

**FIR2012: West Lincoln Tp**  
 Asmt Code: 2602  
 MAH Code: 18602

**Schedule 91**  
**PERFORMANCE MEASURES: EFFICIENCY**  
 for the year ended December 31, 2012

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**PERFORMANCE MEASURES: EFFICIENCY**  
 for the year ended December 31, 2012

Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,299,147	1,761,360	2,532,055	42,419	23,629	0	0	100,738		0	8,557,872	0	2,106,398	0	10,664,270

**SERVICE AREAS**

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0206	LT	1,202,125	43,387	158,604	9,846	12,429	-325,500	24,376	0	0	1,125,267	0	87,520	0	1,212,787

**GENERAL GOVERNMENT**

**General Government:** Operating costs for governance and corporate management as a % of total municipal operating costs  
 AND  
 Total costs for governance and corporate management as a % of total municipal costs

Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units	CHECK Core Expenses (SLC 91 xxxx 01 + 03 + 04 + 05 + 06)
column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55	60
Costs for Governance and Corporate Management	1,125,267	13.1%	1,212,787	11.4%	NA	NA	of Total Municipal Operating Costs (Total Municipal Costs) were Spent on Governance and Corporate Management	1,426,391
Total Municipal Operating Costs (Total Municipal Costs)	8,557,872		10,664,270		NA	NA		

**PROTECTION**

**Fire Services:** Operating costs/Total costs for fire services per \$1,000 of assessment

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1103	LT	397,400	197,908	48,700	0	0	0	13,647	0	0	657,655	0	158,747	0	816,402
1204	UT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1301	LT	191,131	20,777	60,267	0	0	32,700	6,459	0	0	311,334	0	0	0	311,334

**Police Services:** Operating costs/Total costs for police services per person

**Building Permits and Inspection Services:** Operating costs/Total costs for building permits and inspection services per \$1,000 of construction activity (based on permits issued)

Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units	CHECK Core Expenses (SLC 91 xxxx 01 + 03 + 04 + 05 + 06)
column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55	60
Costs for Fire Services	657,655	\$0.45	816,402	\$0.56	NA	NA	per \$1,000 of Property Assessment	644,008
Total Property Assessment / 1,000	1,462,272		1,462,272		NA	NA		
Costs for Police Services	0	NA	0	NA	NA	NA	per Person	0
Total Population	13,837		13,837		NA	NA		
Costs for Building Permits and Inspection Services	311,334	\$16.66	311,334	\$16.66	NA	NA	per \$1,000 of Construction Activity (Based on Permits Issued)	272,175
Total Value of Construction Activity (Based on Permits Issued) / \$1,000	18,691		18,691		NA	NA		

**ROADWAYS**

**Paved Roads:** Operating costs/Total costs for paved (hard top) roads per lane kilometre

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2111	LT	687,583	436,121	203,544	0	0	-413,100	35,566	0	0	949,714	0	878,518	0	1,828,232
2110	LT	396,048	251,206	117,372	0	0	0	0	0	0	764,626	0	17,823	0	782,449
2130	LT	27,503	17,445	8,151	0	0	0	0	0	0	53,099	0	102,750	0	155,849

**Unpaved Roads:** Operating costs/Total costs for unpaved (loose top) roads per lane kilometre

**Bridges and Culverts:** Operating costs/Total costs for bridges and culverts per square metre of surface area

Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units	CHECK Core Expenses (SLC 91 xxxx 01 + 03 + 04 + 05 + 06)
column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55	60
Costs for Paved Roads	949,714	\$1,899.43	1,828,232	\$3,656.46	NA	NA	per Paved Lane Kilometre	1,327,248
Total Paved Lane KM	500		500		NA	NA		
Costs for Unpaved Roads	764,626	\$2,673.52	782,449	\$2,735.84	NA	NA	per Unpaved Lane Kilometre	764,626
Total Unpaved Lane KM	286		286		NA	NA		
Costs for Bridges and Culverts	53,099	\$5.62	155,849	\$16.50	NA	NA	per Square Metre of Surface Area on Bridges and Culverts	53,099
Total Square Metres of Surface Area on Bridges and Culverts	9,448		9,448		NA	NA		

**ROADWAYS**

**Winter Control:** Operating costs/Total costs for winter maintenance of roadways, excluding sidewalks and parking lots, per lane kilometre maintained in winter

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2205	LT	46,563	105,220	0	0	181,100	7,411	0	0	0	340,294	0	14,110	0	354,404

**TRANSIT**

**Conventional Transit:** Operating costs/Total costs for conventional transit per regular service passenger trip

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2303	NA	0	0	0	0	0	0	0	0	0	0	0	0	0	0

**ENVIRONMENTAL SERVICES**

**WASTEWATER**

**Wastewater Collection/Conveyance:**

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)
53 LIST	1	3	4	5	6	12	13	20	21	23	30	2	16	24	40
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units	CHECK Core Expenses (SLC 91 xxxx 01 + 03 + 04 + 05 + 06)
column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55	60
Costs for Winter Maintenance of roadways, excluding sidewalks and parking lots	340,294	\$432.94	354,404	\$450.90	NA	NA	per Lane Kilometre Maintained in Winter	151,783
Total Lane KM Maintained in Winter	786		786		NA	NA		
Costs for Conventional Transit	0	NA	0	NA	NA	NA	per Regular Service Passenger Trip	0
Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area			0		NA	NA		

