

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

ANALYSIS OF REVENUE FUND REVENUES

West Lincoln Tp

For the year ended December 31, 1992.

		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	9,199,104	1,948,032	4,871,572	2,379,500
Direct water billings on ratepayers -- own municipality	2	204,416	96,031		108,385
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	40,733	40,733		-
-- other municipalities	5	-	-		-
Subtotal	6	9,444,253	2,084,796	4,871,572	2,487,885
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	530	-		530
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	27,571	-	-	27,571
Liquor Control Board of Ontario	14	3,770	-	-	3,770
Other	15	6,300	-	-	6,300
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	5,010	-	-	5,010
Subtotal	18	43,181	-	-	43,181
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	346,996	-	-	346,996
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,686,459			1,686,459
Canada specific grants	30	1,190			1,190
Other municipalities - grants and fees	31	9,000			9,000
Fees and service charges	32	409,897			409,897
Subtotal	33	2,106,546			2,106,546
OTHER REVENUES					
Trailer revenue and licences	34	260			118
Licences and permits	35	69,082	-	-	69,082
Fines	37	-			-
Penalties and interest on taxes	38	166,660			166,660
Investment income - from own funds	39	-			-
- other	40	162,024			162,024
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	509,592			509,592
Contributions from non-consolidated entities	45	-			-
--	46	990			990
--	47	63,013			63,013
--	48	177,888			177,888
Sale of Land	49	-			-
Subtotal	50	1,149,509	-	142	1,149,367
TOTAL REVENUE	51	13,090,485	2,084,796	4,871,714	6,133,975

For the year ended December 31, 1992.

West Lincoln Tp

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[illegible]

For the year ended December 31, 1992.

West Lincoln Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

West Lincoln Tp

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	2,327,555	239,161	67,890	99.310000	116.830000	231,149	27,941	7,932	1,032	-	-	268,054
Separate consolidated													
Total all school board taxation	0						3,768,156	807,421	254,170	37,968	300	3,557	4,871,572

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

West Lincoln Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,263	-	-	7,992
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	850,000	-	-	57,736
Winter Control	9	252,800	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	218
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,102,800	-	-	57,954
Environmental services					
Sanitary Sewer System	16	-	-	-	5,011
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	49,792
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	246,720	-	-	-
Pollution Control	21	280,446	-	-	-
--	22	-	-	-	-
Subtotal	23	527,166	-	-	54,803
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	25,114	-	9,000	224,743
Libraries	38	29,116	-	-	4,712
Other Cultural	39	-	-	-	-
Subtotal	40	54,230	-	9,000	229,455
Planning and Development					
Planning and Development	41	-	-	-	24,239
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	1,190	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	35,454
--	46	-	-	-	-
Subtotal	47	-	1,190	-	59,693
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,686,459	1,190	9,000	409,897

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality
West Lincoln Tp

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	429,837	-	283,750	260,835	-	15,198	959,224
Protection to Persons and Property								
Fire	2	78,404	-	86,138	164,566	-	7,350	336,458
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	147,035	-	46,456	2,902	-	-	196,393
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	225,439	-	132,594	167,468	-	7,350	532,851
Transportation services								
Roadways	8	672,135	123,088	1,213,722	252,827	-	77,253	2,184,519
Winter Control	9	87,628	-	46,214	-	-	77,253	211,095
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	3,699	-	-	-	3,699
Street Lighting	12	-	-	29,071	20,242	-	-	49,313
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	759,763	123,088	1,292,706	273,069	-	-	2,448,626
Environmental services								
Sanitary Sewer System	16	26,129	1,484	6,320	43,412	-	-	77,345
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	99,891	7,714	25,044	9,859	-	5,850	136,658
Garbage Collection	19	-	-	159,291	-	-	-	159,291
Garbage Disposal	20	1,020	-	626,027	-	-	1,698	628,745
Pollution Control	21	-	-	94,251	-	-	-	94,251
--	22	-	-	-	-	-	-	-
Subtotal	23	127,040	9,198	910,933	53,271	-	4,152	1,096,290
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	308	-	18,578	5,000	8,050	-	31,936
--	29	-	-	-	-	-	-	-
Subtotal	30	308	-	18,578	5,000	8,050	-	31,936
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	126,319	-	179,101	113,026	14,740	-	433,186
Libraries	38	29,695	-	33,893	3,274	-	12,000	78,862
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	156,014	-	212,994	116,300	14,740	12,000	512,048
Planning and Development								
Planning and Development	41	156,988	-	18,085	3,546	-	-	178,619
Commercial and Industrial	42	-	-	1,710	-	-	-	1,710
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,076	-	12,221	1,000	-	-	15,297
Tile Drainage and Shoreline Assistance	45	-	39,641	-	-	-	-	39,641
--	46	-	-	-	-	-	-	-
Subtotal	47	159,064	39,641	32,016	4,546	-	-	235,267
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,857,465	171,927	2,883,571	880,489	22,790	-	5,816,242

