

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41046

MUNICIPALITY OF: Port Elgin T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Port Elgin T

13

		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	5,641,633	591,474	2,878,591	2,171,568
Direct water billings on ratepayers -- own municipality	2	598,508	-		598,508
-- other municipalities	3	29,748	-		29,748
Sewer surcharge on direct water billings -- own municipality	4	649,589	-		649,589
-- other municipalities	5	14,300	-		14,300
Subtotal	6	6,933,778	591,474	2,878,591	3,463,713
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,357	-	-	5,357
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	42,025	4,411	21,581	16,033
Ontario Hydro	13	946	-	-	946
Liquor Control Board of Ontario	14	2,044	-	-	2,044
Other	15	-	-	-	-
Municipal enterprises	16	19,269	-	-	19,269
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	69,641	4,411	21,581	43,649
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	722,303	-	-	722,303
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	538,251			538,251
Canada specific grants	30	6,274			6,274
Other municipalities - grants and fees	31	98,835			98,835
Fees and service charges	32	911,246			911,246
Subtotal	33	1,554,606			1,554,606
OTHER REVENUES					
Trailer revenue and licences	34	344,403			344,403
Licences and permits	35	33,291	-	-	33,291
Fines	37	10,496			10,496
Penalties and interest on taxes	38	67,663			67,663
Investment income - from own funds	39	-			-
- other	40	72,088			72,088
Sales of publications, equipment, etc	42	208			208
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	205,154			205,154

For the year ended December 31, 1994.

Port Elgin T

4

[illegible]

For the year ended December 31, 1994.

Port Elgin T

4

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	10,533,868	436,968	183,290	9.872000	11.614000	103,990	5,075	2,129	-	223	428	233	111,632
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,082	-	-	-	-	-	2,082
Total Taxation	0	-	-	-	-	-	103,990	7,157	2,129	-	223	428	233	113,714
Separate consolidated														
Total all school board taxation	0						2,274,144	433,952	145,120	-	9,824	22,902	12,297	2,878,591

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	308,853	-	-	34,607
Protection to Persons and Property					
Fire	2	-	-	-	2,477
Police	3	5,684	-	-	3,137
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	1,374	-	6,485
Emergency measures	6	-	-	-	-
Subtotal	7	5,684	1,374	-	12,099
Transportation services					
Roadways	8	128,943	316	53,013	7,879
Winter Control	9	76,745	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	24,948
Street Lighting	12	-	-	-	-
Air Transportation	13	11,300	-	-	13,103
--	14	-	2,431	-	275,942
Subtotal	15	216,988	2,747	53,013	321,872
Environmental services					
Sanitary Sewer System	16	-	-	-	9,653
Storm Sewer System	17	-	-	-	-
Waterworks System	18	120	-	2,000	12,746
Garbage Collection	19	779	-	-	11,613
Garbage Disposal	20	-	-	4,564	127,395
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	899	-	6,564	161,407
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	27,360
--	29	-	-	-	-
Subtotal	30	-	-	-	27,360
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	5,827	2,153	38,258	340,475
Libraries	38	-	-	1,000	8,726
Other Cultural	39	-	-	-	-
Subtotal	40	5,827	2,153	39,258	349,201
Planning and Development					
Planning and Development	41	-	-	-	4,700
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	4,700
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	538,251	6,274	98,835	911,246

