

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26021**

**MUNICIPALITY OF: West Lincoln Tp**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

West Lincoln Tp

		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	10,986,002	3,083,574	5,636,446	2,265,982
Direct water billings on ratepayers -- own municipality	2	254,646	148,889		105,757
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	126,464	-		126,464
-- other municipalities	5	-	-		-
Subtotal	6	11,367,112	3,232,463	5,636,446	2,498,203
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,680	-		4,680
The Municipal Act, section 157	10	-	-		-
Other	11	8,501	3,934		4,567
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	18,855	4,046	-	14,809
Liquor Control Board of Ontario	14	3,261	1,509	-	1,752
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	61,045	13,042	-	48,003
Subtotal	18	96,342	22,531	-	73,811
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	837,470			837,470
.....	61	-			-
Subtotal	69	837,470			837,470
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	108,657			108,657
Canada specific grants	30	9,493			9,493
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	662,235			662,235
Subtotal	33	780,385			780,385
OTHER REVENUES					
Trailer revenue and licences	34	60			60
Licences and permits	35	115,470	-	-	115,470
Fines	37	1,415			1,415
Penalties and interest on taxes	38	219,259			219,259
Investment income - from own funds	39	-			-
- other	40	65,376			65,376
Sales of publications, equipment, etc	42	85,369			85,369
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	171,703			171,703
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	6,914			6,914
--	48	273,324			273,324
Subtotal	50	938,890	-	-	938,890
TOTAL REVENUE	51	14,020,199	3,254,994	5,636,446	5,128,759

For the year ended December 31, 1997.

**West Lincoln Tp**

## I. Own purposes

For the year ended December 31, 1997.

**West Lincoln Tp**

## II. Upper tier purposes

For the year ended December 31, 1997.

## West Lincoln Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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	2,631,578	398,479	52,330	214.590000	252.460000	564,710	100,600	13,211	3,903	-	-	682,424
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	20,102	-	-	-	-	20,102
Total Taxation	0	-	-	-	-	-	564,710	120,702	13,211	3,903	-	-	702,526
Total all school board taxation	0	-	-	-	-	-	4,244,372	1,009,898	287,824	56,967	15,922	21,463	5,636,446

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	9,493	-	15,876
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	33,400	-	-	29,185
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	33,400	-	-	29,185
Environmental services					
Sanitary Sewer System	16	-	-	-	183,286
Storm Sewer System	17	-	-	-	-
Waterworks System	18	55,402	-	-	111,866
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	8,000	-	-	-
--	22	-	-	-	-
Subtotal	23	63,402	-	-	295,152
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	-	-	-	192,199
Libraries	38	-	-	-	45,403
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	237,602
Planning and Development					
Planning and Development	41	4,246	-	-	36,106
Commercial and Industrial	42	-	-	-	29,500
Residential Development	43	2,874	-	-	-
Agriculture and Reforestation	44	4,735	-	-	-
Tile Drainage and Shoreline Assistance	45				18,814
--	46	-	-	-	-
Subtotal	47	11,855	-	-	84,420
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	108,657	9,493	-	662,235

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	478,035	-	462,206	53,565	-	-	993,806
Protection to Persons and Property								
Fire	2	166,119	-	106,067	70,776	-	-	342,962
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	69,833	-	44,271	-	-	-	114,104
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	235,952	-	150,338	70,776	-	-	457,066
Transportation services								
Roadways	8	503,433	33,700	834,587	715,088	-	-	2,086,808
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	1,743	-	2,371	-	-	-	4,114
Street Lighting	12	4,252	-	35,912	-	-	-	40,164
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	509,428	33,700	872,870	715,088	-	-	2,131,086
Environmental services								
Sanitary Sewer System	16	43,933	166,294	127,178	102,719	-	-	440,124
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	58,732	12,368	123,427	160,000	-	-	354,527
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	102,665	178,662	250,605	262,719	-	-	794,651
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,240	-	20,878	2,000	7,110	-	33,228
--	29	-	-	-	-	-	-	-
Subtotal	30	3,240	-	20,878	2,000	7,110	-	33,228
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	121,921	-	206,182	59,262	-	-	387,365
Libraries	38	45,947	-	30,905	-	-	-	76,852
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	167,868	-	237,087	59,262	-	-	464,217
Planning and Development								
Planning and Development	41	44,342	-	70,524	2,309	-	-	117,175
Commercial and Industrial	42	-	15,207	585	159,000	-	-	174,792
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	8,000	11,744	20,558	-	-	-	40,302
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	52,342	26,951	91,667	161,309	-	-	332,269
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,549,530	239,313	2,085,651	1,324,719	7,110	-	5,206,323

