

The Lincoln Village Study

Spring 2013

Feasibility study report prepared by the Advisory Committee of the LSD of the parish of Lincoln with the support from the Department of Environment and Local Government.

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1. How the Village proposal was initiated

In 1991, at the request of the Lincoln Local Service District Advisory Committee, the Department of Local Government prepared a feasibility study for the creation of a municipality for the local service district (LSD) of the parish of Lincoln. At the time, the study suggested that a proposed municipality of Lincoln could possibly increase its level of service while maintaining a tax rate comparable to its current rate and those of municipalities of the same size. Notwithstanding the positive indications of the report, correspondence to the LSD of the parish of Lincoln suggested that it would be inappropriate to consider the incorporation of the municipality of Lincoln at a time when government was preparing to undertake a review of local government structures in New Brunswick. The LSD of the parish of Lincoln has been pushing for the establishment of a municipality ever since.

The original boundary of the Lincoln LSD coincided with the Lincoln parish boundary. In 1986 the parish was broken into two LSDs; Lincoln and Rusagonis-Waasis. The following year the taxing authority of Lincoln Nevers Road was formed inside the Lincoln LSD for the purpose of adding street lights for the area. Then in 1989 another taxing authority of Lincoln Park Gardens was formed, again for the purpose of street lights in another area. The Lincoln LSD is bounded on the northwest by the city of Fredericton, the northeast by the Saint John River, the southeast by the Town of Oromocto and on the southwest by the LSD of Rusagonis-Waasis. Therefore, in order for the LSD of Lincoln to join with a neighbour, the only one that is contiguous is the LSD of Rusagonis-Waasis. In February 2006 Lincoln sent a letter to the chair of Rusagonis-Waasis suggesting that they join with the aim of creating a strong rural community. The LSD of Rusagonis-Waasis turned down the request. As a result Lincoln, with its two taxing authorities, sought approval to undertake a feasibility determination study with the aim of creating the rural community of Lincoln (the only option available at that time).

A letter of interest for the creation of a rural community was sent to the Minister of the Environment and Local Government in January 2005. An initial assessment of the possibility of establishing a viable rural community was then carried out in the fall of 2006 by the Department's staff in co-operation with a Citizens' Round Table of Lincoln. After that assessment established it would be possible to establish a viable rural community, the Citizens' Round Table held a public information meeting on December 9, 2006, attracting more than 120 people. The rural community model was explained, along with the process for establishing a rural community. The residents qualified to vote from within the LSD were then invited to sign a petition asking the Minister of Local Government to carry out a study to determine the feasibility of incorporating the LSD as a rural community. Approximately 50 qualified voters from the Lincoln LSD signed the petition however the feasibility study looking into the creation of a rural community was not completed.

With the election of a new government and a new action plan for local governance including regionalization, the Local Advisory Committee asked to have the local governance plan for Lincoln resurrected. Very early on it was determined that the best possible route, certainly financially, was to explore a village status and so this new path has been embarked upon.

The next step in the process was to convene a public meeting to discuss the initial assessment document produced and distributed to all residents of Lincoln by the Department of Local Government in concert with the Local Advisory Committee. That meeting was held on June 28th 2012 . A large group of interested residents estimated at over one hundred bodies assembled at the Saint Francis of Assisi Church Hall. The result of the meeting was a consensus to petition the Minister to have completed a feasibility study into the establishment of a Village in Lincoln. In excess of fifty people signed the petition, while twenty residents volunteered to participate in a focus/study group.

2. Key Characteristics of the community of Lincoln

The community of Lincoln currently has a population of 3140 and a tax base of \$205 million. Both fall within Department of Local Government guidelines for consideration for Village status. Geographically the community falls within the readily identifiable geographic boundaries of the Saint John River, the Oromocto River, the TransCanada Highway (Rte 2/7) and the Baker Brook. This area is known as the Local Service District of Lincoln. Within these boundaries' lies 22.767 km of non Provincially Designated Highways. Provincially designated highways include a small portion of Rte 655, a part of Rte 102 and a significant portion of the Nevers Road.

The people of Lincoln, generally speaking, share a common mind in their reasons for living in Lincoln. Typically, positive quality of life opportunities and a less expensive cost of living experience than found in surrounding communities i.e. Fredericton and Oromocto drive the rational. For the most part, the residents of Lincoln come from three backgrounds; have lived here all their lives and have chosen to stay, have chosen to live here upon moving to the Capital region from away and/or have chosen to take advantage of housing options not available in neighbouring communities (mini home and trailer park communities). In most cases quality of life forces are at play as are lower property taxes, larger building lots, close proximity to work and shopping (mostly Oromocto and Fredericton), and a local community elementary school are focal points for the community.

Some of the more significant points that differentiate Lincoln from Fredericton and Oromocto are as follows:

- a) Larger building lots
- b) Little industry
- c) Lower property taxes with generally the same basic services (police, fire, road maintenance, land use planning etc
- d) The same or less commute to work/shopping
- e) Quieter life style
- f) A rural lifestyle in proximity to an urban setting

Shared Community of Interest

Social ties

The evolution into a Village will help in the return of a strong community identity as was evident years ago (the observations of long term residents). Currently the predominantly bedroom community that Lincoln has become has several distinct neighbourhood clusters as well as many service related special interest groups that will have more of an opportunity to come together in the spirit of community cooperation under the guidance and leadership of a Village Council.

Environmental ties

The community is of one mind in the desire to maintain the status quo, the rural atmosphere, the predominance of green space etc.. The closer monitoring and control of issues such as industrial expansion, waste water issues, the more effective dealing with unsightly premises et al are thought to be more effective in the Village Council environment as opposed to the current LSD model

Shared sense of community

Currently there are many communities of interest in Lincoln. Neighbourhood clusters, church groups, community service groups, community school groups. For the most part these groups tend to do their own thing with in the community. Village Council leadership is more likely to bring these groups together when necessary (Canada Day, Community Anniversaries etc) to create a greater good than the current LSD model

3. The Community of Lincoln

Vision

Lincoln Village is a community which values its natural beauty, clean, healthy environment and rural lifestyle. We value the freedom of the individual and the security of the "hometown" community. Lincoln Village is committed to sustainable, affordable growth through progressive and well managed planning for the future.

Future growth should occur in a form that is lower in density; utilizes a design that is respectful of the community's heritage and rural quality; is responsive to the needs of residents for preservation of natural features and passive recreational enjoyment of the abundant natural features in existence; provides access to limited commercial, retail, and service-based land uses; and involves the maintenance and installation of safe and functional, but limited infrastructure, designed to require minimal disturbance to topography, vegetation and other aspects of the environment

Objectives

a) Political objectives:

- To provide the residents of Lincoln with the mandate to democratically choose representatives that will make service delivery, by-law and level of taxation decisions that reflect and respond to the needs of the community of Lincoln
- Put community decisions in the hands of community residents
- Have the decision making authority for the sharing of services with other communities and jurisdictions in the hands of duly elected Lincoln residents
- Become a full partner in the newly minted Regional Services Commission for District 11

b) Social objectives:

- Encourage, support and maintain community volunteer efforts
- Strengthen collaboration and communication amongst community groups, residents at large and volunteers serving the community (i.e. Recreation Council, Lions Club, Community School Group etc)
- Help to identify and preserve the communities character
- Enhance community spaces for community uses, meetings and gatherings

c) Economic objectives:

- Strengthen and diversify the economic tax base
- Ensure the concentration of economic development is in designated areas (such as industrial parks) that are well suited and located to serve, keep and attract economic development in keeping with the overall character and identity of Lincoln (Ducks Unlimited Protected Marshes)

d) Environmental objectives:

- To more efficiently deal with existing and or anticipated environmental issues such as waste water systems and water supply contamination (example: Gillies Court waste water issues)
- Take control of land use planning locally to insure the protection of environmentally sensitive areas such as productive agricultural and forest lands thereby maintaining the character of the community

e) Service and administrative objectives:

- Provide better local services at a responsible, transparent and affordable price
- Ensure qualified trained staff to serve the Council and the Community
- Plan for land use to ensure that orderly development takes place where adequate services and related infrastructure exists or can be provided in a timely, economic and efficient manner

f) Fiscal/Financial objectives:

- Take local control of property tax levies
- Reduce the taxes paid by residential property owners by achieving cost savings in the services delivered (example: locally contracted summer and winter road maintenance)
- Reduce the taxes paid by residential property owners by gathering new revenues available to incorporated government entities (example: Federal Gas Tax Refund Program)
- Reduce taxes by taking advantage of economies of scale found in the sharing of resources with nearby community partners
- Reduce taxes by avoiding duplication of infrastructure, facilities and equipment by working collaboratively with nearby communities

4. The Village proposal

A proposal for the establishment of a village involves several elements that serve to frame its organization, including:

The Geographical Boundaries for the Village

The village would take in the entire area of the current LSD of Lincoln including the taxing authorities of Lincoln Park Gardens and Nevers Road.

