**MUNICIPAL CODE: 34036** 

MUNICIPALITY OF: West Lorne V

Municip<u>ality</u>

# ANALYSIS OF REVENUE FUND REVENUES

West Lorne V

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			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1	2	3	4
TAXATION			\$	\$	\$	\$
Taxation from schedule 2LTxx						
or requistions from schedule 2UT		1	737,517	121,628	396,409	219,480
Direct water billings on ratepayers						
own municipality		2	104,103	-	_	104,103
other municipalities		3	109,498	-	_	109,498
Sewer surcharge on direct water billings own municipality		4	82,395	_		82,395
other municipalities		5	-	-	-	-
·	Subtotal	6	1,033,513	121,628	396,409	515,476
PAYMENTS IN LIEU OF TAXATION		<u> </u>		·	·	
Canada		7	-	-	-	-
Canada Enterprises		8	-	-	-	-
Ontario						
The Municipal Tax Assistance Act		9	-	-	-	-
The Municipal Act, section 157		10	-	-	_	-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	12,798	2,246	7,342	3,210
Ontario Hydro		13	299	-		299
Liquor Control Board of Ontario		14	-	-	-	-
Other		15	-	-	-	-
Municipal enterprises		16	2,386	-	-	2,386
Other municipalities and enterprises		17	-	-	-	<u> </u>
·	Subtotal	18	15,483	2,246	7,342	5,895
ONTARIO UNCONDITIONAL GRANTS		<u></u>		· [		·
Per Household General		19	17,820	-	-	17,820
Per Household Police		20	-	-	-	-
Transitional amd special assistance		22	-	-	-	-
Resource Equalization		23	55,704	-	-	55,704
General Support		24	23,184	-	-	23,184
Northern Special Support		25	-	-	-	-
Apportionment Guarantee		26	-	-	-	-
Revenue Guarantee		27	160	-	-	160
	Subtotal	28	96,868	-	-	96,868
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants		29	32,300		-	32,300
Canada specific grants		30			-	-
Other municipalities - grants and fees		31	294,193		_	294,193
Fees and service charges		32	212,194		-	212,194
OTHER REVENUES	Subtotal	33	538,687			538,687
OTHER REVENUES		24□				
Trailer revenue and licences		34	- 4.006			4.007
Licences and permits Fines		35 37	4,996	-	-	4,996
Penalties and interest on taxes		38	11,288		-	11,288
Investment income - from own funds		39	- 11,200		-	- 11,200
- other		40	59,781		-	59,781
Sales of publications, equipment, etc		42	-		-	
Contributions from capital fund		43			-	-
Contributions from reserves and reserve funds		44	10,100			10,100
Contributions from non-consolidated entities		45	-			-
		46	-			-
		47	-			-
		48				-
Sale of Land		49	. 1			-
	Subtotal	50	86,165	-	-	86,165
TOTAL	REVENUE	51	1,770,716	123,874	403,751	1,243,091

### **ANALYSIS OF TAXATION**

For the year ended December 31, 1990.

West Lorne V 2LT - OP

For the year ended December 31, 1990.		LOCAL TAXABLE ASSESSMENT		MILL	MILL RATES TAXES LEVIED					SUPPLEMENTARY TAXES			
		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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
I. Own purposes	MAID	*	*	Ť	Ť	*	*	*	*	*	*	*	*
General	0	1,585,966	456,108	207,155	66.28600	77.98400	105,127	35,569	16,155	5,692	2,059	1,437	166,039
General		,,,,,,,,,,	,						,	2,212	_,	.,	,
1					1					1			

### **ANALYSIS OF TAXATION**

For the year ended December 31, 1990.