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality
Port Elgin T

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	582,914	-	185,635	1,467,540	11,000	- 51,681	2,195,408
Protection to Persons and Property								
Fire	2	110,566	24,409	35,945	69,155	-	-	240,075
Police	3	674,843	-	141,924	39,302	-	-	856,069
Conservation Authority	4	-	-	-	-	33,667	-	33,667
Protective inspection and control	5	54,783	-	23,687	1,374	-	-	79,844
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	840,192	24,409	201,556	109,831	33,667	-	1,209,655
Transportation services								
Roadways	8	373,021	79,423	250,614	292,708	-	- 164,612	831,154
Winter Control	9	80,785	-	52,107	-	-	85,048	217,940
Transit	10	-	-	-	-	-	-	-
Parking	11	28,826	-	238	-	-	5,438	34,026
Street Lighting	12	-	-	53,755	16,668	-	-	70,423
Air Transportation	13	23,109	-	18,828	539	-	-	42,476
--	14	104,180	-	182,618	1,400	-	1,436	289,634
Subtotal	15	609,921	79,423	557,684	311,315	-	- 72,690	1,485,653
Environmental services								
Sanitary Sewer System	16	101,897	322,121	148,529	91,327	-	15,303	679,177
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	131,711	155,543	191,917	26,893	-	22,321	528,385
Garbage Collection	19	74,590	-	109,172	-	-	63,347	247,109
Garbage Disposal	20	69,275	-	52,307	31,287	-	17,207	170,076
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	377,473	477,664	501,925	149,507	-	118,178	1,624,747
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	17,626	-	10,239	3,769	-	-	31,634
--	29	-	-	-	-	-	-	-
Subtotal	30	17,626	-	10,239	3,769	-	-	31,634
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	525,342	-	412,419	95,338	-	6,193	1,039,292
Libraries	38	3,537	-	8,612	1,812	-	-	13,961
Other Cultural	39	-	-	249	-	-	-	249
Subtotal	40	528,879	-	421,280	97,150	-	6,193	1,053,502
Planning and Development								
Planning and Development	41	1,016	-	2,248	5,744	-	-	9,008
Commercial and Industrial	42	10,728	6,152	50,146	-	38,387	-	105,413
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	11,744	6,152	52,394	5,744	38,387	-	114,421
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,968,749	587,648	1,930,713	2,144,856	83,054	-	7,715,020

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	7,480	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	487,006	
Reserves and Reserve Funds	3	452,570	
Subtotal	4	939,576	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	144,373	
Other Loans from Ontario Capital Corporations	50	-	
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	144,373	
Grants and Loan Forgiveness			
Ontario	20	336,042	
Canada	21	145,422	
Other Municipalities	22	-	
Subtotal	23	481,464	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	11,004	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	6,400	
--	30	-	
--	31	-	
Subtotal	32	17,404	
Total Sources of Financing	33	1,582,817	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,575,033	
Subtotal	36	1,575,033	
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	1,575,033	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 304	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 304	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 304	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Port Elgin T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	22,188	22,188	-	66,564
Protection to Persons and Property					
Fire	2	-	-	-	156,402
Police	3	10,167	10,167	-	76,802
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	10,167	10,167	-	233,204
Transportation services					
Roadways	8	169,412	3,913	-	430,856
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	65,395
Street Lighting	12	5,556	-	-	22,224
Air Transportation	13	12,590	-	-	12,824
--	14	-	-	-	-
Subtotal	15	187,558	3,913	-	531,299
Environmental services					
Sanitary Sewer System	16	-	-	-	244,490
Storm Sewer System	17	-	-	-	-
Waterworks System	18	90,802	83,827	-	276,945
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	26,287
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	90,802	83,827	-	547,722
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,045
--	29	-	-	-	-
Subtotal	30	-	-	-	1,045
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	25,327	25,327	-	186,888
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	25,327	25,327	-	186,888
Planning and Development					
Planning and Development	41	-	-	-	8,311
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	8,311
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	336,042	145,422	-	1,575,033

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Port Elgin T

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	10,491	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	10,491
Environmental services			
Sanitary Sewer System	16	1,207,000	
Storm Sewer System	17	-	
Waterworks System	18	182,519	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,389,519
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	14,509	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	14,509
Electricity	48	78,000	
Gas	49	-	
Telephone	50	-	
	Total	51	1,492,519

1994 FINANCIAL INFORMATION RETURN

Municipality

Port Elgin T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1994.

