

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,570,762	1,355,155	3,597,825	1,617,782
Direct water billings on ratepayers					
-- own municipality	2	113,004	47,305		65,699
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	22,530	-		22,530
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	6,706,296	1,402,460	3,597,825	1,706,011
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	877	-		877
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	21,776	-	-	21,776
Liquor Control Board of Ontario	14	2,876	-	-	2,876
Other	15	11,744	-	-	11,744
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,345	-	-	4,345
<b>Subtotal</b>	18	41,618	-	-	41,618
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	25,605	-	-	25,605
General Support	24	109,736	-	-	109,736
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	147,577	-	-	147,577
<b>Subtotal</b>	28	327,200	-	-	327,200
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,618,455			1,618,455
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	18,620			18,620
Fees and service charges	32	380,798			380,798
<b>Subtotal</b>	33	2,017,873			2,017,873
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	889			580
Licences and permits	35	94,445	-	-	94,445
Fines	37	-			-
Penalties and interest on taxes	38	95,522			95,522
Investment income - from own funds	39	-			-
- other	40	117,743			117,743
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	24,715			24,715
Contributions from non-consolidated entities	45	-			-
--	46	1,800			1,800
--	47	7,267			7,267
--	48	63,918			63,918
Sale of Land	49	-			-
<b>Subtotal</b>	50	406,299	-	309	405,990
<b>TOTAL REVENUE</b>	51	9,499,286	1,402,460	3,598,134	4,498,692

*For the year ended December 31, 1988.*

West Lincoln Tp

4

I. Own purposes

[illegible]

*For the year ended December 31, 1988.*

## West Lincoln Tp

2LT - OP  
4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1988.*

## West Lincoln Tp

2LT - OP  
4

### III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	residential and farm	commercial and industrial	business		residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	1	2	3		4	5	6	7	8	9	10	11	12
MAID	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	1,866,450	51,910	17,275	80.140000	94.280000	149,577	4,894	1,629	786	-	140	157,026
Separate consolidated													
Total all school board taxation	0						2,736,779	597,300	204,719	46,098	6,891	6,038	3,597,825

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

West Lincoln Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	819	-	-	4,099
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	925,200	-	-	43,192
Winter Control	9	132,000	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	309
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,057,200	-	-	43,501
Environmental services					
Sanitary Sewer System	16	-	-	-	70
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	18,620	-
Garbage Collection	19	-	-	-	4,000
Garbage Disposal	20	-	-	-	-
Pollution Control	21	68,139	-	-	-
--	22	445,839	-	-	63,000
Subtotal	23	513,978	-	18,620	67,070
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	14,799	-	-	171,352
Libraries	38	28,955	-	-	1,533
Other Cultural	39	-	-	-	-
Subtotal	40	43,754	-	-	172,885
Planning and Development					
Planning and Development	41	2,704	-	-	16,508
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	76,735
--	46	-	-	-	-
Subtotal	47	2,704	-	-	93,243
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,618,455	-	18,620	380,798