West Lorne V 2LT - OP

To the year chace sectimen 31, 1770.		LOCAL TAXABLE ASSESSMENT		MILL RATES TAXES LEVIED					SUF	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	\$	\$	\$	\$	\$	\$	\$	8 \$	\$	10 \$	\$	\$
II. Upper tier purposes													
General	0	1,585,966	456,108	207,155	46.43900	54.63500	73,651	24,919	11,318	3,988	1,442	1,007	116,325
	I												

West Lorne V

2LT - OP

For the year ended December 31, 1990.	LOCAL TAXABLE ASSESSMENT		MILL	RATES		TAXES LEVIED		SUP	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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
III. School board purposes													
Elementary public													
General	0	1,085,719	408,580	191,330	79.596000	93.642000	86,419	38,260	17,917	6,308	2,420	1,576	152,900
Elementary separate	<u> </u>									<u> </u>			
General	0	500,247	47,528	15,825	92.260000	108.541000	46,153	5,159	1,718	611	76	173	53,890
Secondary public													
General	0	1,085,719	408,580	191,330	71.315000	83.900000	77,428	34,280	16,053	5,651	2,169	1,412	136,993
Public consolidated													

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For the year ended December 31, 1990.

Municipality

West Lorne V

2LT - OP

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		LOCAL	LOCAL TAXABLE ASSESSMENT			RATES	TAXES LEVIED			SUP	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	500,247	47,528	15,825	62.462000	73.485000	31,246	3,493	1,163	414	30	117	36,463
Separate consolidated													
Total all school board taxation	0						241,246	97,355	36,851	12,984	4,695	3,278	396,409

### ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

**2UT** 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

		LEVIES ON SUPPORTING MUNICIPALITIES									DIRECT BILLINGS ON RATEPAYERS  water service charges sewer service charges			
			levies for special purposes (please specify					water serv	ice charges	sewer serv	rice charges			
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1													
	2													
	3													
	4													
	5													
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### ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

**2UT** 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

			le	vies for special pu	poses (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	30	5												
	37	7												
	38	3												
	39	9												
	40	0												
	4	1												
	47	2												
	43	3												
	4	4												
	4!	5												
	40	5												
	Total 4	7												
		<u> </u>												

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	West Lorne V	
	west Lorne v	

For the year ended December 31, 1990.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	12,539
Protection to Persons and Property Fire		2	_	_	14,267	_
Police		3	-	-	,207	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	14,267	-
Transportation services						
Roadways		8	24,200	-	9,263	-
Winter Control		9	2,100	-	-	-
Transit		10	-	-	-	-
Parking Street Lighting		11	-	-	-	-
		12 13	-	-	-	<u> </u>
Air Transportation		14	-	-	-	-
	Subtotal	15	26,300	-	9,263	
Environmental services	0				1,200	
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	245,253	23,375
Garbage Collection		19	-	-	-	-
Garbage Disposal Pollution Control		20 21		-	-	-
		22	-		-	<u> </u>
	Subtotal	23	-	-	245,253	23,375
Health Services Public Health Services		24		-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
	Subtotal	29 30		-	-	<u> </u>
Social and Family Services	Subtotal	30	-+	-	-	-
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	6,000	-	25,410	171,044
Libraries		38	-	-	-	5,236
Other Cultural		39	-	-	-	•
Diserving and Burnley word	Subtotal	40	6,000	-	25,410	176,280
Planning and Development Planning and Development		41	_	-	_	_
Commercial and Industrial		42	-	-	-	_
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	- 1	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal	47	-	-	-	-
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone	Total	50 51	32 300	-	204 103	212 104
	ıotal	51	32,300	-	294,193	212,194

Municipality

### ANALYSIS OF REVENUE FUND EXPENDITURES

West Lorne V		

For the year ended December 31, 1990.

