**MUNICIPAL CODE: 41046** 

MUNICIPALITY OF: Port Elgin T

Municipality

# ANALYSIS OF REVENUE FUND REVENUES

Port Elgin T

1

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1	2	3	4
TAXATION			\$	\$	\$	\$
Taxation Taxation from schedule 2LTxx						
or requistions from schedule 2UT		1	4,412,989	355,929	1,643,437	2,413,623
Direct water billings on ratepayers						
own municipality		2	48,626	-	_	48,626
other municipalities		3	15,599	-	-	15,599
Sewer surcharge on direct water billings own municipality		4	31,607	-		31,607
other municipalities		5	1,478	-	-	1,478
	Subtotal	6	4,510,299	355,929	1,643,437	2,510,933
PAYMENTS IN LIEU OF TAXATION		<u> </u>		·		
Canada		7	-	-	-	-
Canada Enterprises		8	5,011	-	-	5,011
Ontario						
The Municipal Tax Assistance Act		9	-	-	_	-
The Municipal Act, section 157		10	-	-	-	-
Other Ontario Enterprises		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	34,330	3,079	14,262	16,989
Ontario Hydro		13	477	-	-	477
Liquor Control Board of Ontario		14	2,261	-	-	2,261
Other		15	41	-	-	35
Municipal enterprises		16	8,402	-	-	8,402
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	50,522	3,085	14,262	33,175
ONTARIO UNCONDITIONAL GRANTS					_	
Per Household General		19	74,700	-	-	74,700
Per Household Police		20	124,500	-	-	124,500
Transitional amd special assistance		22	-	-	-	-
Resource Equalization		23	378,583	-	-	378,583
General Support		24	180,493	-	-	180,493
Northern Special Support		25	-	-	-	-
Apportionment Guarantee Revenue Guarantee		26		-	-	-
	Subtotal	27 28	758,276	-	-	758,276
REVENUES FOR SPECIFIC FUNCTIONS	Jubiotai	20	730,270			730,270
Ontario specific grants		29	201,015			201,015
Canada specific grants		30	650		-	650
Other municipalities - grants and fees		31	89,699		-	89,699
Fees and service charges		32	501,742		-	501,742
	Subtotal	33	793,106			793,106
OTHER REVENUES						
Trailer revenue and licences		34	210,863			210,863
Licences and permits		35	55,053	-	-	55,053
Fines		37	2,571			2,571
Penalties and interest on taxes		38	50,330		-	50,330
Investment income - from own funds		39			-	-
- other		40	42,576		-	42,576
Sales of publications, equipment, etc		42	3,901		-	3,901
Contributions from capital fund  Contributions from reserves and reserve funds		43 44	280,000			280,000
Contributions from reserves and reserve funds  Contributions from non-consolidated entities		45	200,000		-	- 200,000
		46			-	-
		47	-		-	<u> </u>
		48			-	-
Sale of Land		49	871			871
	Subtotal	50	646,165	-	-	646,165
TOTAL F	REVENUE	51	6,758,368	359,014	1,657,699	4,741,655

### **ANALYSIS OF TAXATION**

For the year ended December 31, 1988.

Port Elgin T 2LT - OP

To the year ended becember 31, 1700.		LOCAL <sup>-</sup>	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	AXES	TOTAL
		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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
I. Own purposes	MAID	7	7	7	7	*	7	7	Ţ	,	*	7	Ţ.
General	0	49,752,575	7,826,515	2,865,365	30.10600	35.41900	1,497,851	277,207	101,488	19,585	25,799	11,039	1,932,969

Mu	nici	oali	tν
,,,,		ρωι.	٠,

### **ANALYSIS OF TAXATION**

For the year ended December 31, 1988.

