

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26021

MUNICIPALITY OF: West Lincoln Tp

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	10,447,356	2,446,622	5,342,990	2,657,744
Direct water billings on ratepayers -- own municipality	2	245,915	135,243		110,672
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	48,858	48,858		-
-- other municipalities	5	-	-		-
Subtotal	6	10,742,129	2,630,723	5,342,990	2,768,416
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,620	-		4,620
The Municipal Act, section 157	10	-	-		-
Other	11	8,396	3,830		4,566
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	58,485	12,444	-	46,041
Liquor Control Board of Ontario	14	3,221	1,469	-	1,752
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	18,995	4,041	-	14,954
Subtotal	18	93,717	21,784	-	71,933
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	1,068,703			1,068,703
.....	61	-			-
Subtotal	69	1,068,703			1,068,703
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	70,621			70,621
Canada specific grants	30	7,561			7,561
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	668,624			668,624
Subtotal	33	746,806			746,806
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	126,271	-	-	126,271
Fines	37	1,210			1,210
Penalties and interest on taxes	38	216,041			216,041
Investment income - from own funds	39	-			-
- other	40	86,939			86,939
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	364,836			364,836
Contributions from non-consolidated entities	45	-			-
--	46	3,600			3,600
--	47	29,238			29,238
--	48	164,484			164,484
Subtotal	50	992,619	-	-	992,619
TOTAL REVENUE	51	13,643,974	2,652,507	5,342,990	5,648,477

For the year ended December 31, 1996.

West Lincoln Tp

[illegible]

For the year ended December 31, 1996.

West Lincoln Tp

II. Upper tier purposes

For the year ended December 31, 1996.

West Lincoln Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

2LT - OP

4

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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	2,582,822	366,117	62,495	207.860000	244.550000	536,865	89,534	15,283	7,610	-	99	649,391
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	16,735	-	-	-	-	16,735
Total Taxation	0	-	-	-	-	-	536,865	106,269	15,283	7,610	-	99	666,126
Total all school board taxation	0						4,036,968	974,703	271,678	47,951	5,642	6,048	5,342,990

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality

West Lincoln 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	8,170	7,561	-	14,714
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	-	-	-	19,461
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	19,461
Environmental services					
Sanitary Sewer System	16	-	-	-	87,438
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	92,186
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	12,000
Pollution Control	21	29,014	-	-	8,000
--	22	-	-	-	-
Subtotal	23	29,014	-	-	199,624
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	26,990	-	-	203,186
Other Cultural	39	-	-	-	435
Subtotal	40	26,990	-	-	203,621
Planning and Development					
Planning and Development	41	2,123	-	-	45,865
Commercial and Industrial	42	-	-	-	174,000
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,324	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	11,339
--	46	-	-	-	-
Subtotal	47	6,447	-	-	231,204
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	70,621	7,561	-	668,624

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

48

		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	720,778	-	284,602	269,738	-	-	3,560	1,271,558
Protection to Persons and Property									
Fire	2	124,717	-	113,549	74,606	-	-	-	312,872
Police	3	-	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-	-
Protective inspection and control	5	74,000	-	59,332	-	-	-	-	133,332
Emergency measures	6	-	-	-	-	-	-	-	-
Subtotal	7	198,717	-	172,881	74,606	-	-	-	446,204
Transportation services									
Roadways	8	401,067	33,700	696,781	709,668	-	-	-	1,841,216
Winter Control	9	72,870	-	41,442	20,356	-	-	-	134,668
Transit	10	-	-	-	-	-	-	-	-
Parking	11	1,859	-	959	-	-	-	-	2,818
Street Lighting	12	3,428	-	35,005	-	-	-	-	38,433
Air Transportation	13	-	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-	-
Subtotal	15	479,224	33,700	774,187	730,024	-	-	-	2,017,135
Environmental services									
Sanitary Sewer System	16	47,716	160,203	67,514	22,365	-	-	-	297,798
Storm Sewer System	17	-	-	-	-	-	-	-	-
Waterworks System	18	61,637	16,591	34,290	72,497	-	2,060	-	187,075
Garbage Collection	19	2,745	120,643	339,973	-	-	-	-	463,361
Garbage Disposal	20	6,283	-	102,144	-	-	-	-	108,427
Pollution Control	21	-	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-	-
Subtotal	23	118,381	297,437	543,921	94,862	-	2,060	-	1,056,661
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-	-
Cemeteries	28	2,542	-	20,405	2,000	7,110	-	-	32,057
--	29	-	-	-	-	-	-	-	-
Subtotal	30	2,542	-	20,405	2,000	7,110	-	-	32,057
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	120,136	-	179,479	99,197	4,250	-	-	403,062
Libraries	38	45,056	-	32,901	-	-	1,500	-	79,457
Other Cultural	39	-	-	-	-	-	-	-	-
Subtotal	40	165,192	-	212,380	99,197	4,250	1,500	-	482,519
Planning and Development									
Planning and Development	41	96,268	-	12,853	45,510	-	-	-	154,631
Commercial and Industrial	42	-	174,000	740	101,000	-	-	-	275,740
Residential Development	43	-	-	-	-	-	-	-	-
Agriculture and Reforestation	44	4,369	-	2,299	-	-	-	-	6,668
Tile Drainage and Shoreline Assistance	45	-	11,339	-	-	-	-	-	11,339
--	46	-	-	-	-	-	-	-	-
Subtotal	47	100,637	185,339	15,892	146,510	-	-	-	448,378
Electricity	48	-	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-	-
Total	51	1,785,471	516,476	2,024,268	1,416,937	11,360	-	-	5,754,512