The Village Name

The name of the village would continue to be Lincoln. As such, there would be no change to civic addresses in the area.

Composition of the Council and method of election of the Village Councillors

The Village council would be made up of five members elected at the time of the municipal elections. The mayor and four councillors would be elected at large. Since the next municipal election will take place in May 2016, and the Village would likely be established by January 2014, the first village council would be elected through a by-election for a term ending in May 2016. The following village council would be elected for a four-year term.

A total of four councillors to represent approximately 3,500 residents are comparable to the number of councillors in municipalities with a similar population. The Municipality of Bouctouche has four councillors for 2,426 residents, the Municipality of Hampton has four councillors for 3,997 residents, and the Municipality of Minto, with 2,776 residents, is also represented by four councillors.

The election of five members to the village council should ensure fair, equitable, and effective representative of the residents and voters, while facilitating attainment of a quorum at council meetings.

The advisory committee would be dissolved upon the establishment of the village. The Village Council would have the ability to establish citizen advisory committees to work with Council on issues of concern to the community and council (example: Public Safety – fire and police, transportation – road maintenance, Land use planning – planning advisory committee, community services –recreation, special events)

The Village Council would have to regularly seek to identify the needs and wishes of the residents, property

owners, businesses, and community organizations with regard to local services, review the services it is providing, and align the provision of services with what the community wants, needs and is willing to fund.

What services would the Village be responsible to provide, and how would those services be delivered?

The Village would be responsible for any of the services listed under Schedule A of the *Municipalities Act* that the community needed/wished to have delivered

As a minimum the Village Council would have to ensure the provision of land use planning services, e.g. development approvals, subdivision approvals, building permits and inspections. The rural plan enables the village to ensure that different types of development (e.g., residential, commercial, institutional, recreational, resource) happen in orderly fashion and take place in appropriate locations. The Lincoln Local Service District Rural Plan, having been reviewed in 2012 would form the essence of the Municipal Plan for the Village. A subdivision by-law and a building bylaw could also be adopted by the Village. Until that time, Provincial Legislation will apply as well. The services of the Regional Services Commission for District 11 could continue to be employed at the outset.

The Village would be responsible to provide emergency measures services. As such, the Village would put in place an emergency measures plan that would ensure a coordinated plan in an emergency situation, (e.g. natural or man-made disaster) in order to protect life, the environment and properties. The plan will need to be developed. The current LSD Advisory Committee has undertaken, with the support of Environment and Local Government, the development of a made in Lincoln plan and it is anticipated that this Lincoln plan will be ready for village review once incorporated.

List of services both current and under a Village Council and who provides the service

<u>Service to be provided</u>	<u>NOW</u>		<u>FUTUR/PROPOSED</u>	
	<u>LSD</u>	<u>By Who</u>	<u>Village</u>	<u>By Who</u>
Governance	Advisory Committee	Province	Village Council	Village Council
Policing	Province	RCMP	Village Council	RCMP
Emergence Measures Planning (in the event of natural disasters, ice storms, wild fires etc)	DELG	Local Services Manager	Village Council	Citizens committee of Council
Fire Protection	Province	Town of Oromocto	Village Council	Town of Oromocto
Dog Control	Province	SPCA	Village Council	SPCA
Street Lights	Province	NB Power	Village Council	NB Power
Land use Planning (rural plan, zoning and subdivision plan, bldg permits and inspection)	DELG	RCS 11*	Village Council	RCS 11*
	<u>NOW</u>		<u>FUTUR/PROPOSED</u>	

<u>Service to be provided</u>	<u>LSD</u>	<u>By Who</u>	<u>Village</u>	<u>By Who</u>
Recreation and Community Services	DELG	Citizens Committee	Village Council	Citizen Committee
Garbage Disposal	DELG	RCS 11*	Village Council	RCS 11*
Garbage Collection	DELG	Private Contractor	Village Council	Private Contractor
Recycling	DELG	RSC 11*	Village Council	RSC 11*
Road Summer /Winter maintenance	DELG	DTI through a tax base charge	Village Council	DTI through a road km charge
Road Capital upgrades	DELG	DTI through a tax base charge	Village Council	DTI by tender

- RCS 11* – Regional Services Commission 11
- DTI – Provincial Department of Transportation and Infrastructure
- DELG – Provincial Department of Environment and Local Government

The Provincial Government would no longer provide municipal services within the village. The village could provide these services directly, contract these services out or engage the services of the Regional Service Commission to provide the services. This would depend upon the most cost efficient way to provide the service as determined by the village council (example: due to the relatively small number of km of roads for the size of the property tax base, the community will take advantage of substantial savings by becoming a village and being responsible for roads. The savings are \$450,000 initially and \$200,000 annually going forward).

Would the Village be bound by the Official Languages Act?

The Village would not be bound by the Act as it has been determined that less than 20%(currently 7.5%) of the population is identified as first language French speaking.

Location of the Village office

It is expected that the Village would be leasing space in a central location of Lincoln. The following factors will be taken into consideration in the process of selecting this location of the village office:

- the availability of sufficient space
- a geographical location that is central to the village,
- meet the requirements of the building code including accessibility and
- a rental at a reasonable cost.

Initial Revenues and Costs (Details at Appendix B)

Administration: Similar to other municipalities, it would be expected that Council members would receive a remuneration and additional allowances for costs incurred while carrying out their duties as Mayor or Councillor. It is up to the Council however, to make such a decision by way of a by-law.

Staff: As a minimum, Village Council would have to appoint a clerk, a treasurer, and an auditor (requirements under the *Municipalities Act*). One person may be able to carry out the functions of clerk and treasurer, thereby limiting some administrative costs. Alternatively a Clerk may be employed full time and the Treasurer on a part time basis, for example.

Office: The Village would also have an office where the staff would work, citizens receive services and the Council would meet publicly. It would purchase office equipment and furnishings and take out liability insurance. The annual operating budget of the village could also include the purchase of legal and engineering services.

The village council would have financial powers as provided for by the *Municipalities Act*. The Village Council would establish a budget and set the required property tax rate to pay for its governance, administration and services it would provide. Lincoln would benefit from the Gas Tax Fund.

5. Public awareness and consultation-process.

- The Ministers' Local Services Advisory Committee held quarterly meetings beginning in June of 2012. The purpose of these meetings was to establish interest in the beginning and updates and impute to the process as it evolved.
- Concurrent with the quarterly meeting a focus group of community minded volunteers drove the process of producing the actual study.

6. The key implementation steps to become a Village

Following is a brief description of the major steps involved in the implementation, should the LSD of Lincoln vote by plebiscite to become a Village:

- A public election of the first council of the Village with the voting date to be determined following a plebiscite.
- Incorporation of the Village
- Council will prepare the first budget and hire interim staff
- The taking of office by the first Village council.
- Council would create a by-law regarding the procedures of its meetings.
- Council would officially appoint staff, and choose the location of the community office.
- Council will assume day to day local operation of the Village including the adoption of the first budget
- Council would create and adopt all other necessary by-laws.

Note: The Department of Environment and Local Government will provide training sessions for elected and appointed officials in order to assist them in adequately fulfilling their responsibilities and exercising their duties and power as a Village and will provide on-going assistance and guidance when required.

7. Summary and Recommendations

The purpose of the study, as identified by the participants of the initial assessment meeting held in June 2012, was to determine if a Village could provide the same services as the LSD and what would be the costs for those services if the village delivered them.

In the first instance, the study determined that a Village could deliver the same services as an LSD and in fact those services would be delivered by the same entities regardless of whether or not Lincoln was a Village or LSD.

In the second instance, the study has determined that the property tax costs to the residential home owner (79% of the tax base) will drop significantly (approximately \$550 in the first year of incorporation on a property assessed at \$200,000) with the incorporation of the LSD as a Village.

The details of these savings are contained in appendix B and a comparison to the LSD is found in appendix C. The study has also taken into account the improvements to the New Brunswick property tax system initiated by the Provincial Government, as well as the new costs associated with the establishment of the Regional Service Commission. As the Federal Gas Tax Refund Program is currently being renegotiated for 2014 and beyond, the financial analysis does not take this program into account. One is reminded however that there are potential revenues of \$75 per resident or \$235,875 annually, available to the Village that would not be necessarily available to the LSD.