Port Elgin T 2LT - OP

,		LOCAL	TAXABLE ASSES	SMENT	MILL RATES		TAXES LEVIED			SUP	TOTAL		
		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
		1	2	3	4	5	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
II. Upper tier purposes													
General	0	49,752,575	7,826,515	2,865,365	5.45600	6.41900	271,450	50,238	18,393	3,001	5,693	2,408	351,183
	I												

Port Elgin T

2LT - OP

**ZL** I

For the year ended December 31, 1988.	<del>-</del>	LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	XES	TOTAL
		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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
III. School board purposes													
Elementary public													
General	0	42,390,580	7,388,155	2,727,680	15.014000	17.664000	636,452	130,504	48,182	8,575	11,725	5,111	840,549
	1												
	1												
Elementary separate							,						
General	0	7,361,995	438,360	137,685	12.715000	14.959000	93,608	6,558	2,060	1,247	546	158	104,177
	1												
	1												
	1												
Secondary public													
General	0	42,390,580	7,388,155	2,727,680	10.278000	12.092000	435,690	89,338	32,983	5,956	7,867	3,435	575,269
Public consolidated													
r abile consolidated	1 1											1	

ALIA	I YSIS	$\triangle$		TIAN
$\Delta N \Delta$	1 Y \1\	UJE I	$\Delta X \Delta$	1 11 11 11 11

For the year ended December 31, 1988.

Municipality
Port Elgin T

2LT - OP

		LOCAL	TAXABLE ASSES	SMENT	MILL RATES		TAXES LEVIED			SUP	TOTAL		
		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
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	7,361,995	438,360	137,685	12.432000	14.626000	91,524	6,411	2,014	1,220	495	154	101,818
Separate consolidated						_			_				
Total all school board taxation	0	•					1,257,274	254,435	85,239	16,998	20,633	8,858	1,643,437

### **ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES**

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

2UT 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

Municipalities which Mu support the upper tier	unicipal Code	levy for general purposes *	lev	ries for special pu	rposes (please spec	ify	Payments	Telephone &	share of		water servi	ice charges	sewer serv	ice charges
Municipalities which Mu support the upper tier	unicipal Code	for general purposes *					Payments	Telephone &	share of					
		3					in lieu of taxes	Telegraph taxation	supplementary taxes	total levies	residences	all other properties	residences	all other properties
			4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
														İ
	1													
	2													<del></del>
	3													
	4 5				<u> </u>									i
	6													 I
	7													]
	8													1
	9													<del> </del>
	10													
	11 12													
	13													<u> </u>
	14				†									 I
	15													]
	16													1
	17													<u> </u>
	18													
	19 20													1
	21													<u> </u>
	22													 I
	23													· <del></del>
	24											-		
	25													
	26													
	27 28													<u> </u>
	29													
	30				1									
	31													
	32													
	33													
	34													
	35				<u> </u>									

# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

This Schedule Not Required For This Municipality

**2UT** 5

For the year ended December 31, 1988.

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

			lev	ries for special pu	rposes (please spe	cify					water serv	rice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47													

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Port Elgin T	

For the year ended December 31, 1988.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	\$	3 \$	<b>4</b> \$
General Government		1	-	-	-	24,777
Protection to Persons and Property						
Fire		2		-	-	573
Police Conservation Authority		3	5,721	-	-	3,294
Protective inspection and control		5	-		-	1,802
Emergency measures		6	-		-	- 1,002
	Subtotal	7	5,721	-	-	5,669
Transportation comises						
Transportation services Roadways		8	95,741	_	38,021	9,332
Winter Control		ا ۋ	83,047		-	- 7,332
Transit		10	-		-	
Parking		11	-	_	-	35,073
Street Lighting		12	-	-	-	-
Air Transportation		13	7,697	-	-	17,474
		14	-	-	-	107,014
	Subtotal	15	186,485	-	38,021	168,893
Environmental services						
Sanitary Sewer System		16	-	-	-	9,230
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	9,188
Garbage Collection		19	-	-	- 24 220	
Garbage Disposal Pollution Control		20	-	-	31,328	5,05
		21	-	-	-	-
	Subtotal	23	-	-	31,328	23,47
Health Services	Subtotal				31,320	23,47
Public Health Services		24	-	-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	15,870
		29	-	-	-	-
	Subtotal	30	-	-	-	15,870
Social and Family Services General Assistance		24				
		31	-	-	-	-
Assistance to Aged Persons Assitance to Children		32	-	-	-	-
Day Nurseries		34	-		_	<u> </u>
		35	_		_	
	Subtotal	36	-	-	-	-
Recreation and Cultural Services						
Parks and Recreation		37	8,809	650	19,100	227,981
Libraries		38	-	-	500	8,239
Other Cultural		39		-	-	
Planning and Development	Subtotal	40	8,809	650	19,600	236,220
Planning and Development		41	-	-	-	26,842
Commercial and Industrial		42	-	-	750	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal	47	-	-	750	26,842
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	201,015	650	89,699	501,742

# ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Port Elgin T

		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		1 302,584	-	183,330	160,735	-	-	646,649
Protection to Persons and Property								
Fire		2 70,973	24,031	40,342	10,356	-	22,920	168,622
Police Conservation Authority		3 483,299	-	95,597	28,074	-	-	606,970
•		4 -	-	- 14 493	676	20,593	-	20,593
Protective inspection and control  Emergency measures		5 43,521 6 -	-	11,483	-	-	-	55,680
Emergency measures	Subtotal	<b>7</b> 597,793	24,031	147,422	39,106	20,593	22,920	851,865
Transportation services Roadways		,		•		·	·	·
Winter Control		8 276,488 9 43,577	137,533	260,668 22,937	523,046		1,300	1,196,435
Transit		9 43,577	-		-	-	-	66,514
Parking		11 24,292	-	3,545	7,236	-	-	35,073
Street Lighting		12 -	-	40,493	20,400	-	-	60,893
Air Transportation		13 11,858	-	20,024	2,776	-	-	34,658
		14 13,709	-	33,653	16,352	-	-	63,714
	Subtotal	15 369,924	137,533	381,320	569,810		1,300	1,457,287
Environmental services Sanitary Sewer System		16 77,231	97,297	141,664	47,696		4,000	359,888
Storm Sewer System		17 -	-	-	-	-	-	-
Waterworks System		74,978	162,781	156,817	17,491		29,620	382,447
Garbage Collection		90,143	-	26,549	10,468		6,000	121,160
Garbage Disposal Pollution Control		20 42,696 21 -	-	66,382	45,180	-	-	154,258
		22 -	-	-	-	-	-	
	Subtotal		260,078	391,412	120,835		39,620	1,017,753
Health Services			·	,	,		,	· · · · · · · · · · · · · · · · · · ·
Public Health Services			-	-	-	-	-	-
Public Health Inspection and Control			-	-	-	-	-	-
Hospitals		-	-	-	-	-	-	-
Ambulance Services		27 -	-	-	-	-	-	- 44 774
Cemeteries		28 9,362 29 -	-	2,414	-	-	-	11,776
	Subtotal		-	2,414	-	-	-	11,776
Social and Family Services General Assistance		31 -	-	-	-	-	_	-
Assistance to Aged Persons		32 -	-	-	-	-	-	-
Assitance to Children		33 -	-	-	-	-	-	-
Day Nurseries		34 -	-	-	-	-	-	-
		35 -	-	-	-	-	-	-
	Subtotal	36 -	-	-	-	-	-	-
Describes and Cultural Samines								
Recreation and Cultural Services Parks and Recreation		364,536	-	208,890	86,631	-	18,000	678,057
Libraries		38 4,183	-	8,623	4,599	-	-	17,405
Other Cultural		39 -	-	-	-	-	-	-
	Subtotal	40 368,719	-	217,513	91,230	-	18,000	695,462
Planning and Development								
Planning and Development		41 -	- E 110	32,220	-	-	-	32,220
Commercial and Industrial Residential Development		42 4,855 43 -	5,110	71,014	59,930	-	-	140,909
Agriculture and Reforestation		44 -	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-	-	
		46 -	-	-	-	-	-	-
	Subtotal		5,110	103,234	59,930	-	-	173,129
Electricity		48 -	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-
Telephone		50 -	-	-	-	-	-	-
	Total	<b>51</b> 1,938,285	426,752	1,426,645	1,041,646	20,593		4,853,921