1992 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	West Lincoln Tp	5
For the year ended December 31, 1992.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	56,464
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	280,884
Reserves and Reserve Funds	3	49,601
Subtotal	4	330,485
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	-
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	20	31,056
Canada	21	-
Other Municipalities	22	-
Subtotal	23	31,056
Other Financing		
Prepaid Special Charges	24	1,500
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	1,500
Total Sources of Financing	33	363,041
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	342,857
Subtotal	36	342,857
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	42	342,857
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	36,280
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	36,280
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	36,280
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

West Lincoln Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,243
Protection to Persons and Property					
Fire	2	-	-	-	116,298
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,024
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	118,322
Transportation services					
Roadways	8	-	-	-	101,630
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	243
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	101,873
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,359
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,359
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	-	-	-	99,868
Libraries	38	-	-	-	274
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	100,142
Planning and Development					
Planning and Development	41	-	-	-	3,546
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	31,056	-	-	12,372
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	31,056	-	-	15,918
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	31,056	-	-	342,857

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

West Lincoln Tp

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	6,392	
Storm Sewer System		17	-	
Waterworks System		18	73,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	79,392	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	79,480	
--		46	-	
	Subtotal	47	79,480	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	158,872	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lincoln Tp

For the year ended December 31, 1992.

		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	15,556
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	15,556
Plus: All debt assumed by the municipality from others		5	152,479
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	9,163
Subtotal		9	9,163
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	158,872
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	158,872
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
--		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer		30	-
- 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	208,693
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	208,693

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

West Lincoln Tp

For the year ended December 31, 1992.

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. 1992 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	111,491	19,310		
- special are rates and special charges	51	1,096	389		
- benefitting landowners	52	30,415	9,226		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	5,289	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	148,291	28,925		
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
		\$	\$	\$	\$
1993	60	29,140	13,385	-	-
1994	61	22,157	10,948	-	-
1995	62	20,840	9,195	-	-
1996	63	17,284	7,519	-	-
1997	64	17,316	6,116	-	-
1998-2002	65	52,135	11,538	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	158,872	58,701	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			-	
1994	73			-	
1995	74			8,745	
1996	75			18,823	
1997	76			20,753	
Total	77			48,321	
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		1,813,501	15,519	1,829,020							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		1,898	-	1,898							
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	21,026	1,815,399	15,519	1,830,918	1,774,925	34,919	-	-	-	1,809,844	- 48
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	138,188	-	138,188	138,188	-	-	-	-	138,188	-
Direct water billings	20	-	96,031	-	96,031	96,031	-	-	-	-	96,031	-
Sewer surcharge on direct water billings	21	-	40,733	-	40,733	40,733	-	-	-	-	40,733	-
Total region or county	22	21,026	2,090,351	15,519	2,105,870	2,049,877	34,919	-	-	-	2,084,796	- 48

1992 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	-	1,700	2,255,185	21,013	75	2,276,273	2,231,736	44,483	-	75	2,276,294 - 1,679
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	806	304,412	1,165	-	305,577	302,604	2,973	-	-	305,577 - 806
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	973	2,000,312	18,614	67	2,018,993	1,976,925	41,990	-	67	2,018,982 - 984
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	787	269,829	1,032	-	270,861	268,054	2,807	-	-	270,861 - 787
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	4,266	4,829,738	41,824	142	4,871,704	4,779,319	92,253	-	142	4,871,714 - 4,256

