

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41046

MUNICIPALITY OF: Port Elgin T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Port Elgin T
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		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	5,705,567	443,264	2,381,368	2,880,935
Direct water billings on ratepayers -- own municipality	2	55,448	-		55,448
-- other municipalities	3	18,124	-		18,124
Sewer surcharge on direct water billings -- own municipality	4	36,897	-		36,897
-- other municipalities	5	1,543	-		1,543
Subtotal	6	5,817,579	443,264	2,381,368	2,992,947
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,984	-	-	5,984
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	41,030	3,520	18,907	18,603
Ontario Hydro	13	608	-	-	608
Liquor Control Board of Ontario	14	2,422	-	-	2,422
Other	15	8	8	-	-
Municipal enterprises	16	10,028	-	-	10,028
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	60,080	3,528	18,907	37,645
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	80,130	-	-	80,130
Per Household Police	20	133,550	-	-	133,550
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	416,441	-	-	416,441
General Support	24	170,224	-	-	170,224
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	800,345	-	-	800,345
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	240,891			240,891
Canada specific grants	30	450			450
Other municipalities - grants and fees	31	121,938			121,938
Fees and service charges	32	777,217			777,217
Subtotal	33	1,140,496			1,140,496
OTHER REVENUES					
Trailer revenue and licences	34	259,740			259,740
Licences and permits	35	69,776	-	-	69,776
Fines	37	3,964			3,964
Penalties and interest on taxes	38	44,709			44,709
Investment income - from own funds	39	-			-
- other	40	110,990			110,990
Sales of publications, equipment, etc	42	5,073			5,073
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	377,481			377,481
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	871,733	-	-	871,733
TOTAL REVENUE	51	8,690,233	446,792	2,400,275	5,843,166



*For the year ended December 31, 1990.*

## Port Elgin T

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Port Elgin T

**2LT - OP**  
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			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	7,900,079	311,269	103,870	14.030000	16.505000	110,838	5,137	1,714	1,904	255	230	120,078
Separate consolidated													
Total all school board taxation	0						1,850,047	360,842	120,488	24,938	15,865	9,188	2,381,368

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Port Elgin T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	4,263	-	-	38,628
Protection to Persons and Property					
Fire	2	-	-	-	1,725
Police	3	7,200	-	-	1,136
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	787	-
Emergency measures	6	-	-	-	3,504
Subtotal	7	7,200	-	787	6,365
Transportation services					
Roadways	8	151,745	-	43,795	- 879
Winter Control	9	54,918	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	41,339
Street Lighting	12	-	-	-	-
Air Transportation	13	8,185	-	-	14,245
--	14	-	-	-	262,404
Subtotal	15	214,848	-	43,795	317,109
Environmental services					
Sanitary Sewer System	16	-	-	-	1,020
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,832
Garbage Collection	19	8,280	-	40,600	3,095
Garbage Disposal	20	-	-	14,006	40,062
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	8,280	-	54,606	46,009
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	24,877
--	29	-	-	-	-
Subtotal	30	-	-	-	24,877
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,300	450	21,000	333,419
Libraries	38	-	-	1,000	8,860
Other Cultural	39	-	-	750	-
Subtotal	40	6,300	450	22,750	342,279
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,950
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,950
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	240,891	450	121,938	777,217

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Port Elgin T						
For the year ended December 31, 1990.								
		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	374,924	-	300,800	65,801	-	-	741,525
Protection to Persons and Property								
Fire	2	86,015	24,110	37,586	41,591	-	22,920	212,222
Police	3	624,608	-	116,025	9,845	-	-	750,478
Conservation Authority	4	-	-	-	-	25,349	-	25,349
Protective inspection and control	5	47,082	-	15,658	413	-	-	63,153
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	757,705	24,110	169,269	51,849	25,349	22,920	1,051,202
Transportation services								
Roadways	8	298,626	139,913	279,731	186,297	-	1,300	903,267
Winter Control	9	41,553	-	65,456	-	-	-	107,009
Transit	10	-	-	-	-	-	-	-
Parking	11	31,287	-	6,891	455	-	-	38,633
Street Lighting	12	62	-	47,359	-	-	-	47,421
Air Transportation	13	13,498	-	18,229	9,457	-	-	41,184
--	14	30,763	-	136,692	14,680	-	-	182,135
Subtotal	15	415,789	139,913	554,358	210,889	-	1,300	1,319,649
Environmental services								
Sanitary Sewer System	16	101,284	358,333	160,663	126,817	-	4,000	743,097
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	99,164	162,225	163,424	1,466	-	29,620	396,659
Garbage Collection	19	113,140	-	58,505	19,961	-	6,000	185,606
Garbage Disposal	20	69,610	-	56,505	9,740	-	-	135,855
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	383,198	520,558	439,097	157,984	-	39,620	1,461,217
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	10,665	-	17,225	4,759	-	-	32,649
--	29	-	-	-	-	-	-	-
Subtotal	30	10,665	-	17,225	4,759	-	-	32,649
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	475,060	-	291,695	63,809	223,678	18,000	1,072,242
Libraries	38	4,472	-	10,585	3,973	-	-	19,030
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	479,532	-	302,280	67,782	223,678	18,000	1,091,272
Planning and Development								
Planning and Development	41	-	-	10,910	4,847	-	-	15,757
Commercial and Industrial	42	14,516	7,467	72,090	3,169	-	-	97,242
Residential Development	43	-	-	-	14,552	-	-	14,552
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	14,516	7,467	83,000	22,568	-	-	127,551
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,436,329	692,048	1,866,029	581,632	249,027	-	5,825,065