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
West Lincoln Tp

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	308,334	-	200,153	127,121	-	16,948	618,660
Protection to Persons and Property								
Fire	2	53,982	-	55,476	25,056	-	6,675	141,189
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	55,385	-	40,753	9,104	-	-	105,242
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	109,367	-	96,229	34,160	-	6,675	246,431
Transportation services								
Roadways	8	429,232	-	1,170,626	132,174	-	72,540	1,659,492
Winter Control	9	87,370	-	55,850	-	-	72,540	215,760
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	3,091	-	-	-	3,091
Street Lighting	12	-	-	19,464	7,462	-	-	26,926
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	516,602	-	1,249,031	139,636	-	-	1,905,269
Environmental services								
Sanitary Sewer System	16	15,930	10,754	4,772	-	-	-	31,456
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	93,431	-	32,110	-	-	5,355	120,186
Garbage Collection	19	-	-	118,471	-	-	-	118,471
Garbage Disposal	20	-	-	174,286	3,449	-	-	177,735
Pollution Control	21	-	-	63,408	-	-	-	63,408
--	22	24,147	-	461,578	-	-	7,648	493,373
Subtotal	23	133,508	10,754	854,625	3,449	-	2,293	1,004,629
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	17,516	-	7,350	-	24,866
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	17,516	-	7,350	-	24,866
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	63,693	-	173,698	69,418	24,331	-	331,140
Libraries	38	18,370	-	26,047	7,184	-	7,980	59,581
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	82,063	-	199,745	76,602	24,331	7,980	390,721
Planning and Development								
Planning and Development	41	49,878	-	37,227	928	200	-	88,233
Commercial and Industrial	42	-	-	575	31,500	-	-	32,075
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	5,297	-	831	32,125	-	-	38,253
Tile Drainage and Shoreline Assistance	45	-	64,538	-	-	-	-	64,538
--	46	-	-	-	-	-	-	-
Subtotal	47	55,175	64,538	38,633	64,553	200	-	223,099
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,205,049	75,292	2,655,932	445,521	31,881	-	4,413,675

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	122,948	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	94,369	
Reserves and Reserve Funds	3	358,757	
Subtotal	4	453,126	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	24,600	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	24,600	
Grants and Loan Forgiveness			
Ontario	20	24,799	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	24,799	
Other Financing			
Prepaid Special Charges	24	71,683	
Proceeds From Sale of Land and Other Capital Assets	25	88,663	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	160,346	
Total Sources of Financing	33	662,871	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	595,019	
Subtotal	36	595,019	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	24,600	
Subtotal	40	24,600	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	619,619	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	79,696	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	79,696	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	79,696	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

West Lincoln Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,321
Protection to Persons and Property					
Fire	2	-	-	-	180,056
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,104
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	187,160
Transportation services					
Roadways	8	-	-	-	241,015
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	7,462
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	248,477
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,449
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	3,449
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	35,397
Libraries	38	-	-	-	2,684
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	38,081
Planning and Development					
Planning and Development	41	-	-	-	23,342
Commercial and Industrial	42	-	-	-	2,834
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	24,799	-	-	84,355
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	24,799	-	-	110,531
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	24,799	-	-	595,019

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

West Lincoln Tp
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	10,460	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	10,460
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	210,286	
--	46	-	
	Subtotal	47	210,286
Electricity	48	3,000	
Gas	49	-	
Telephone	50	-	
	Total	51	223,746

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

West Lincoln Tp

For the year ended December 31, 1988.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	25,456
: To other			3	3,000
	Subtotal		4	28,456
Plus: All debt assumed by the municipality from others			5	210,286
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	14,996
	Subtotal		9	14,996
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	223,746
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	223,746
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	18,932
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	218,457
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	218,457

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

West Lincoln Tp
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6. Ministry of the Environment Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1988 Debt Charges					
		principal		interest	
		1		2	
		\$		\$	
Recovered from the consolidated revenue fund	50	-	-	-	
- general tax rates *	51	895	9,859		
- special are rates and special charges	52	44,380	20,158		
- benefitting landowners	53	-	-	-	
- user rates (consolidated entities)	54	-	-	-	
Recovered from reserve funds	55	1,000	410		
Recovered from unconsolidated entities	56	-	-	-	
- hydro	57	-	-	-	
- gas and telephone	58	-	-	-	
--	59	-	-	-	
--	78	46,275	30,427		
--					
Total					
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1989	60	46,541	32,642	-	-
1990	61	42,426	14,105	-	-
1991	62	36,160	10,750	-	-
1992	63	25,624	7,735	-	-
1993	64	22,309	5,560	-	-
1994-1998	65	47,686	8,643	-	-
1999 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	220,746	79,435	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	-			
1990	73	203,600			
1991	74	278,900			
1992	75	307,000			
1993	76	305,900			
Total				77	1,095,400
10. Other notes (attach supporting schedules as required)					