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

West Lincoln Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	3,079,201
Revenues		
Contributions from revenue fund	2	599,605
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	46,462
Recreational land (the Planning Act)	61	25,321
Investment income - from own funds	5	44,627
- other	6	-
--	9	5,334
--	10	4,897
--	11	2,619
--	12	-
Total revenue	13	728,865
Expenditures		
Transferred to capital fund	14	49,601
Transferred to revenue fund	15	509,592
Charges for long term liabilities - principal and interest	16	5,289
--	63	4,430
--	20	-
--	21	-
Total expenditure	22	568,912
Balance at the end of the year for:		
Reserves	23	2,485,921
Reserve Funds	24	753,234
Total	25	3,239,155
Analysed as follows:		
Working funds	26	209,731
Contingencies	27	255,260
Ministry of the Environment funds for renewals, etc		
- sewer	28	110,299
- water	29	-
Replacement of equipment	30	381,947
Sick leave	31	96,466
Insurance	32	10,620
Workers' compensation	33	-
Capital expenditure - general administration	34	471,718
- roads	35	149,148
- sanitary and storm sewers	36	-
- parks and recreation	64	4,094
- library	65	28,181
- other cultural	66	-
- water	38	15,000
- transit	39	-
- housing	40	-
- industrial development	41	742,627
- other and unspecified	42	63,036
Development Charges Act	68	-
Lot levies and subdivider contributions	44	430,270
Recreational land (the Planning Act)	46	185,966
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	20,990
Waste Site	53	750
Police Commission	54	372
Municipal Election	55	4,140
Business Improvement Area	56	48,540
--	57	
Total	58	3,239,155

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	242,453	930
Accounts receivable			
Canada	2	43,040	
Ontario	3	876,789	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	2,103,134	portion of taxes
Waterworks	7	25,895	receivable for
Other (including unorganized areas)	8	59,426	business taxes
Taxes receivable			
Current year's levies	9	740,574	-
Previous year's levies	10	266,588	-
Prior year's levies	11	47,981	-
Penalties and interest	12	99,147	-
Less allowance for uncollectables (negative)	13	- 6,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	142,285	portion of line 20
Capital outlay to be recovered in future years	19	158,872	for tax sale / tax
Other long term assets	20	6,619	registration
	21	4,806,673	375
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

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16

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	33,101		
Ontario	27	19,468		
Region or county	28	44,458		
Other municipalities	29	33,150		
School Boards	30	13,159		
Trade accounts payable	31	351,357		
Other	32	51,750		
Other current liabilities	33	167,610		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	73,000		
- special area rates and special charges	35	6,392		
- benefitting landowners	36	79,480		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,239,155		
Accumulated net revenue (deficit)				
General revenue	42	448,996		
Special charges and special areas (specify)				
--	43	8,092		
--	44	181,162		
--	45	8,088		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	54,779		
Libraries	49	27,021		
Cemetaries	50	-		
Recreation, community centres and arenas	51	7,039		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 48		
School boards	57	- 4,256		
Unexpended capital financing / (unfinanced capital outlay)	58	- 36,280		
Total	59	4,806,673		

STATISTICAL DATA

For the year ended December 31, 1992.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	5	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	16	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	2	
Libraries	11	-	
Planning	12	3	
Total	13	30	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,300,841	263,824
Employee benefits	15	140,369	7,006
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	8,497,008	
Previous years' tax	17	612,328	
Penalties and interest	18	152,437	
Subtotal	19	9,261,773	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)		39,640	
- amounts written off	23	14,225	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards		41,102	
- recoverable from general municipal revenues	25	-	
Transfers to tax sale and tax registration accounts	26	375	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	9,357,115	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19920225	
Due date of last installment (YYYYMMDD)	33	19920427	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19920826	
Due date of last installment (YYYYMMDD)	36	19921027	
		\$	
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		
Estimated to take place	1 \$	2 \$	3 \$
in 1993	58	-	-
in 1994	59	-	-
in 1995	60	-	-
in 1996	61	-	-
in 1997	62	-	-
Total	63	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	97,078	18,782		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	926	135,406	69,010	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	932	26,900	13,833	
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	318,600	572,616	-	
Approved in 1992					68	-	297,830	-	
Financed in 1992					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1992					71	318,600	870,446	-	
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1993	1994	1995	1996	1997
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-