In the case of Business and other non-owner occupied properties the results are different. Property taxes on these classifications will rise in the first year as a result, for the most part, of the requirement of these properties to now pay directly for police services as well as road maintenance/capital works projects. Following the first year of incorporation it is demonstrated that these tax categories will decline in the subsequent two years. It should be noted that even in a worst case scenario, businesses will continue to enjoy a competitive advantage of approximately \$1.00 per \$100 of property assessment (\$10,000 on a property of \$1,000,000) over their competitors in Fredericton and Oromocto.

It is with this in mind that we recommend the notion of Lincoln Incorporating as a Village be put to a vote by plebiscite of the residents of Lincoln in the Spring of 2013.

Appendices

- A Budget Estimate Tables
- B Budget Estimates Graphs
- C LSD vs. Village – a financial comparison
- D Road Maintenance Costs – Village Option

Appendix A
Budget Estimates Tables

Projected annual budget (2014-2018) - Proposed village of Lincoln							
Population (3,140)	LSD	LSD	Village	Village	Village	Village	Village
	2012	2013	2014	2015	2016	2017	2018
Projected expenditures (annual increase of 6,4%)		0.064					
Governance & administration	15,492	17,109	200,000	212,800	226,419	240,910	256,328
Cost of assessment	37,598	39,955	42,265	44,708	47,292	50,026	52,917
Policing		93,058	395,630	420,951	447,891	476,556	507,056
Emergency measures			5,000	5,320	5,660	6,023	6,408
Fire protection	154,461	149,856	159,447	169,651	180,509	192,062	204,354
Dog control	6,607	6,595	7,017	7,466	7,944	8,452	8,993
Road summer and winter maintenance			146,737	156,128	166,120	176,752	188,064
Road capital upgrades (TBD)				250,000	266,000	283,024	301,138
Street lights	20,000	20,000	40,000	42,560	45,284	48,182	51,266
Land use planning	27,816	47,932	51,000	54,264	57,736	61,432	65,363
Recreation and community services	14,080	16,500	17,556	18,680	19,875	21,147	22,500
Garbage disposal	58,582	59,453	63,258	67,307	71,614	76,197	81,074
Garbage collection	114,235	114,814	122,162	129,980	138,299	147,150	156,568
Recycling	21,394	21,463	22,837	24,298	25,853	27,508	29,268
Deficit	2,646	3,794					
Total expenditures	472,911	590,529	1,272,908	1,604,113	1,706,499	1,815,421	1,931,298
Projected revenues							
Non-tax revenues (building permits)		4,712	4,984	5,272	5,577	5,900	6,241
Surplus	5,615	2,218					
Net budget	467,296	583,599	1,267,924	1,598,840	1,700,921	1,809,522	1,925,058
Community funding grant	28,162	29,679	29,679	29,679	29,679	29,679	29,679
Warrant (property tax)	439,134	553,920	1,238,245	1,569,161	1,671,242	1,779,843	1,895,379
Property tax base (annual increase of 5,78%)	193,800,500	205,954,300	217,858,459	230,450,677	243,770,727	257,860,675	272,765,022

Impact on property tax rates of the incorporation of Lincoln as a Village coupled with the upcoming changes to the property tax system							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Residential owner-occupied properties							
Local property tax rate	0.23	0.27	0.57	0.68	0.69	0.69	0.69
Special provincial levy	0.63	0.58					
Provincial property tax rate							
Total property tax rate to be paid	0.86	0.85	0.57	0.68	0.69	0.69	0.69
Net difference with village		(0.01)	(0.28)	0.11	0.00	0.00	0.00
Residential non-owner occupied housing (apartments, cottages, etc.)							
Local property tax rate	0.23	0.27	0.57	0.68	0.69	0.69	0.69
Special provincial levy							
Provincial property tax rate	1.46	1.40	1.34	1.28	1.12	1.12	1.12
Total property tax rate to be paid	1.68	1.67	1.91	1.96	1.81	1.81	1.82
Net difference with village		(0.02)	0.24	0.05	(0.15)	0.00	0.00
Other residential (farm land not under FLIP, vacant land, etc.)							
Local property tax rate	0.23	0.27	0.57	0.68	0.69	0.69	0.69
Special provincial levy							
Provincial property tax rate	1.46	1.40	1.34	1.28	1.22	1.22	1.22
Total property tax rate to be paid	1.68	1.67	1.91	1.96	1.90	1.91	1.91
Net difference with village		(0.02)	0.24	0.05	(0.06)	0.00	0.00
Non-Residential (businesses)							
Local property tax rate	0.34	0.40	0.85	1.02	1.03	1.04	1.04
Special provincial levy							
Provincial property tax rate	2.19	2.10	2.02	1.94	1.86	1.86	1.86
Total property tax rate to be paid	2.53	2.51	2.87	2.96	2.88	2.89	2.90
Net difference with village		(0.02)	0.37	0.09	(0.08)	0.01	0.01

Impact on property tax Bill of the incorporation of Lincoln as a Village coupled with the upcoming changes to the property tax system							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Residential owner-occupied properties							
Assessed at \$200,000 - property tax bill	1,716.18	1,690.91	1,136.74	1,361.82	1,371.16	1,380.47	1,389.75
Assessed at \$200,000 - property tax difference from previous year			(554.16)	225.08	9.34	9.31	9.28
Assessed at \$150,000 - property tax bill	1,287.14	1,268.18	852.56	1,021.36	1,028.37	1,035.35	1,042.31
Assessed at \$150,000 - property tax difference from previous year			(415.62)	168.81	7.00	6.98	6.96
Assessed at \$100,000 - property tax bill	858.09	845.45	568.37	680.91	685.58	690.23	694.88
Assessed at \$100,000 - property tax difference from previous year			(277.08)	112.54	4.67	4.65	4.64
Assessed at \$50,000 - property tax bill	429.05	422.73	284.19	340.45	342.79	345.12	347.44
Assessed at \$50,000 - property tax difference from previous year			(138.54)	56.27	2.33	2.33	2.32
Residential non-owner occupied housing (apartments, cottages, etc.)							
Assessed at \$200,000 - property tax bill	3,367.78	3,332.51	3,811.34	3,916.42	3,617.76	3,627.07	3,636.35
Assessed at \$200,000 - property tax difference from previous year		(35.28)	478.84	105.08	(298.66)	9.31	9.28
Assessed at \$150,000 - property tax bill	2,525.84	2,499.38	2,858.51	2,937.31	2,713.32	2,720.30	2,727.26
Assessed at \$150,000 - property tax difference from previous year		(26.46)	359.13	78.81	(224.00)	6.98	6.96
Assessed at \$100,000 - property tax bill	1,683.89	1,666.25	1,905.67	1,958.21	1,808.88	1,813.53	1,818.18
Assessed at \$100,000 - property tax difference from previous year		(17.64)	239.42	52.54	(149.33)	4.65	4.64
Assessed at \$50,000 - property tax bill	841.95	833.13	952.84	979.10	904.44	906.77	909.09
Assessed at \$50,000 - property tax difference from previous year		(8.82)	119.71	26.27	(74.67)	2.33	2.32

Projected annual budget (2013-2018) - LSD of Lincoln							
Population (3,140)	LSD	LSD	LSD	LSD	LSD	LSD	LSD
	2012	2013	2014	2015	2016	2017	2018
Projected expenditures (annual increase of 6,4%)		0.064					
Governance & administration	\$ 15,492	17,109	18,204	19,369	20,609	21,928	23,331
Cost of assessment	\$ 37,598	39,955	42,265	44,708	47,292	50,026	52,917
Policing		93,058	196,073	311,108	438,787	464,149	490,977
Emergency measures				0	0	0	0
Fire protection	\$ 154,461	149,856	159,447	169,651	180,509	192,062	204,354
Dog control	\$ 6,607	6,595	7,017	7,466	7,944	8,452	8,993
Road summer and winter maintenance							
Road capital upgrades							
Street lights	\$ 20,000	20,000	40,000	42,560	45,284	48,182	51,266
Land use planning	\$ 27,816	47,932	51,000	54,264	57,736	61,432	65,363
Recreation and community services	\$ 14,080	16,500	17,556	18,680	19,875	21,147	22,500
Garbage disposal	\$ 58,582	59,453	63,258	67,307	71,614	76,197	81,074
Garbage collection	\$ 114,235	114,814	122,162	129,980	138,299	147,150	156,568
Recycling	\$ 21,394	21,463	22,837	24,298	25,853	27,508	29,268
Deficit	\$ 2,646	3,794					
Total expenditures	\$ 472,911	590,529	739,818	889,392	1,053,803	1,118,233	1,186,612
Projected revenues							
Non-tax revenues (building permits)		4,712	4,984	5,272	5,577	5,900	6,241
Surplus	\$ 5,615	2,218					
Net budget	\$ 467,296	583,599	734,834	884,119	1,048,226	1,112,334	1,180,372
Community funding grant	\$ 28,162	29,679	29,679	29,679	29,679	29,679	29,679
Warrant (property tax)	\$ 439,134	553,920	705,155	854,440	1,018,547	1,082,655	1,150,693
Property tax base (annual increase of 5,78%)	\$ 193,800,500	205,954,300	217,858,459	230,450,677	243,770,727	257,860,675	272,765,022

