

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41046

MUNICIPALITY OF: Port Elgin T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	6,317,357	524,036	2,635,679	3,157,642
Direct water billings on ratepayers -- own municipality	2	55,340	-		55,340
-- other municipalities	3	20,176	-		20,176
Sewer surcharge on direct water billings -- own municipality	4	38,794	-		38,794
-- other municipalities	5	1,475	-		1,475
Subtotal	6	6,433,142	524,036	2,635,679	3,273,427
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	6,335	-	-	6,335
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	43,446	3,979	19,982	19,485
Ontario Hydro	13	602	-	-	602
Liquor Control Board of Ontario	14	2,568	-	-	2,568
Other	15	-	-	-	-
Municipal enterprises	16	10,613	-	-	10,613
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	63,564	3,979	19,982	39,603
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	840,358	-	-	840,358
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	733,833			733,833
Canada specific grants	30	1,337			1,337
Other municipalities - grants and fees	31	85,954			85,954
Fees and service charges	32	813,379			813,379
Subtotal	33	1,634,503			1,634,503
OTHER REVENUES					
Trailer revenue and licences	34	287,466			287,466
Licences and permits	35	74,495	-	-	74,495
Fines	37	5,128			5,128
Penalties and interest on taxes	38	82,843			82,843
Investment income - from own funds	39	-			-
- other	40	74,497			74,497
Sales of publications, equipment, etc	42	9,819			9,819
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	346,959			346,959
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	100			100
Subtotal	50	881,307	-	-	881,307
TOTAL REVENUE	51	9,852,874	528,015	2,655,661	6,669,198

For the year ended December 31, 1991.

Port Elgin T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Port Elgin T

2LT - OP
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	7,882,254	336,411	120,480	14.692000	17.285000	115,806	5,815	2,083	1,453	620	236	126,013
Separate consolidated													
Total all school board taxation	0						2,045,654	396,403	132,061	39,899	14,726	6,936	2,635,679

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	456,976	-	-	43,206
Protection to Persons and Property					
Fire	2	-	-	-	1,629
Police	3	5,000	-	-	1,612
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,829
Emergency measures	6	-	-	-	-
Subtotal	7	5,000	-	-	5,070
Transportation services					
Roadways	8	202,339	-	50,586	24,880
Winter Control	9	48,018	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	35,824
Street Lighting	12	-	-	-	-
Air Transportation	13	12,500	-	-	12,143
--	14	-	737	-	254,122
Subtotal	15	262,857	737	50,586	326,969
Environmental services					
Sanitary Sewer System	16	-	-	-	2,492
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,403
Garbage Collection	19	-	-	-	4,142
Garbage Disposal	20	-	-	12,618	60,214
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	12,618	68,251
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	19,533
--	29	-	-	-	-
Subtotal	30	-	-	-	19,533
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	9,000	600	21,000	340,021
Libraries	38	-	-	1,000	8,729
Other Cultural	39	-	-	750	-
Subtotal	40	9,000	600	22,750	348,750
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,600
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,600
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	733,833	1,337	85,954	813,379

1991 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Port Elgin T							
For the year ended December 31, 1991.									
		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	469,963	-	213,880	481,642	25,000	-	17,001	1,173,484
Protection to Persons and Property									
Fire	2	103,769	24,310	38,247	29,725	-	27,668	223,719	
Police	3	669,561	-	126,723	21,856	-	-	818,140	
Conservation Authority	4	-	-	-	-	31,058	-	31,058	
Protective inspection and control	5	52,502	-	19,850	6,263	-	-	78,615	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	825,832	24,310	184,820	57,844	31,058	27,668	1,151,532	
Transportation services									
Roadways	8	375,363	81,859	302,210	317,152	-	-	60,734	1,015,850
Winter Control	9	75,431	-	23,362	-	-	-	98,793	
Transit	10	-	-	-	-	-	-	-	
Parking	11	32,981	-	6,586	325	-	-	675	39,217
Street Lighting	12	41	-	56,144	-	-	-	56,185	
Air Transportation	13	17,671	-	22,593	-	871	-	39,393	
--	14	62,881	-	144,527	159,738	-	-	367,146	
Subtotal	15	564,368	81,859	555,422	476,344	-	-	61,409	1,616,584
Environmental services									
Sanitary Sewer System	16	94,706	338,827	133,039	17,789	-	-	5,426	578,935
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	110,987	162,853	152,482	205,226	-	-	36,016	595,532
Garbage Collection	19	65,235	-	29,900	68,403	-	-	48,528	212,066
Garbage Disposal	20	76,042	-	45,266	74,699	-	-	12,216	208,223
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	346,970	501,680	360,687	366,117	-	-	19,302	1,594,756
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	-	-	-	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	14,678	-	2,085	-	-	-	16,763	
--	29	-	-	-	-	-	-	-	
Subtotal	30	14,678	-	2,085	-	-	-	16,763	
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	515,777	-	316,052	81,456	-	31,440	944,725	
Libraries	38	3,494	-	9,039	5,381	-	-	17,914	
Other Cultural	39	-	-	223	1,821	-	-	2,044	
Subtotal	40	519,271	-	325,314	88,658	-	31,440	964,683	
Planning and Development									
Planning and Development	41	901	-	150	27,388	-	-	28,439	
Commercial and Industrial	42	11,863	7,138	68,486	30,006	-	-	117,493	
Residential Development	43	4,531	-	1,709	-	147	-	6,093	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	-	-	-	-	-	-	-	
Subtotal	47	17,295	7,138	70,345	57,247	-	-	152,025	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	2,758,377	614,987	1,712,553	1,527,852	56,058	-	6,669,827	

