MUNICIPAL CODE: 34000

MUNICIPALITY OF: Elgin Co

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Elgin	Co	

For the year ended December 31, 1997.

School Upper Board Total Tier Own Revenue Purposes Purpose **Purposes** \$ \$ \$ \$ TAXATION Taxation from schedule 2LTxx or requistions from schedule 2UT 8,939,253 8,939,253 Direct water billings on ratepayers -- own municipality -- other municipalities Sewer surcharge on direct water billings -- own municipality -- other municipalities 8,939,253 8,939,253 Subtotal PAYMENTS IN LIEU OF TAXATION Canada Canada Enterprises Ontario The Municipal Tax Assistance Act The Municipal Act, section 157 10 Other 11 **Ontario Enterprises** Ontario Housing Corporation 12 Ontario Hydro 13 Liquor Control Board of Ontario 14 Municipal enterprises 16 Other municipalities and enterprises 17 Subtotal 18 ONTARIO NON-SPECIFIC GRANTS Ontario Municipal Support Grant 60 3,783,750 3,783,750 61 Subtotal 69 3,783,750 3,783,750 **REVENUES FOR SPECIFIC FUNCTIONS** Ontario specific grants 29 9,348,649 9,348,649 30 Canada specific grants Other municipalities - grants and fees 31 436,396 436,396 Fees and service charges 3,765,568 3,765,568 Subtotal 33 13,550,613 13,550,613 OTHER REVENUES Trailer revenue and licences 34 Licences and permits 35 37 Fines Penalties and interest on taxes 38 Investment income - from own funds 39 40 56,408 56,408 Sales of publications, equipment, etc 42 Contributions from capital fund 43 Contributions from reserves and reserve funds 44 136,465 136,465 Contributions from non-consolidated entities 46 47 --48 Subtotal 50 192,873 192,873 **TOTAL REVENUE** 51 26,466,489 26,466,489

ANALYSIS OF TAXATION

Municipality	
Elgin Co	2LT - OP
_	4

For the year ended December 31, 1997.													
		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PPLEMENTARY TA	AXES	TOTAL
	MAID	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
I. Own purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	•	-	-

ANAL	.YSIS	OF	TAXATION	

For the year ended December 31, 1997.

Municipality		
	Elgin Co	2LT - OP

For the year ended December 31, 1997.													
		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED)	SUI	PPLEMENTARY T	AXES	TOTAL
	MAID	residential and farm	commercial and industrial	business	residential and farm			commercial and industrial	business	residential and farm	commercial and industrial business		total columns 6 to 11
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

ANALYSIS OF TAXATION

Elgin Co 2LT - OP

711.7.12.10.10 01 17.00111011													
For the year ended December 31, 1997.													
		LOCAL	TAXABLE ASSES	SSMENT	MILL	RATES		TAXES LEVIED		SUF	TOTAL		
	MAID	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
III. School board purposes													
Elementary public													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate													
General	0	•	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	•	-	-	-	-	-	-	•	-	-	-	-
Total Taxation	0	•	-	-	-	-	-	-	-	-	-	-	-
Secondary public													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	•	-	-	-	-	-	-	•	-	-	-	-
Total Taxation	0	•	-	-	-	-	-	-	•	-	•	•	-
Public consolidated													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

ANALYSIS	OF	TAXATION	
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For the year ended December 31, 1997.

Municipality	
Elgin Co	2LT - OP

,		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	TOTAL		
	MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total all school board taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Municipality		
	Elgin Co	

For the year ended December 31, 1997.