## 1988 FINANCIAL INFORMATION RETURN

Municipality

## West Lincoln Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1988.*

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		1,258,238	20,971	1,279,209							
Special pupose requisitions												
Water rate	2	-	-	-	-							
Transit rate	3	-	-	-	-							
Sewer rate	4	-	-	-	-							
Library rate	5	-	-	-	-							
Road rate	6	-	-	-	-							
--	7	-	-	-	-							
--	8	-	-	-	-							
Payments in lieu of taxes	9	-	-	-	-							
Telephone and telegraph taxation	10	-	-	-	-							
Subtotal levied by mill rate -- general	11	- 720	1,258,238	20,971	1,279,209	1,251,426	27,103	-	-	-	1,278,529	- 1,400
Special purpose requisitions												
Water	12	-	-	-	-							
Transit	13	-	-	-	-							
Sewer	14	-	-	-	-							
Library	15	-	-	-	-							
--	16	-	-	-	-							
--	17	-	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	76,626	-	76,626	76,626	-	-	-	-	76,626	-
Sewer surcharge on direct water billings	20	-	47,305	-	47,305	47,305	-	-	-	-	47,305	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 720	1,382,169	20,971	1,403,140	1,375,357	27,103	-	-	-	1,402,460	- 1,400



1988 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	Elementary Public (specify)	30	187	1,719,008	30,608	166	1,749,782	1,709,078	40,581	-	166	1,749,825	230
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)	40	-	180,741	1,074	-	181,815	181,815	-	-	181,815	-	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)	50	1,835	1,483,844	26,419	143	1,510,406	1,476,040	33,285	-	143	1,509,468	897
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)	70	-	156,100	926	-	157,026	157,026	-	-	157,026	-	-
	--	71	-	-	-	-	-	-	-	-	-	-	-
	--	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	2,022	3,539,693	59,027	309	3,599,029	3,523,959	73,866	-	309	3,598,134	1,127

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

West Lincoln Tp

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		1 \$
Balance at the beginning of the year	1	1,359,099
Revenues		
Contributions from revenue fund	2	351,152
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	40,094
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	12,640
- other	6	4,177
--	9	13,012
--	10	5,000
--	11	-
--	12	655
Total revenue	13	426,670
Expenditures		
Transferred to capital fund	14	358,757
Transferred to revenue fund	15	24,715
Charges for long term liabilities - principal and interest	16	-
--	63	29,160
--	20	15,465
--	21	4,850
Total expenditure	22	432,947
Balance at end of year for:		
Reserves	23	1,187,903
Reserve Funds	24	164,919
Total	25	1,352,822
Analysed as follows:		
Working funds	26	189,731
Contingencies	27	246,582
Ministry of the Environment funds for renewals, etc		
- sewer	28	72,839
- water	29	-
Replacement of equipment	30	171,748
Sick leave	31	76,096
Insurance	32	14,490
Workers' compensation	33	-
Capital expenditure - general administration	34	304,876
- roads	35	16,418
- sanitary and storm sewers	36	-
- parks and recreation	64	1,510
- library	65	14,063
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	72,414
- other and unspecified	42	-
Lot levies and subdivider contributions	44	67,490
Recreational land (the Planning Act)	46	50,141
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	3,465
--	52	199
--	53	3,074
--	54	9,000
--	55	- 604
--	56	38,540
--	57	
Total	58	1,352,822

