

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26021**

**MUNICIPALITY OF: West Lincoln Tp**

## ANALYSIS OF REVENUE FUND REVENUES

## West Lincoln Twp

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*For the year ended December 31, 1998.*

		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	10,634,529	4,176,156	3,259,417	3,198,956
Direct water billings on ratepayers -- own municipality	2	296,659	186,044		110,615
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	147,236	-		147,236
-- other municipalities	5	-	-		-
Subtotal	6	11,078,424	4,362,200	3,259,417	3,456,807
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,235	-		4,235
The Municipal Act, section 157	10	-	-		-
Other	11	9,128	3,686		5,442
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	45,732	28,102	-	17,630
Liquor Control Board of Ontario	14	3,700	2,274	-	1,426
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	49,280	33,709	-	15,571
Subtotal	18	112,075	67,771	-	44,304
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	860,000			860,000
Special Transition Assistance	63	107,000			107,000
Special Circumstances Fund	64	56,913			56,913
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,023,913			1,023,913
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	29,296			29,296
Canada specific grants	30	33,075			33,075
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	596,038			596,038
Subtotal	33	658,409			658,409
OTHER REVENUES					
Trailer revenue and licences	34	140			140
Licences and permits	35	137,396	-	-	137,396
Rents, concessions and franchises	36	310,868			310,868
Fines	37	540			540
Penalties and interest on taxes	38	215,717			215,717
Investment income - from own funds	39	-			-
- other	40	95,778			95,778
Donations	70	95			95
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	104,065			104,065
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	53,677	53,677		
--	48	-	-		
Subtotal	50	918,276	-	-	918,276
TOTAL REVENUE	51	13,791,097	4,429,971	3,259,417	6,101,709





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

West Lincoln Tp
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	1,938,842	1,653,870	2,699	279,366	2,907
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	14,830	13,648	-	1,182	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	93,149	82,454	-	10,695	-
Managed Forest	0.115000	100	100	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,046,921	1,750,072	2,699	291,243	2,907
Subtotal Commercial		523,793	342,707	9,172	160,396	11,518
Subtotal Industrial		530,706	347,230	9,293	162,513	11,670
Pipeline	-	267,450	174,988	4,683	81,898	5,881
Other	-	-	-	-	-	-
Supplementary Taxes	-	115,378	104,088	68	11,137	85
Subtotal levied by tax rate		3,253,492	2,510,909	25,779	684,913	31,891
Railway rights-of-way		5,925	3,877	104	1,814	130
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		5,925	3,877	104	1,814	130
Total school board purposes		3,259,417	2,514,786	25,883	686,727	32,021

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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	-	9,090	-	13,744
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	-	-	-	38,799
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	38,799
Environmental services					
Sanitary Sewer System	16	-	-	-	137,789
Storm Sewer System	17	1	-	-	-
Waterworks System	18	-	-	-	128,559
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	2,523	-	-	-
--	22	-	-	-	-
Subtotal	23	2,524	-	-	266,348
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	187,092
Libraries	38	17,990	23,985	-	2,145
Other Cultural	39	-	-	-	-
Subtotal	40	17,990	23,985	-	189,237
Planning and Development					
Planning and Development	41	-	-	-	74,961
Commercial and Industrial	42	-	-	-	-
Residential Development	43	3,697	-	-	-
Agriculture and Reforestation	44	5,085	-	-	8,494
Tile Drainage and Shoreline Assistance	45	-	-	-	4,455
--	46	-	-	-	-
Subtotal	47	8,782	-	-	87,910
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	29,296	33,075	-	596,038



