

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26057

MUNICIPALITY OF: Lincoln T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Lincoln T

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	15,081,604	2,742,067	8,022,384	4,317,153
Direct water billings on ratepayers -- own municipality	2	817,328	343,304		474,024
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	656,882	601,280		55,602
-- other municipalities	5	-	-		-
Subtotal	6	16,555,814	3,686,651	8,022,384	4,846,779
PAYMENTS IN LIEU OF TAXATION					
Canada	7	122,609	-	-	122,609
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	52,453	-		52,453
The Municipal Act, section 157	10	6,000	2,354		3,646
Other	11	162	-		162
Ontario Enterprises					
Ontario Housing Corporation	12	39,874	-	21,771	18,103
Ontario Hydro	13	40,991	-	-	40,991
Liquor Control Board of Ontario	14	4,864	-	-	4,864
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	11,113	-	-	11,113
Subtotal	18	278,066	2,354	21,771	253,941
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	314,881	-	-	314,881
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	214,266	-	-	214,266
Subtotal	28	529,147	-	-	529,147
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	874,416			874,416
Canada specific grants	30	7,508			7,508
Other municipalities - grants and fees	31	15,310			15,310
Fees and service charges	32	1,150,451			1,150,451
Subtotal	33	2,047,685			2,047,685
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,730	-	-	3,730
Fines	37	-			-
Penalties and interest on taxes	38	237,680			237,680
Investment income - from own funds	39	18,964			18,964
- other	40	263,810			263,810
Sales of publications, equipment, etc	42	1,381			1,381
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	185,722			185,722
Contributions from non-consolidated entities	45	50,196			50,196
--	46	7,451			7,451
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	768,934	-	-	768,934
TOTAL REVENUE	51	20,179,646	3,689,005	8,044,155	8,446,486

For the year ended December 31, 1990.

Lincoln T

4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Municipality

Lincoln T

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	3,779,753	331,225	135,240	105.290000	123.870000	397,970	41,029	16,752	19,584	1,502	1,647	478,484
Separate consolidated													
Total all school board taxation	0						5,685,261	1,435,377	589,413	240,616	28,437	43,280	8,022,384

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Lincoln T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	22,130
Protection to Persons and Property					
Fire	2	-	-	-	10,541
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	162,379
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	172,920
Transportation services					
Roadways	8	630,518	-	11,236	86,020
Winter Control	9	155,282	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	785,800	-	11,236	86,020
Environmental services					
Sanitary Sewer System	16	-	-	-	6,096
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	4,074	218,071
Garbage Collection	19	4,020	-	-	-
Garbage Disposal	20	6,810	-	-	4,515
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	10,830	-	4,074	228,682
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	48,948
--	29	-	-	-	-
Subtotal	30	-	-	-	48,948
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	22,557	-	-	11,239
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	22,557	-	-	11,239
Recreation and Cultural Services					
Parks and Recreation	37	6,300	-	-	268,389
Libraries	38	42,763	7,508	-	25,340
Other Cultural	39	6,166	-	-	-
Subtotal	40	55,229	7,508	-	293,729
Planning and Development					
Planning and Development	41	-	-	-	79,795
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	206,988
--	46	-	-	-	-
Subtotal	47	-	-	-	286,783
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	874,416	7,508	15,310	1,150,451