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,065,610	-
Accounts receivable			
Canada	2	-	
Ontario	3	613,231	
Region or county	4	339	
Other municipalities	5	-	
School Boards	6	1,722	portion of taxes
Waterworks	7	6,154	receivable for
Other (including unorganized areas)	8	49,605	business taxes
Taxes receivable			
Current year's levies	9	431,139	24,067
Previous year's levies	10	73,249	102
Prior year's levies	11	16,849	44
Penalties and interest	12	42,250	1,199
Less allowance for uncollectables (negative)	13	- 4,781	- 4,781
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	103,096	portion of line 20
Capital outlay to be recovered in future years	19	223,746	for tax sale / tax
Other long term assets	20	5,407	registration
	21	2,627,616	5,055
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
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For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,963		
Region or county	28	25,513		
Other municipalities	29	10,074		
School Boards	30	41,925		
Trade accounts payable	31	575,466		
Other	32	-		
Other current liabilities	33	241,547		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	10,460		
- benefitting landowners	36	210,286		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	3,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,352,822		
Accumulated net revenue (deficit)				
General revenue	42	114,570		
Special charges and special areas (specify)				
--	43	8,079		
--	44	97,423		
--	45	22,468		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 2,317		
Libraries	49	7,827		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 13,521		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1,400		
School boards	57	1,127		
Unexpended capital financing / (unfinanced capital outlay)	58	- 79,696		
Total	59	2,627,616		

STATISTICAL DATA

For the year ended December 31, 1988.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	10			
Non-line Department Support Staff										2	-			
Fire										3	-			
Police										4	-			
Transit										5	-			
Public Works										6	17			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	1			
Libraries										11	-			
Planning										12	2			
Total										13	30			
										continuous full time employees December 31		other		
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	851,250	168,936		
Employee benefits										15	125,956	3,150		
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	6,189,224			
Previous years' tax										17	283,900			
Penalties and interest										18	112,604			
Subtotal										19	6,585,728			
Discounts allowed										20	-			
Tax adjustments under section 362 and 363 of the Municipal Act														
- amounts added to the roll (negative)										22	-			
- amounts written off										23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act														
- recoverable from upper tier and school boards										24	23,399			
- recoverable from general municipal revenues										25	8,221			
Transfers to tax sale and tax registration accounts										26	5,055			
The Municipal Elderly Residents' Assistance Act - reductions										27	-			
- refunds										28	-			
Other (specify)										80	-			
Total reductions										29	6,622,403			
Amounts added to the tax roll for collection purposes only										30	-			
Business taxes written off under subsection 495(1) of the Municipal Act										81	11,238			
										1				
4. Tax due dates for 1988 (lower tier municipalities only)														
Interim billings: Number of installments										31	-			
Due date of first installment (YYYYMMDD)										32	19880223			
Due date of last installment (YYYYMMDD)										33	19880517			
Final billings: Number of installments										34	-			
Due date of first installment (YYYYMMDD)										35	19880819			
Due date of last installment (YYYYMMDD)										36	19881020			
											\$			
Supplementary taxes levied with 1990 due date										37	-			
5. Projected capital expenditures and long term financing requirements as at December 31														
										long term financing requirements				
										gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
										1	2	3	4	
										\$	\$	\$	\$	
Estimated to take place														
in 1989										58	1,420,500	-	-	-
in 1990										59	570,000	-	-	-
in 1991										60	530,000	-	-	-
in 1992										61	563,000	-	-	-
in 1993										62	165,000	-	-	-
Total										63	3,248,500	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	78,051		16,716	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	778	85,313	27,691	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	799	16,586	5,944	
In other municipalities (specify municipality)									
--					45	-	-	-	-
--					46	-	-	-	-
--					47	-	-	-	-
--					48	-	-	-	-
--					65	-	-	-	-
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-		-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	-
9. Borrowing from own reserve funds									
							1	\$	
Loans or advances due to reserve funds as at December 31					84	-			
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	-
--					54	-	-	-	-
--					55	-	-	-	-
--					56	-	-	-	-
--					57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1987					67	352,400	51,616	-	404,016
Approved in 1988					68	-	-	-	-
Financed in 1988					69	24,600	-	-	24,600
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1988					71	327,800	51,616	-	379,416
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	4,552,468	-	-	-