20	525	20	295
CIL Parkland Reserve Fund	-	-	-	550	-
Grants & Misc	-	-	250	1,250	-
Levy Long-Term Borrowing	-	-	-	700	-

Appendix G: 5 Year Capital Forecast

Town of Lincoln Project Plan 2026 to 2030 (\$000's)

	2026	2027	2028	2029	2030
Transportation Infrastructure	2,840	13,887	16,185	17,578	16,015
Technical Services	2,130	2,757	4,235	3,475	3,665
202119 - Decorative Street Lights - LED Upgrade	-	-	-	-	250
202533 - Transportation Master Plan Update	-	300	-	-	-
202630 - 2026 Sidewalk Program	-	100	385	280	150
202633 - 2026 Roadside Safety Program	90	250	400	250	250
202631 - 2026 ROW Bridges & Culverts Program	290	107	1,150	345	115
202632 - 2026 Road Rehab & Resurfacing Program	1,750	2,000	2,300	2,600	2,900
Project Management Office	710	11,130	11,950	14,103	12,350
202094 - Lakeshore Roads and Shoreline Protection Project	-	3,100	5,000	3,072	-
202158 - Jordan Station Rd Reconstruction & WM Replcacement	-	-	150	6,781	-
202167 - King St Road Reconstruction (Vineland)	-	-	-	-	5,500
202502 - Thirty Rd Reconstruction (King St to south Limit)	310	-	-	-	-
202214 - Greenlane Phases 2 & 3 (Konkle Trail to Bartlett)	-	-	-	-	4,550
202213 - William St Neighbourhood Reconstruction Ph1	-	7,300	-	-	-
202801 - William St Neighbourhood Reconstruction Ph3	-	-	-	3,650	-
202701 - William St Neighbourhood Reconstruction Ph2	-	-	6,800	-	-
202639 - Balls Falls Bridge #50	400	330	-	-	2,300
202253 - Twenty First St Bailey Bridge #1 Replacement	-	400	-	600	-
Funding Sources	2,840	13,887	16,185	17,578	16,015
Development Charges	246	2,020	3,460	5,788	1,052
Infrastructure Reserve Fund	579	457	1,151	946	1,039
Sanitary Reserv Fund	-	963	1,117	532	275
Watermain Reserve Fund	-	1,135	1,052	1,653	275
Grants & Misc	2,015	3,100	4,257	3,980	4,370
Development Charges Long-Term Borrowing	-	1,876	-	-	3,413
Levy Long-Term Borrowing	-	4,336	5,148	4,678	5,592

APPENDIX H:

Glossary



Appendix H: Glossary

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

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

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

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

Term	Acronym	Description
Taxation - Other		<p>Includes items such as payments in lieu of taxation (PILTs) and supplemental taxation.</p> <p>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.</p>
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. This reserve fund will be wound up at 2025-year end.