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	523,222	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	447,030	
Reserves and Reserve Funds	3	1,026,635	
Subtotal	4	1,473,665	
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	-	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	-	
Other Financing			
Prepaid Special Charges	24	117,149	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	33,295	
--	30	-	
--	31	-	
Subtotal	32	150,444	
Total Sources of Financing	33	1,624,109	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,508,454	
Subtotal	36	1,508,454	
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	33,295	
Total Applications	42	1,541,749	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	440,862	
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	291,371	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	150,000	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	440,862	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

West Lincoln Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,565
Protection to Persons and Property					
Fire	2	-	-	-	30,776
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	30,776
Transportation services					
Roadways	8	-	-	-	927,176
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	927,176
Environmental services					
Sanitary Sewer System	16	-	-	-	144,341
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	15,509
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	159,850
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	-	-	-	108,028
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	108,028
Planning and Development					
Planning and Development	41	-	-	-	10,969
Commercial and Industrial	42	-	-	-	266,090
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	277,059
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	1,508,454

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

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	59,438	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	59,438
Environmental services			
Sanitary Sewer System	16	461,000	
Storm Sewer System	17	-	
Waterworks System	18	39,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	500,000
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	10,728	
--	46	-	
	Subtotal	47	10,728
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	570,166

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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	-	
: To Canada and agencies	2	-	
: To other	3	59,438	
Subtotal	4	59,438	
Plus: All debt assumed by the municipality from others	5	510,728	
Less: All debt assumed by others			
:Ontario	6	-	
: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	570,166	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	510,728	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	59,438	
--	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	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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. 1997 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	156,190	54,688		
- special are rates and special charges	51	1,411	73		
- benefitting landowners	52	10,312	1,432		
- user rates (consolidated entities)	53	15,207	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	183,120	56,193		
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
		1	2	3	4
		\$	\$	\$	\$
1998		171,065	43,976	-	-
1999		181,785	30,942	-	-
2000		163,043	16,917	-	-
2001		19,273	8,976	-	-
2002		8,000	2,803	-	-
2003-2007		27,000	4,518	-	-
2008 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	570,166	108,132	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998	72	-			
1999	73	-			
2000	74	-			
2001	75	-			
2002	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	-	-		

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

9LT  
13

For the year ended December 31, 1997.

		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		2,164,598	37,449	2,202,047							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		573,323	-	573,323							
--	8		-	-	-							
Payments in lieu of taxes	9		22,531	-	22,531							
Telephone and telegraph taxation	10		39,082	-	39,082							
Subtotal levied by mill rate -- general	11	3,788	2,799,534	37,449	2,836,983	2,774,997	39,082	-	22,531	-	2,836,610	3,415
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	269,495	-	269,495	269,495	-	-	-	-	269,495	-
Direct water billings	20	-	148,889	-	148,889	148,889	-	-	-	-	148,889	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	3,788	3,217,918	37,449	3,255,367	3,193,381	39,082	-	22,531	-	3,254,994	3,415



1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Lincoln Tp

9LT  
13

For the year ended December 31, 1997.

		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)												
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	2,164,598	37,449	2,202,047	-	-	-	-	-	-	
	Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	2,164,598	37,449	2,202,047	-	-	-	-	-	-	
	--	2	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	1,208	5,542,107	94,353	-	5,636,460	5,547,348	89,098	-	5,636,446	-	1,222