		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	81,519	
: To Canada and agencies	2	-	
: To other	3	1,411,000	
	4	1,492,519	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario - special purpose loans	80	-	
:Ontario - Other	81	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	1,492,519	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,492,519	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	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	-	
Ontario Clean Water Agency - 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	-	
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	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	-	Total

Municipality

Port Elgin T

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1994 Debt Charges					
				principal	interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	275,224		156,881	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	125,806		29,737	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	11,000		8,969	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	412,030		195,587	
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	268,375	145,136	-	-
1996	61	294,811	115,684	-	-
1997	62	294,333	83,211	-	-
1998	63	265,000	52,831	-	-
1999	64	292,000	22,606	-	-
2000-2004	65	-	-	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,414,519	419,468	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	-		-	
1996	73	-		-	
1997	74	-		-	
1998	75	-		-	
1999	76	-		-	
Total	77	-		-	
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Elgin T

For the year ended December 31, 1994.

		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		397,732	5,232	402,964							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		179,187	-	179,187							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		4,411	-	4,411							
Telephone and telegraph taxation	10		9,323	-	9,323							
Subtotal levied by mill rate -- general	11	-	590,653	5,232	595,885	582,151	9,323	-	4,411	-	595,885	-
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	-	590,653	5,232	595,885	582,151	9,323	-	4,411	-	595,885	-

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Elgin T

9LT
13

For the year ended December 31, 1994.

		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	-	1,419,460	13,544	-	1,433,004	1,401,262	21,907	9,835	-	1,433,004	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	236,528	913	-	237,441	231,896	2,783	2,762	-	237,441	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,104,205	10,479	-	1,114,684	1,090,647	16,382	7,655	-	1,114,684	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	114,605	438	-	115,043	111,632	2,082	1,329	-	115,043	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,874,798	25,374	-	2,900,172	2,835,437	43,154	21,581	-	2,900,172	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Port Elgin T

10
15

		1	\$
Balance at the beginning of the year	1	3,200,321	
Revenues			
Contributions from revenue fund	2	1,657,850	
Contributions from capital fund	3	-	
Development Charges Act	67	18,191	
Lot levies and subdivider contributions	60	6,500	
Recreational land (the Planning Act)	61	1,875	
Investment income - from own funds	5	-	
- other	6	87,615	
--	9	45,825	
--	10	726	
--	11	45	
--	12	-	
Total revenue	13	1,818,627	
Expenditures			
Transferred to capital fund	14	452,570	
Transferred to revenue fund	15	205,154	
Charges for long term liabilities - principal and interest	16	-	
--	63	4,500	
--	20	1,389	
--	21	230	
Total expenditure	22	663,843	
Balance at the end of the year for:			
Reserves	23	1,434,169	
Reserve Funds	24	2,920,936	
Total	25	4,355,105	
Analysed as follows:			
Working funds	26	183,016	
Contingencies	27	633,090	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	66,098	
Workers' compensation	33	-	
Capital expenditure - general administration	34	449,930	
- roads	35	73,236	
- sanitary and storm sewers	36	109,723	
- parks and recreation	64	30,663	
- library	65	9,242	
- other cultural	66	-	
- water	38	204,994	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,576,900	
Development Charges Act	68	838,099	
Lot levies and subdivider contributions	44	36,116	
Recreational land (the Planning Act)	46	146,533	
Parking revenues	45	- 2,535	
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	4,355,105	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Elgin T

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	385,066	-
Accounts receivable			
Canada	2	178,857	
Ontario	3	284,266	
Region or county	4	57,986	
Other municipalities	5	7,601	
School Boards	6	61,176	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	243,036	business taxes
Taxes receivable			
Current year's levies	9	219,871	27,645
Previous year's levies	10	103,395	12,304
Prior year's levies	11	58,015	7,399
Penalties and interest	12	53,897	6,801
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	3,488,272	
Other current assets	18	12,420	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,492,519	
Other long term assets	20	-	-
Total	21	6,646,377	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Elgin T

For the year ended December 31, 1994.