Materials, Salaries Transfers Rents and Wages and Inter-Employee Benefits Net Long Term Debt Charges To Own Funds Functional Transfers Financial Other Total Transfers Expenditures Expenses General Government 82,712 52,148 20,000 155,260 400 Protection to Persons and Property Fire 17,390 10,488 32,028 59,906 Conservation Authority 4,737 4,737 Protective inspection and control 6,232 2,928 9,160 Emergency measures Subtotal 23,622 13,416 32,028 4,737 73,803 Transportation services Roadways 23,277 31.422 18.798 73,497 Winter Control 1,987 2,845 4,832 11 Parking Street Lighting 18.095 18,095 12 Air Transportation 13 25,264 52,362 18,798 96,424 Subtotal 15 Environmental services Sanitary Sewer System 68,492 68,492 17 Storm Sewer System Waterworks System 18 117,943 28,510 155,163 257,463 559,079 Garbage Collection 17,667 17,667 20 Garbage Disposal 10,280 10,280 Pollution Control 21 22 Subtotal 23 135,610 28,510 233,935 257,463 655,518 Health Services **Public Health Services** 24 Public Health Inspection and Control 26 Hospitals 27 **Ambulance Services** Cemeteries 28 Subtotal 30 Social and Family Services General Assistance 32 Assistance to Aged Persons Assitance to Children 33 34 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 91,349 174,235 21,329 286,913 Libraries 38 2,325 1,555 3,880 Other Cultural 39 40 91,349 176,560 22,884 290,793 Planning and Development Planning and Development 41 2,351 2,351 42 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 47 2,351 2,351 Subtotal Electricity 48 49 Telephone 51 358,557 28,510 530,772 351,173 5,137 1,274,149

Municipality

#### ANALYSIS OF CAPITAL OPERATION

West Lorne V

For the year ended December 31, 1990.

\$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year 13,528 Source of Financing Contributions from Own Funds Revenue Fund 156,528 Reserves and Reserve Funds Subtotal 156,528 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs Ministry of the Environment 11 Tile Drainage and Shoreline Propery Assistance Programs 12 Serial Debentures 13 Sinking Fund Debentures 14 Long Term Bank Loans 15 Long Term Reserve Fund Loans 16 17 Subtotal \* 18 Grants and Loan Forgiveness Ontario 196,731 20 21 Other Municipalities 22 28,268 Subtotal 224,999 23 Other Financing Prepaid Special Charges 24 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 28 Donations 30 31 Subtotal 32 Total Sources of Financing 33 381,527 Applications Own Expenditures Short Term Interest Costs 34 Other 35 412,367 Subtotal 412,367 36 Transfer of Proceeds From Long Term Liabilities to: Other Municipalities 37 Unconsolidated Local Boards 38 Individuals 39 Subtotal 40 Transfers to Reserves, Reserve Funds and the Revenue Fund 41 **Total Applications** 412,367 42 44,368 Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year 43 Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative) To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 44,368 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 44,368 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	West Lorne V	

For the year ended December 31, 1990.

**CAPITAL GRANTS** TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 1 2 \$ \$ \$ \$ General Government Protection to Persons and Property Fire 25,968 52,996 Police Conservation Authority Protective inspection and control Emergency measures 25.968 52,996 Subtotal Transportation services Roadways 14,700 39,396 Winter Control Transit 10 Parking 11 Street Lighting 12 13 Air Transportation 14 14,700 39,396 Subtotal 15 **Environmental services** Sanitary Sewer System 16 27,895 52.837 Storm Sewer System 17 Waterworks System 18 154,136 245,599 Garbage Collection 19 20 Garbage Disposal **Pollution Control** 21 22 182,031 Subtotal 23 298,436 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals Ambulance Services 27 Cemeteries 28 29 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 33 Assitance to Children Day Nurseries 34 35 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 2,300 19,984 1,555 Libraries 38 Other Cultural 39 2,300 21,539 Subtotal 40 Planning and Development Planning and Development Commercial and Industrial 42 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 Subtotal 47 -Electricity 48 Gas 49 Telephone 50 Total 51 196,731 28,268 412,367

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

West Lorne V

		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	-
Fransportation 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	-
Storm Sewer System	17	-
Waterworks System	18	191,92
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
	22	-
	Subtotal 23	191,92
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
	29	-
	Subtotal 30	-
ocial 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	-
	46	-
	Subtotal 47	-
lectricity	48	-
ias	49	-
 Telephone	50	-
•		191,92
тетернопе	Total 51	