Municipality

#### **ANALYSIS OF CAPITAL OPERATION**

Port Elgin T

**5** 

For the year ended December 31, 1988. \$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year 77,289 Source of Financing Contributions from Own Funds Revenue Fund 888,436 25,271 Reserves and Reserve Funds Subtotal 913,707 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority P.R.I.D.E. Program 60 10 Other Ontario Housing Programs Ministry of the Environment 11 Tile Drainage and Shoreline Propery Assistance Programs 12 Serial Debentures 13 Sinking Fund Debentures 14 Long Term Bank Loans 15 Long Term Reserve Fund Loans 16 17 Subtotal \* 83,333 18 Grants and Loan Forgiveness Ontario 1,050,364 20 21 63,589 Other Municipalities 22 Subtotal 23 1,113,953 Other Financing Prepaid Special Charges 24 34,465 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 3.000 28 Donations 30 31 Subtotal 32 37,465 Total Sources of Financing 33 2,148,458 Applications Own Expenditures Short Term Interest Costs 34 Other 35 2,049,190 Subtotal 2,049,190 36 Transfer of Proceeds From Long Term Liabilities to: Other Municipalities 37 Unconsolidated Local Boards 38 Individuals 39 Subtotal 40 Transfers to Reserves, Reserve Funds and the Revenue Fund 41 **Total Applications** 2,049,190 42 Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year 43 21,979 Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative) 21,979 To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 21,979 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Port Elgin T	

For the year ended December 31, 1988.

			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	390,471	-	-	32,735
Protection to Persons and Property						
Fire		2	-	-	-	10,356
Police		3	13,980	-	-	70,013
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-	-	-	676
Emergency measures	Subtotal	6 7	13,980	-	<u> </u>	81,045
Transportation services	Subtotat	<b>'</b> }	13,960	-	-	61,045
Roadways		8	432,628	-	_	1,102,412
Winter Control		9	-	-	_	
Transit		10	-	_	-	-
Parking		11	-	-	_	-
Street Lighting		12	10,007	_	-	30,407
Air Transportation		13	7,160	-	-	9,936
		14	-	63,589	-	79,941
	Subtotal	15	449,795	63,589	-	1,222,696
Environmental services		-	·	,		, ,
Sanitary Sewer System		16	124,319	-	-	303,016
Storm Sewer System		17	-	-	-	-
Waterworks System		18	8,528	-	-	109,519
Garbage Collection		19	-	-	-	10,468
Garbage Disposal		20	-	-	-	29,977
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	132,847	-	-	452,980
Health Services Public Health Services						
		24 25	-	-	-	-
Public Health Inspection and Control		26		-		-
Hospitals  Ambulance Services		27	-	-		-
Cemeteries		28		_		_
		29	_	_		_
-	Subtotal	30		_		_
Social and Family Services	Subtotat	٦٠,				
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	63,271	-	-	161,239
Libraries		38	-	-	-	4,599
Other Cultural		39	-	-	-	-
	Subtotal	40	63,271	-	-	165,838
Planning and Development Planning and Development						
		41	-	-	-	- 02.804
Commercial and Industrial		42	-	-	-	93,896
Residential Development  Agriculture and Reforestation		43 44		-	<u> </u>	
		- 1	-	-	-	-
Tile Drainage and Shoreline Assistance		45 46		-		_
	Subtotal	F	-	-		93,896
Flectricity	วนมเปเสโ	47	-	-	-	93,896
Electricity Gas		48		-	-	-
Telephone		50		-	-	-
retepriorie		51	•	63,589	-	

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Port Elgin T

For the year ended December 31, 1988.

