

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23054

MUNICIPALITY OF: West Luther Tp

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

West Luther Tp

1
3

For the year ended December 31, 1994.

		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	859,735	136,628	495,136	227,971
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	859,735	136,628	495,136	227,971
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,173	815		1,358
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	51	8	29	14
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,224	823	29	1,372
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	32,032	-	-	32,032
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	164,999			164,999
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	100,882			100,882
Subtotal	33	265,881			265,881
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,710	-	-	9,710
Fines	37	-			-
Penalties and interest on taxes	38	23,697			23,697
Investment income - from own funds	39	-			-
- other	40	7,851			7,851
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

West Luther Tp

2LT - OP

4

	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	253,636	520	100	104.643000	123.109000	26,541	64	13	195	-	-	26,813
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	410	-	-	-	-	410
Total Taxation	0	-	-	-	-	-	26,541	474	13	195	-	-	27,223
Separate consolidated													
Total all school board taxation	0						479,030	12,808	677	2,621	-	-	495,136

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

West Luther Tp

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	-	-	-	686
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	150,147	-	-	1,343
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,206
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	150,147	-	-	2,549
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	75
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	75
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,000	-	-	6,898
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	5,000	-	-	6,898
Planning and Development					
Planning and Development	41	-	-	-	300
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,852	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	90,374
--	46	-	-	-	-
Subtotal	47	9,852	-	-	90,674
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	164,999	-	-	100,882

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

4
8

For the year ended December 31, 1994.

		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	65,072	-	24,893	25,333	-	-	115,298
Protection to Persons and Property								
Fire	2	-	-	19,322	1,428	-	-	20,750
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,798	-	5,798
Protective inspection and control	5	6,949	-	1,297	-	-	-	8,246
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,949	-	20,619	1,428	5,798	-	34,794
Transportation services								
Roadways	8	129,784	-	100,149	24,869	-	-	254,802
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	2,416	-	-	-	2,416
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	129,784	-	102,565	24,869	-	-	257,218
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,035	-	43,364	150	250	-	44,799
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,035	-	43,364	150	250	-	44,799
Planning and Development								
Planning and Development	41	5	-	2,514	-	-	-	2,519
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	19,922	-	473	-	20,395
Tile Drainage and Shoreline Assistance	45	-	91,373	-	-	-	-	91,373
--	46	-	-	-	-	-	-	-
Subtotal	47	5	91,373	22,436	-	473	-	114,287
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	202,845	91,373	213,877	51,780	6,521	-	566,396

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	30,392
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	26,780
Reserves and Reserve Funds	3	-
Subtotal	4	26,780
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
Tile Drainage and Shoreline Property Assistance Programs	12	25,800
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	25,800
Grants and Loan Forgiveness		
Ontario	20	71,026
Canada	21	-
Other Municipalities	22	4,225
Subtotal	23	75,251
Other Financing		
Prepaid Special Charges	24	13,194
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	5,000
--	30	-
--	31	-
Subtotal	32	18,194
Total Sources of Financing	33	146,025
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	127,935
Subtotal	36	127,935
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	25,800
Subtotal	40	25,800
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	153,735
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	38,102
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	38,102
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	38,102
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

West Luther Tp

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	333
Protection to Persons and Property					
Fire	2	-	-	-	1,428
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,428
Transportation services					
Roadways	8	65,108	-	4,107	90,677
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	65,108	-	4,107	90,677
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	5,150
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	5,150
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,918	-	118	30,347
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,918	-	118	30,347
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	71,026	-	4,225	127,935

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

West Luther Tp

7
11

For the year ended December 31, 1994.

		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	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	-
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	-
Assistance 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	268,049
--	46	-
	Subtotal 47	268,049
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	268,049

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

West Luther Tp

8
12

For the year ended December 31, 1994.

