

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26057

MUNICIPALITY OF: Lincoln T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	16,583,199	3,086,056	8,739,056	4,758,087
Direct water billings on ratepayers -- own municipality	2	880,269	372,037		508,232
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	775,301	499,275		276,026
-- other municipalities	5	-	-		-
Subtotal	6	18,238,769	3,957,368	8,739,056	5,542,345
PAYMENTS IN LIEU OF TAXATION					
Canada	7	127,412	-	-	127,412
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	58,790	-		58,790
The Municipal Act, section 157	10	6,000	2,354		3,646
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	41,509	-	22,418	19,091
Ontario Hydro	13	43,272	-	-	43,272
Liquor Control Board of Ontario	14	5,151	-	-	5,151
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	11,584	-	-	11,584
Subtotal	18	293,718	2,354	22,418	268,946
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	555,604	-	-	555,604
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	948,125			948,125
Canada specific grants	30	9,394			9,394
Other municipalities - grants and fees	31	31,083			31,083
Fees and service charges	32	953,909			953,909
Subtotal	33	1,942,511			1,942,511
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,952	-	-	7,952
Fines	37	-			-
Penalties and interest on taxes	38	277,766			277,766
Investment income - from own funds	39	15,318			15,318
- other	40	169,017			169,017
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	513,005			513,005
Contributions from non-consolidated entities	45	44,207			44,207
--	46	6,816			6,816
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,034,081	-	-	1,034,081
TOTAL REVENUE	51	22,064,683	3,959,722	8,761,474	9,343,487

For the year ended December 31, 1991.

Lincoln T

4

I. Own purposes

[illegible]

For the year ended December 31, 1991.

Lincoln T

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Lincoln T

2LT - OP
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III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	4,477,795	362,877	146,080	106.970000	125.850000	478,990	45,668	18,384	9,305	225	573	553,145
Separate consolidated													
Total all school board taxation	0						6,387,467	1,542,943	621,997	107,257	29,933	49,459	8,739,056

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	-	-	-	33,006
Protection to Persons and Property					
Fire	2	-	-	-	15,615
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	125,623
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	141,238
Transportation services					
Roadways	8	584,585	-	8,793	34,134
Winter Control	9	172,215	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	756,800	-	8,793	34,134
Environmental services					
Sanitary Sewer System	16	-	-	-	1,098
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	22,290	101,839
Garbage Collection	19	3,007	-	-	-
Garbage Disposal	20	36,587	-	-	14,060
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	39,594	-	22,290	116,997
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	48,443
--	29	-	-	-	-
Subtotal	30	-	-	-	48,443
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	23,324	-	-	13,089
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	23,324	-	-	13,089
Recreation and Cultural Services					
Parks and Recreation	37	72,000	2,720	-	296,779
Libraries	38	46,098	6,674	-	28,990
Other Cultural	39	1,466	-	-	-
Subtotal	40	119,564	9,394	-	325,769
Planning and Development					
Planning and Development	41	8,843	-	-	18,508
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	23,811
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	198,484
--	46	-	-	-	430
Subtotal	47	8,843	-	-	241,233
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	948,125	9,394	31,083	953,909

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Lincoln T	

		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	686,873	191,861	373,861	1,140,330	550	-	2,392,356
Protection to Persons and Property								
Fire	2	271,484	-	166,863	-	-	37,764	476,111
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	184,685	-	36,782	4,929	16,118	54	242,568
Emergency measures	6	5,105	-	21	-	-	1,491	6,617
Subtotal	7	461,274	-	203,666	4,929	16,118	39,309	725,296
Transportation services								
Roadways	8	917,458	-	790,628	320,145	-	-	1,791,213
Winter Control	9	121,496	-	211,569	-	-	-	333,065
Transit	10	-	-	-	-	-	-	-
Parking	11	71	-	1,401	-	-	-	1,472
Street Lighting	12	1,457	-	85,255	-	-	-	86,717
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,040,482	-	1,088,853	320,145	-	-	2,212,467
Environmental services								
Sanitary Sewer System	16	22,061	204,450	45,282	411,120	-	45,583	728,496
Storm Sewer System	17	4,756	44,622	981	-	-	43,903	6,456
Waterworks System	18	253,161	6,974	151,432	248,108	-	13,561	673,236
Garbage Collection	19	-	-	360,213	-	-	-	360,213
Garbage Disposal	20	41,527	-	70,057	-	203,613	65,879	381,076
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	321,505	256,046	627,965	659,228	203,613	81,120	2,149,477
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	71,831	-	10,902	22,169	-	37,592	142,494
--	29	-	-	-	-	-	-	-
Subtotal	30	71,831	-	10,902	22,169	-	37,592	142,494
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	14,534	-	34,478	-	6,988	5,448	61,448
Assitance to Children	33	-	-	-	-	2,000	-	2,000
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	14,534	-	34,478	-	8,988	5,448	63,448
Recreation and Cultural Services								
Parks and Recreation	37	442,501	-	208,861	-	120,074	66,767	838,203
Libraries	38	180,616	-	168,760	14,018	-	-	363,394
Other Cultural	39	4,836	-	3,020	-	40,350	6,595	54,801
Subtotal	40	627,953	-	380,641	14,018	160,424	73,362	1,256,398
Planning and Development								
Planning and Development	41	239,670	-	14,740	-	-	-	254,410
Commercial and Industrial	42	4,385	16,500	5,718	-	1,310	1,301	29,214
Residential Development	43	-	-	26,125	-	-	-	26,125
Agriculture and Reforestation	44	-	-	5,583	-	2,000	-	7,583
Tile Drainage and Shoreline Assistance	45	-	198,484	-	-	-	-	198,484
--	46	-	-	211	-	-	-	211
Subtotal	47	244,055	214,984	52,377	-	3,310	1,301	516,027
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,468,507	662,891	2,772,743	2,160,819	393,003	-	9,457,963