		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	425,623	-	482,545	52,067	-	-	960,235
Protection to Persons and Property								
Fire	2	135,638	-	104,745	64,519	-	-	304,902
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	81,082	-	46,418	-	-	-	127,500
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	216,720	-	151,163	64,519	-	-	432,402
Transportation services								
Roadways	8	461,529	33,700	818,986	922,951	-	-	2,237,166
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	2,046	-	960	-	-	-	3,006
Street Lighting	12	5,000	-	44,637	-	-	-	49,637
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	468,575	33,700	864,583	922,951	-	-	2,289,809
Environmental services								
Sanitary Sewer System	16	98,819	164,271	47,191	214,740	294,508	-	819,529
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	90,532	12,648	42,776	93,218	-	-	239,174
Garbage Collection	19	-	133,272	2,372	-	312,904	-	448,548
Garbage Disposal	20	405	-	3,882	-	111,534	-	115,821
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	189,756	310,191	96,221	307,958	718,946	-	1,623,072
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	4,068	-	20,169	2,000	7,800	-	34,037
--	29	-	-	-	-	-	-	-
Subtotal	30	4,068	-	20,169	2,000	7,800	-	34,037
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	129,724	-	149,230	102,989	-	-	381,943
Libraries	38	71,425	-	10,417	22,396	-	-	104,238
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	201,149	-	159,647	125,385	-	-	486,181
Planning and Development								
Planning and Development	41	55,102	-	92,762	29,997	-	-	177,861
Commercial and Industrial	42	-	-	2,624	100,000	-	-	102,624
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,000	-	17,078	3,545	-	-	22,623
Tile Drainage and Shoreline Assistance	45	-	4,455	-	-	-	-	4,455
--	46	-	-	-	-	-	-	-
Subtotal	47	57,102	4,455	112,464	133,542	-	-	307,563
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,562,993	348,346	1,886,792	1,608,422	726,746	-	6,133,299

1998 FINANCIAL INFORMATION RETURN		
Municipality		
West Lincoln Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	440,862
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	584,167
Reserves and Reserve Funds	3	709,131
Subtotal	4	1,293,298
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	61,186
Canada	21	-
Other Municipalities	22	-
Subtotal	23	61,186
Other Financing		
Prepaid Special Charges	24	200,044
Proceeds From Sale of Land and Other Capital Assets	25	227,000
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	427,044
Total Sources of Financing	33	1,781,528
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,292,072
Subtotal	36	1,292,072
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	198,423
Total Applications	42	1,490,495
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	149,829
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	99,829
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	50,000
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	149,829
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

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	-	-	-	96,836
Protection to Persons and Property					
Fire	2	-	-	-	236,829
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	236,829
Transportation services					
Roadways	8	-	-	-	395,331
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	395,331
Environmental services					
Sanitary Sewer System	16	-	-	-	95,871
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	236,516
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	332,387
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	92,165
Libraries	38	-	-	-	22,396
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	114,561
Planning and Development					
Planning and Development	41	-	-	-	4,997
Commercial and Industrial	42	-	-	-	111,131
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	61,186	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	61,186	-	-	116,128
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	61,186	-	-	1,292,072

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

West Lincoln Tp
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	30,922	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	30,922	
Storm Sewer System	17	331,000	
Waterworks System	18	-	
Garbage Collection	19	30,000	
Garbage Disposal	20	-	
Pollution Control	21	899,000	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,260,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
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	7,128	
	Subtotal	47	-
Electricity	48	7,128	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

West Lincoln Tp

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		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	30,922	
Subtotal	4	30,922	
Plus: All debt assumed by the municipality from others	5	1,267,128	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	1,298,050	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	1,267,128	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	30,922	
--	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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

West Lincoln Tp

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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. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	212,516	131,375
- general tax rates			51	-	-
- special are rates and special charges			52	3,600	855
- benefiting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			57	-	-
- hydro			56	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			78	216,116	132,230
Total			78	216,116	132,230
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
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	229,734	104,033	-	-
2000	61	214,043	86,473	-	-
2001	62	74,273	70,219	-	-
2002	63	67,000	64,271	-	-
2003	64	72,000	58,995	-	-
2004 - 2008	65	641,000	227,496	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,298,050	611,487	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	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	-	-	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,207,454	- 31,298	4,176,156	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		67,771	-	67,771	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,275,225	- 31,298	4,243,927	4,176,156	-	67,771	-	4,243,927	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	186,044	-	186,044	186,044	-	-	-	186,044	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	4,461,269	- 31,298	4,429,971	4,362,200	-	67,771	-	4,429,971	-

1998 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS	English Language Public DSB (specify)												
	--	62	-	2,618,874	-	104,088	-	2,514,786	2,514,786	-	-	2,514,786	-
	--	63	-	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	25,951	-	68	-	25,883	25,883	-	-	25,883	-
	--	65	-	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)												
--	93	-	697,864	-	11,137	-	686,727	686,727	-	-	686,727	-	
--	94	-	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	32,106	-	85	-	32,021	32,021	-	-	32,021	-
	--	96	-	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,374,795	-	115,378	-	3,259,417	3,259,417	-	-	3,259,417	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