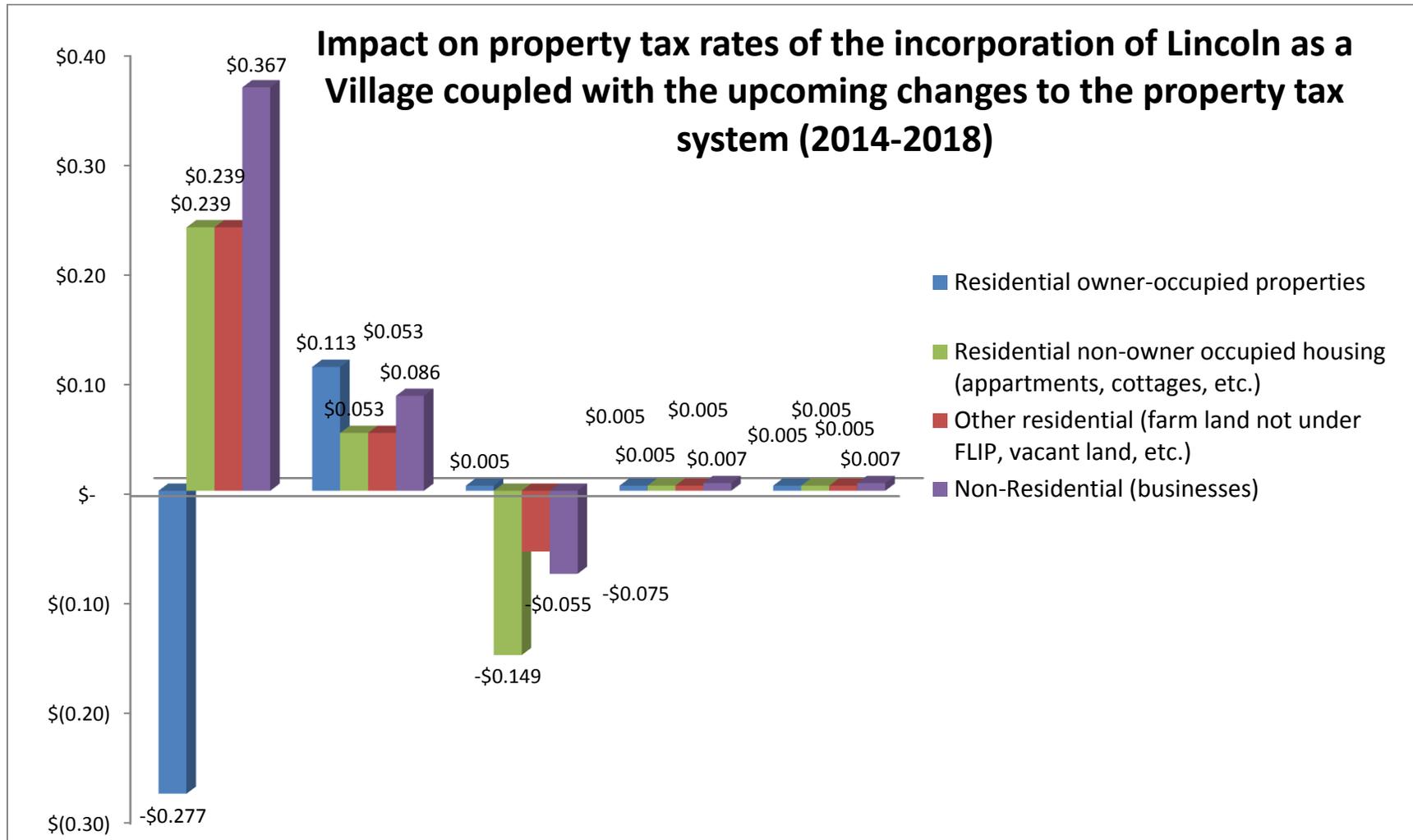
Projected changes in property tax rates - LSD of Lincoln							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Residential owner-occupied properties							
Local property tax rate	0.2266	0.2690	0.3237	0.3708	0.4178	0.4199	0.4219
Special provincial levy	0.6315	0.5765	0.5215	0.4665	0.4115	0.4115	0.4115
Provincial property tax rate							
Total property tax rate to be paid	0.8581	0.8455	0.8452	0.8373	0.8293	0.8314	0.8334
Net difference with village		-0.0126	-0.0003	-0.0079	-0.0079	0.0020	0.0020
Residential non-owner occupied housing (apartments, cottages, etc.)							
Local property tax rate	0.2266	0.2690	0.3237	0.3708	0.4178	0.4199	0.4219
Special provincial levy							
Provincial property tax rate	1.4573	1.3973	1.3373	1.2773	1.1233	1.1233	1.1233
Total property tax rate to be paid	1.6839	1.6663	1.6610	1.6481	1.5411	1.5432	1.5452
Net difference with village		-0.0176	-0.0053	-0.0129	-0.1069	0.0020	0.0020
Other residential (farm land not under FLIP, vacant land, etc.)							
Local property tax rate	0.2266	0.2690	0.3237	0.3708	0.4178	0.4199	0.4219
Special provincial levy							
Provincial property tax rate	1.4573	1.3973	1.3373	1.2773	1.2173	1.2173	1.2173
Total property tax rate to be paid	1.6839	1.6663	1.6610	1.6481	1.6351	1.6372	1.6392
Net difference with village		-0.0176	-0.0053	-0.0129	-0.0129	0.0020	0.0020
Non-Residential (businesses)							
Local property tax rate	0.3399	0.4034	0.4855	0.5562	0.6267	0.6298	0.6328
Special provincial levy							
Provincial property tax rate	2.1860	2.1035	2.0210	1.9385	1.8560	1.8560	1.8560
Total property tax rate to be paid	2.5259	2.5069	2.5065	2.4947	2.4827	2.4858	2.4888
Net difference with village		-0.0190	-0.0004	-0.0119	-0.0119	0.0030	0.0030

Impact on property tax Bill - LSD of Lincoln - including with the upcoming changes to the property tax system							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Residential owner-occupied properties							
Assessed at \$200,000 - property tax bill	1,716	1,691	1,690	1,675	1,659	1,663	1,667
Assessed at \$200,000 - property tax difference from previous year			(1)	(16)	(16)	4	4
Assessed at \$150,000 - property tax bill	1,287	1,268	1,268	1,256	1,244	1,247	1,250
Assessed at \$150,000 - property tax difference from previous year			(0)	(12)	(12)	3	3
Assessed at \$100,000 - property tax bill	858	845	845	837	829	831	833
Assessed at \$100,000 - property tax difference from previous year			(0)	(8)	(8)	2	2
Assessed at \$50,000 - property tax bill	429	423	423	419	415	416	417
Assessed at \$50,000 - property tax difference from previous year			(0)	(4)	(4)	1	1
Residential non-owner occupied housing (apartments, cottages, etc.)							
Assessed at \$200,000 - property tax bill	3,368	3,333	3,322	3,296	3,082	3,086	3,090
Assessed at \$200,000 - property tax difference from previous year		(35)	(11)	(26)	(214)	4	4
Assessed at \$150,000 - property tax bill	2,526	2,499	2,491	2,472	2,312	2,315	2,318
Assessed at \$150,000 - property tax difference from previous year		(26)	(8)	(19)	(160)	3	3
Assessed at \$100,000 - property tax bill	1,684	1,666	1,661	1,648	1,541	1,543	1,545
Assessed at \$100,000 - property tax difference from previous year		(18)	(5)	(13)	(107)	2	2
Assessed at \$50,000 - property tax bill	842	833	830	824	771	772	773
Assessed at \$50,000 - property tax difference from previous year		(9)	(3)	(6)	(53)	1	1