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

West Lincoln Tp

10  
15

		1	\$
Balance at the beginning of the year	1	3,119,421	
Revenues			
Contributions from revenue fund	2	877,689	
Contributions from capital fund	3	33,295	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	376,389	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	7,510	
- other	6	13,868	
--	9	138,618	
--	10	15,182	
--	11	-	
--	12	-	
Total revenue	13	1,462,551	
Expenditures			
Transferred to capital fund	14	1,026,635	
Transferred to revenue fund	15	171,703	
Charges for long term liabilities - principal and interest	16	-	
--	63	19,066	
--	20	138,618	
--	21	-	
Total expenditure	22	1,356,022	
Balance at the end of the year for:			
Reserves	23	2,710,778	
Reserve Funds	24	515,172	
Total	25	3,225,950	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	363,159	
Contingencies	27	241,272	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	917,602	
Sick leave	31	122,889	
Insurance	32	14,587	
Workers' compensation	33	-	
Capital expenditure - general administration	34	18,577	
- roads	35	133,980	
- sanitary and storm sewers	36	238,753	
- parks and recreation	64	68,564	
- library	65	9,264	
- other cultural	66	9,662	
- water	38	222,319	
- transit	39	-	
- housing	40	-	
- industrial development	41	554,612	
- other and unspecified	42	155,133	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	116,898	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	7,615	
--	53	500	
--	54	1,372	
--	55	6,110	
--	56	5,082	
--	57	18,000	
Total	58	3,225,950	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
-----------------

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1138,527	-
	Accounts receivable		
	Canada	278,572	
	Ontario	377,126	
	Region or county	424,859	
	Other municipalities	5-	
	School Boards	61,700,833	portion of taxes
	Waterworks	7161,713	receivable for
	Other (including unorganized areas)	8209,766	business taxes
	Taxes receivable		
	Current year's levies	9961,069	
	Previous year's levies	10318,062	27,944
	Prior year's levies	11109,286	723
	Penalties and interest	12146,755	9,860
	Less allowance for uncollectables (negative)	13- 6,130	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	1875,325	portion of line 20
	Capital outlay to be recovered in future years	19570,166	for tax sale / tax
	Other long term assets	2084,047	resistration
		214,649,976	2,316
	Total		

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
-----------------

For the year ended December 31, 1997.

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	114		
Ontario	27	19,791		
Region or county	28	86,923		
Other municipalities	29	101,807		
School Boards	30	295,221		
Trade accounts payable	31	-		
Other	32	-		
Other current liabilities	33	810,416		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	98,439		
- special area rates and special charges	35	-		
- benefitting landowners	36	471,727		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,225,950		
Accumulated net revenue (deficit)				
General revenue	42	- 499		
Special charges and special areas (specify)				
--	43	24,385		
--	44	485		
--	45	12,106		
--	46	- 72,441		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,212		
Libraries	49	11,762		
Cemetaries	50	-		
Recreation, community centres and arenas	51	1,247		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	3,415		
School boards	57	- 1,222		
Unexpended capital financing / (unfinanced capital outlay)	58	- 440,862		
Total	59	4,649,976		

STATISTICAL DATA

For the year ended December 31, 1997.

1												
1. Number of continuous full time employees as at December 31												
Administration	1	7										
Non-line Department Support Staff	2	1										
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									
2. Total expenditures during the year on:												
Wages and salaries	14	1,209,048	409,465									
Employee benefits	15	137,933	23,189									
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections:												
Current year's tax	16	9,897,486										
Previous years' tax	17	220,302										
Penalties and interest	18	200,718										
Subtotal		19	10,318,506									
Discounts allowed	20	-										
Tax adjustments under section 362 and 263 of the Municipal Act												
- amounts added to the roll (negative)	22											
- amounts written off	23											
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												
- recoverable from upper tier and school boards	24											
- 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										
Amounts added to the tax roll for collection purposes only	30											
Business taxes written off under subsection 441(1) of the Municipal Act	81											
4. Tax due dates for 1997 (lower tier municipalities only)												
Interim billings:												
Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19,970,225										
Due date of last installment (YYYYMMDD)	33	19,970,425										
Final billings:												
Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19,970,728										
Due date of last installment (YYYYMMDD)	36	19,970,925										
		37	-									
Supplementary taxes levied with 1998 due date												
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 1998	58	-	-	-	-							
in 1999	59	-	-	-	-							
in 2000	60	-	-	-	-							
in 2001	61	-	-	-	-							
in 2002	62	-	-	-	-							
Total	63	-	-	-	-							

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
Water		39		1,097	
In this municipality		186,992		67,654	
In other municipalities (specify municipality)					
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
Sewer		44		1,107	
In this municipality		92,715		33,749	
In other municipalities (specify municipality)					
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		65		-	
				water	
				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	
		1		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		1		2	
		\$		\$	
Approved but not financed as at December 31, 1996		67		318,600	
Approved in 1997		68		-	
Financed in 1997		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1997		71		318,600	
Applications submitted but not approved as at Decemeber 31, 1997		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	