		1 \$
General Government		1 -
Protection to Persons and Property Fire	•	103,000
Police		3 -
Conservation Authority		4 -
Protective inspection and control		-
Emergency measures		-
	Subtotal	7 103,000
Transportation services Roadways		
Winter Control		441,473
Transit	10	
Parking	1.	
Street Lighting	12	
Air Transportation	1:	
	14	
	Subtotal 1!	441,473
Environmental services		
Sanitary Sewer System	10	6 442,837
Storm Sewer System	17	7
Waterworks System	18	803,468
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	2	-
<del></del>	22	
	Subtotal 2:	1,246,305
Health Services Public Health Services		
	24	
Public Health Inspection and Control	2!	
Hospitals Ambulance Services	20	
Cemeteries	21	
	29	
	Subtotal 30	
Social and Family Services	Subtotal St	
General Assistance	3,	1 -
Assistance to Aged Persons	33	-
Assitance to Children	3:	-
Day Nurseries	34	-
	3!	-
	Subtotal 36	-
Recreation and Cultural Services		
Parks and Recreation	37	
Libraries	38	
Other Cultural	39	
	Subtotal 40	-
Planning and Development Planning and Development	4	
Commercial and Industrial	4	
Residential Development	4:	
Agriculture and Reforestation	4	
Tile Drainage and Shoreline Assistance	4!	
	40	
	Subtotal 4	
Electricity	48	
Gas	49	
Telephone	50	-
	Total 5	2,014,270

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Port Elgin T

**8** 

		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	378,787
: To Canada and agencies	2	36,483
: To other	3	1,599,000
Subtotal	4	2,014,270
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards :Other municipalities	7 8	-
Subtotal	9	
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances) - general municipal	12	_
- enterprises and other	13	
Subtotal	14	-
Total	15	2,014,270
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	
Installment (serial) debentures	17	2,014,270
Long term bank loans Lease purchase agreements	18 19	-
Mortgages	20	
Ministry of the Environment	22	-
	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  Other - Canadian dollar equivalent included in line 15 above	26 27	-
Other - Canadian dollar equivalent included in line 15 above - par value of this amount in	28	
		\$
	ı	•
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
	ı	\$
4. Actuarial balance of own sinking funds at year end	32	-
		\$
5. Long term commitments and contingencies at year end		<u> </u>
Total liability for accumulated sick pay credits	33	4,131
Total liability under OMERS plans - initial unfunded	2.4	
- actuarial deficiency	34 35	-
Total liability for own pension funds	33	
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Mortigal Board or Counci, as the case may be		
- hospital support	39	-
- university support	40	224 760
- leases and other agreements  Other (specify)	41 42	224,760
	43	<u> </u>
	44	-
Total	45	228,891

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Port Elgin T

**8** 

6. Ministry of the Environment 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. 1988 Debt Charges					•	•	
						principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund - general tax rates *					50	142,247	121,724
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	72,957	89,824
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	13,385	19,394
- gas and telephone					57	-	-
					56	-	-
					58	-	_
					59	-	_
				Total	78	228,589	230,942
					Ļ		·
8. Future principal and interest payments on EXISTING net debt							
		recoverable			able from	recoveral	
	_	consolidated r			e funds	unconsolidat	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1989	60	239,911	193,757	-	-	15,162	18,047
1990	61	252,819	167,930	-	-	16,939	16,521
1991	62	203,767	139,941	-	-	17,716	14,866
1992	63	221,714	116,993	-	-	19,494	13,088
1993	64	248,435	91,930	-	-	21,655	11,139
1994-1998	65	618,658	151,452	-	-	70,000	30,524
1999 onwards	79	49,000	2,634	-	-	19,000	1,021
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program Total	70	-	-	-	-	-	-
Total	71	1,834,304	864,637	-	-	179,966	105,206
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt						_	
							1
							\$
1989						72	-
1990						73	-
1991						74	-
						75	-
1992							
1992 1993						76	-
1993					Total	76 77	-
					Total	F	
1993					Total	F	
1993					Total	F	