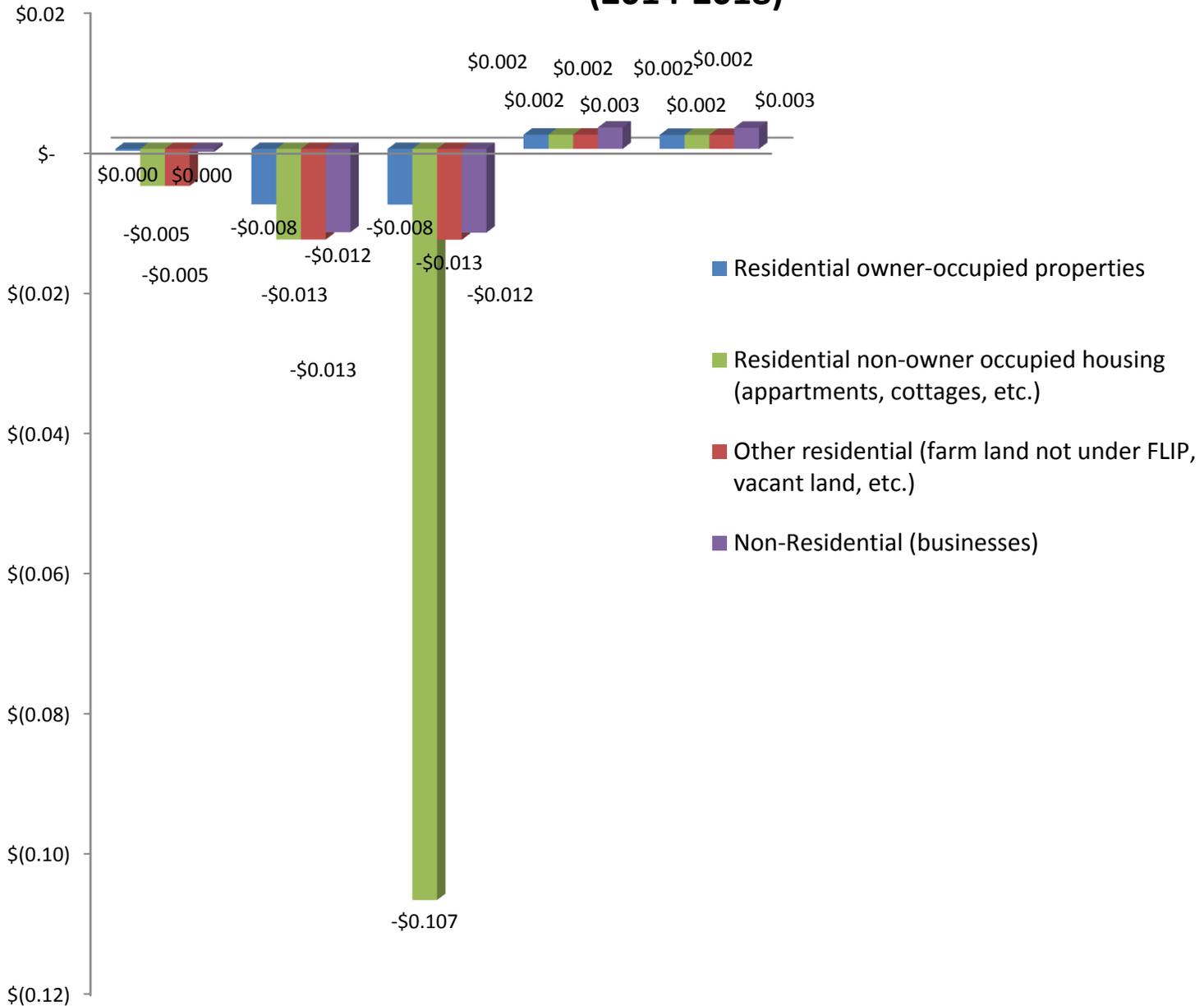
Impact on property tax Bill - LSD of Lincoln - including with the upcoming changes to the property tax system							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Other residential (farm land not under FLIP, vacant land, etc.)							
Assessed at \$200,000 - property tax bill	3,368	3,333	3,322	3,296	3,270	3,274	3,278
Assessed at \$200,000 - property tax difference from previous year		(35)	(11)	(26)	(26)	4	4
Assessed at \$150,000 - property tax bill	2,526	2,499	2,491	2,472	2,453	2,456	2,459
Assessed at \$150,000 - property tax difference from previous year		(26)	(8)	(19)	(19)	3	3
Assessed at \$100,000 - property tax bill	1,684	1,666	1,661	1,648	1,635	1,637	1,639
Assessed at \$100,000 - property tax difference from previous year		(18)	(5)	(13)	(13)	2	2
Assessed at \$50,000 - property tax bill	842	833	830	824	818	819	820
Assessed at \$50,000 - property tax difference from previous year		(9)	(3)	(6)	(6)	1	1
Non-Residential (businesses)							
Assessed at \$10,000,000 - property tax bill	252,589	250,693	250,651	249,465	248,275	248,579	248,879
Assessed at \$10,000,000 - property tax difference from previous year		(1,896)	(42)	(1,186)	(1,191)	305	300
Assessed at \$1,000,000 - property tax bill	25,259	25,069	25,065	24,947	24,827	24,858	24,888
Assessed at \$1,000,000 - property tax difference from previous year		(190)	(4)	(119)	(119)	30	30
Assessed at \$500,000 - property tax bill	12,629	12,535	12,533	12,473	12,414	12,429	12,444
Assessed at \$500,000 - property tax difference from previous year		(95)	(2)	(59)	(60)	15	15
Assessed at \$200,000 - property tax bill	5,052	5,014	5,013	4,989	4,965	4,972	4,978
Assessed at \$200,000 - property tax difference from previous year		(38)	(1)	(24)	(24)	6	6
	Rate for cost of assessment	Tax base annual increase					
	0.0194	0.0578					

Appendix B

Budget Estimates Graphs



Impact on property tax rates - LSD of Lincoln - including with the upcoming changes to the property tax system (2014-2018)



