

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26021**

**MUNICIPALITY OF: West Lincoln Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## West Lincoln Tp

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		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	9,937,014	2,299,840	5,152,192	2,484,982
Direct water billings on ratepayers -- own municipality	2	254,349	131,989		122,360
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	50,497	50,497		-
-- other municipalities	5	-	-		-
Subtotal	6	10,241,860	2,482,326	5,152,192	2,607,342
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	513	-		513
The Municipal Act, section 157	10	-	-		-
Other	11	9,581	-		9,581
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	28,010	-	-	28,010
Liquor Control Board of Ontario	14	3,902	-	-	3,902
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	6,438	-	-	6,438
Subtotal	18	48,444	-	-	48,444
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	254,402	-	-	254,402
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,130,646			1,130,646
Canada specific grants	30	17,337			17,337
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	570,218			570,218
Subtotal	33	1,718,201			1,718,201
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	82,508	-	-	82,508
Fines	37	1,234			1,234
Penalties and interest on taxes	38	208,361			208,361
Investment income - from own funds	39	-			-
- other	40	69,231			69,231
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	244,013			244,013
Contributions from non-consolidated entities	45	-			-
--	46	1,500			1,500
--	47	73,932			73,932
--	48	164,484	164,484		
Sale of Land	49	-			-
Subtotal	50	845,263	-	-	845,263
TOTAL REVENUE	51	13,108,170	2,482,326	5,152,192	5,473,652

For the year ended December 31, 1995.

**West Lincoln Tp**

[illegible]

For the year ended December 31, 1995.

**West Lincoln Tp**

## II. Upper tier purposes

For the year ended December 31, 1995.

## West Lincoln Tp

Elementary public

### Elementary separate

Secondary publicPublic consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

West Lincoln Tp
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	2,491,021	272,709	64,965	54.340000	63.920000	135,362	17,432	4,153	679	36	20	157,682
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	5,973	-	-	-	-	5,973
Total Taxation	0	-	-	-	-	-	135,362	23,405	4,153	679	36	20	163,655
Separate consolidated													
Total all school board taxation	0						4,035,071	823,664	262,427	17,433	4,551	9,046	5,152,192

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	5,195	17,337	-	7,031
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	923,321	-	-	28,199
Winter Control	9	124,479	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,047,800	-	-	28,199
Environmental services					
Sanitary Sewer System	16	-	-	-	21,465
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	87,587
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	33,796	-	-	8,000
--	22	-	-	-	-
Subtotal	23	33,796	-	-	117,052
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	-	-	-	198,276
Libraries	38	34,046	-	-	1,063
Other Cultural	39	-	-	-	-
Subtotal	40	34,046	-	-	199,339
Planning and Development					
Planning and Development	41	-	-	-	26,943
Commercial and Industrial	42	-	-	-	174,000
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,809	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	17,654
--	46	-	-	-	-
Subtotal	47	9,809	-	-	218,597
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,130,646	17,337	-	570,218

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	532,943	-	255,833	221,261	-	10,000	1,000,037
Protection to Persons and Property								
Fire	2	99,352	-	126,251	106,540	-	8,780	340,923
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	62,567	-	55,025	-	-	-	117,592
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	161,919	-	181,276	106,540	-	8,780	458,515
Transportation services								
Roadways	8	435,851	33,700	1,359,396	164,853	-	213,802	1,779,998
Winter Control	9	74,772	-	7,653	49,351	-	213,802	345,578
Transit	10	-	-	-	-	-	-	-
Parking	11	2,586	-	2,777	-	-	-	5,363
Street Lighting	12	5,798	-	37,529	-	-	-	43,327
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	519,007	33,700	1,407,355	214,204	-	-	2,174,266
Environmental services								
Sanitary Sewer System	16	54,002	1,484	16,058	11,850	-	-	83,394
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	102,912	12,593	41,372	19,485	-	6,780	169,582
Garbage Collection	19	6,371	-	336,590	60,000	-	-	402,961
Garbage Disposal	20	4,816	-	103,146	24,877	-	-	132,839
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	168,101	14,077	497,166	116,212	-	6,780	788,776
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,894	-	19,393	5,598	8,615	-	37,500
--	29	-	-	-	-	-	-	-
Subtotal	30	3,894	-	19,393	5,598	8,615	-	37,500
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	121,185	-	162,122	72,619	8,200	-	364,126
Libraries	38	49,518	-	40,965	1,015	-	8,000	99,498
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	170,703	-	203,087	73,634	8,200	8,000	463,624
Planning and Development								
Planning and Development	41	90,841	-	24,529	34,562	-	-	149,932
Commercial and Industrial	42	-	174,000	5,417	100,000	-	-	279,417
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	3,640	-	10,785	-	-	-	14,425
Tile Drainage and Shoreline Assistance	45	-	15,958	-	-	-	-	15,958
--	46	-	-	-	-	-	-	-
Subtotal	47	94,481	189,958	40,731	134,562	-	-	459,732
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,651,048	237,735	2,604,841	872,011	16,815	-	5,382,450

