

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41046

MUNICIPALITY OF: Port Elgin T

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Port Elgin T

1
3

For the year ended December 31, 1992.

		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	6,594,247	544,070	2,703,589	3,346,588
Direct water billings on ratepayers -- own municipality	2	72,017	-		72,017
-- other municipalities	3	27,703	-		27,703
Sewer surcharge on direct water billings -- own municipality	4	46,097	-		46,097
-- other municipalities	5	2,942	-		2,942
Subtotal	6	6,743,006	544,070	2,703,589	3,495,347
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	6,422	-	-	6,422
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	44,160	4,029	20,109	20,022
Ontario Hydro	13	610	-	-	610
Liquor Control Board of Ontario	14	2,633	-	-	2,633
Other	15	10,757	-	-	10,757
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	64,582	4,029	20,109	40,444
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	848,764	-	-	848,764
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	726,338			726,338
Canada specific grants	30	550			550
Other municipalities - grants and fees	31	81,521			81,521
Fees and service charges	32	1,377,069			1,377,069
Subtotal	33	2,185,478			2,185,478
OTHER REVENUES					
Trailer revenue and licences	34	314,229			314,229
Licences and permits	35	63,170	-	-	63,170
Fines	37	5,739			5,739
Penalties and interest on taxes	38	100,318			100,318
Investment income - from own funds	39	-			-
- other	40	75,912			75,912
Sales of publications, equipment, etc	42	1,740			1,740
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	61,130			61,130
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	83,965			83,965
--	48	-			-
Sale of Land	49	48,460			48,460
Subtotal	50	754,663	-	-	754,663
TOTAL REVENUE	51	10,596,493	548,099	2,723,698	7,324,696

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Port Elgin T

2LT - OP

4

	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	8,142,644	353,051	130,625	13.632000	16.038000	111,002	5,662	2,095	1,305	45	134	120,243
Separate consolidated													
Total all school board taxation	0						2,128,261	398,464	132,658	23,852	12,896	7,458	2,703,589

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Port Elgin T

3

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	472,288	-	-	51,947
Protection to Persons and Property					
Fire	2	1,350	-	-	1,135
Police	3	6,172	-	-	2,250
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,146
Emergency measures	6	-	-	-	-
Subtotal	7	7,522	-	-	4,531
Transportation services					
Roadways	8	163,862	-	48,344	4,725
Winter Control	9	54,735	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	38,094
Street Lighting	12	-	-	-	-
Air Transportation	13	13,000	-	-	7,214
--	14	3,250	-	-	232,817
Subtotal	15	234,847	-	48,344	282,850
Environmental services					
Sanitary Sewer System	16	-	-	-	800
Storm Sewer System	17	-	-	-	-
Waterworks System	18	90	-	-	518,627
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	10,177	82,816
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	90	-	10,177	602,243
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	29,920
--	29	-	-	-	-
Subtotal	30	-	-	-	29,920
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	9,000	550	22,000	394,877
Libraries	38	-	-	1,000	8,916
Other Cultural	39	-	-	-	35
Subtotal	40	9,000	550	23,000	403,828
Planning and Development					
Planning and Development	41	-	-	-	1,750
Commercial and Industrial	42	695	-	-	-
Residential Development	43	1,896	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,591	-	-	1,750
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	726,338	550	81,521	1,377,069

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Port Elgin T

For the year ended December 31, 1992.