Appendix C

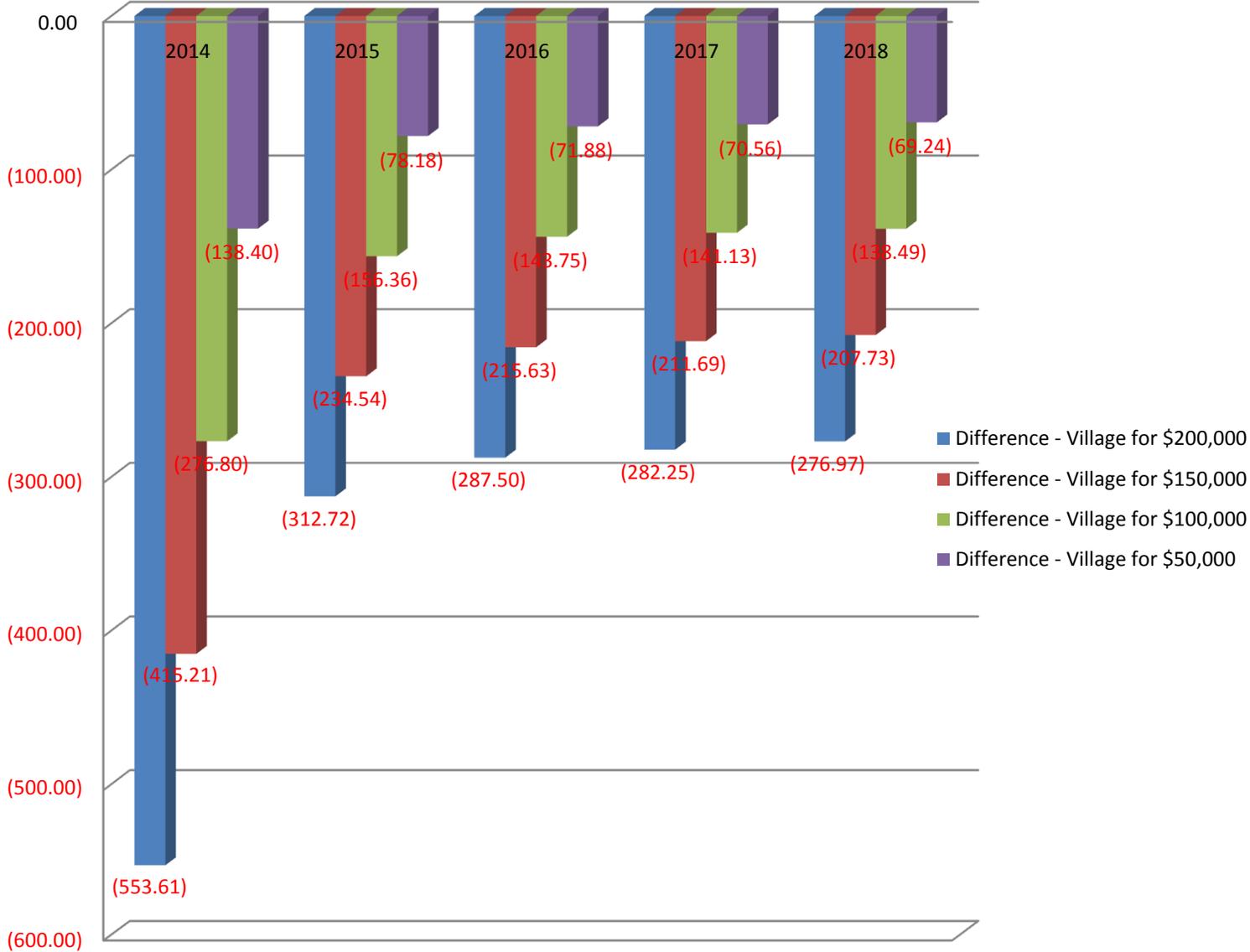
Village vs. LSD A Financial Comparison

Projected changes in property tax bill - comparing staying a LSD vs becoming a Village							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Residential owner-occupied properties							
Assessed at \$200,000 - LSD	1,716.18	1,690.91	1,690.35	1,674.54	1,658.66	1,662.72	1,666.72
Assessed at \$200,000 - Village	1,716.18	1,690.91	1,136.74	1,361.82	1,371.16	1,380.47	1,389.75
Difference - Village for \$200,000	0.00	0.00	(553.61)	(312.72)	(287.50)	(282.25)	(276.97)
Assessed at \$150,000 - LSD	1,287.14	1,268.18	1,267.76	1,255.90	1,244.00	1,247.04	1,250.04
Assessed at \$150,000 - Village	1,287.14	1,268.18	852.56	1,021.36	1,028.37	1,035.35	1,042.31
Difference - Village for \$150,000	0.00	0.00	(415.21)	(234.54)	(215.63)	(211.69)	(207.73)
Assessed at \$100,000 - LSD	858.09	845.45	845.18	837.27	829.33	831.36	833.36
Assessed at \$100,000 - Village	858.09	845.45	568.37	680.91	685.58	690.23	694.88
Difference - Village for \$100,000	0.00	0.00	(276.80)	(156.36)	(143.75)	(141.13)	(138.49)
Assessed at \$50,000 - LSD	429.05	422.73	422.59	418.63	414.67	415.68	416.68
Assessed at \$50,000 - Village	429.05	422.73	284.19	340.45	342.79	345.12	347.44
Difference - Village for \$50,000	0.00	0.00	(138.40)	(78.18)	(71.88)	(70.56)	(69.24)
Residential non-owner occupied housing (apartments, cottages, etc.)							
Assessed at \$200,000 - LSD	3,367.78	3,332.51	3,321.95	3,296.14	3,082.26	3,086.32	3,090.32
Assessed at \$200,000 - Village	3,367.78	3,332.51	3,811.34	3,916.42	3,617.76	3,627.07	3,636.35
Difference - Village for \$200,000	0.00	0.00	489.39	620.28	535.50	540.75	546.03
Assessed at \$150,000 - LSD	2,525.84	2,499.38	2,491.46	2,472.10	2,311.70	2,314.74	2,317.74
Assessed at \$150,000 - Village	2,525.84	2,499.38	2,858.51	2,937.31	2,713.32	2,720.30	2,727.26
Difference - Village for \$150,000	0.00	0.00	367.04	465.21	401.62	405.56	409.52
Assessed at \$100,000 - LSD	1,683.89	1,666.25	1,660.98	1,648.07	1,541.13	1,543.16	1,545.16
Assessed at \$100,000 - Village	1,683.89	1,666.25	1,905.67	1,958.21	1,808.88	1,813.53	1,818.18
Difference - Village for \$100,000	0.00	0.00	244.70	310.14	267.75	270.37	273.01
Assessed at \$50,000 - LSD	841.95	833.13	830.49	824.03	770.57	771.58	772.58
Assessed at \$50,000 - Village	841.95	833.13	952.84	979.10	904.44	906.77	909.09
Difference - Village for \$50,000	0.00	0.00	122.35	155.07	133.87	135.19	136.51

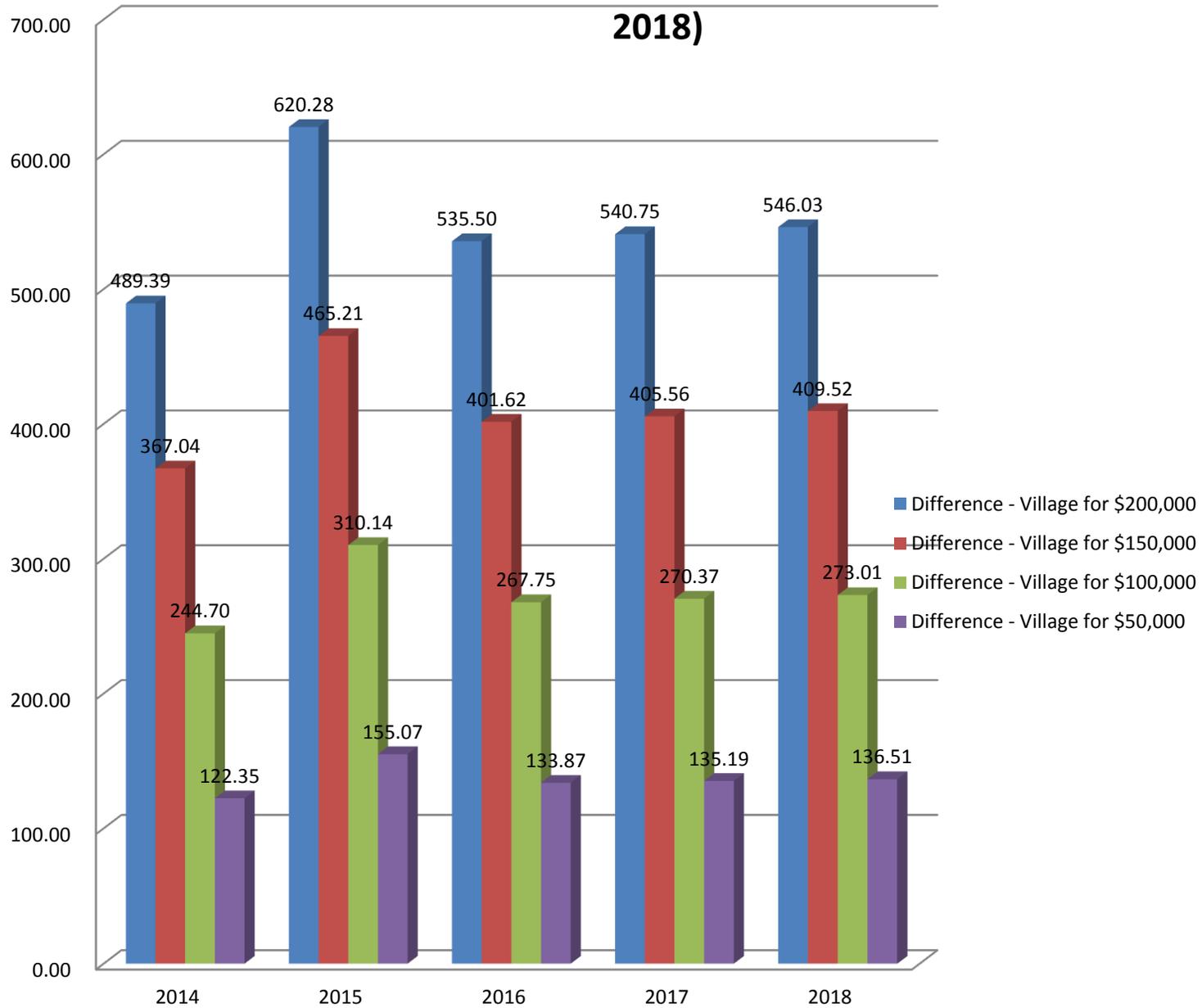
Projected changes in property tax bill - comparing staying a LSD vs becoming a Village							
Property tax rates by property type	2012	2013	2014	2015	2016	2017	2018
Other residential (farm land not under FLIP, vacant land, etc.)							
Assessed at \$200,000 - LSD	3,367.78	3,332.51	3,321.95	3,296.14	3,270.26	3,274.32	3,278.32
Assessed at \$200,000 - Village	3,367.78	3,332.51	3,811.34	3,916.42	3,805.76	3,815.07	3,824.35
Difference - Village for \$200,000	0.00	0.00	489.39	620.28	535.50	540.75	546.03
Assessed at \$150,000 - LSD	2,525.84	2,499.38	2,491.46	2,472.10	2,452.70	2,455.74	2,458.74
Assessed at \$150,000 - Village	2,525.84	2,499.38	2,858.51	2,937.31	2,854.32	2,861.30	2,868.26
Difference - Village for \$150,000	0.00	0.00	367.04	465.21	401.62	405.56	409.52
Assessed at \$100,000 - LSD	1,683.89	1,666.25	1,660.98	1,648.07	1,635.13	1,637.16	1,639.16
Assessed at \$100,000 - Village	1,683.89	1,666.25	1,905.67	1,958.21	1,902.88	1,907.53	1,912.18
Difference - Village for \$100,000	0.00	0.00	244.70	310.14	267.75	270.37	273.01
Assessed at \$50,000 - LSD	841.95	833.13	830.49	824.03	817.57	818.58	819.58
Assessed at \$50,000 - Village	841.95	833.13	952.84	979.10	951.44	953.77	956.09
Difference - Village for \$50,000	0.00	0.00	122.35	155.07	133.87	135.19	136.51
Non-Residential (businesses)							
Assessed at \$10,000,000 - LSD	252,588.61	250,692.93	250,651.35	249,465.38	248,274.50	248,579.05	248,879.34
Assessed at \$10,000,000 - Village	252,588.61	250,692.93	287,355.71	295,986.46	288,436.94	289,135.14	289,831.39
Difference - Village for \$10,000,000	0.00	0.00	36,704.36	46,521.08	40,162.44	40,556.09	40,952.05
Assessed at \$1,000,000 - LSD	25,258.86	25,069.29	25,065.13	24,946.54	24,827.45	24,857.90	24,887.93
Assessed at \$1,000,000 - Village	25,258.86	25,069.29	28,735.57	29,598.65	28,843.69	28,913.51	28,983.14
Difference - Village for \$1,000,000	0.00	0.00	3,670.44	4,652.11	4,016.24	4,055.61	4,095.21
Assessed at \$500,000 - LSD	12,629.43	12,534.65	12,532.57	12,473.27	12,413.73	12,428.95	12,443.97
Assessed at \$500,000 - Village	12,629.43	12,534.65	14,367.79	14,799.32	14,421.85	14,456.76	14,491.57
Difference - Village for \$500,000	0.00	0.00	1,835.22	2,326.05	2,008.12	2,027.80	2,047.60
Assessed at \$200,000	5,051.77	5,013.86	5,013.03	4,989.31	4,965.49	4,971.58	4,977.59
Assessed at \$200,000	5,051.77	5,013.86	5,747.11	5,919.73	5,768.74	5,782.70	5,796.63
Difference - Village for \$200,000	0.00	0.00	734.09	930.42	803.25	811.12	819.04