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing)				
at the beginning of the year	1	-	146,338	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		425,269	
Reserves and Reserve Funds	3		448,868	
Subtotal	4		874,137	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	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		1,213,203	
Canada	21		-	
Other Municipalities	22		26,090	
Subtotal	23		1,239,293	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		27,735	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		46,337	
--	30		-	
--	31		-	
Subtotal	32		74,072	
Total Sources of Financing	33		2,187,502	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,172,582	
Subtotal	36		2,172,582	
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	42		2,172,582	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	161,258	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	176,014	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		14,756	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	161,258	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Port Elgin T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	413,512	-	-	132,678
Protection to Persons and Property					
Fire	2	-	-	-	3,412
Police	3	-	-	-	12,683
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	123
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	16,213
Transportation services					
Roadways	8	281,808	-	24,207	581,832
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	898
Street Lighting	12	-	-	-	-
Air Transportation	13	1,332	-	-	17,320
--	14	-	-	-	28,955
Subtotal	15	280,476	-	24,207	629,005
Environmental services					
Sanitary Sewer System	16	267,646	-	-	591,451
Storm Sewer System	17	-	-	-	-
Waterworks System	18	94,589	-	-	117,480
Garbage Collection	19	-	-	-	39,371
Garbage Disposal	20	-	-	1,883	11,074
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	362,235	-	1,883	759,376
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,386
--	29	-	-	-	-
Subtotal	30	-	-	-	9,386
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	126,980	-	-	401,961
Libraries	38	-	-	-	5,864
Other Cultural	39	-	-	-	-
Subtotal	40	126,980	-	-	407,825
Planning and Development					
Planning and Development	41	-	-	-	9,560
Commercial and Industrial	42	30,000	-	-	143,177
Residential Development	43	-	-	-	65,357
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	30,000	-	-	218,094
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,213,203	-	26,090	2,172,582

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Port Elgin T
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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	76,000	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	76,000	
Transportation services				
Roadways		8	256,479	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	256,479	
Environmental services				
Sanitary Sewer System		16	1,845,120	
Storm Sewer System		17	-	
Waterworks System		18	634,121	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	2,479,241	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	33,854	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	33,854	
Electricity		48	147,865	
Gas		49	-	
Telephone		50	-	
	Total	51	2,993,439	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Port Elgin T

For the year ended December 31, 1990.

		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	284,439	
: To Canada and agencies	2	-	
: To other	3	2,709,000	
	4	2,993,439	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	2,993,439	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,993,439	
Long term bank loans	18	-	
Lease purchase agreements	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	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ministry of the Environment - 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	20,233	
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	157,260	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	177,493	Total

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Port Elgin T

For the year ended December 31, 1990.

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	260,200	269,622		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	88,619	73,606		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	16,939	16,520		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	365,758	359,748		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		recoverable from unconsolidated entities			
		principal		interest	
		1	2	3	4
		\$	\$	\$	\$
1991	60	310,767	387,769	-	-
1992	61	339,714	346,251	-	-
1993	62	379,435	300,593	-	-
1994	63	401,139	248,833	-	-
1995	64	268,374	198,554	-	-
1996-2000	65	1,146,145	378,175	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,845,574	1,860,175	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		285,451	9,301	294,752							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		151,949	-	151,949							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	186	437,400	9,301	446,701	437,914	5,350	-	3,528	-	446,792	277
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	186	437,400	9,301	446,701	437,914	5,350	-	3,528	-	446,792	277



1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Elgin T

For the year ended December 31, 1990.

