

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26021**

**MUNICIPALITY OF: West Lincoln Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

		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	10,920,497	4,708,983	3,274,556	2,936,958
Direct water billings on ratepayers -- own municipality	2	349,258	217,372		131,886
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	167,745	-		167,745
-- other municipalities	5	-	-		-
Subtotal	6	11,437,500	4,926,355	3,274,556	3,236,589
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	8,327	-		8,327
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	757,034	494,224	-	262,810
Liquor Control Board of Ontario	14	3,656	2,418	-	1,238
Other	15	46,084	30,476	-	15,608
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	815,101	527,118	-	287,983
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	859,000			859,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	73,000			73,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	932,000			932,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	55,517			55,517
Canada specific grants	30	18,448			18,448
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	461,841			461,841
Subtotal	33	535,806			535,806
OTHER REVENUES					
Trailer revenue and licences	34	2,490			2,490
Licences and permits	35	113,609	-	-	113,609
Rents, concessions and franchises	36	317,537			317,537
Fines	37	12,962			12,962
Penalties and interest on taxes	38	217,671			217,671
Investment income - from own funds	39	-			-
- other	40	97,903			97,903
Donations	70	5,247			5,247
Sales of publications, equipment, etc	42	149,607			149,607
Contributions from capital fund	43	153,534			153,534
Contributions from reserves and reserve funds	44	91,478			91,478
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	47,848	-	-	47,848
--	48	-	-	-	-
Subtotal	50	1,209,886	-	-	1,209,886





## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## West Lincoln Tp

## 2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

West Lincoln Tp

2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					62,333
4000		Subtotal levied by tax rate					4,178,592
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						520,953
3400	Railway rights-of-way						9,438
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					530,391
3200		Total upper tier purpose taxation					4,708,983

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

West Lincoln Tp
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2LT - SB  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	0.414000	1,773,348	1,514,762	1,876	254,096	2,614
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	11,571	10,814	-	757	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	84,605	74,674	10	9,921	-
Managed Forest	0.103500	90	90	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,869,614	1,600,340	1,886	264,774	2,614
Subtotal Commercial		534,284	346,152	9,655	166,376	12,101
Subtotal Industrial		554,773	359,426	10,025	172,756	12,566
Pipeline	-	271,464	175,876	4,905	84,534	6,149
Other	-	-	-	-	-	-
Supplementary Taxes		29,341	33,837	- 359	- 3,686	- 451
Subtotal levied by tax rate		3,259,476	2,515,631	26,112	684,754	32,979
Railway rights-of-way		15,080	9,770	272	4,696	342
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		15,080	9,770	272	4,696	342
Total school board purposes		3,274,556	2,525,401	26,384	689,450	33,321

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	22,265	18,448	-	11,411
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	-	-	-	36,294
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	36,294
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	138,882
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	3,467	-	-	-
--	22	-	-	-	-
Subtotal	23	3,467	-	-	138,882
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	192,575
Libraries	38	22,930	-	-	3,592
Other Cultural	39	-	-	-	-
Subtotal	40	22,930	-	-	196,167
Planning and Development					
Planning and Development	41	-	-	-	63,607
Commercial and Industrial	42	-	-	-	-
Residential Development	43	3,928	-	-	-
Agriculture and Reforestation	44	2,927	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	15,480
--	46	-	-	-	-
Subtotal	47	6,855	-	-	79,087
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	55,517	18,448	-	461,841