Projected changes in property tax bill - comparing staying a LSD vs becoming a Village

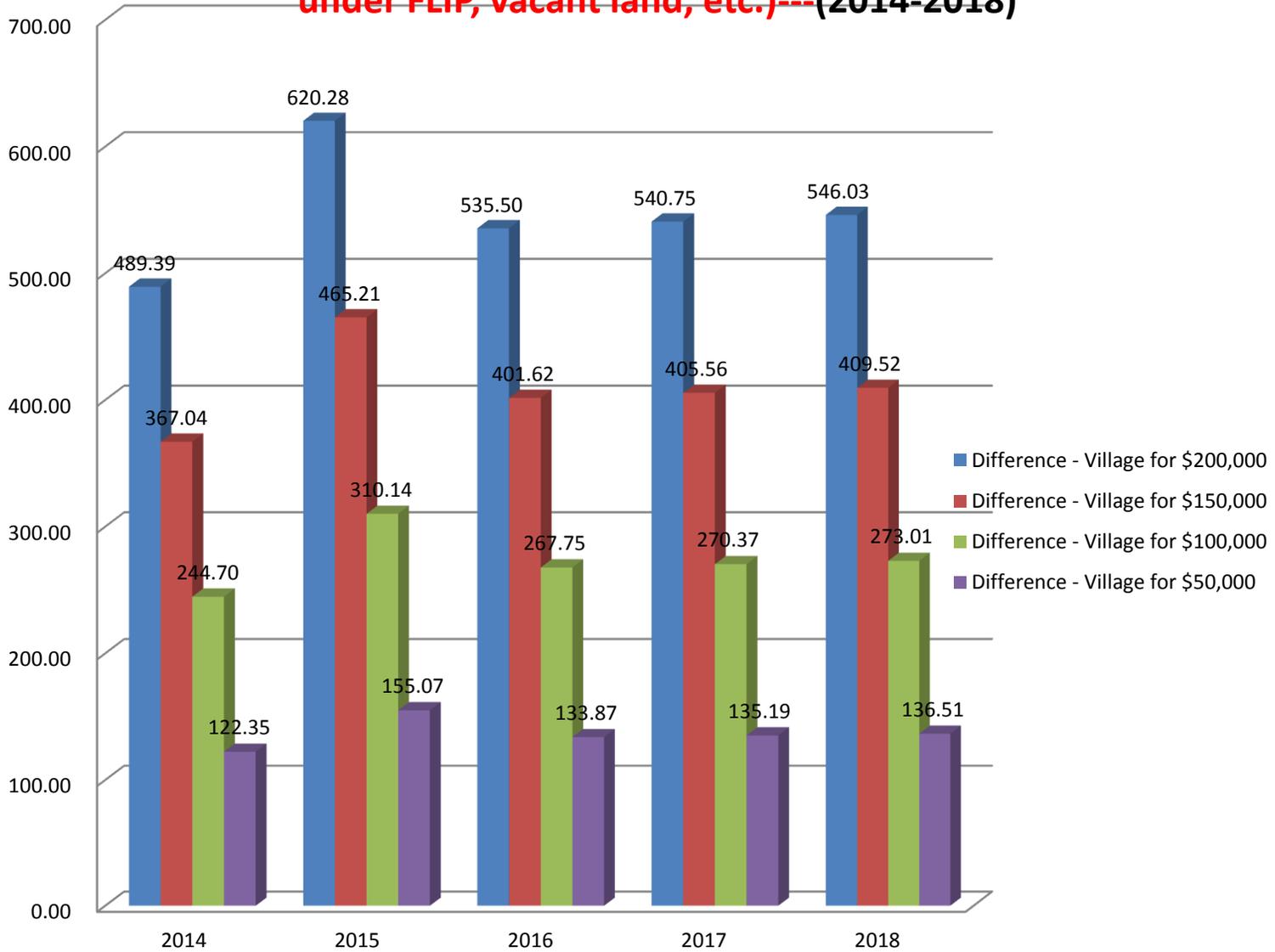
---Residential owner-occupied properties (2014-2018)