		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	1,704	1,201,012	25,730	-	1,226,742	1,200,847	15,135	10,033	-	1,226,015	977
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 636	169,697	3,444	-	173,141	173,118	372	997	-	174,487	710
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,711	861,545	18,428	-	879,973	860,085	11,451	7,185	-	878,721	459
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 578	117,722	2,389	-	120,111	120,078	282	692	-	121,052	363
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,201	2,349,976	49,991	-	2,399,967	2,354,128	27,240	18,907	-	2,400,275	2,509

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Port Elgin T

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15

		1	
		\$	
Balance at the beginning of the year	1	1,600,908	
Revenues			
Contributions from revenue fund	2	156,363	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	155,659	
Recreational land (the Planning Act)	61	114,089	
Investment income - from own funds	5	15,641	
- other	6	89,790	
--	9	1,279	
--	10	11,000	
--	11	-	
--	12	-	
	Total revenue	13	543,821
Expenditures			
Transferred to capital fund	14	448,868	
Transferred to revenue fund	15	377,481	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	826,349
Balance at the end of the year for:			
Reserves	23	139,584	
Reserve Funds	24	1,178,796	
	Total	25	1,318,380
Analysed as follows:			
Working funds	26	24,501	
Contingencies	27	56,078	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	8,758	
Workers' compensation	33	-	
Capital expenditure - general administration	34	376,388	
- roads	35	17,930	
- sanitary and storm sewers	36	-	
- parks and recreation	64	6,922	
- library	65	3,660	
- other cultural	66	-	
- water	38	29,622	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	289,414	
Lot levies and subdivider contributions	44	434,316	
Recreational land (the Planning Act)	46	1,816	
Parking revenues	45	68,975	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	1,318,380

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Port Elgin T
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	90,163	-
Accounts receivable			
Canada	2	418	
Ontario	3	471,591	
Region or county	4	71,028	
Other municipalities	5	30,792	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	209,745	business taxes
Taxes receivable			
Current year's levies	9	263,227	30,823
Previous year's levies	10	49,024	8,240
Prior year's levies	11	43,895	3,982
Penalties and interest	12	39,538	4,891
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	761,184	
Other current assets	18	9,627	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,993,439	
Other long term assets	20	-	-
Total	21	5,033,671	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Port Elgin T
--------------

For the year ended December 31, 1990.

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	20		
Ontario	27	12,867		
Region or county	28	2,509		
Other municipalities	29	1,152		
School Boards	30	16,847		
Trade accounts payable	31	419,935		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,177,599		
- special area rates and special charges	35	33,854		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	634,121		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	147,865		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,318,380		
Accumulated net revenue (deficit)				
General revenue	42	27,150		
Special charges and special areas (specify)				
--	43	- 3,492		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	80,820		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	277		
School boards	57	2,509		
Unexpended capital financing / (unfinanced capital outlay)	58	161,258		
Total	59	5,033,671		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	3	
Non-line Department Support Staff	2	9	
Fire	3	1	
Police	4	11	
Transit	5	-	
Public Works	6	18	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	8	
Libraries	11	-	
Planning	12	-	
Total	13	50	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,730,060	415,472
Employee benefits	15	276,969	13,828
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	5,365,337	
Previous years' tax	17	284,818	
Penalties and interest	18	42,023	
Subtotal	19	5,692,178	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		39,936	
- recoverable from general municipal revenues	25	37,065	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	5,769,179	
Amounts added to the tax roll for collection purposes only	30	20,567	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900201	
Due date of last installment (YYYYMMDD)	33	19900501	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900801	
Due date of last installment (YYYYMMDD)	36	19901101	
		\$	
Supplementary taxes levied with1994 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
Estimated to take place		1 \$	2 \$
in 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	-	-

					balance of fund		loans outstanding			
					1		2			
					\$		\$			
6. Ontario Home Renewal Plan trust fund at year end					82	27,174		24,367		
7. Analysis of direct water and sewer billings as at December 31										
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	263	28,207	27,241		
In other municipalities (specify municipality)										
--					40	-	-	-	-	
--					41	-	-	-	-	
--					42	-	-	-	-	
--					43	-	-	-	-	
--					64	-	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
In this municipality					44	263	18,335	18,563		
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	2,086		2,080		
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	744,326				
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, 1989					67	110,000	190,079	-	300,079	
Approved in 1990					68	-	-	-	-	
Financed in 1990					69	-	-	-	-	
No long term financing necessary					70	-	-	-	-	
Approved but not financed as at December 31, 1990					71	110,000	190,079	-	300,079	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	-	
12. Forecast of total revenue fund expenditures										
					1991	1992	1993	1994	1995	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	6,057,436	6,360,308	6,678,324	7,012,240	7,362,852