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

West Lorne V

**8** 

			1 \$
Calculation of the Debt Burden of the Municipality		Γ	
All debt issued by the municipality, predecessor municipalities and			
consolidated entities :To Ontario and agencies		1	_
: To Canada and agencies		2	-
: To other		3	191,921
	Subtotal	4	191,921
Plus: All debt assumed by the municipality from others		5	-
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	_
- water		11	-
Own sinking funds (actual balances)		f	
- general municipal		12	-
- enterprises and other	Cubantal	13	-
	Subtotal Total	14 15	191,921
Amount reported in line 15 analyzed as follows:	Total		171,721
Sinking fund debentures		16	-
Installment (serial) debentures		17	191,921
Long term bank loans		18 19	-
Lease purchase agreements 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 - par value of this amount in U.S. dollars		25 26	-
Other - Canadian dollar equivalent included in line 15 above		27	
- par value of this amount in		28	-
			\$
		Ī	
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds  Ministry of the Environment - sewer		29 30	-
- water		31	
			\$
4. Actuarial balance of own sinking funds at year end		32	
		L	
			\$
5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits			
Total liability under OMERS plans		33	-
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds - initial unfunded		,	_
- actuarial deficiency		36 37	<u> </u>
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by		ļ	
the Ontario Municipal Board or Counci, as the case may be - hospital support		20	_
- university support		39 40	<u> </u>
- leases and other agreements		41	-
Other (specify)		42	-
		43	-
		44	-
	Total	45	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

West Lorne V

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5. Ministry of the Environment Provincial Projects							
						total outstanding	
					accumulated	capital	debt
				ſ	surplus (deficit)	obligation	charges
					1	2	3
Water projects - for this municipality only				46	\$ -	\$	\$
- share of integrated projects				47	-	-	
sewer projects - for this municipality only				48	60,837	330,180	31,07
- share of integrated projects				49	-	-	-
7. 1990 Debt Charges				L.	<b>J</b>	<u>,                                    </u>	
					_	principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund - general tax rates *							
-					50	-	-
<ul> <li>special are rates and special charges</li> <li>benefitting landowners</li> </ul>					51 52	-	-
- user rates (consolidated entities)					53	6,153	22,35
Recovered from reserve funds					54		
Recovered from unconsolidated entities					34		
- hydro					55	-	-
- gas and telephone					57	-	-
-					56	-	-
-					58	-	-
					59	-	-
				Total	78	6,153	22,35
					-	•	
2. Future original and interest naumonts on EVICTING act dobt					<u>.</u>	•	
3. Future principal and interest payments on EXISTING net debt		recoverable		recovera		recoveral	
8. Future principal and interest payments on EXISTING net debt		consolidated re	evenue fund	reserve	funds	unconsolidat	ed entities
8. Future principal and interest payments on EXISTING net debt		consolidated re	interest	reserve principal	funds interest	unconsolidat principal	ed entities interest
3. Future principal and interest payments on EXISTING net debt		consolidated reprincipal	interest 2	reserve principal 3	interest 4	unconsolidat principal 5	interest
	60	consolidated reprincipal	interest  2  \$	reserve principal	funds interest	unconsolidat principal	ed entities interest
991	60	consolidated reprincipal  1  \$ 6,886	interest  2  \$ 21,624	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$	interest  6  \$
991 992	_	consolidated reprincipal	interest  2  \$	principal  3  \$	e funds interest 4 \$	unconsolidat principal 5 \$	interest  6  \$
991 992 993	61	consolidated reprincipal  1 \$ 6,886 7,707	2 \$ 21,624 20,803	reserve principal 3 \$ -	e funds interest 4 \$	unconsolidat principal 5 \$ -	interest  6  \$
991 992 993 994	61 62	consolidated re- principal  1 \$ 6,886 7,707 8,625	2 \$ 21,624 20,803 19,885	reserve principal 3 \$ - -	e funds interest  4  \$	unconsolidat principal 5 \$	interest  6  \$  -
991 992 993 994	61 62 63	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653	2 \$ 21,624 20,803 19,885 18,857	reserve principal 3 \$	e funds interest  4  \$	unconsolidat principal 5 \$	interest 6 \$
991 992 993 994 995 996-2000	61 62 63 64	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803	2 \$ 21,624 20,803 19,885 18,857 17,707	reserve principal 3 \$	# funds interest 4 \$ \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	unconsolidat principal  5 \$	interest  6  \$
991 992 993 994 995 996-2000 001 onwards	61 62 63 64 65	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872	reserve principal  3 \$	# funds interest	unconsolidat principal  5 \$	interest  6  \$
991 992 993 994 995 996-2000 001 onwards nterest to be earned on sinking funds *	61 62 63 64 65 79	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal  3 \$	# funds interest	unconsolidat principal  5 \$	interest  6 \$
991 992 993 994 995 996-2000 001 onwards nterest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	# funds interest	unconsolidat principal  5 \$	interest  6 \$
1991 1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds *	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	interest  6 \$
8. Future principal and interest payments on EXISTING net debt  1991 1992 1993 1994 1995 1996-2000 2001 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	interes
1991 1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds *	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
991 992 993 994 995 996-2000 0001 onwards interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
991 992 993 994 995 996-2000 001 onwards interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds D. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
991 992 993 994 995 996-2000 001 onwards nterest to be earned on sinking funds * lowntown revitalization program otal Includes interest to earned on Ministry of the Environment debt retirement funds Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
991 992 993 994 995 996-2000 001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds D. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
1991 1992 1993 1994 1995 1996-2000 2001 onwards 1001 onwa	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$
991 992 993 994 995 996-2000 001 onwards interest to be earned on sinking funds * Downtown revitalization program rotal Includes interest to earned on Ministry of the Environment debt retirement funds D. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ted entities interest 6 \$
1991 1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	consolidated re- principal  1 \$ 6,886 7,707 8,625 9,653 10,803 76,678 71,569	2 \$ 21,624 20,803 19,885 18,857 17,707 65,872 13,961	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolidat principal  5 \$	ed entities interest 6 \$