		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	268,049
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	268,049
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	268,049
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	268,049
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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	-
Ontario Clean Water Agency - 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	-
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	-

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

West Luther Tp

8
12

For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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. 1994 Debt Charges	principal		interest
	1	2	
	\$	\$	
Recovered from the consolidated revenue fund			
- general tax rates *	50	-	-
- special are rates and special charges	51	-	-
- benefitting landowners	52	67,023	24,350
- user rates (consolidated entities)	53	-	-
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	56	-	-
--	57	-	-
--	58	-	-
--	59	-	-
Total	78	67,023	24,350

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	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
1995	60	50,940	21,444	-	-	-
1996	61	46,358	17,369	-	-	-
1997	62	41,038	13,660	-	-	-
1998	63	31,493	10,377	-	-	-
1999	64	32,327	7,858	-	-	-
2000-2004	65	65,893	13,178	-	-	-
2005 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	268,049	83,886	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt	1
	\$
1995	72
1996	73
1997	74
1998	75
1999	76
Total	77

10. Other notes (attach supporting schedules as required)

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

	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	80,006	722	80,728							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	16,006	-	16,006							
Road rate	6	40,710	-	40,710							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate -- general	11	136,722	722	137,444	133,803	2,825	-	823	-	137,451	6
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	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	136,722	722	137,444	133,803	2,825	-	823	-	137,451	6

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	-	235,882	1,193	-	237,075	231,711	5,349	15	-	237,075	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	32,275	233	-	32,508	31,974	533	1	-	32,508	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	197,357	1,000	-	198,357	194,231	4,115	12	-	198,358	1
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	27,029	195	-	27,224	26,813	410	1	-	27,224	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	492,543	2,621	-	495,164	484,729	10,407	29	-	495,165	1

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

West Luther Tp

10
15

For the year ended December 31, 1994.

		1 \$
Balance at the beginning of the year	1	283,619
Revenues		
Contributions from revenue fund	2	25,000
Contributions from capital fund	3	-
Development Charges Act	67	1,000
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	307
--	9	817
--	10	-
--	11	-
--	12	-
Total revenue	13	26,510
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	-
Balance at the end of the year for:		
Reserves	23	269,000
Reserve Funds	24	41,129
Total	25	310,129
Analysed as follows:		
Working funds	26	269,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	1,035
Lot levies and subdivider contributions	44	36,291
Recreational land (the Planning Act)	46	-
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	3,803
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	310,129

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	183,155	148,123
Accounts receivable			
Canada	2	4,236	
Ontario	3	12,152	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	435	business taxes
Taxes receivable			
Current year's levies	9	93,090	-
Previous year's levies	10	34,087	-
Prior year's levies	11	5,072	-
Penalties and interest	12	15,560	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	268,049	for tax sale / tax
Other long term assets	20	-	registration
Total	21	615,836	

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	40,608				
Other	32	5,635				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	268,049				
- 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	310,129				
Accumulated net revenue (deficit)						
General revenue	42	969				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	19,996				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	8,545				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	6				
School boards	57	1				
Unexpended capital financing / (unfinanced capital outlay)	58	38,102				
Total	59	615,836				

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1994.

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

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	151,757	24,728
Employee benefits	15	26,096	264

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	845,460	
Previous years' tax	17	68,061	
Penalties and interest	18	21,417	
Subtotal	19	934,938	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues	24	105	
- recoverable from general municipal revenues	25	38	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	935,081	
Amounts added to the tax roll for collection purposes only	30	78,958	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19940228	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19940630	
Due date of last installment (YYYYMMDD)	36	19940930	
		\$	
Supplementary taxes levied with 1995 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1995	58	-	-	-	-
in 1996	59	-	-	-	-
in 1997	60	-	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	-	-	-	-

1994 FINANCIAL INFORMATION RETURN

Municipality

West Luther Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	36,252	32,429	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	-	-	-
	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	In this municipality	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	In this municipality	53	-	-	-
	In other municipalities (specify municipality)				
	--	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, 1993	In this municipality	67	214,800	-	214,800
	In other municipalities (specify municipality)				
	--	68	-	-	-
	--	69	25,800	-	25,800
	--	70	-	-	-
	--	71	189,000	-	189,000
	--	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1995	1996	1997	1998
		1	2	3	4
		\$	\$	\$	\$
73	In this municipality	600,000	612,000	624,400	636,725
	In other municipalities (specify municipality)				
	--	650,000	-	-	-

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		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 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Assistance 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	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