For the year ended December 31, 1995.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		2,164,960	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		256,785	
Reserves and Reserve Funds	3		287,468	
	Subtotal	4	544,253	
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		-	
Serial Debentures	13		1,720,629	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		131,871	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	1,852,500	
Grants and Loan Forgiveness				
Ontario	20		304,068	
Canada	21		-	
Other Municipalities	22		63,600	
	Subtotal	23	367,668	
Other Financing				
Prepaid Special Charges	24		318,075	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		25,233	
--	30		-	
--	31		-	
	Subtotal	32	343,308	
	Total Sources of Financing	33	3,107,729	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,595,500	
	Subtotal	36	1,595,500	
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	1,595,500	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		652,731	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	730	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		270,217	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		383,244	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	652,731	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	35,078
Protection to Persons and Property					
Fire	2	-	-	-	61,540
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	61,540
Transportation services					
Roadways	8	236,068	-	-	27,908
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	3,867
Subtotal	15	236,068	-	-	31,775
Environmental services					
Sanitary Sewer System	16	68,000	-	63,600	146,336
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,067
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,048,877
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	68,000	-	63,600	1,200,280
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,598
--	29	-	-	-	-
Subtotal	30	-	-	-	3,598
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	-	-	-	192,167
Libraries	38	-	-	-	6,065
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	198,232
Planning and Development					
Planning and Development	41	-	-	-	23,763
Commercial and Industrial	42	-	-	-	41,234
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	64,997
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	304,068	-	63,600	1,595,500

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

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	109,710	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	109,710
Environmental services			
Sanitary Sewer System	16	656,484	
Storm Sewer System	17	-	
Waterworks System	18	96,168	
Garbage Collection	19	-	
Garbage Disposal	20	1,024,730	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,777,382
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	189,207	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	29,983	
--	46	-	
	Subtotal	47	219,190
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	2,106,282

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

West Lincoln Tp

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For the year ended December 31, 1995.

			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	6,698
: To Canada and agencies			2	-
: To other			3	298,917
	Subtotal		4	305,615
Plus: All debt assumed by the municipality from others			5	1,804,612
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		3,945
	Subtotal		9	3,945
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	2,106,282
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,807,365
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	109,710
--			24	189,207
				\$
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 U.S. dollars			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	305,303
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	305,303

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

West Lincoln Tp

For the year ended December 31, 1995.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1995 Debt Charges					
			principal		interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund			50	29,161	17,132
- general tax rates			51	1,275	209
- special are rates and special charges			52	12,565	3,393
- benefitting landowners			53	174,000	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			78	217,001	20,734
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1996		366,996	149,465	-	-
1997		222,712	135,720	-	-
1998		218,489	120,520	-	-
1999		229,769	104,038	-	-
2000		214,043	86,473	-	-
2001 - 2005		854,273	420,982	-	-
2006 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,106,282	1,017,198	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1996		72	-		
1997		73	-		
1998		74	11,500		
1999		75	24,500		
2000		76	26,000		
Total			77	62,000	
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance		92	-	-	

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

For the year ended December 31, 1995.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		2,038,796	12,342	2,051,138							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		51,456	-	51,456							
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	- 69	2,090,252	12,342	2,102,594	2,063,559	39,013	-	-	-	2,102,572	- 91
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	197,268	-	197,268	197,268	-	-	-	-	197,268	-
Direct water billings	20	-	131,989	-	131,989	131,989	-	-	-	-	131,989	-
Sewer surcharge on direct water billings	21	-	50,497	-	50,497	50,497	-	-	-	-	50,497	-
Total region or county	22	- 69	2,470,006	12,342	2,482,348	2,443,313	39,013	-	-	-	2,482,326	- 91



1995 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	-	2	2,273,874	14,237	-	2,288,111	2,246,189	42,162	-	-	2,288,351	238	
--	31	-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
--	40	-	807	464,347	2,141	-	466,488	459,934	6,554	-	-	466,488	-	807
--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	-	164	2,219,423	13,917	-	2,233,340	2,195,276	38,422	-	-	2,233,698	194	
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	787	162,919	735	-	163,654	157,682	5,973	-	-	163,655	-	786
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,760	5,120,563	31,030	-	5,151,593	5,059,081	93,111	-	-	5,152,192	-	1,161