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Lincoln T						
For the year ended December 31, 1990.								
		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	511,058	-	340,293	994,866	700	625	1,847,542
Protection to Persons and Property								
Fire	2	214,991	-	150,060	-	-	36,164	401,215
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	184,054	-	46,009	4,651	14,924	16	249,654
Emergency measures	6	4,022	-	1,321	-	-	1,471	6,814
Subtotal	7	403,067	-	197,390	4,651	14,924	37,651	657,683
Transportation services								
Roadways	8	873,435	-	886,769	274,699	-	205,743	1,829,160
Winter Control	9	92,866	-	199,397	-	-	-	292,263
Transit	10	-	-	-	-	-	-	-
Parking	11	199	-	1,684	-	-	-	1,883
Street Lighting	12	230	-	79,377	-	-	112	79,719
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	966,730	-	1,167,227	274,699	-	205,631	2,203,025
Environmental services								
Sanitary Sewer System	16	14,033	204,369	42,735	326,781	-	42,891	630,809
Storm Sewer System	17	46	44,604	3,321	-	-	44,593	3,378
Waterworks System	18	180,621	7,073	234,442	288,726	-	22,033	732,895
Garbage Collection	19	-	-	221,247	-	-	-	221,247
Garbage Disposal	20	31,556	-	21,867	-	186,425	59,918	299,766
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	226,256	256,046	523,612	615,507	186,425	80,249	1,888,095
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	68,694	-	12,921	32,445	-	31,810	145,870
--	29	-	-	-	-	-	-	-
Subtotal	30	68,694	-	12,921	32,445	-	31,810	145,870
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	12,368	-	34,959	-	6,709	4,307	58,343
Assitance to Children	33	-	-	-	-	2,300	-	2,300
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	12,368	-	34,959	-	9,009	4,307	60,643
Recreation and Cultural Services								
Parks and Recreation	37	327,755	20,718	213,692	-	115,253	47,631	725,049
Libraries	38	163,374	-	162,195	4,000	-	-	329,569
Other Cultural	39	893	-	8,234	-	43,500	2,189	54,816
Subtotal	40	492,022	20,718	384,121	4,000	158,753	49,820	1,109,434
Planning and Development								
Planning and Development	41	191,556	-	65,690	-	-	-	257,246
Commercial and Industrial	42	2,524	16,500	2,818	-	-	1,169	23,011
Residential Development	43	-	-	6,617	-	-	-	6,617
Agriculture and Reforestation	44	-	-	3,923	-	2,000	-	5,923
Tile Drainage and Shoreline Assistance	45	-	207,086	-	-	-	-	207,086
--	46	-	-	294	-	-	-	294
Subtotal	47	194,080	223,586	79,342	-	2,000	1,169	500,177
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,874,275	500,350	2,739,865	1,926,168	371,811	-	8,412,469

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	303,631	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,322,989	
Reserves and Reserve Funds	3		2,353,777	
Subtotal	4		3,676,766	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		57,700	
Serial Debentures	13		1,329,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15	-	10,827	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		1,375,873	
Grants and Loan Forgiveness				
Ontario	20		277,508	
Canada	21		-	
Other Municipalities	22		115,624	
Subtotal	23		393,132	
Other Financing				
Prepaid Special Charges	24		195,384	
Proceeds From Sale of Land and Other Capital Assets	25		1,344,600	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		19,948	
--	31		-	
Subtotal	32		1,559,932	
Total Sources of Financing	33		7,005,703	
Applications				
Own Expenditures				
Short Term Interest Costs	34		18,964	
Other	35		7,189,940	
Subtotal	36		7,208,904	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		57,700	
Subtotal	40		57,700	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		38,970	
Total Applications	42		7,305,574	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	3,760	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	935,067	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		117,770	
- Proceeds From Long Term Liabilities	46		211,298	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		602,239	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	3,760	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Lincoln T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,914,812
Protection to Persons and Property					
Fire	2	-	-	-	289,981
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	289,981
Transportation services					
Roadways	8	212,700	-	-	849,163
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	212,700	-	-	849,163
Environmental services					
Sanitary Sewer System	16	-	-	-	399,456
Storm Sewer System	17	-	-	78,743	68,062
Waterworks System	18	40,841	-	-	274,323
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	40,377
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	40,841	-	78,743	782,218
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	36,472
--	29	-	-	-	-
Subtotal	30	-	-	-	36,472
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	11,930	-	-	144,767
Libraries	38	-	-	-	23,756
Other Cultural	39	-	-	-	-
Subtotal	40	11,930	-	-	168,523
Planning and Development					
Planning and Development	41	12,037	-	-	19,676
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	36,881	148,059
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	12,037	-	36,881	167,735
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	277,508	-	115,624	7,208,904

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Lincoln T

		1	\$
General Government	1	1,329,000	
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	893,625	
Storm Sewer System	17	222,869	
Waterworks System	18	12,750	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	1,129,244	
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	45,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	679,649	
--	46	-	
	Subtotal 47	724,649	
Electricity	48	167,500	
Gas	49	-	
Telephone	50	-	
	Total 51	3,350,393	