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	161,258	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		719,060	
Reserves and Reserve Funds	3		77,419	
Subtotal	4		796,479	
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		643,766	
Canada	21		-	
Other Municipalities	22		1,367	
Subtotal	23		645,133	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		2,613	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		9,077	
--	30		-	
--	31		-	
Subtotal	32		11,690	
Total Sources of Financing	33		1,453,302	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,455,046	
Subtotal	36		1,455,046	
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		1,455,046	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	159,514	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	170,194	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		10,680	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	159,514	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	7,532
Protection to Persons and Property					
Fire	2	-	-	-	4,725
Police	3	-	-	-	21,532
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	6,367
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,624
Transportation services					
Roadways	8	290,519	-	-	544,122
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	9,321
Street Lighting	12	-	-	-	-
Air Transportation	13	13,979	-	-	13,108
--	14	115,203	-	-	302,034
Subtotal	15	419,701	-	-	868,585
Environmental services					
Sanitary Sewer System	16	26,614	-	-	69,594
Storm Sewer System	17	-	-	-	-
Waterworks System	18	155,693	-	-	311,025
Garbage Collection	19	7,837	-	-	15,834
Garbage Disposal	20	1,439	-	1,367	9,480
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	191,583	-	1,367	405,933
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	15,132	-	-	78,018
Libraries	38	-	-	-	312
Other Cultural	39	-	-	-	-
Subtotal	40	15,132	-	-	78,330
Planning and Development					
Planning and Development	41	-	-	-	7,388
Commercial and Industrial	42	17,350	-	-	52,833
Residential Development	43	-	-	-	1,821
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	17,350	-	-	62,042
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	643,766	-	1,367	1,455,046

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Port Elgin T

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	60,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	60,000	
Transportation services			
Roadways	8	204,982	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	204,982	
Environmental services			
Sanitary Sewer System	16	1,705,328	
Storm Sewer System	17	-	
Waterworks System	18	535,480	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	2,240,808	
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	29,018	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	29,018	
Electricity	48	130,149	
Gas	49	-	
Telephone	50	-	
Total	51	2,664,957	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Port Elgin T

For the year ended December 31, 1991.

		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	231,957	
: To Canada and agencies	2	-	
: To other	3	2,433,000	
	4	2,664,957	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	2,664,957	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,664,957	
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	14,543	
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	210,221	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	224,764	Total

Municipality

Port Elgin T

For the year ended December 31, 1991.

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. 1991 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	212,125				240,009	
- special are rates and special charges	51	-				-	
- benefitting landowners	52	-				-	
- user rates (consolidated entities)	53	98,642				64,211	
Recovered from reserve funds	54	-				-	
Recovered from unconsolidated entities							
- hydro	55	17,716				14,867	
- gas and telephone	57	-				-	
--	56	-				-	
--	58	-				-	
--	59	-				-	
Total	78	328,483				319,087	
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	339,714	346,251	-	-	19,494	13,088
1993	61	379,435	300,593	-	-	21,655	11,139
1994	62	401,139	248,833	-	-	11,000	8,969
1995	63	268,374	198,554	-	-	13,000	7,686
1996	64	294,811	159,269	-	-	14,000	6,235
1997-2001	65	851,335	218,906	-	-	51,000	8,655
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,534,808	1,472,406	-	-	130,149	55,772
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Elgin T

For the year ended December 31, 1991.

		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		353,173	12,236	365,409							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		162,092	-	162,092							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	277	515,265	12,236	527,501	517,944	6,092	-	3,979	-	528,015	791
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	277	515,265	12,236	527,501	517,944	6,092	-	3,979	-	528,015	791

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Elgin T

For the year ended December 31, 1991.