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

West Lincoln Tp
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15

		1	\$
Balance at the beginning of the year	1	2,476,658	
Revenues			
Contributions from revenue fund	2	615,226	
Contributions from capital fund	3	-	
Development Charges Act	67	73,934	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	8,315	
Investment income - from own funds	5	45,330	
- other	6	-	
--	9	3,735	
--	10	88,000	
--	11	-	
--	12	27,002	
Total revenue	13	861,542	
Expenditures			
Transferred to capital fund	14	287,468	
Transferred to revenue fund	15	244,013	
Charges for long term liabilities - principal and interest	16	-	
--	63	7,474	
--	20	-	
--	21	-	
Total expenditure	22	538,955	
Balance at the end of the year for:			
Reserves	23	2,331,905	
Reserve Funds	24	467,340	
Total	25	2,799,245	
Analysed as follows:			
Working funds	26	363,159	
Contingencies	27	312,562	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	138,618	
- water	29	-	
Replacement of equipment	30	578,830	
Sick leave	31	139,639	
Insurance	32	2,794	
Workers' compensation	33	-	
Capital expenditure - general administration	34	24,598	
- roads	35	91,200	
- sanitary and storm sewers	36	91,353	
- parks and recreation	64	34,828	
- library	65	9,414	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	319,359	
- other and unspecified	42	524,529	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	109,710	
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	36,207	
Waste Site	53	800	
Police Commission	54	1,372	
Municipal Election	55	6,273	
Business Improvement Area	56	14,000	
--	57		
Total	58	2,799,245	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
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For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	392,171	1,180
Accounts receivable			
Canada	2	41,565	
Ontario	3	146,015	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	2,724,129	portion of taxes
Waterworks	7	95,775	receivable for
Other (including unorganized areas)	8	97,996	business taxes
Taxes receivable			
Current year's levies	9	761,729	-
Previous year's levies	10	268,113	-
Prior year's levies	11	95,391	-
Penalties and interest	12	97,140	-
Less allowance for uncollectables (negative)	13	- 6,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	177,874	portion of line 20
Capital outlay to be recovered in future years	19	2,106,282	for tax sale / tax
Other long term assets	20	116,328	registration
	21	7,114,378	633
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
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For the year ended December 31, 1995.

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	32,584		
Ontario	27	14,142		
Region or county	28	107,701		
Other municipalities	29	23,535		
School Boards	30	-		
Trade accounts payable	31	381,172		
Other	32	131,758		
Other current liabilities	33	2,010,086		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,188,440		
- special area rates and special charges	35	2,753		
- benefitting landowners	36	725,882		
- user rates (consolidated entities)	37	189,207		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,799,245		
Accumulated net revenue (deficit)				
General revenue	42	56,693		
Special charges and special areas (specify)				
--	43	15,894		
--	44	- 8,511		
--	45	6,510		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	62,319		
Libraries	49	22,749		
Cemetaries	50	-		
Recreation, community centres and arenas	51	6,202		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 91		
School boards	57	- 1,161		
Unexpended capital financing / (unfinanced capital outlay)	58	- 652,731		
Total	59	7,114,378		

STATISTICAL DATA

For the year ended December 31, 1995.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	7	
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	1	
Libraries	11	-	
Planning	12	3	
Total	13	29	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,214,428	276,175
Employee benefits	15	149,844	10,601
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	9,163,799	
Previous years' tax	17	1,021,693	
Penalties and interest	18	272,072	
Subtotal	19	10,457,564	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)		15,958	
- amounts written off	23	26,359	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards		68,112	
- recoverable from general municipal revenues	25	-	
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	10,567,993	
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 1995 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19950223	
Due date of last installment (YYYYMMDD)	33	19950425	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19950828	
Due date of last installment (YYYYMMDD)	36	19951026	
		\$	
Supplementary taxes levied with 1996 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 1996	58 336,000	-	-
in 1997	59 165,000	-	-
in 1998	60 115,000	-	-
in 1999	61 115,000	-	-
in 2000	62 115,000	-	-
Total	63 846,000	-	-

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	11,801		11,536	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	1,020	176,955	77,394
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	1,031	35,090	15,407
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	109,710			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1994 Approved in 1995 Financed in 1995 No long term financing necessary Approved but not financed as at December 31, 1995 Applications submitted but not approved as at Decemeber 31, 1995		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
	73	5,200,000	5,200,000	5,200,000	5,200,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater		1	2		
		\$	\$		
	85	-		-	
	86	-		-	

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
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	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



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