1990 FINANCIAL INFORMATION RETURN

Municipality

Lincoln T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	199,221
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	199,221
Plus: All debt assumed by the municipality from others		5	3,278,129
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ministry of the Environment debt retirement funds			
- sewer		10	126,957
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	126,957
Total		15	3,350,393
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	3,278,129
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	72,264
--		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	13,074
- 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	-
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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Lincoln T

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	34,060	3,158
- general tax rates *			51	50,649	198,324
- special are rates and special charges			52	143,236	63,850
- benefitting landowners			53	5,375	1,698
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	24,300	20,007
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			78	257,620	287,037
Total			78	257,620	287,037
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
		\$	\$	\$	\$
1991	60	210,543	250,866	36,000	155,861
1992	61	178,230	231,240	40,000	151,361
1993	62	171,162	213,702	45,000	146,511
1994	63	141,897	186,996	51,000	141,111
1995	64	129,511	162,416	57,000	134,991
1996-2000	65	639,894	542,250	1,100,000	556,774
2001 onwards	79	325,001	58,219	-	-
interest to be earned on sinking funds *	69	57,655	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,853,893	1,645,689	1,329,000	1,286,609
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72			2,579	
1992	73			2,863	
1993	74			3,178	
1994	75			3,527	
1995	76			3,916	
Total	77			16,063	
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lincoln T

For the year ended December 31, 1990.

		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		2,637,879	106,605	2,744,484							
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	37	2,637,879	106,605	2,744,484	2,688,317	53,750	-	2,354	-	2,744,421	- 26
Special purpose requisitions	12		-	-	-							
Water			-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	343,304	-	343,304	343,304	-	-	-	-	343,304	-
Sewer surcharge on direct water billings	21	-	601,280	-	601,280	601,280	-	-	-	-	601,280	-
Total region or county	22	37	3,582,463	106,605	3,689,068	3,632,901	53,750	-	2,354	-	3,689,005	- 26

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lincoln T

For the year ended December 31, 1990.

		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	-	35	3,453,872	135,169	-	3,589,041	3,509,042	70,337	9,627	-	3,589,006	-	70
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)														
	--	40	-	-	473,249	23,456	-	496,705	493,703	1,573	1,429	-	496,705	-	-
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)														
	--	50	-	8	3,346,046	130,975	-	3,477,021	3,400,888	66,861	9,329	-	3,477,078	-	49
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)															
--	70	-	-	458,633	22,733	-	481,366	478,484	1,496	1,386	-	481,366	-	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	43	7,731,800	312,333	-	8,044,133	7,882,117	140,267	21,771	-	8,044,155	-	21	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Lincoln T

10
15

		1	
		\$	
Balance at the beginning of the year	1	5,557,368	
Revenues			
Contributions from revenue fund	2	603,179	
Contributions from capital fund	3	38,970	
Lot levies and subdivider contributions	60	275,254	
Recreational land (the Planning Act)	61	8,250	
Investment income - from own funds	5	-	
- other	6	324,454	
--	9	40,000	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,290,107	
Expenditures			
Transferred to capital fund	14	2,353,777	
Transferred to revenue fund	15	185,722	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	2,539,499	
Balance at the end of the year for:			
Reserves	23	1,889,437	
Reserve Funds	24	2,418,539	
	Total 25	4,307,976	
Analysed as follows:			
Working funds	26	650,000	
Contingencies	27	129,044	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	289,187	
Sick leave	31	-	
Insurance	32	89,846	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	615,987	
- parks and recreation	64	68,115	
- library	65	6,001	
- other cultural	66	-	
- water	38	677,698	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	239,517	
Lot levies and subdivider contributions	44	29,392	
Recreational land (the Planning Act)	46	475,324	
Parking revenues	45	-	
Debenture repayment	47	437,828	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	161,298	
Waste Site	53	20,005	
Police Commission	54	44,738	
Municipal Election	55	41,013	
Business Improvement Area	56	256,583	
--	57		
Total	58	4,307,976	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lincoln T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	13,504,826	2,717,161
	Accounts receivable		
	Canada	2310	
	Ontario	3568,448	
	Region or county	4123,791	
	Other municipalities	5-	
	School Boards	6-	portion of taxes
	Waterworks	7153,223	receivable for
	Other (including unorganized areas)	8242,013	business taxes
	Taxes receivable		
	Current year's levies	91,004,300	105,308
	Previous year's levies	10301,643	32,514
	Prior year's levies	1145,845	499
	Penalties and interest	12109,419	9,507
	Less allowance for uncollectables (negative)	13-	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	1619,843	
	Other	17-	
	Other current assets	18193,826	portion of line 20
	Capital outlay to be recovered in future years	193,350,393	for tax sale / tax
	Other long term assets	20-	registration
		219,617,880	-
	Total		