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	111		
Ontario	27	3,574		
Region or county	28	-		
Other municipalities	29	16,707		
School Boards	30	33,571		
Trade accounts payable	31	542,596		
Other	32	-		
Other current liabilities	33	6,799		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	10,491		
- special area rates and special charges	35	1,221,509		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	182,519		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	78,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,355,105		
Accumulated net revenue (deficit)				
General revenue	42	10,000		
Special charges and special areas (specify)				
--	43	- 1,870		
--	44	186,961		
--	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	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	304		
Total	59	6,646,377		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	11	
Fire	3	1	
Police	4	10	
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	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,967,289	505,427	
Wages and salaries					
Employee benefits	15	437,599		43,707	

		1			
		5			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16	5,452,251		
	Previous years' tax	17	264,007		
	Penalties and interest	18	65,314		
		19	5,781,572		
		20	-		
Discounts allowed		21			
Tax adjustments under section 363 and 364 of the Municipal Act		22	-		
- amounts added to the roll (negative)		23	-		
- amounts written off		24			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		25	29,102		
- recoverable from upper tier and school boards		26	18,197		
		27	-		
- recoverable from general municipal revenues		28	-		
Transfers to tax sale and tax registration accounts		29	-		
The Municipal Elderly Residents' Assistance Act - reductions		30	-		
- refunds		31	-		
Other (specify)		32	-		
		33	-		
		34	-		
		35	-		
		36	-		
		37	-		
		38	-		
		39	-		
		40	-		
		41	-		
		42	-		
		43	-		
		44	-		
		45	-		
		46	-		
		47	-		
		48	-		
		49	-		
		50	-		
		51	-		
		52	-		
		53	-		
		54	-		
		55	-		
		56	-		
		57	-		
		58	-		
		59	-		
		60	-		
		61	-		
		62	-		
		63	-		
		64	-		
		65	-		
		66	-		
		67	-		
		68	-		
		69	-		
		70	-		
		71	-		
		72	-		
		73	-		
		74	-		
		75	-		
		76	-		
		77	-		
		78	-		
		79	-		
		80	-		
		81	-		
		82	-		
		83	-		
		84	-		
		85	-		
		86	-		
		87	-		
		88	-		
		89	-		
		90	-		
		91	-		
		92	-		
		93	-		
		94	-		
		95	-		
		96	-		
		97	-		
		98	-		
		99	-		
		100	-		
		101	-		
		102	-		
		103	-		
		104	-		
		105	-		
		106	-		
		107	-		
		108	-		
		109	-		
		110	-		
		111	-		
		112	-		
		113	-		
		114	-		
		115	-		
		116	-		
		117	-		
		118	-		
		119	-		
		120	-		
		121	-		
		122	-		
		123	-		
		124	-		
		125	-		
		126	-		
		127	-		
		128	-		
		129	-		
		130	-		
		131	-		
		132	-		
		133	-		
		134	-		
		135	-		
		136	-		
		137	-		
		138	-		
		139	-		
		140	-		
		141	-		
		142	-		
		143	-		
		144	-		
		145	-		
		146	-		
		147	-		
		148	-		
		149	-		
		150	-		
		151	-		
		152	-		
		153	-		
		154	-		
		155	-		
		156	-		
		157	-		
		158	-		
		159	-		
		160	-		
		161	-		
		162	-		
		163	-		
		164	-		
		165	-		
		166	-		
		167	-		
		168	-		
		169	-		
		170	-		
		171	-		
		172	-		
		173	-		
		174	-		
		175	-		
		176	-		
		177	-		
		178	-		
		179	-		
		180	-		
		181	-		
		182	-		
		183	-		
		184	-		
		185	-		
		186	-		
		187	-		
		188	-		
		189	-		
		190	-		
		191	-		
		192	-		
		193	-		
		194	-		
		195	-		
		196	-		
		197	-		
		198	-		
		199	-		
		200	-		
		201	-		
		202	-		
		203	-		
		204	-		
		205	-		