		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	977	1,326,790	32,442	-	1,359,232	1,331,277	17,890	10,566	-	1,359,733	1,478
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	710	186,403	3,453	-	189,856	188,411	440	1,083	-	189,934	788
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	459	955,191	23,357	-	978,548	958,520	12,813	7,608	-	978,941	852
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	363	124,711	2,309	-	127,020	126,013	315	725	-	127,053	396
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,509	2,593,095	61,561	-	2,654,656	2,604,221	31,458	19,982	-	2,655,661	3,514

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Port Elgin T

10
15

		1	
		\$	
Balance at the beginning of the year	1	1,318,380	
Revenues			
Contributions from revenue fund	2	808,792	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	166,140	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	9,207	
- other	6	64,005	
--	9	103,573	
--	10	22,000	
--	11	-	
--	12	-	
Total revenue	13	1,173,717	
Expenditures			
Transferred to capital fund	14	77,419	
Transferred to revenue fund	15	346,959	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	424,378	
Balance at the end of the year for:			
Reserves	23	735,957	
Reserve Funds	24	1,331,762	
	Total 25	2,067,719	
Analysed as follows:			
Working funds	26	58,501	
Contingencies	27	361,517	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	21,196	
Workers' compensation	33	-	
Capital expenditure - general administration	34	397,857	
- roads	35	58,550	
- sanitary and storm sewers	36	-	
- parks and recreation	64	13,559	
- library	65	6,757	
- other cultural	66	-	
- water	38	30,522	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	305,276	
Lot levies and subdivider contributions	44	637,689	
Recreational land (the Planning Act)	46	106,949	
Parking revenues	45	69,346	
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	2,067,719	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Elgin T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,246,670	-
Accounts receivable			
Canada	2	65,228	
Ontario	3	614,022	
Region or county	4	-	
Other municipalities	5	11,617	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	205,760	business taxes
Taxes receivable			
Current year's levies	9	392,627	33,829
Previous year's levies	10	117,522	12,401
Prior year's levies	11	62,671	4,640
Penalties and interest	12	64,666	7,193
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	58,000	
Other current assets	18	6,489	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,664,957	
Other long term assets	20	-	-
Total	21	5,510,229	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Elgin T

11
16

For the year ended December 31, 1991.

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	25,630		
Ontario	27	137		
Region or county	28	7,931		
Other municipalities	29	-		
School Boards	30	39,583		
Trade accounts payable	31	436,604		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,970,310		
- special area rates and special charges	35	29,018		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	535,480		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	130,149		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,067,719		
Accumulated net revenue (deficit)				
General revenue	42	10,001		
Special charges and special areas (specify)				
--	43	- 5,074		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	98,922		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	791		
School boards	57	3,514		
Unexpended capital financing / (unfinanced capital outlay)	58	159,514		
Total	59	5,510,229		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	4										
Non-line Department Support Staff	2	9										
Fire	3	1										
Police	4	12										
Transit	5	-										
Public Works	6	19										
Health Services	7	-										
Homes for the Aged	8	-										
Other Social Services	9	-										
Parks and Recreation	10	8										
Libraries	11	-										
Planning	12	-										
Total	13	53										
2. Total expenditures during the year on:												
Wages and salaries	14	1,885,851	513,541									
Employee benefits	15	334,615	24,370									
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections:	16	5,885,852										
Current year's tax	17	175,953										
Previous years' tax	18	57,823										
Penalties and interest	19	6,119,628										
Subtotal	20	-										
Discounts allowed	22	-										
Tax adjustments under section 362 and 363 of the Municipal Act	23	-										
- amounts added to the roll (negative)	24	22,618										
- amounts written off	25	18,590										
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	26	-										
- recoverable from upper tier and school boards	27	-										
- recoverable from general municipal revenues	28	-										
Transfers to tax sale and tax registration accounts	29	6,160,836										
The Municipal Elderly Residents' Assistance Act - reductions	30	21,719										
- refunds	31	-										
Other (specify)	32	-										
Total reductions	33	-										
Amounts added to the tax roll for collection purposes only	34	-										
Business taxes written off under subsection 495(1) of the Municipal Act	35	-										
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings:	36	2										
Number of installments	37	19910218										
Due date of first installment (YYYYMMDD)	38	19910506										
Due date of last installment (YYYYMMDD)	39	2										
Final billings:	40	19910806										
Number of installments	41	19911104										
Due date of first installment (YYYYMMDD)	42	\$										
Due date of last installment (YYYYMMDD)	43	-										
Supplementary taxes levied with 1994 due date	44	-										
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 \$	3 \$	4 \$								
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		29,605		
							25,127		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	346	24,060	31,280	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	346	17,793	21,001	
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		2,460	2,460	
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		668,510		
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, 1991					67	110,000	190,079	-	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	110,000	190,079	-	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	6,974,811	7,323,551	7,689,729	8,074,215
									8,477,926