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lincoln T

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	187,383		
Accounts payable and accrued liabilities				
Canada	26	1,643		
Ontario	27	-		
Region or county	28	428,081		
Other municipalities	29	28,495		
School Boards	30	-		
Trade accounts payable	31	956,613		
Other	32	190,365		
Other current liabilities	33	39,675		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	45,000		
- special area rates and special charges	35	1,116,494		
- benefitting landowners	36	679,649		
- user rates (consolidated entities)	37	12,750		
Recoverable from Reserve Funds	38	1,329,000		
Recoverable from unconsolidated entities	39	167,500		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,307,976		
Accumulated net revenue (deficit)				
General revenue	42	114,773		
Special charges and special areas (specify)				
--	43	2,384		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,386		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 26		
School boards	57	- 21		
Unexpended capital financing / (unfinanced capital outlay)	58	3,760		
Total	59	9,617,880		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		5
Non-line Department Support Staff	2		11
Fire	3		1
Police	4		-
Transit	5		-
Public Works	6		34
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		8
Libraries	11		5
Planning	12		5
Total	13		69

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	2,095,739		334,919
Wages and salaries					
Employee benefits	15	410,125		33,492	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	13,927,574		
Current year's tax				17	861,275
Previous years' tax				18	207,510
Penalties and interest				19	14,996,359
	Subtotal	20	-		
Discounts allowed				22	-
Tax adjustments under section 362 and 363 of the Municipal Act				23	-
- amounts added to the roll (negative)					
- amounts written off				24	102,339
Tax adjustments under sections 465, 495 and 496 of the Municipal Act				25	47,391
- recoverable from upper tier and school boards				26	-
- recoverable from general municipal revenues				27	-
Transfers to tax sale and tax registration accounts				28	-
The Municipal Elderly Residents' Assistance Act - reductions				80	-
- refunds				29	15,146,089
Other (specify)					
Total reductions				30	212,923
Amounts added to the tax roll for collection purposes only				81	71
Business taxes written off under subsection 495(1) of the Municipal Act					

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19900314
	Due date of last installment (YYYYMMDD)	33	19900519
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19900808
	Due date of last installment (YYYYMMDD)	36	19901010
			\$
Supplementary taxes levied with	1994 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 Concil	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 1992	58	6,000,000	-	-	838,333
in 1993	59	6,000,000	-	-	500,000
in 1994	60	5,000,000	-	-	500,000
in 1995	61	3,000,000	-	-	500,000
in 1996	62	4,000,000	-	-	500,000
Total	63	24,000,000	-	-	2,838,333

		balance of fund		loans outstanding									
		1		2									
		\$		\$									
6. Ontario Home Renewal Plan trust fund at year end		82		53,496		19,625							
7. Analysis of direct water and sewer billings as at December 31													
		number of residential units		1990 billings residential units		all other properties		computer use only					
		1		2		3		4					
				\$		\$							
Water		39		3,020		504,935		312,393					
In this municipality													
In other municipalities (specify municipality)													
--		40		-		-		-					
--		41		-		-		-					
--		42		-		-		-					
--		43		-		-		-					
--		64		-		-		-					
				number of residential units		1990 billings residential units		all other properties		computer use only			
				1		2		3		4			
						\$		\$					
Sewer		44		2,563		408,439		248,443					
In this municipality													
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, 1989		67		510,284		1,611,010		-		2,121,294			
Approved in 1990		68		1,100,000		-		-		1,100,000			
Financed in 1990		69		57,700		1,318,173		-		1,375,873			
No long term financing necessary		70		-		83,450		-		83,450			
Approved but not financed as at December 31, 1990		71		1,552,584		209,387		-		1,761,971			
Applications submitted but not approved as at Decemeber 31, 1990		72		-		-		-		-			
12. Forecast of total revenue fund expenditures													
				1991		1992		1993		1994		1995	
				1		2		3		4		5	
				\$		\$		\$		\$		\$	
73				-		-		-		-		-	