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3111	Operating costs/Total costs for the collection/conveyance of wastewater per kilometre of wastewater main	LT	46,603	7,127	97,997	0	0	215,300	26,146	26,478			366,695	0	177,091	0	543,786
3112	<b>Wastewater Treatment and Disposal:</b> Operating costs/Total costs for the treatment and disposal of wastewater per megalitre	UT	0	0	867,131	0	0	0	0	0			867,131	0	0	0	867,131
3113	<b>Wastewater Collection/Conveyance, Treatment and Disposal (Integrated System):</b> Operating costs/Total costs for the collection/conveyance, treatment, and disposal of wastewater per megalitre *	Shared	46,603	7,127	965,128	0	0	215,300	26,146	26,478			1,233,826	0	177,091	0	1,410,917

\* Calculations on Line 3113 occur only IF Line 3111 and Line 3112 are completed

Costs for Wastewater Collection/Conveyance	366,695	\$12,644.66	543,786	\$18,751.24	NA	NA	per Kilometre of Wastewater Main	151,727
Total KM of Wastewater Mains	29		29		NA	NA		
Costs for Wastewater Treatment and Disposal	867,131	\$1,020.15	867,131	\$1,020.15	NA	NA	per Megalitre	867,131
Total Megalitres of Wastewater Treated	850,000		850,000		NA	NA		
Costs for Wastewater Collection/Conveyance, Treatment and Disposal	1,233,826	\$1,451.56	1,410,917	\$1,659.90	NA	NA	per Megalitre	1,018,858
Total Megalitres of Wastewater Treated	850,000		850,000		NA	NA		

\* 1 megalitre = 1,000,000 litres

**STORM WATER**

3209	<b>Urban Storm Water Management (Separate Storm Water System):</b> Operating costs/Total costs for urban storm water management (collection, treatment, disposal) per kilometre of drainage system	LT	0	0	0	0	0	0	0	0			0	0	168,462	0	168,462
3210	<b>Rural Storm Water Management (Separate Storm Water System):</b> Operating costs/Total costs for rural storm water management (collection, treatment, disposal) per kilometre of drainage system	NA	0	0	0	0	0	0	0	0			0	0	0	0	0

Costs for Urban Storm Water Management	0	NA	168,462	\$5,264.44	NA	NA	per KM of Urban Drainage System	0
Total KM of Urban Drainage System plus (0.005 KM times No. of Catch Basins)	32		32		NA	NA		
Costs for Rural Storm Water Management	0	NA	0	NA	NA	NA	per KM of Rural Drainage System	0
Total KM of Rural Drainage System plus (0.005 KM times No. of Catch Basins)			0		NA	NA		

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53 LIST	1 \$	3 \$	4 \$	5 \$	6 \$	12 \$	13 \$	20 \$	21 \$	23 \$	30 \$	2 \$	16 \$	24 \$	40 \$
3311	0	0	568,816	0	0	0	0	0	0	0	568,816	0	0	0	568,816
3312	173,848	52,060	0	0	0	212,100	21,329	0	0	0	459,337	0	253,676	0	713,013
3313	173,848	52,060	568,816	0	0	212,100	21,329	0	0	0	1,028,153	0	253,676	0	1,281,829

\*\* Calculations on Line 3313 occur only IF Line 3311 and Line 3312 are completed

Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units
column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55 LIST
Costs for the Treatment of Drinking Water	568,816	\$718.20	568,816	\$718.20	NA	NA	per Megalitre
Total Megalitres of Drinking Water Treated	792,000		792,000		NA	NA	
Costs for the Distribution/Transmission of Drinking Water	459,337	\$15,311.23	713,013	\$23,767.10	NA	NA	per Kilometre of Water Distribution/Transmission Pipe
Total KM of Water Distribution/Transmission Pipe	30		30		NA	NA	
Costs for the Treatment and Distribution/Transmission of Drinking Water	1,028,153	\$1,298.17	1,281,829	\$1,618.47	NA	NA	per Megalitre
Total Megalitres of Drinking Water Treated	792,000		792,000		NA	NA	

\* 1 megalitre = 1,000,000 litres

**SOLID WASTE**

3404	<b>Garbage Collection:</b> Operating costs/Total costs for garbage collection per tonne (or per household)	UT	0	0	0	0	0	0	0	0			0	0	0	0
3504	<b>Garbage Disposal:</b> Operating costs/Total costs for garbage disposal per tonne (or per household)	UT	0	0	0	0	0	0	0	0			0	0	0	0
3606	<b>Solid Waste Diversion:</b> Operating costs/Total costs for solid waste diversion per tonne (or per household)	UT	0	0	0	0	0	0	0	0			0	0	0	0
3607	<b>Solid Waste Management (Integrated System):</b> Average operating cost/Total costs for solid waste management (collection, disposal and diversion) per tonne (or per household) ***	UT	0	0	0	0	0	0	0	0			0	0	0	0