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	652,731	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	561,764	
Reserves and Reserve Funds	3	288,712	
Subtotal	4	850,476	
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	-	
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	3,412	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	3,412	
Other Financing			
Prepaid Special Charges	24	32,549	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	5,316	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	37,865	
Total Sources of Financing	33	891,753	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	762,244	
Subtotal	36	762,244	
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	762,244	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	523,222	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	509	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	273,731	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	250,000	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	523,222	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	28,090
Protection to Persons and Property					
Fire	2	-	-	-	34,606
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	34,606
Transportation services					
Roadways	8	3,412	-	-	364,384
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,412	-	-	364,384
Environmental services					
Sanitary Sewer System	16	-	-	-	129,660
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	9,388
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	42,000
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	181,048
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	-	-	-	47,810
Libraries	38	-	-	-	1,313
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	49,123
Planning and Development					
Planning and Development	41	-	-	-	29,010
Commercial and Industrial	42	-	-	-	75,983
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	104,993
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,412	-	-	762,244

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

7
11

			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	85,627	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	85,627
Environmental services			
Sanitary Sewer System	16	556,272	
Storm Sewer System	17	-	
Waterworks System	18	75,140	
Garbage Collection	19	-	
Garbage Disposal	20	986,000	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,617,412
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	15,207	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	21,040	
--	46	-	
	Subtotal	47	36,247
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,739,286

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

8
12

		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	3,434	
: To Canada and agencies	2	-	
: To other	3	100,834	
Subtotal	4	104,268	
Plus: All debt assumed by the municipality from others	5	1,637,040	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	2,022	
Subtotal	9	2,022	
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	1,739,286	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,638,453	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	85,627	
--	24	15,206	
			\$
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	111,227	
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	111,227	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

West Lincoln Tp

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. 1996 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	182,712		146,941			
- special are rates and special charges	51	1,341		143			
- benefitting landowners	52	8,943		2,396			
- user rates (consolidated entities)	53	174,000		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	366,996		149,480			
Line 78 includes:							
Financing of one-time real estate purchase	90	-		-			
Other lump sum (balloon) repayments of long term debt	91	-		-			
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
		\$	\$	\$	\$	\$	\$
1997		222,712	135,720	-	-	-	-
1998		218,473	120,520	-	-	-	-
1999		229,785	104,038	-	-	-	-
2000		214,043	86,473	-	-	-	-
2001		74,273	70,219	-	-	-	-
2002 - 2006		780,000	350,763	-	-	-	-
2007 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,739,286	867,733	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997						72	-
1998						73	-
1999						74	-
2000						75	-
2001						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
		principal		interest			
		1	2				
		\$	\$				
Repayment of Provincial Special Assistance	92	-		-			
Other long term debt refinanced	93	-		-			

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

9LT
13

For the year ended December 31, 1996.

		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		2,066,282	23,789	2,090,071								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		94,681	-	94,681								
Library rate	5		-	-	-								
Road rate	6		-	-	-								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		21,784	-	21,784								
Telephone and telegraph taxation	10		40,290	-	40,290								
Subtotal levied by mill rate -- general	11	-	91	2,223,037	23,789	2,246,826	2,188,631	40,290	-	21,784	-	2,250,705	3,788
Special purpose requisitions													
Water	12		-	-	-								
Transit	13		-	-	-								
Sewer	14		-	-	-								
Library	15		-	-	-								
--	16		-	-	-								
--	17		-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	
Speical charges													
	19	-	217,701	-	217,701	217,701	-	-	-	-	217,701	-	
Direct water billings	20	-	135,243	-	135,243	135,243	-	-	-	-	135,243	-	
Sewer surcharge on direct water billings	21	-	48,858	-	48,858	48,858	-	-	-	-	48,858	-	
Total region or county	22	-	91	2,624,839	23,789	2,648,628	2,590,433	40,290	-	21,784	-	2,652,507	3,788

1996 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	2,066,282	23,789	2,090,071	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,161	5,283,397	59,640	-	5,343,037	5,250,311	92,679	-	5,342,990	- 1,208