		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	492,921	-	426,785	151,248	-	-	1,070,954
Protection to Persons and Property								
Fire	2	158,518	-	91,194	66,334	-	-	316,046
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	124,807	-	39,523	-	-	-	164,330
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	283,325	-	130,717	66,334	-	-	480,376
Transportation services								
Roadways	8	577,582	33,700	1,013,851	772,291	-	-	2,397,424
Winter Control	9	-	-	89,042	-	-	-	89,042
Transit	10	-	-	-	-	-	-	-
Parking	11	2,667	-	6,714	-	-	-	9,381
Street Lighting	12	4,500	-	45,375	25,849	-	-	75,724
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	584,749	33,700	1,154,982	798,140	-	-	2,571,571
Environmental services								
Sanitary Sewer System	16	102,180	153,534	39,712	195,140	324,234	-	814,800
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	68,733	11,815	58,045	133,388	-	-	271,981
Garbage Collection	19	-	7,759	-	-	-	-	7,759
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	170,913	173,108	97,757	328,528	324,234	-	1,094,540
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	7,780	-	7,780
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	4,500	-	23,626	2,000	7,100	-	37,226
--	29	-	-	-	-	-	-	-
Subtotal	30	4,500	-	23,626	2,000	14,880	-	45,006
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	143,225	-	180,769	64,604	-	-	388,598
Libraries	38	59,943	-	46,299	28,491	-	-	134,733
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	203,168	-	227,068	93,095	-	-	523,331
Planning and Development								
Planning and Development	41	92,916	-	111,124	-	-	-	204,040
Commercial and Industrial	42	-	-	-	222,345	-	-	222,345
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,000	-	8,141	-	-	-	9,141
Tile Drainage and Shoreline Assistance	45	-	14,744	-	-	-	-	14,744
--	46	-	-	-	-	-	-	-
Subtotal	47	93,916	14,744	119,265	222,345	-	-	450,270
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,833,492	221,552	2,180,200	1,661,690	339,114	-	6,236,048

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	West Lincoln Tp	5
		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	255,167
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	611,017
Reserves and Reserve Funds	3	1,129,809
Subtotal	4	1,740,826
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	3,040
Canada	21	-
Other Municipalities	22	-
Subtotal	23	3,040
Other Financing		
Prepaid Special Charges	24	508,670
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	508,670
Total Sources of Financing	33	2,252,536
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,844,809
Subtotal	36	1,844,809
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	153,534
Total Applications	42	1,998,343
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	974
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	974
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	974
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	64,252
Protection to Persons and Property					
Fire	2	-	-	-	25,334
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	25,334
Transportation services					
Roadways	8	-	-	-	1,307,744
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,307,744
Environmental services					
Sanitary Sewer System	16	-	-	-	185,274
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,969
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	188,243
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	121,707
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	121,707
Planning and Development					
Planning and Development	41	-	-	-	2,295
Commercial and Industrial	42	-	-	-	135,234
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,040	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	3,040	-	-	137,529
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,040	-	-	1,844,809

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

West Lincoln Tp
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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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	192,000	
Waterworks System	18	-	
Garbage Collection	19	21,000	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	213,000	
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	-	
Assitance 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	3,195	
Subtotal	47	-	
Electricity	48	3,195	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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	213,000	
Subtotal	4	213,000	
Plus: All debt assumed by the municipality from others	5	3,195	
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	216,195	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	216,195	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

West Lincoln Tp

8  
12

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. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	186,681	30,439		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	3,933	499		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	190,614	30,938		
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
		\$	\$	\$	\$
2000	61	161,922	16,831	-	-
2001	62	19,273	4,488	-	-
2002	63	8,000	2,803	-	-
2003	64	8,000	2,172	-	-
2004		9,000	1,533	-	-
2005 - 2009	65	10,000	812	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	216,195	28,639	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	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	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		4,116,259	62,333	4,178,592	-	-	-	-	-	-
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		527,118	-	527,118	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,643,377	62,333	4,705,710	4,178,592	-	527,118	-	4,705,710	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	519,656	10,735	530,391	530,391	-	-	-	530,391	-
Direct water billings	20	-	217,372	-	217,372	217,372	-	-	-	217,372	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	5,380,405	73,068	5,453,473	4,926,355	-	527,118	-	5,453,473	-

1999 FINANCIAL INFORMATION RETURN

Municipality

West Lincoln Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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	-	2,491,564	33,837	-	2,525,401	2,525,401	-	-	2,525,401	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	26,743	- 359	-	26,384	26,384	-	-	26,384	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	693,136	- 3,686	-	689,450	689,450	-	-	689,450	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	33,772	- 451	-	33,321	33,321	-	-	33,321	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,245,215	29,341	-	3,274,556	3,274,556	-	-	3,274,556	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