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	3,760	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,200,819	
Reserves and Reserve Funds	3		987,222	
Subtotal	4		2,188,041	
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		47,754	
Serial Debentures	13		29,005	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		76,759	
Grants and Loan Forgiveness				
Ontario	20		805,312	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		805,312	
Other Financing				
Prepaid Special Charges	24		41,286	
Proceeds From Sale of Land and Other Capital Assets	25		783,526	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		8,000	
--	30		-	
--	31		-	
Subtotal	32		832,812	
Total Sources of Financing	33		3,902,924	
Applications				
Own Expenditures				
Short Term Interest Costs	34		15,318	
Other	35		3,617,019	
Subtotal	36		3,632,337	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		47,754	
Subtotal	40		47,754	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		88,923	
Total Applications	42		3,769,014	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	137,670	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	800,028	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		2,306	
- Proceeds From Long Term Liabilities	46		166,597	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		493,455	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	137,670	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Lincoln T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	62,362
Protection to Persons and Property					
Fire	2	-	-	-	556,028
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,806
Emergency measures	6	-	-	-	1,103
Subtotal	7	-	-	-	561,937
Transportation services					
Roadways	8	433,869	-	-	1,413,896
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	6,847	-	-	28,210
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	440,716	-	-	1,442,106
Environmental services					
Sanitary Sewer System	16	-	-	-	113,467
Storm Sewer System	17	-	-	-	1,800
Waterworks System	18	225,403	-	-	783,402
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	19,141	-	-	1,781
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	244,544	-	-	900,450
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,017
--	29	-	-	-	-
Subtotal	30	-	-	-	10,017
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	111,310	-	-	486,062
Libraries	38	3,080	-	-	18,438
Other Cultural	39	-	-	-	-
Subtotal	40	114,390	-	-	504,500
Planning and Development					
Planning and Development	41	5,662	-	-	25,842
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	125,123
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	5,662	-	-	150,965
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	805,312	-	-	3,632,337

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Lincoln T

7
11

		1	\$
General Government	1	1,293,000	
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	829,013	
Storm Sewer System	17	216,109	
Waterworks System	18	7,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,052,122	
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	30,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	614,911	
--	46	-	
Subtotal	47	644,911	
Electricity	48	566,900	
Gas	49	-	
Telephone	50	-	
Total	51	3,556,933	

1991 FINANCIAL INFORMATION RETURN

Municipality

Lincoln T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		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	199,222	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	199,222	
Plus: All debt assumed by the municipality from others	5	3,502,811	
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	145,100	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
Subtotal	14	145,100	
Total	15	3,556,933	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	3,502,811	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	54,122	
--	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	13,969
- 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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

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. 1991 Debt Charges					
			principal		interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund			50	15,000	1,500
- general tax rates *			51	57,404	191,668
- special are rates and special charges			52	147,388	58,070
- benefitting landowners			53	36,000	155,861
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	25,600	17,535
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			78	281,392	424,634
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
		\$	\$	\$	\$
1992	60	189,545	237,096	40,000	151,361
1993	61	182,428	214,502	45,000	146,511
1994	62	153,328	182,627	51,000	141,111
1995	63	132,553	164,857	57,000	134,991
1996	64	130,706	147,972	64,000	128,223
1997-2001	65	686,657	446,050	1,036,000	428,552
2002 onwards	79	175,000	15,094	-	-
interest to be earned on sinking funds *	69	46,816	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,697,033	1,408,198	1,293,000	1,130,749
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72	-			
1993	73	2,261			
1994	74	8,580			
1995	75	9,523			
1996	76	10,571			
Total	77	30,935			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lincoln T

For the year ended December 31, 1991.