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

West Lincoln Tp

10
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	2,799,245	
Revenues			
Contributions from revenue fund	2	855,173	
Contributions from capital fund	3	-	
Development Charges Act	67	87,786	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	6,200	
Investment income - from own funds	5	25,560	
- other	6	-	
--	9	527	
--	10	37,013	
--	11	-	
--	12	-	
Total revenue	13	1,012,259	
Expenditures			
Transferred to capital fund	14	288,712	
Transferred to revenue fund	15	364,836	
Charges for long term liabilities - principal and interest	16	-	
--	63	38,535	
--	20	-	
--	21	-	
Total expenditure	22	692,083	
Balance at the end of the year for:			
Reserves	23	2,546,643	
Reserve Funds	24	572,778	
Total	25	3,119,421	
Analysed as follows:			
Working funds	26	363,159	
Contingencies	27	301,179	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	138,618	
- water	29	-	
Replacement of equipment	30	868,853	
Sick leave	31	176,250	
Insurance	32	14,999	
Workers' compensation	33	-	
Capital expenditure - general administration	34	24,734	
- roads	35	211,600	
- sanitary and storm sewers	36	22,478	
- parks and recreation	64	81,453	
- library	65	9,264	
- other cultural	66	-	
- water	38	62,319	
- transit	39	-	
- housing	40	-	
- industrial development	41	445,254	
- other and unspecified	42	218,651	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
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	39,207	
Waste Site	53	1,000	
Police Commission	54	1,372	
Municipal Election	55	8,273	
Business Improvement Area	56	190	
--	57		
Total	58	3,119,421	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

11
16

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	404,624	1,180
Accounts receivable			
Canada	2	28,355	
Ontario	3	13,590	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	2,163,969	portion of taxes
Waterworks	7	87,489	receivable for
Other (including unorganized areas)	8	106,925	business taxes
Taxes receivable			
Current year's levies	9	970,554	57,747
Previous year's levies	10	278,625	3,430
Prior year's levies	11	94,451	-
Penalties and interest	12	128,747	887
Less allowance for uncollectables (negative)	13	- 38,386	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	163,924	portion of line 20
Capital outlay to be recovered in future years	19	1,739,286	for tax sale / tax
Other long term assets	20	91,179	registration
	21	6,233,332	1,416
Total			

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Lincoln Tp

For the year ended December 31, 1996.

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	56,624		
Ontario	27	15,473		
Region or county	28	79,329		
Other municipalities	29	31,357		
School Boards	30	23,391		
Trade accounts payable	31	266,209		
Other	32	-		
Other current liabilities	33	1,367,063		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,118,627		
- special area rates and special charges	35	1,412		
- benefitting landowners	36	604,040		
- user rates (consolidated entities)	37	15,207		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,119,421		
Accumulated net revenue (deficit)				
General revenue	42	15,961		
Special charges and special areas (specify)				
--	43	22,437		
--	44	- 6,629		
--	45	8,930		
--	46	- 84,758		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	78,102		
Libraries	49	20,799		
Cemetaries	50	-		
Recreation, community centres and arenas	51	979		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	3,788		
School boards	57	- 1,208		
Unexpended capital financing / (unfinanced capital outlay)	58	- 523,222		
Total	59	6,233,332		

Municipality

West Lincoln Tp

For the year ended December 31, 1996.

12
17

1. Number of continuous full time employees as at December 31		1			
Administration	1	6			
Non-line Department Support Staff	2	2			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	14			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	1			
Libraries	11	-			
Planning	12	2			
Total	13	25			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	1,351,421	282,826		
Employee benefits	15	141,033	10,190		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	9,440,386			
Previous years' tax	17	727,766			
Penalties and interest	18	184,646			
Subtotal	19	10,352,798			
Discounts allowed	20	-			
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)	22	11,339			
- amounts written off	23	18,015			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24	13,753			
- recoverable from general municipal revenues	25	35,023			
Transfers to tax sale and tax registration accounts	26	1,416			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	10,432,344			
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 1996 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19960308			
Due date of last installment (YYYYMMDD)	33	19960425			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19960726			
Due date of last installment (YYYYMMDD)	36	19960925			
		\$			
Supplementary taxes levied with 1997 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 \$	4 \$
in 1997	58	-	-	-	-
in 1998	59	-	-	-	-
in 1999	60	-	-	-	-
in 2000	61	-	-	-	-
in 2001	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		9,279	
9,279				9,279	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1996 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
39		1,059		173,586	
		72,329			
Water					
In this municipality		40		-	
In other municipalities (specify municipality)		41		-	
--		42		-	
--		43		-	
--		44		-	
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		49		-	
Sewer					
In this municipality		50		1,069	
In other municipalities (specify municipality)		51		34,400	
--		52		14,458	
--		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
--		58		-	
--		59		-	
--		60		-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	