nicipality		
	Port Elgin T	

9LT

### CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition		218,204	11,102	229,306							
Special pupose requisitions Water rate		_		-							
Transit rate		-	-	-							
Sewer rate 4		-	-	-							
Library rate 5		-	-	-							
Road rate 6	,	129,603	-	129,603							
7	, 	-	-	-							
8		-	-	-							
Payments in lieu of taxes	·I [	-	-	-							
Telephone and telegraph taxation 10		-	-	-							
Subtotal levied by mill rate general 11	150	347,807	11,102	358,909	351,183	4,746	-	3,085	-	359,014	255
Special purpose requisitions Water 12		-	-	-							
Transit 13		-	-	-							
Sewer 14		-	-	-							
Library 15		-	-	-							
16		-	-	-							
17	,	-	-	-							
Subtotal levied by mill rate special areas 18	-	-	-	-	-	-	-	-	-	-	-
Speical charges 19	- 1	-	-	-	-	-	- 1	-	-	-	-
Direct water billings 20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21	-	-	-	-	-	-	-	-	-	-	-
Total region or county 22	150	347,807	11,102	358,909	351,183	4,746	-	3,085	-	359,014	255

Municipality	
	Port Elgin T

For the year ended December 31, 1988.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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	794	836,317	25,411	-	861,728	840,549	13,134	7,380	-	861,063	129
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	40	375	103,478	1,951	-	105,429	104,177	-	925	-	105,102	48
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50 -	418	570,764	17,258	-	588,022	575,269	8,490	5,052	-	588,811	371
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	519	101,078	1,869	-	102,947	101,818	-	905	-	102,723	295
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
Total sci	hool boards 36	1,270	1,611,637	46,489	-	1,658,126	1,621,813	21,624	14,262	-	1,657,699	843

9LT

# CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality
Port Elgin T

For the year ended December 31, 1988.

			1 \$
alance at the beginning of the year		1	1,095,559
evenues			
Contributions from revenue fund		2	153,210
Contributions from capital fund		3	-
Lot levies and subdivider contributions		60	124,250
Recreational land (the Planning Act)		61	12,035
Investment income - from own funds		5	- (0.333
- other		6	69,323
		9 10	91,095
		-	-
		11	-
- <del>-</del>	Total revenue	13	449,913
	rotal revenue	13	449,913
rependitures			
Transferred to capital fund		14	25,271
Transferred to revenue fund		15	280,000
Charges for long term liabilities - principal and interest		16	-
		63	-
		20	-
<del></del>	Total expenditure	21	-
stance at and of year form	rotal expellulture	22	305,271
alance at end of year for: Reserves		23	161,203
Reserve Funds		24	1,078,998
Reserve Funds	Total	25	1,240,201
nalysed as follows:	10141		1,210,201
Working funds		26	136,000
Contingencies		27	-
Ministry of the Environment funds for renewals, etc			
- sewer		28	-
- water		29	-
Replacement of equipment		30	-
Sick leave		31	-
Insurance		32	14,105
Workers' compensation		33	-
Capital expenditure - general administration		34	408,551
- roads		35	28,158
- sanitary and storm sewers		36	-
- parks and recreation		64	99,574
- library		65	2,111
- other cultural		66	-
- water		38	42,238
- transit		39	-
- housing		40	-
- industrial development		41	8,448
- other and unspecified		42	135,514
Lot levies and subdivider contributions		44	233,288
Recreational land (the Planning Act)		46	87,843
Parking revenues		45	44,208
Debenture repayment		47	-
Exchange rate stabilization		48	-
Waterworks current purposes		49	-
Transit current purposes		50	-
Library current purposes		51	- 142
<del></del>		52	163
		53	-
<del>-</del>		54	-
		55	-
		-,⊢	
  		56 57	-

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	Port Elgin T

For the year ended December 31, 1988.