		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		3,022,673	65,668	3,088,341								
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	-	26	3,022,673	65,668	3,088,341	3,026,849	59,207	-	2,354	-	3,088,410	43
Special purpose requisitions													
Water	12		-	-	-								
Transit	13		-	-	-								
Sewer	14		-	-	-								
Library	15		-	-	-								
--	16		-	-	-								
--	17		-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	
Speical charges													
	19	-	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	372,037	-	372,037	372,037	-	-	-	-	372,037	-	
Sewer surcharge on direct water billings	21	-	499,275	-	499,275	499,275	-	-	-	-	499,275	-	
Total region or county	22	-	26	3,893,985	65,668	3,959,653	3,898,161	59,207	-	2,354	-	3,959,722	43

1991 FINANCIAL INFORMATION RETURN

Municipality

Lincoln T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	- 70	3,829,321	85,214	-	3,914,535	3,825,853	78,686	10,041	-	3,914,580	- 25
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	580,558	10,681	-	591,239	585,959	3,789	1,491	-	591,239	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 49	3,616,890	80,650	-	3,697,540	3,611,685	76,266	9,478	-	3,697,429	- 62
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	548,122	10,104	-	558,226	553,145	3,673	1,408	-	558,226	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 21	8,574,891	186,649	-	8,761,540	8,576,642	162,414	22,418	-	8,761,474	- 87

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Lincoln T

10
15

		1	
		\$	
Balance at the beginning of the year	1	4,307,976	
Revenues			
Contributions from revenue fund	2	960,000	
Contributions from capital fund	3	88,923	
Lot levies and subdivider contributions	60	300,740	
Recreational land (the Planning Act)	61	85,342	
Investment income - from own funds	5	-	
- other	6	236,341	
--	9	-	
--	10	61,888	
--	11	-	
--	12	-	
	Total revenue	13	1,733,234
Expenditures			
Transferred to capital fund	14	987,222	
Transferred to revenue fund	15	513,005	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	1,500,227
Balance at the end of the year for:			
Reserves	23	1,615,739	
Reserve Funds	24	2,925,244	
	Total	25	4,540,983
Analysed as follows:			
Working funds	26	750,000	
Contingencies	27	37,187	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	340,627	
Sick leave	31	-	
Insurance	32	60,846	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	1,097,411	
- parks and recreation	64	68,115	
- library	65	6,001	
- other cultural	66	-	
- water	38	633,818	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	74,391	
Lot levies and subdivider contributions	44	44,232	
Recreational land (the Planning Act)	46	519,515	
Parking revenues	45	-	
Debenture repayment	47	426,435	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	178,787	
Waste Site	53	25,505	
Police Commission	54	44,738	
Municipal Election	55	45,046	
Business Improvement Area	56	128,329	
--	57		
	Total	58	4,540,983

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lincoln T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,158,247	1,988,025
Accounts receivable			
Canada	2	55,149	
Ontario	3	690,671	
Region or county	4	4,769	
Other municipalities	5	9	
School Boards	6	29,781	portion of taxes
Waterworks	7	166,943	receivable for
Other (including unorganized areas)	8	156,535	business taxes
Taxes receivable			
Current year's levies	9	1,018,506	39,691
Previous year's levies	10	357,213	39,456
Prior year's levies	11	110,974	22,734
Penalties and interest	12	157,888	18,927
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	19,843	
Other	17	-	
Other current assets	18	189,292	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,556,933	
Other long term assets	20	51,268	51,268
Total	21	9,724,021	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lincoln T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	174,430		
Accounts payable and accrued liabilities				
Canada	26	33,435		
Ontario	27	5,914		
Region or county	28	85,526		
Other municipalities	29	39,472		
School Boards	30	-		
Trade accounts payable	31	787,940		
Other	32	305,290		
Other current liabilities	33	47,405		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	30,000		
- special area rates and special charges	35	1,045,122		
- benefitting landowners	36	621,911		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	1,293,000		
Recoverable from unconsolidated entities	39	566,900		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,540,983		
Accumulated net revenue (deficit)				
General revenue	42	940		
Special charges and special areas (specify)				
--	43	2,384		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	5,743		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	43		
School boards	57	- 87		
Unexpended capital financing / (unfinanced capital outlay)	58	137,670		
Total	59	9,724,021		

		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		30
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		9
Libraries	11		5
Planning	12		5
Total	13		66

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	2,515,201		397,617
Wages and salaries					
Employee benefits	15	532,926		39,762	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	15,331,884		
Current year's tax				17	854,476
Previous years' tax				18	219,308
Penalties and interest				19	16,405,668
	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	158,238
Tax adjustments under sections 465, 495 and 496 of the Municipal Act				25	62,417
- 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	16,626,323
Other (specify)					
Total reductions		30	196,077		
Amounts added to the tax roll for collection purposes only		81	50,094		
Business taxes written off under subsection 495(1) of the Municipal Act					

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19910313
	Due date of last installment (YYYYMMDD)	33	19910508
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19910814
	Due date of last installment (YYYYMMDD)	36	19911009
			\$
Supplementary taxes levied with1994 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	-	-	300,000
in 1993	59	4,000,000	-	-	450,000
in 1994	60	5,000,000	-	-	1,208,000
in 1995	61	4,000,000	-	-	500,000
in 1996	62	3,000,000	-	-	500,000
Total	63	22,000,000	-	-	2,958,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	57,302	16,696		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	3,134	560,244	320,025	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	2,669	506,911	268,390	
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, 1991					67	1,552,584	209,387	1,761,971	
Approved in 1991					68	325,000	756	325,756	
Financed in 1991					69	47,754	29,005	76,759	
No long term financing necessary					70	424,846	17,128	441,974	
Approved but not financed as at December 31, 1991					71	1,404,984	164,010	1,568,994	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-