		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	546,292	-	238,999	524,530	25,000	-	16,661	1,318,160
Protection to Persons and Property									
Fire	2	101,518	23,309	34,939	53,000	-	29,051	241,817	
Police	3	714,359	-	118,917	19,664	-	-	852,940	
Conservation Authority	4	-	-	-	-	31,750	-	31,750	
Protective inspection and control	5	57,969	-	16,507	4,537	-	-	79,013	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	873,846	23,309	170,363	77,201	31,750	29,051	1,205,520	
Transportation services									
Roadways	8	372,797	80,066	176,167	280,061	-	34	909,125	
Winter Control	9	47,904	-	72,834	-	-	-	120,738	
Transit	10	-	-	-	-	-	-	-	
Parking	11	32,272	-	6,402	3,487	-	1,976	40,185	
Street Lighting	12	-	-	58,144	30,166	-	-	88,310	
Air Transportation	13	21,798	-	20,758	4,253	-	-	46,809	
--	14	60,433	-	137,325	30,938	-	-	228,696	
Subtotal	15	535,204	80,066	471,630	348,905	-	1,942	1,433,863	
Environmental services									
Sanitary Sewer System	16	101,329	336,991	147,998	65,982	-	5,697	646,603	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	136,891	161,624	632,012	266,446	-	37,816	1,159,157	
Garbage Collection	19	66,759	-	105,214	35,171	-	-	207,144	
Garbage Disposal	20	81,912	-	59,331	11,605	-	-	152,848	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	386,891	498,615	944,555	379,204	-	43,513	2,165,752	
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	-	-	-	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	13,101	-	11,124	112,814	-	-	137,039	
--	29	-	-	-	-	-	-	-	
Subtotal	30	13,101	-	11,124	112,814	-	-	137,039	
Social and Family Services									
General Assistance	31	-	-	-	-	-	-	-	
Assistance to Aged Persons	32	-	-	-	-	-	-	-	
Assistance to Children	33	-	-	-	-	-	-	-	
Day Nurseries	34	-	-	-	-	-	-	-	
--	35	-	-	-	-	-	-	-	
Subtotal	36	-	-	-	-	-	-	-	
Recreation and Cultural Services									
Parks and Recreation	37	539,756	-	344,221	67,463	-	33,065	984,505	
Libraries	38	3,788	-	9,373	2,034	-	-	15,195	
Other Cultural	39	-	-	624	-	-	-	624	
Subtotal	40	543,544	-	354,218	69,497	-	33,065	1,000,324	
Planning and Development									
Planning and Development	41	679	-	14,196	120	-	-	14,995	
Commercial and Industrial	42	10,946	6,809	68,283	56,550	-	-	142,588	
Residential Development	43	6,908	-	279	2,597	-	-	9,784	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	-	-	-	-	-	-	-	
Subtotal	47	18,533	6,809	82,758	59,267	-	-	167,367	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	2,917,411	608,799	2,273,647	1,571,418	56,750	-	7,428,025	

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

			1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	159,514
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		479,610
Reserves and Reserve Funds	3		226,336
	Subtotal	4	705,946
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		378,880
Canada	21		-
Other Municipalities	22		2,377
	Subtotal	23	381,257
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		1,200
--	30		-
--	31		-
	Subtotal	32	1,200
	Total Sources of Financing	33	1,088,403
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		1,123,434
	Subtotal	36	1,123,434
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	1,123,434
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	124,483
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	132,972
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		8,489
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	124,483
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Port Elgin T

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
General Government	1	1,613	-	-	15,968
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	27,974
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,165	-	-	10,347
Emergency measures	6	-	-	-	-
Subtotal	7	4,165	-	-	38,321
Transportation services					
Roadways	8	184,951	-	-	372,493
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	18,630
Street Lighting	12	10,055	-	-	40,221
Air Transportation	13	17,010	-	-	21,262
--	14	15,000	-	-	33,538
Subtotal	15	227,016	-	-	486,144
Environmental services					
Sanitary Sewer System	16	9,517	-	-	99,618
Storm Sewer System	17	-	-	-	-
Waterworks System	18	33,479	-	-	130,083
Garbage Collection	19	-	-	-	86,381
Garbage Disposal	20	5,724	-	2,377	19,706
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	48,720	-	2,377	335,788
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,331
--	29	-	-	-	-
Subtotal	30	-	-	-	1,331
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	45,956	-	-	87,717
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	45,956	-	-	87,717
Planning and Development					
Planning and Development	41	-	-	-	3,541
Commercial and Industrial	42	51,410	-	-	152,027
Residential Development	43	-	-	-	2,597
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	51,410	-	-	158,165
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	378,880	-	2,377	1,123,434

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Port Elgin T

7
11

For the year ended December 31, 1992.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	43,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	43,000
Transportation services		
Roadways	8	148,485
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	148,485
Environmental services		
Sanitary Sewer System	16	1,551,753
Storm Sewer System	17	-
Waterworks System	18	427,674
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	1,979,427
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	-
Assistance 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	24,181
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	24,181
Electricity	48	110,655
Gas	49	-
Telephone	50	-
Total	51	2,305,748

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

		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	175,748
: To Canada and agencies	2	-
: To other	3	2,130,000
Subtotal	4	2,305,748
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	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	2,305,748
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	2,305,748
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	8,570
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	143,537
Other (specify)	42	-
--	43	-
--	44	-
Total	45	152,107

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1992.