		1 \$	2
ASSETS		, , , , , , , , , , , , , , , , , , ,	portion of cash not
Current assets		}	in chartered banks
Cash	1	213,644	_
Accounts receivable	· —	213,044	
Canada	2	_	
Ontario	3	535,525	
Region or county	4	-	
Other municipalities	5	16,306	
School Boards	6	-	portion of taxes
Waterworks	7		receivable for
	8	170 224	
Other (including unorganized areas) Taxes receivable	*	170,324	business taxes
Current year's levies	9	220,099	37,401
Previous year's levies	10	67,874	12,288
Prior year's levies	11	41,198	18,591
Penalties and interest	12	32,313	5,208
Less allowance for uncollectables (negative)		·	5,200
Investments	13	-	-
Canada	14	574,563	
Provincial	15	374,303	
	16	-	
Municipal		- (4 500	
Other	17	61,500	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	2,014,270	registration
Other long term assets	20	-	-
Total	21	3,947,616	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Port Elgin T

For the year ended December 31, 1988.

			and a Cl
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	8,148	
Region or county	28	9,236	
Other municipalities	29	16,910	
School Boards	30	37,382	
Trade accounts payable	31	516,068	
Other		310,000	
	32	-	
Other current liabilities	33	-	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund - general tax rates	34	987,310	
- special area rates and special charges	35	43,526	
- benefitting landowners	36	-	
- user rates (consolidated entities)	37	803,468	
Recoverable from Reserve Funds	38	-	
Recoveralble from unconsolidated entities	39	179,966	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	1,240,201	
Accumulated net revenue (deficit)			
General revenue	42	222	
Special charges and special areas (specify)			
	43	6,131	
	44	-	
	45	-	
	46	-	
Consolidated local boards (specify)	,		
Transit operations	47	-	
Water operations	48	-	
Libraries	49	-	
Cemetaries	50	75,971	
Recreation, community centres and arenas	51	<del>-</del>	
	52 52		
	53	<u> </u>	
		-	
	54		
	55	-	
Region or county	56	255	
School boards	57	843	
Unexpended capital financing / (unfinanced capital outlay)	58	21,979	
Tota	ıl 59	3,947,616	

Municipality
Port Elgin T

#### STATISTICAL DATA

For the year ended December 31, 1988.

						1
Number of continuous full time employees as at December 31						
Administration					1	3
Non-line Department Support Staff					2	8
Fire					3	1
Police					4	9
Transit					5	-
Public Works					6	17
Health Services					7	-
Homes for the Aged					8	-
Other Social Services					9	-
Parks and Recreation					10	8
Libraries					11	-
Planning					12	_
				Total	13	46
				Total	continuous full	40
					time employees	
					December 31	other
					1	2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				14	1,360,495	235,134
Employee benefits				15	337,075	5,581
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections: Current year's tax					16	4,193,762
Previous years' tax					17	108,950
Penalties and interest					18	43,293
				Subtotal	19	4,346,005
Discounts allowed					20	-
Tax adjustments under section 362 and 363 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	10,744
- recoverable from general municipal revenues					25	10,618
Transfers to tax sale and tax registration accounts					26	1
The Municipal Elderly Residents' Assistance Act - reductions					27	•
- refunds					28	-
Other (specify)					80	ı
			Total reductions		29	4,367,367
Amounts added to the tax roll for collection purposes only					30	
Business taxes written off under subsection 495(1) of the Municipal Act					81	-
						1
4. Tax due dates for 1988 (lower tier municipalities only)						
Interim billings: Number of installments					31	-
Due date of first installment (YYYYMMDD)					32	19880201
Due date of last installment (YYYYMMDD)					33	19880501
Final billings: Number of installments					34	2
Due date of first installment (YYYYMMDD)					35	19880801
Due date of last installment (YYYYMMDD)					36	19881101
						\$
Supplementary taxes levied with1990 due date					37	-
5. Projected capital expenditures and long term						
financing requirements as at December 31						
				long t	erm financing require	ements
				approved by	submitted but not	forecast not yet
			gross expenditures	the O.M.B. or Concil	yet approved by O.M.B. or Council	submitted to the O.M.B or Council
			1	2	3	4
Estimated to take place			\$	\$	\$	\$
in 1989		58	3,076,909	1,600,000	-	-
in 1990		59	-	-	-	-
in 1991		60	-	-	-	-
in 1992		61	-	-	-	-
in 1993		62	-	-	-	-
	Total	63	3,076,909	1,600,000	-	-