		206	-		
		207	-		
		208	-		
		209	-		
		210	-		
		211	-		
		212	-		
		213	-		
		214	-		
		215	-		
		216	-		
		217	-		
		218	-		
		219	-		
		220	-		
		221	-		
		222	-		
		223	-		
		224	-		
		225	-		
		226	-		
		227	-		
		228	-		
		229	-		
		230	-		
		231	-		
		232	-		
		233	-		
		234	-		
		235	-		
		236	-		
		237	-		
		238	-		
		239	-		
		240	-		
		241	-		
		242	-		
		243	-		
		244	-		
		245	-		
		246	-		
		247	-		
		248	-		
		249	-		
		250	-		
		251	-		
		252	-		
		253	-		
		254	-		
		255	-		
		256	-		
		257	-		
		258	-		
		259	-		
		260	-		
		261	-		
		262	-		
		263	-		
		264	-		
		265	-		
		266	-		
		267	-		
		268	-		
		269	-		
		270	-		
		271	-		
		272	-		
		273	-		
		274	-		
		275	-		
		276	-		
		277	-		
		278	-		
		279	-		
		280	-		
		281	-		
		282	-		
		283	-		
		284	-		
		285	-		
		286	-		
		287	-		
		288	-		
		289	-		
		290	-		
		291	-		
		292	-		
		293	-		
		294	-		
		295	-		
		296	-		
		297	-		
		298	-		
		299	-		
		300	-		
		301	-		
		302	-		
		303	-		
		304	-		
		305	-		
		306	-		
		307	-		
		308	-		
		309	-		
		310	-		
		311	-		
		312	-		
		313	-		
		314	-		
		315	-		
		316	-		
		317	-		
		318	-		
		319	-		
		320	-		
		321	-		
		322	-		
		323	-		
		324	-		
		325	-		
		326	-		
		327	-		
		328	-		
		329	-		
		330	-		
		331	-		
		332	-		
		333	-		
		334	-		
		335	-		
		336	-		
		337	-		
		338	-		
		339	-		
		340	-		
		341	-		
		342	-		
		343	-		
		344	-		
		345	-		
		346	-		
		347	-		
		348	-		
		349	-		
		350	-		
		351	-		
		352	-		
		353	-		
		354	-		
		355	-		
		356	-		
		357	-		
		358	-		
		359	-		
		360	-		
		361	-		
		362	-		
		363	-		
		364	-		
		365	-		
		366	-		
		367	-		
		368	-		
		369	-		
		370	-		
		371	-		
		372	-		
		373	-		
		374	-		
		375	-		
		376	-		
		377	-		
		378	-		
		379	-		
		380	-		
		381	-		
		382	-		
		383	-		
		384	-		
		385	-		
		386	-		
		387	-		
		388	-		
		389	-		
		390	-		
		391	-		
		392	-		
		393	-		
		394	-		
		395	-		
		396	-		
		397	-		

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19940201
	Due date of last installment (YYYYMMDD)	33	19940502
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19940802
	Due date of last installment (YYYYMMDD)	36	19941107
			\$
Supplementary taxes levied with 1995 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1995	58	-	-	-	-
in 1996	59	-	-	-	-
in 1997	60	-	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		13,745	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1994 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Water								
In this municipality					39	2,970	416,625	181,883
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1994 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Sewer					44	2,970	451,337	198,252
In this municipality								
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		-	-
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								
Loans or advances due to reserve funds as at December 31					84		1	
							\$	
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, 1993					67	110,000	190,079	-
Approved in 1994					68	-	-	144,373
Financed in 1994					69	-	-	144,373
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1994					71	110,000	190,079	-
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1995	1996	1997	1998
					1	2	3	4
					\$			
					73	7,869,320	8,026,706	8,350,985
					\$			
					5			
					\$			
					8,518,004			

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

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

[illegible]

[illegible]