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. 1992 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	231,908		215,267	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	107,806		53,818	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	19,494		13,088	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	359,208		282,173	

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
		\$	\$	\$	\$	\$	\$
1993	60	379,436	300,592	-	-	21,655	11,139
1994	61	401,139	248,832	-	-	11,000	8,969
1995	62	268,374	198,554	-	-	13,000	7,686
1996	63	294,811	159,270	-	-	14,000	6,235
1997	64	294,333	115,871	-	-	15,000	4,676
1998-2002	65	557,000	103,038	-	-	36,000	3,977
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,195,093	1,126,157	-	-	110,655	42,682

* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1993	72	-
1994	73	-
1995	74	-
1996	75	-
1997	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

	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	375,953	8,904	384,857								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	163,981	-	163,981								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	791	539,934	8,904	548,838	537,238	6,832	-	4,029	-	548,099	52
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	791	539,934	8,904	548,838	537,238	6,832	-	4,029	-	548,099	52

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	1,478	1,424,946	24,315	-	1,449,261	1,419,473	17,740	9,604	-	1,446,817	966
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	788	206,570	2,541	-	209,111	205,906	1,337	2,680	-	209,923	1,600
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	852	930,516	15,866	-	946,382	925,156	12,772	6,260	-	944,188	1,342
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	396	120,842	1,484	-	122,326	120,243	962	1,565	-	122,770	840
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,514	2,682,874	44,206	-	2,727,080	2,670,778	32,811	20,109	-	2,723,698	132

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Port Elgin T

10
15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	2,067,719
Revenues		
Contributions from revenue fund	2	1,091,808
Contributions from capital fund	3	-
Development Charges Act	67	173,290
Lot levies and subdivider contributions	60	11,339
Recreational land (the Planning Act)	61	16,750
Investment income - from own funds	5	-
- other	6	74,321
--	9	6,000
--	10	205
--	11	-
--	12	-
Total revenue	13	1,373,713
Expenditures		
Transferred to capital fund	14	226,336
Transferred to revenue fund	15	61,130
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	287,466
Balance at the end of the year for:		
Reserves	23	1,410,537
Reserve Funds	24	1,743,429
Total	25	3,153,966
Analysed as follows:		
Working funds	26	143,832
Contingencies	27	666,202
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	30,398
Workers' compensation	33	-
Capital expenditure - general administration	34	483,823
- roads	35	90,450
- sanitary and storm sewers	36	-
- parks and recreation	64	15,371
- library	65	8,790
- other cultural	66	-
- water	38	219,737
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	460,813
Development Charges Act	68	812,736
Lot levies and subdivider contributions	44	28,718
Recreational land (the Planning Act)	46	129,611
Parking revenues	45	63,485
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	3,153,966

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	916,776	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	24,077	
Ontario	3	382,313	
Region or county	4	49,373	
Other municipalities	5	5,698	
School Boards	6	6,349	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	408,697	business taxes
Taxes receivable			
Current year's levies	9	316,678	32,270
Previous year's levies	10	164,154	16,265
Prior year's levies	11	68,409	15,799
Penalties and interest	12	72,687	12,463
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,494,213	
Other current assets	18	1,539	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,305,748	
Other long term assets	20	-	-
Total	21	6,216,711	

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	56,186				
Ontario	27	1,522				
Region or county	28	-				
Other municipalities	29	1,192				
School Boards	30	30,450				
Trade accounts payable	31	542,460				
Other	32	-				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,743,238				
- special area rates and special charges	35	24,181				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	427,674				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	110,655				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	3,153,966				
Accumulated net revenue (deficit)						
General revenue	42	10,000				
Special charges and special areas (specify)						
--	43	9,480				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	52				
School boards	57	132				
Unexpended capital financing / (unfinanced capital outlay)	58	124,483				
Total	59	6,216,711				

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

12
17

STATISTICAL DATA

For the year ended December 31, 1992.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	14	
Non-line Department Support Staff	2	-	
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	52	

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,977,528	476,339
Employee benefits	15	406,383	57,161

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	6,529,187	
Previous years' tax	17	340,257	
Penalties and interest	18	90,239	
Subtotal	19	6,959,683	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards	24	25,101	
- recoverable from general municipal revenues	25	23,290	
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	7,008,074	
Amounts added to the tax roll for collection purposes only	30	321,495	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19920217	
Due date of last installment (YYYYMMDD)	33	19920504	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19920804	
Due date of last installment (YYYYMMDD)	36	19921102	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	-	-	-	-

1992 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

12
17

STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	26,343	18,438		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	353	35,750	36,267	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	353	22,708	23,389	
	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	2,594	2,594		
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	Own sinking funds	83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	44,857	
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	Approved but not financed as at December 31, 1991	67	110,000	190,079	300,079	
	Approved in 1992	68	-	-	-	
	Financed in 1992	69	-	-	-	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1992	71	110,000	190,079	300,079	
	Applications submitted but not approved as at Decemeber 31, 1992	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	73	7,799,426	8,189,397	8,598,867	9,028,811	9,480,251