Municipality
Port Elgin T

STATISTICAL DATA

For the year ended December 31, 1988.

				balance of fund	loans outstanding
				1	2
				\$	\$
6. Ontario Home Renewal Plan trust fund at year end			82	37,424	32,027
7. Analysis of direct water and sewer billings as at December 31	<del>-</del>		4881 1111		
		number of residential	1988 billings residential	all other	computer use
		units	units	properties	only
		1	2	3	4
Water			\$	\$	
In this municipality	39	250	20,158	28,468	
In other municipalities (specify municipality)			,	,	
	40	_	-	_	-
	41	_	_	-	-
	42	-	-	-	-
-	=				
	43	-	-	-	-
-	64	-	-	-	-
	Ī	number of	1988 billings		
		residential	residential 	all other	computer use
		units	units	properties	only
Sewer		1	2	3	4
In this municipality	44	250	13,103	18,504	
In other municipalities (specify municipality)			-,	-,	
	45	_	-	-	_
	46		_	_	-
	=				
	47	-	-	-	-
-	48	-	-	-	-
	65	-	-	-	-
			ĺ	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	_	_
			ا		
9. Colocted investments of own sinking funds as at December 21					
8. Selected investments of own sinking funds as at December 31			other		
		own	municipalities,		
		municipality	school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
				i l	
Own sinking funds	83	-	-	-	-
Own sinking funds	83	-	-	-	-
Own sinking funds  9. Borrowing from own reserve funds	83	-	-	-	1
9. Borrowing from own reserve funds	83			<u> </u>	1 \$
	83	-	<u>-</u>	84	1
9. Borrowing from own reserve funds	83	-	-	<u> </u>	1 \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83	-	-	<u> </u>	1 \$
9. Borrowing from own reserve funds	83	-	-	<u> </u>	1 \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83	-	-	84	1 \$
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83		contribution	84 this municipality's share of	1 \$ 406,032
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83	total board	contribution from this	84 this municipality's share of total municipal	1 \$ 406,032
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31	83	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	1 \$ 406,032
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	83	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31		total board expenditure 1	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	53	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	53 54	total board expenditure 1	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	53	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality	53 54 55	total board expenditure 1 \$ - -	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$ tile drainage, shoreline assist- ance, downtown	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$ tile drainage, shoreline assist- ance, downtown	contribution from this municipality  2  \$	this municipality's share of total municipal contributions	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 % submitted	for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$ tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	contribution from this municipality  2  \$ submitted	this municipality's share of total municipal contributions  3 %	for computer use only  4  total
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2 \$ other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %  other submitted to Council	for computer use only  4  total
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	1 \$ 406,032  for computer use only  4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1987 Approved in 1988	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	1 \$ 406,032  for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69	total board expenditure  1	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	1 \$ 406,032  for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	1 \$ 406,032  for computer use only  4
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	total  3 5 383,412 1,600,000 83,333 - 1,900,079
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	total  3 \$ 383,412 1,600,000 83,333
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	total  3 5 383,412 1,600,000 83,333 - 1,900,079
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	total  3 5 383,412 1,600,000 83,333 - 1,900,079
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	total  3 5 383,412 1,600,000 83,333 - 1,900,079
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 68 69 70 71 72	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	total  3 \$ 383,412 1,600,000 83,333 - 1,900,079 - 1993 5
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure  1 \$	contribution from this municipality  2 \$	this municipality's share of total municipal contributions  3 %	total 3 5 383,412 1,600,000 83,333 - 1,900,079 -