\*\*\* Calculations on Line 3607 occur only IF Line 3404, Line 3504 and Line 3606 are all completed

Costs for Garbage Collection	0	NA	0	NA	NA	NA	
Please Select Units for Denominator in Column 55					NA	NA	
Costs for Garbage Disposal	0	NA	0	NA	NA	NA	
Please Select Units for Denominator in Column 55					NA	NA	
Costs for Solid Waste Diversion	0	NA	0	NA	NA	NA	
Please Select Units for Denominator in Column 55					NA	NA	
Costs for Solid Waste Management	0	NA	0	NA	NA	NA	
Please Select Units for Denominator in Column 55					NA	NA	

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		Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Interfunctional Adjustments	Allocation of Program Support *	LESS: Revenue from Other Municipalities	LESS: Other Revenue	LESS: MPAC & Tax Write-offs	OPERATING COSTS	Interest on Long Term Debt	Amortization	LESS: Revenue from Other Municipalities: Tangible Capital Assets	TOTAL COST (Col. 30 + 2 + 16 less Col. 24)	Description	DATA Operating Costs / Denominator	EFFICIENCY MEASURE (Based on Operating Costs)	DATA Total Costs / Denominator	EFFICIENCY MEASURE (Based on Total Costs)	DATA Total Costs LESS Interest on Long Term Debt / Denominator	OPTIONAL EFFICIENCY MEASURE (Based on Total Costs, Net of Interest on Long Term Debt)	Units	CHECK Core Expenses (SLC 91 XXXX 01 + 03 + 04 + 05 + 06)	
53 LIST		1 \$	3 \$	4 \$	5 \$	6 \$	12 \$	13 \$	20 \$	21 \$	23 \$	30 \$	2 \$	16 \$	24 \$	40 \$	column 50 / column 51	col. 30 / col. 31	35	col. 40 / col. 41	45	col. 42 / col. 41	46	55 LIST	60	
<b>PARKS AND RECREATION</b>																										
7103	<b>Parks:</b> Operating costs/Total costs for parks per person	118,703	144,522	26,792	0	0	50,100	7,206	0			347,323	0	19,466	0	366,789	Costs for Parks	347,323	\$25.10	366,789	\$26.51	NA	NA	per Person	290,017	
																	Total Population	13,837		13,837		NA	NA			
7203	<b>Recreation Programs:</b> Operating costs/Total costs for recreation programs per person	87,427	16,393	0	0	0	0	2,200	10,958			95,062	0	621	0	95,683	Costs for Recreation Programs	95,062	\$6.87	95,683	\$6.92	NA	NA	per Person	103,820	
																	Total Population	13,837		13,837		NA	NA			
7306	<b>Recreation Facilities:</b> Operating costs/Total costs for recreation facilities per person	357,913	194,078	5,664	0	0	29,000	12,429	0			599,084	0	46,784	0	645,868	Costs for Recreation Facilities	599,084	\$43.30	645,868	\$46.68	NA	NA	per Person	557,655	
																	Total Population	13,837		13,837		NA	NA			
7320	<b>Subtotal: Recreation Programs and Recreation Facilities:</b> Operating costs/Total costs for recreation programs and recreation facilities per person (Subtotal)	445,340	210,471	5,664	0	0	29,000	14,629	10,958			694,146	0	47,405	0	741,551	Costs for Recreation Programs and Recreation Facilities	694,146	\$50.17	741,551	\$53.59	NA	NA	per Person	661,475	
																	Total Population	13,837		13,837		NA	NA			
7321	<b>Subtotal: Parks, Recreation Programs and Recreation Facilities:</b> Operating costs/Total costs for parks, recreation programs and recreation facilities per person (Subtotal)	564,043	354,993	32,456	0	0	79,100	21,835	10,958			1,041,469	0	66,871	0	1,108,340	Costs for Parks, Recreation Programs and Recreation Facilities	1,041,469	\$75.27	1,108,340	\$80.10	NA	NA	per Person	951,492	
																	Total Population	13,837		13,837		NA	NA			
<b>LIBRARY SERVICES</b>																										
7405	<b>Library Services:</b> Operating costs/Total costs for library services per person	189,295	33,015	4,920	5,000	0	0	4,814	0			237,044	0	80,296	0	317,340	Costs for Library Services	237,044	\$17.13	317,340	\$22.93	NA	NA	per Person	232,230	
																	Total Population	13,837		13,837		NA	NA			
7406	<b>Library Services:</b> Operating costs/Total costs for library services per use	189,295	33,015	4,920	5,000	0	0	4,814	0			237,044	0	80,296	0	317,340	Costs for Library Services	237,044	\$2.51	317,340	\$3.36	NA	NA	per Library Use	232,230	
																	Total Library Uses for Your Municipality	94,428		94,428		NA	NA			