LEVIES ON SUDDODTING MUNICIPALITIES

DIDECT BILLINGS ON DATEDAVEDS

2UT

				DIRECT BILLINGS ON RATEPAYERS											
				levie	s for special purp	ooses (please spec	ify					water servi	ice charges	sewer serv	ice charges
Municipalities which support the upper tier	Municipal Code		levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
			3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7	8 \$	9 \$	10 \$	11 \$	12 \$
Bayham Tp	34001	1	601,936	-	-	-	-	-	16,879	13,505	632,320	-	-	-	-
Port Burwell V	34002	2	92,521	-	-	-	-	5,063	3,333	316	101,233	-	•	•	-
Vienna V	34004	3	40,654	-	-	-	-	-	1,960	-	42,614	-	-	-	-
Malahide Tp	34008	4	940,026	-	-	-	-	3,565	24,090	3,110	970,791	-	•	•	•
Aylmer T	34011	5	1,128,309	-	-	-	-	20,339	28,006	12,741	1,189,395	-	•	•	-
Springfield V	34012	6	71,986	-	-	-	-	-	2,851	443	75,280	-	-	-	-
South Dorchester Tp	34014	7	317,551	-	-	-	-	-	8,391	925	326,867	-	-	-	-
Belmont V	34016	8	246,099	-	-	-	-	-	7,426	4,725	258,250	-	-	-	-
Yarmouth Tp	34018	9	1,368,468	-	-	-	-	11,924	27,265	11,200	1,418,857	-	-	-	-
St. Thomas C	34021	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Southwold Tp	34024	11	1,821,162	-	-	-	-	1,334	19,498	3,262	1,845,256	-	-	-	-
Port Stanley V	34026	12	472,401	-	-	-	-	-	10,646	5,052	488,099	-	-	-	-
Dunwich Tp	34029	13	440,311	-	-	-	-	496	10,241	3,508	454,556	-	-	-	-
Dutton V	34032	14	175,325	-	-	-	-	1,961	6,137	1,892	185,315	-	-	-	-
West Lorne V	34036	15	209,980	-	-	-	-	3,882	6,808	1,262	221,932	-	-	-	-
Aldborough Tp (new)	34040	16	707,629	-	-	-	-	1,488	14,878	4,493	728,488	-	-	-	-
		17													
		18													
		19													
		20													
		21													
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		33													
		34													
		35													

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Elgin Co

Municipality

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For the year ended December 31, 1997.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			lev	vies for special pu	poses (please spec	ify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	8,634,358	-	-	-	-	50,052	188,409	66,434	8,939,253	-	-	-	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Elgin Co	

For the year ended December 31, 1997.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government		1 -	-	53,972	186,452
Protection to Persons and Property Fire		2 -	-	_	-
Police		3 -	-	-	-
Conservation Authority		-	-	-	-
Protective inspection and control		5 -	-	-	-
Emergency measures	Subtotal	6 - 7 -	-	-	-
Transportation services					
Roadways		- 8	-	69,426	9,279
Winter Control		9 -	-	41,773	-
Transit		- 10	-	-	
Parking			-	-	-
Street Lighting		-	-	-	-
Air Transportation		-	-	-	-
		14 -	-	-	-
Environmental comicae	Subtotal	15 -	-	111,199	9,279
Environmental services Sanitary Sewer System		16 -	_	_	-
Storm Sewer System		17 -	-	. 1	-
Waterworks System		18 -	-	- 1	-
Garbage Collection		19 -	-	-	-
Garbage Disposal		20 -	-	-	-
Pollution Control		21 -	-	-	-
		-	-	-	-
	Subtotal	-	-	-	-
Health Services Public Health Services					
		24 2,184,784	-	269,225	237,867
Public Health Inspection and Control		25 -			
Hospitals Ambulance Services					
Cemeteries		27 -	-	 	-
		29 -	_	-	
	Subtotal	30 2,184,784	-	269,225	237,867
Social and Family Services		2,101,101		201,220	
General Assistance		2,824,724	-	-	-
Assistance to Aged Persons		4,134,349	-	-	3,181,508
Assitance to Children		-	-	-	-
Day Nurseries		34 44,940	-		-
		35 -	-	-	-
	Subtotal	7,004,013	-	-	3,181,508
Recreation and Cultural Services					
Parks and Recreation		-	-	-	-
Libraries		38 154,396	-	-	85,504
Other Cultural		5,456	-	2,000	6,558
	Subtotal	40 159,852	-	2,000	92,062
Planning and Development Planning and Development		41 -	_		E9 400
Commercial and Industrial		42 -	-		58,400
Residential Development		43 -	-	 	<u> </u>
Agriculture and Reforestation		44 -	-	-	<u> </u>
Tile Drainage and Shoreline Assistance		45			-
		46 -	-	-	-
	Subtotal	47 -	-	- 1	58,400
Electricity		48 -	-	-	-
Gas		49 -	-	-	-
Telephone		50 -	-	- 1	-
	Total	51 9,348,649	_	436,396	3,765,568

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality		
	Elgin Co	
	Eigili Co	

For the year ended December 31, 1997.