West Lincoln Tp

10  
15

		1	\$
Balance at the beginning of the year	1	3,790,261	
Revenues			
Contributions from revenue fund	2	1,050,673	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	98,150	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	6,249	
- other	6	10,155	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,165,227	
Expenditures			
Transferred to capital fund	14	1,129,809	
Transferred to revenue fund	15	91,478	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,221,287	
Balance at the end of the year for:			
Reserves	23	3,530,054	
Reserve Funds	24	204,147	
Total	25	3,734,201	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	363,159	
Contingencies	27	301,007	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	800,675	
Sick leave	31	-	
Insurance	32	19,919	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	632,510	
- sanitary and storm sewers	36	527,698	
- parks and recreation	64	89,350	
- library	65	93,998	
- other cultural	66	26,023	
- water	38	220,930	
- transit	39	-	
- housing	40	-	
- industrial development	41	83,906	
- other and unspecified	42	234,699	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	14,180	
--	53	100,000	
--	54	22,000	
Obligatory reserve funds:			
Development Charges Act	68	30,278	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	170,798	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	3,071	
--	56	-	
--	57	-	
Total	58	3,734,201	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

11  
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,819,200	-
Accounts receivable			
Canada	2	-	
Ontario	3	22,265	
Region or county	4	399	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	196,765	receivable for
Other (including unorganized areas)	8	241,567	business taxes
Taxes receivable			
Current year's levies	9	1,110,316	
Previous year's levies	10	313,317	-
Prior year's levies	11	183,228	-
Penalties and interest	12	203,626	-
Less allowance for uncollectables (negative)	13	- 6,130	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	47,845	portion of line 20
Capital outlay to be recovered in future years	19	216,195	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	47,373	-
	21	5,395,966	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

11  
16

For the year ended December 31, 1999.

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	559,940		
Other municipalities	29	-		
School Boards	30	44,691		
Trade accounts payable	31	388,180		
Other	32	-		
Other current liabilities	33	435,511		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	21,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	195,195		
- 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	3,734,201		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	485		
--	45	-		
--	46	987		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	16,750		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 974		
Total	59	5,395,966		

STATISTICAL DATA

For the year ended December 31, 1999.

		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		16
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		1
Libraries	11		-
Planning	12		4
Total	13		30
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,239,548	555,378
Employee benefits	15	181,837	59,425
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		9,319,965
Previous years' tax	17		1,179,634
Penalties and interest	18		183,362
Subtotal	19		10,682,961
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			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		10,682,961
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 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,331
Due date of last installment (YYYYMMDD)	33		19,990,430
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,730
Due date of last installment (YYYYMMDD)	36		19,990,930
			\$
Supplementary taxes levied with 2000 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 2000	58	1,300,000	-
in 2001	59	1,300,000	-
in 2002	60	1,300,000	-
in 2003	61	1,300,000	-
in 2004	62	1,300,000	-
Total	63	6,500,000	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		6,793		5,936					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1999 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		1,190		224,280		124,978			
In this municipality											
In other municipalities (specify municipality)		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1999 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		1,190		110,987		56,758			
In this municipality											
In other municipalities (specify municipality)		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		-	
10. Joint boards consolidated by this municipality											
		total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only			
		1		2		3		4			
		\$		\$		%					
name of joint boards		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.		other submitted to Council		total			
		1		2		4		3			
		\$		\$		\$		\$			
Approved but not financed as at December 31, 1998		67		318,600		870,446		-		1,189,046	
Approved in 1999		68		-		-		-		-	
Financed in 1999		69		-		-		-		-	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1999		71		318,600		870,446		-		1,189,046	
Applications submitted but not approved as at Decemeber 31, 1999		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		6,000,000		6,000,000		6,000,000		6,000,000		6,000,000	
13. Municipal procurement this year											
		1		2							
				\$							
Total construction contracts awarded		85		4				743,041			
Construction contracts awarded at \$100,000 or greater		86		1				569,432			

ANALYSIS OF USER FEES

Municipality

West Lincoln Tp

For the year ended December 31, 1999.

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				36,116	0
	2				125,552	0
	3				180,469	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			342,137	
All other user fees		22			119,704	
	Total	23			461,841	