West Lincoln Tp

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		1	\$
Balance at the beginning of the year	1	3,225,933	
Revenues			
Contributions from revenue fund	2	1,024,255	
Contributions from capital fund	3	198,423	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	122,034	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	5,202	
- other	6	27,610	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,377,524	
Expenditures			
Transferred to capital fund	14	709,131	
Transferred to revenue fund	15	104,065	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	813,196	
Balance at the end of the year for:			
Reserves	23	3,165,305	
Reserve Funds	24	624,956	
Total	25	3,790,261	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	363,159	
Contingencies	27	325,453	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	908,100	
Sick leave	31	-	
Insurance	32	23,022	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	220,942	
- sanitary and storm sewers	36	426,758	
- parks and recreation	64	73,564	
- library	65	10,603	
- other cultural	66	43,087	
- water	38	79,020	
- transit	39	-	
- housing	40	-	
- industrial development	41	388,888	
- other and unspecified	42	172,443	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	10,265	
--	53	100,000	
--	54	20,000	
Obligatory reserve funds:			
Development Charges Act	68	459,954	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	148,259	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	16,744	
--	56	-	
--	57	-	
Total	58	3,790,261	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,189,887	-
Accounts receivable			
Canada	2	-	
Ontario	3	22,494	
Region or county	4	6,997	
Other municipalities	5	-	
School Boards	6	1,011,834	portion of taxes
Waterworks	7	182,502	receivable for
Other (including unorganized areas)	8	211,101	business taxes
Taxes receivable			
Current year's levies	9	1,157,046	
Previous year's levies	10	346,756	-
Prior year's levies	11	172,377	-
Penalties and interest	12	169,316	-
Less allowance for uncollectables (negative)	13	- 6,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	39,349	portion of line 20
Capital outlay to be recovered in future years	19	1,298,050	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	48,993	-
	21	5,850,572	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Lincoln Tp
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For the year ended December 31, 1998.

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	-		
Ontario	27	-		
Region or county	28	11,914		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	623,158		
Other	32	-		
Other current liabilities	33	330,351		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	60,922		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,237,128		
- 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	3,790,261		
Accumulated net revenue (deficit)				
General revenue	42	346		
Special charges and special areas (specify)				
--	43	22,072		
--	44	485		
--	45	11,250		
--	46	- 105,087		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,213		
Libraries	49	15,141		
Cemetaries	50	-		
Recreation, community centres and arenas	51	1,247		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 149,829		
Total	59	5,850,572		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		9
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		15
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		1
Libraries	11		-
Planning	12		4
Total	13		29
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,076,117	506,441
Employee benefits	15	168,174	51,910
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		9,921,378
Previous years' tax	17		869,284
Penalties and interest	18		193,156
Subtotal	19		10,983,818
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		-
- recoverable from upper tier	90		-
- recoverable from school boards	91		-
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	-
- recoverable from general municipal accounts	96	-	-
- recoverable from upper tier	97	-	-
- recoverable from school boards			
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		10,983,818
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 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,980,319
Due date of last installment (YYYYMMDD)	33		19,980,427
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,925
Due date of last installment (YYYYMMDD)	36		19,981,027
			\$
Supplementary taxes levied with 1999 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
		1	2
		\$	\$
Estimated to take place			
in 1999	58	1,300,000	-
in 2000	59	1,300,000	-
in 2001	60	1,300,000	-
in 2002	61	1,300,000	-
in 2003	62	1,300,000	-
Total	63	6,500,000	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	6,730		6,730	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	1,129	202,983	93,676
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	1,131	100,602	46,634
	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	-			
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, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		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					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	6,000,000	6,000,000	6,000,000	6,000,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
				\$	
	85	54		1,270,000	
	86	8		1,000,000	

ANALYSIS OF USER FEES

Municipality

West Lincoln Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1				38,413	0
	2				176,472	0
	3				131,675	0
	4				115,468	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			462,028	
All other user fees		22			134,010	
	Total	23			596,038	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		14					
Properties increasing:							
No. of properties affected within class	(#)	15	-	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-	-
Total no.of properties in class	(#)	26	-	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-