		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	820,575	-	592,734	702,513	-	-	2,115,822
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	1,863,944	-	1,854,282	2,088,908	-	-	5,807,134
Winter Control	9	99,539	-	434,020	-	-	-	533,559
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
	14	-	-	-	-	-	-	-
	Subtotal 15	1,963,483	-	2,288,302	2,088,908	-	-	6,340,693
Environmental services Sanitary Sewer System	4.5							
	16 17	-	-	-			-	-
Storm Sewer System Waterworks System	18	-	-	-		-		-
Garbage Collection	19	-	_			_	<u> </u>	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	_	-	-	-	-	-
	22	-	-	-	-	-	-	-
	Subtotal 23	-	-	-	-	-	-	-
Health Services								
Public Health Services	24	1,991,420	-	859,733	86,617	-	-	2,937,770
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	40,000	-	40,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-		-	-	-
	Subtotal 30	1,991,420	-	859,733	86,617	40,000		2,977,770
Social and Family Services	Subtotal 30	1,771,420		037,733	80,017	40,000	<u> </u>	2,777,770
General Assistance	31	470,222	-	29,729	365	3,143,884	-	3,644,200
Assistance to Aged Persons	32	7,084,081	-	1,405,574	827,668	-	-	9,317,323
Assitance to Children	33	-	-	-	-	244,448	-	244,448
Day Nurseries	34	-	-	51,364	-	-	-	51,364
	35	-	-	-	-	-	-	-
	Subtotal 36	7,554,303	-	1,486,667	828,033	3,388,332	-	13,257,335
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	993,052	-	489,775	134,119	-	-	1,616,946
Other Cultural	39	55,568	-	17,566	-	20,000	-	93,134
	Subtotal 40	1,048,620	-	507,341	134,119	20,000	-	1,710,080
Planning and Development Planning and Development	44	AA 2A 7	_	2,537	800		_	A7 F0.
Commercial and Industrial	41 42	44,247	-	2,537	- 800	11,000	-	47,58 ² 11,000
Residential Development	42	-	-	-		-	-	- 11,000
Agriculture and Reforestation	44	-	-	23,584	-	10,000	<u> </u>	33,584
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
	46	-	-	-	-	-	-	-
	Subtotal 47	44,247	-	26,121	800	21,000	-	92,168
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	13,422,648	_	5,760,898	3,840,990	3,469,332	_	26,493,868

Municipality

ANALYSIS OF CAPITAL OPERATION

Elgin Co

5

For the year ended December 31, 1997.

For the year ended December 31, 1997.			
			1
			\$
		Г	
Unfinanced capital outlay (Unexpended capital financing)			
at the beginning of the year		1	489,418
Source of Financing			
Contributions from Own Funds Revenue Fund			2 207 442
Reserves and Reserve Funds		2	2,297,663
reserves and reserve runds	Subtotal	4	1,052,214 3,349,877
		7	3,347,077
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 Tile Drainage and Shoreline Propery Assistance Programs		11	-
Serial Debentures		12 13	11
Sinking Fund Debentures		14	-
Long Term Bank Loans		15	
Long Term Reserve Fund Loans		16	-
		17	-
	Subtotal *	18	-
Grants and Loan Forgiveness			
Ontario		20	4,365,223
Canada		21	- 22.000
Other Municipalities		22	32,809
Other Financing	Subtotal	23	4,398,032
Prepaid Special Charges		24	-
Proceeds From Sale of Land and Other Capital Assets		25	-
Investment Income		Ī	
From Own Funds		26	<u> </u>
Other		27	79,933
Donations		28 30	125,363
		31	· ·
		32	205,296
		33	7,953,205
Applications		ľ	
Own Expenditures			
Short Term Interest Costs		34	
Other		35	8,347,881
Transfer of Proceeds From Long Term Liabilities to:	Subtotal	36	8,347,881
Other Municipalities		37	-
Unconsolidated Local Boards		38	-
Individuals		39	-
	Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		41	-
		42	8,347,881
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		43	94,742
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)		44	- 94,742
To be Recovered From:		1	77,172
- Taxation or User Charges Within Term of Council		45	-
- Proceeds From Long Term Liabilities		46	•
_		47	-
- Transfers From Reserves and Reserve Funds			·
- Transfers From Reserves and Reserve Funds		48	
- Transfers From Reserves and Reserve Funds		48 49	
- Transfers From Reserves and Reserve Funds	Total Unfinanced Capital Outlay (Unexpended Capital Financing)		- - 94,742 -

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Elgin Co	

For the year ended December 31, 1997.