nicipality	
	West Lorne V

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### CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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	\$	<b>\$</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$
Included in general tax rate for											
upper tier purposes											
General requisition	1	117,450	6,437	123,887							
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 1	0	-	-	-							
Subtotal levied by mill rate general 1	1 220	117,450	6,437	123,887	116,325	5,303	-	2,246	-	123,874	207
Special purpose requisitions  Water 1	2		-	-							
Transit 1	3	-	-	-							
Sewer 1	4	-	-	-							
Library 1	5	-	-	-							
1	6	-	-	-							
1	7	-	-	-							
Subtotal levied by mill rate special areas 1		-	-	-	-	-	-	-	-	-	-
			Г	Г		T			Г	<del>                                     </del>	
Speical charges 1	-	-	-	-	-	-	-	-	-	-	-
Direct water billings 2	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 2		-		-	-	-	-	-	-	-	-
Total region or county 2	2 220	117,450	6,437	123,887	116,325	5,303	-	2,246	-	123,874	207

Municipality	
W	est Lorne V

For the year ended December 31, 1990.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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)	Γ											
	30 -	632	152,074	10,304	-	162,378	152,900	7,768	2,926	-	163,594	584
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	40	-	54,559	860	-	55,419	53,890	459	1,070	-	55,419	-
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50 -	20	137,494	9,232	-	146,726	136,993	7,493	2,622	-	147,108	362
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	1	37,070	561	-	37,631	36,463	443	724	-	37,630	-
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards 36 -	651	381,197	20,957	-	402,154	380,246	16,163	7,342	-	403,751	946

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# CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality

West Lorne V

For the year ended December 31, 1990.			
			1 \$
Balance at the beginning of the year		1	380,828
Revenues  Contributions from revenue fund			40.4.4.5
Contributions from capital fund		2	194,645
Lot levies and subdivider contributions		60	<u> </u>
Recreational land (the Planning Act)		61	-
Investment income - from own funds		5	-
- other		6	21,558
<del></del>		9	-
<del></del>		10 11	-
		12	-
	Total revenue	13	216,20
Expenditures		ŀ	-, -
Transferred to capital fund		14	-
Transferred to revenue fund		15	10,10
Charges for long term liabilities - principal and interest		16	-
		63	-
<del></del>		20	-
<del></del>	Total expenditure	21	-
	Total expenditure	22	10,10
Balance at the end of the year for:			
Reserves		23	252,71
Reserve Funds		24	334,21
	Total	25	586,93
Analysed as follows:			
Working funds		26	223,05
Contingencies		27	-
Ministry of the Environment funds for renewals, etc		ľ	
- sewer		28	-
- water		29	-
Replacement of equipment		30	-
Sick leave Insurance		31 32	-
Workers' compensation		33	-
Capital expenditure - general administration		34	-
- roads		35	-
- sanitary and storm sewers		36	-
- parks and recreation		64	4,66
- library		65	-
- other cultural		66	-
- water		38 39	334,21
- transit - housing		40	-
- industrial development		41	
- other and unspecified		42	25,00
Lot levies and subdivider contributions		44	-
Recreational land (the Planning Act)		46	-
Parking revenues		45	-
Debenture repayment		47	-
Exchange rate stabilization		48	-
Waterworks current purposes		49	-
Transit current purposes		50 51	-
Library current purposes  Vacation Pay - Council		51 52	-
Waste Site		53	<u> </u>
Police Commission		54	-
Municipal Election		55	-
Business Improvement Area		56	-
· 		57	
	Total	58	_

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	West Lorne V

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets		Ī	c.iai ce. ca baims
Cash	1	821,354	-
Accounts receivable			
Canada	2	-	
Ontario	3	30,073	
Region or county	4	143	
Other municipalities	5	66,235	
School Boards	6	-	portion of taxes
Waterworks	7	62,185	receivable for
Other (including unorganized areas)	8	23,610	business taxes
Taxes receivable			
Current year's levies	9	42,919	3,150
Previous year's levies	10	12,534	2,123
Prior year's levies	11	11,570	4,435
Penalties and interest	12	9,576	2,814
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	4,491	portion of line 20
Capital outlay to be recovered in future years	19	191,921	registration
Other long term assets	20	12,550	-
Total	21	1,289,161	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	West Lorne V	

For the year ended December 31, 1990.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			Trom chartered banks
Temporary loans - current purposes	2	-	-
- capital - Ontario	2	-	
- Canada	2	-	
- Other	2	-	
Accounts payable and accrued liabilities Canada	2	7,943	
Ontario	2	7 9,641	
Region or county	2	-	
Other municipalities	2	9 -	
School Boards	3	-	
Trade accounts payable	3	77,917	
Other	3	23,952	
Other current liabilities	3	1,910	
Net long term liabilities  Recoverable from the Consolidated Revenue Fund			
- general tax rates	3	4 -	
- special area rates and special charges	3		
- benefitting landowners	3		
- user rates (consolidated entities)	3		
Recoverable from Reserve Funds	3		
Recoverable from unconsolidated entities	3		
Less: Own holdings (negative)	4		
Reserves and reserve funds	4	1 586,931	
Accumulated net revenue (deficit)			
General revenue	4	58,916	
Special charges and special areas (specify)			
- <del>-</del>	4		
<del></del>	4		
<del></del>	4		
<del></del>	4	-	
Consolidated local boards (specify)  Transit operations		-	
	4		
Water operations Libraries	4	· · · · · · · · · · · · · · · · · · ·	
Cemetaries	5		
	5		
Recreation, community centres and arenas	5		
<del>-</del>	5		
_	5		
	5		
Region or county	5		
School boards	5		
Jnexpended capital financing / (unfinanced capital outlay)	5		
memperate capital inflancing / (unimaliced capital dutiay)	Total 5		

Municipality

West Lorne V

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STATISTICAL DATA

For the year ended December 31, 1990.