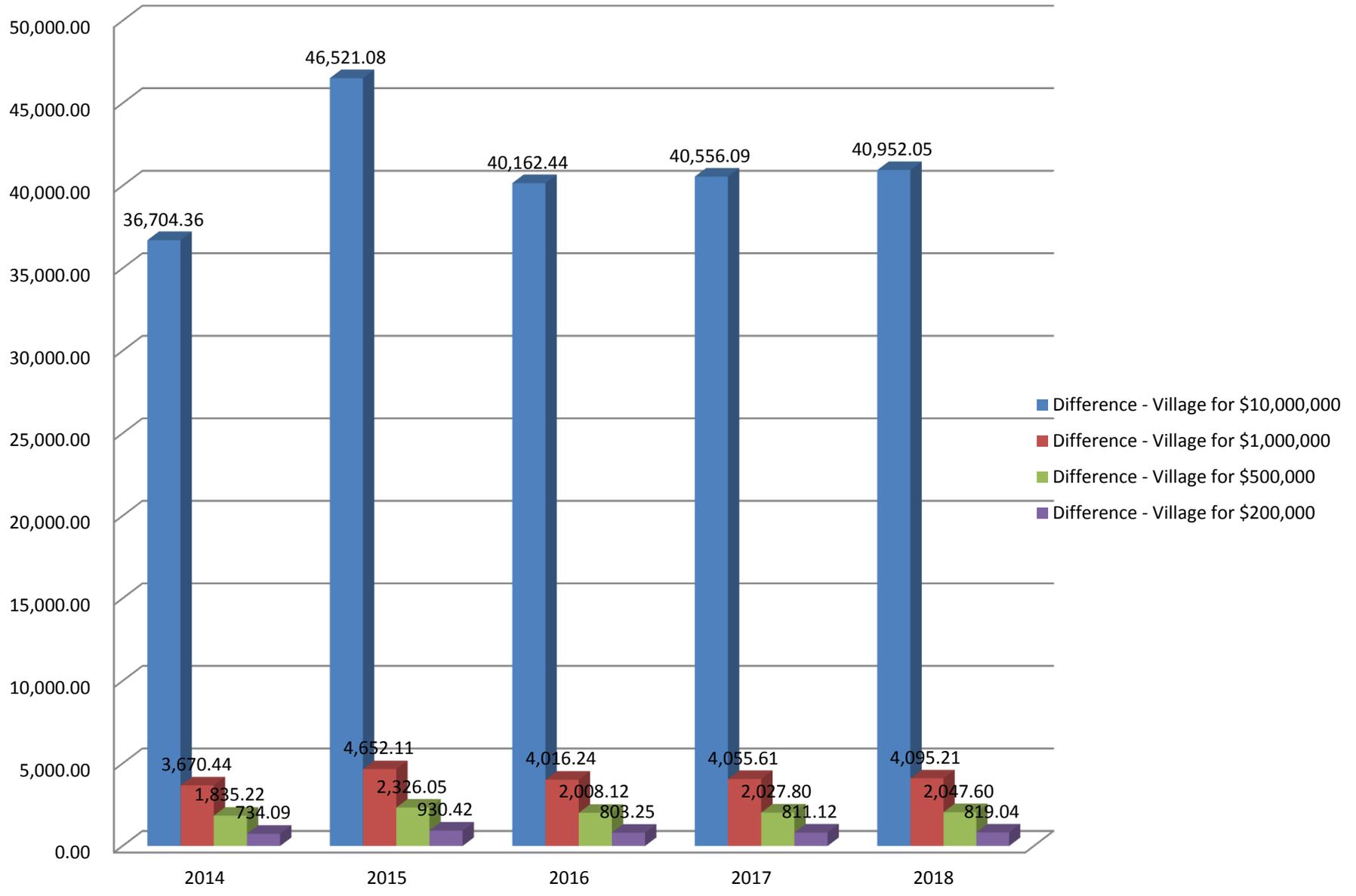
**Projected changes in property tax bill - comparing staying a
LSD vs becoming a Village ---Residential non-owner
occupied housing (apartments, cottages, etc.)---(2014-
2018)**



**Projected changes in property tax bill - comparing staying a
LSD vs becoming a Village ---Other residential (farm land not
under FLIP, vacant land, etc.)---(2014-2018)**



Projected changes in property tax bill - comparing staying a LSD vs becoming a Village ---Non-Residential (businesses)---(2014-2018)



Appendix D
Road Maintenance Costs Village Option

Yearly charge for road maintenance - proposed Village of Lincoln

Classification	# road kms	# of lane Kms	# of lane Kms (50% of regional, 100% of local)	Rate summer (7 months)	Rate winter (5 months)	Total
				\$101.50 per month	\$331 per month	
Regional roads	2.042	4.084	2.042	\$ 1,451	\$ 3,380	\$ 4,830
*Local roads	29.995	59.99	59.99	\$ 42,623	\$ 99,283	\$ 141,906
Total	32.037	64.074	62.032	\$ 44,073.74	\$ 102,663	\$ 146,737

*There are 3.436 Local Roads that are gravel

2012 tax base	194,000,000
Annual road maintenance costs	146,737
Tax rate for road maintenance (proposed village)	\$ 0.0756
Current Tax rate for roads (LSD)	\$ 0.4115
Difference (village vs current)	\$ (0.34)
Road capital upgrade costs (highway surface analyssi)	\$ 250,000
Tax rate for road capital upgrade (proposed village)	\$ 0.13
Total tax rate for roads	\$ 0.2045
Difference (village vs current)	\$ 0.2070

Today's situation	
Residential owner-occupied tax base	\$147,405,000
Prov property tax rate to pay for roads	0.4115
2012 property tax paid for roads	606,572

RCS_NID	ROUTE_NAME	Functional Class	Surface Type	CHIPSEAL	GRAVEL	MUD	Grand Total
01655001	Old Camp	Local Named Paved	ASPHALT	0.397			0.397
02525001	Barker	Local Named Paved		0.177			0.177
02527001	Barton	Local Named Paved		0.119			0.119
02552001	Concorde	Local Named Paved		0.591			0.591
02566001	Elkhorn	Local Named Paved		0.198			0.198
02573001	Floral	Local Named Paved		0.42			0.42
02576001	Garden Grove	Local Named Paved		2.905			2.905
02579001	Gillies	Local Named Paved	0.293				0.293
02584001	Graham	Local Named Paved		0.216			0.216
02598001	Kent	Local Named Paved		0.104			0.104
02642001	Nevers	Local Named Paved	3.367	0.515			3.882
02658001	Perry	Local Named Paved		0.2			0.2
02665001	Railing	Public Access				0.041	0.041
02665002	Railing	Local Named Paved		1.041			1.041
02665003	Railing	Public Access				0.13	0.13
02666001	Randall	Local Named Paved		0.221			0.221
02670001	Rosewood	Local Named Paved		0.441			0.441
02671001	Roy	Local Named Paved		0.112			0.112
02688001	Storey	Local Named Paved		0.16			0.16
02688002	Storey	Local Named Paved		0.102			0.102
02690001	Susan	Local Named Paved		2.453			2.453
02692001	Thatch	Local Named Paved		0.521			0.521
02710001	William	Local Named Paved		0.24			0.24
05338001	Maple Leaf	Local Named Paved		1.36			1.36
05339001	Scott	Local Named Paved		0.35			0.35
05521001	Prestige	Local Named Paved		2.236			2.236
05621001	Arlington	Local Named Paved		0.236			0.236
05621002	Arlington	Public Access			0.071		0.071
06446001	Josephine	Local Named Paved		0.236			0.236
06593001	Jeffrey	Local Named Paved		0.198			0.198
06745001	Joan	Local Named Paved		0.192			0.192
06745002	Joan	Public Access			0.09		0.09
06746001	Collins	Local Named Paved		0.76			0.76
06747001	Estabrooks	Local Named Paved		0.601			0.601
06748001	Gould	Local Named Paved		0.822			0.822
06806001	Kent	Local Named Paved		0.16			0.16
06858001	Hammond	Local Named Paved		0.132			0.132
06859001	Cynthia	Local Named Paved		0.302			0.302
07915001	Old Route 102	Public Access			0.265		0.265
08514001	Pollock	Local Named Paved		0.177			0.177
08515001	Jackie	Local Named Paved		0.733			0.733
08517001	Dexter	Local Named Paved		1.142			1.142
08737001	Good Homes	Local Named Paved	0.206				0.206
08888001	Mooney	Local Named Paved		0.814			0.814
09136001	1202 Access	Public Access			1.686		1.686
09137001	1203 Access	Public Access			1.153		1.153
09443001	N/A	Turning Lane	0.062				0.062
09812001	Benerin	Local Named Paved	0.34				0.34
09890001	Bailey	Local Named Paved		0.5			0.5
09981001	Lois	Local Named Paved		0.207			0.207
R0655001	655	Local Numbered	2.042				2.042
Grand Total			6.31	22.291	3.265	0.171	32.037
06426001	N/A	Ramp		0.827			0.827
06426002	N/A	Ramp		0.132			0.132
06426003	N/A	Ramp		0.105			0.105
06426004	N/A	Ramp		0.72			0.72
06426005	N/A	Ramp		0.69			0.69
06426006	N/A	Ramp		0.083			0.083
06426007	N/A	Ramp		0.721			0.721
06426008	N/A	Ramp		0.044			0.044
R0002024	2	Trans Canada Highway		5.514			5.514
R0002025	2	Trans Canada Highway		0.52			0.52
R0002075	2	Trans Canada Highway		0.522			0.522
R0002076	2	Trans Canada Highway		5.723			5.723
R0007002	7	National Arterial		2.363			2.363
R0007002	7	Trans Canada Highway		4.289			4.289
R0007003	7	Trans Canada Highway		0.52			0.52
R0007097	7	Trans Canada Highway		0.522			0.522
R0007098	7	National Arterial		3.924			3.924
R0007098	7	Trans Canada Highway		4.247			4.247
R0007099	7	National Arterial		0.001			0.001
R0102008	102	Collector		8.446			8.446
				39.913			39.913