1. Number of continuous full time employees as at December 31 Administration Non-line Department Support Staff Fire Police Transit Public Works Health Services Homes for the Aged Other Social Services 10 3 Libraries 11 Planning 12 10 continuous full time employees December 31 other 2 \$ 2. Total expenditures during the year on: 237.246 Wages and salaries 61.689 Employee benefits 15 28,469 2,776 3. Reductions of tax roll during the year (lower tier municipalities only) Cash collections: Current year's tax 662,970 28,468 Previous years' tax Penalties and interest 9,848 18 Subtotal 701,286 19 Discounts allowed 20 289 Tax adjustments under section 362 and 363 of the Municipal Act - amounts added to the roll (negative) - amounts written off 23 Tax adjustments under sections 465, 495 and 496 of the Municipal Act - recoverable from upper tier and school boards 23,452 - recoverable from general municipal revenues 7,886 Transfers to tax sale and tax registration accounts The Municipal Elderly Residents' Assistance Act - reductions 27 - refunds 28 Other (specify) 80 732,913 Total reductions 29 Amounts added to the tax roll for collection purposes only 30 Business taxes written off under subsection 495(1) of the Municipal Act 81 4. Tax due dates for 1990 (lower tier municipalities only) Interim billings: Number of installments 31 2 Due date of first installment (YYYYMMDD) 32 19900315 Due date of last installment (YYYYMMDD) 33 19900601 Final billings: Number of installments 34 Due date of first installment (YYYYMMDD) 35 19900903 Due date of last installment (YYYYMMDD) 36 19901101 \$ 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 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 Estimated to take place in 1992 in 1993 59 in 1994 60 in 1995 in 1996

Municipality

West Lorne V

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For the year ended December 31, 1990.

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	106,500	39,189
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
Water	-	1	2 \$	3 \$	4
In this municipality	39	580	79,054	25,049	
In other municipalities (specify municipality)	-				
	40 41	-	-	-	-
-	42	- -	-	-	-
-	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
Sewer	-	1	2 \$	3 \$	4
In this municipality	44	580	56,029	26,366	
In other municipalities (specify municipality)	45		_	_	_
<u></u>	46	-	-	-	-
	47	-	-	-	-
-	48	-	-	-	-
-	65	-	-	-	-
				water 1	sewer 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			other		
		own municipality	municipalities, school boards	Province	Federal
		1 \$	2 \$	3 \$	4 \$
Own sinking funds	83	-		-	
	93				
9. Borrowing from own reserve funds					1
9. Borrowing from own reserve funds				84	
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31				<u>'</u>	1 \$
9. Borrowing from own reserve funds	63[			84	1 \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31			contribution	<u>'</u>	1 \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	63]	total board	contribution from this	84 this municipality's share of total municipal	1 \$ - for computer
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	31	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	1 \$ -
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  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
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	53	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55	total board expenditure 1 \$ - -	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$ tile drainage,	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$ tile drainage, shoreline assistance, downtown revitalization, electricity	contribution from this municipality  2  5  submitted	this municipality's share of total municipal contributions  3 % submitted	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$ other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  5  -  -  -  -  -  -  other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  \$ other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989  Approved in 1990  Financed in 1990  No long term financing necessary  Approved but not financed as at December 31, 1990	53 54 55 56 57 67 68 69 70 71	total board expenditure  1  \$  tile drainage, shoreline assistance, downown revitalization, electricity gas, telephone  1  \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 Financed in 1990	53 54 55 56 57 67 68 69 70	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1  \$  tile drainage, shoreline assistance, downown revitalization, electricity gas, telephone  1  \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3  5
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	1 \$ \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure  1	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4