CAPITAL GRANTS TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 1 2 \$ \$ \$ \$ General Government 162,948 Protection to Persons and Property Fire Police Conservation Authority Protective inspection and control _ Emergency measures Subtotal Transportation services Roadways 4,365,223 32,809 4,662,776 Winter Control Transit 10 Parking 11 Street Lighting 12 Air Transportation 13 14 Subtotal 4,365,223 32,809 4,662,776 15 **Environmental services** Sanitary Sewer System 16 Storm Sewer System 17 Waterworks System 18 Garbage Collection 19 20 Garbage Disposal **Pollution Control** 21 22 Subtotal 23 **Health Services Public Health Services** 24 71,725 Public Health Inspection and Control 25 26 Hospitals **Ambulance Services** 27 Cemeteries 28 29 71,725 Subtotal 30 Social and Family Services General Assistance 31 365 Assistance to Aged Persons 32 3,353,635 33 Assitance to Children Day Nurseries 34 35 3,354,000 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 95,632 Libraries 38 Other Cultural 39 95,632 Subtotal 40 -Planning and Development Planning and Development 800 Commercial and Industrial 42 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 800 Subtotal 47 Electricity 48 Gas 49 Telephone 50 Total 51 4,365,223 32,809 8,347,881

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Municipality		
	Elgin Co	

7

For the year ended December 31, 1997.

		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	-
ransportation 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	41	
Residential Development	42	
Agriculture and Reforestation	44	
Tile Drainage and Shoreline Assistance	45	
	46	
	Subtotal 47	-
lectricity	48	
Gas	49	
Felephone	50	
·	Total 51	

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Elgin Co

For the year ended December 31, 1997.

			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	_
: To Canada and agencies		2	-
: To other		3	-
	Subtotal	4	-
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: Ontario Clean Water Agency debt retirement funds - sewer		10	_
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other	College of 1	13	-
	Subtotal Total	14 15	-
Amount reported in line 15 analyzed as follows:	· Jtai	,	•
Sinking fund debentures		16	-
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements Mortgages		19 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 Other - Canadian dollar equivalent included in line 15 above		26 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 31	-
- water		31	
4. Actuarial balance of own sinking funds at year end		32	\$ -
4. Actual at Datalice of Own Shiking Turius at year end		32	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits Total liability under OMERS plans		33	233,354
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency Outstanding loans guarantee		37 38	-
Commitments and liabilities financed from revenue, as approved by			
the Ontario Municipal Board or Counci, as the case may be			
- hospital support		39 40	80,000
- university support - leases and other agreements		40	60,000 5,334,216
Other (specify)		42	-
.		43	-
		44	-
	Total	45	5,707,570

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

unicipality

Elgin Co

For the year ended December 31, 1997.

6. Ontario Clean Water Agency Provincial Projects							
						total	
					accumulated	outstanding capital	debt
					surplus (deficit)	obligation	charges
					1	2	3
					\$	\$	\$
Water projects - for this municipality only				46		-	-
- share of integrated projects				47	-	-	-
Sewer projects - for this municipality only				47	-		-
					-	-	-
- share of integrated projects				49	-	-	-
7. 1997 Debt Charges						principal	interest
					Γ		
						1 \$	2 \$
Recovered from the consolidated revenue fund					ŀ	•	,
- general tax rates					50	-	-
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	_	-
Recovered from reserve funds					54	_	-
Recovered from unconsolidated entities					37	-	
- hydro					55	-	-
- gas and telephone					57	-	-
					56	-	-
					58	-	-
					59	-	-
				Total		-	-
				Total	791	-	
Line 78 includes:					Ī		
Financing of one-time real estate purchase					90	-	-
Other lump sum (balloon) repayments of long term debt					91	-	-
8. Future principal and interest payments on EXISTING net debt							
		recoverabl	e from the	recovera	able from	recovera	ble from
		consolidated	revenue fund	reserv	e funds	unconsolida	ted entities
	_	principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1998		-	-	-	-	-	-
1999		-	-	-	-	-	-
2000		-		-	-	-	-
2001		-		-	-	-	-
2002		-		-	-	-	-
2003-2007		-	-	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds	L			I.	<u> </u>		
9. Future principal payments on EXPECTED NEW debt							
· · · · · · · · · · · · · · · · · · ·						ı	
							1
							\$
1998						72	-
1999						73	-
2000						74	-
2001						75	-
2002						76	-
					Total	77	-
10. Other notes (attach supporting schedules as required							
(
11. Long term debt refinanced:							
						principal	interest
						principal 1	interest
					92	1	2

ınicipality	
	Elgin Co

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition 1			-	-							
Special pupose requisitions Water rate 2		-	_	-							
Transit rate 3		-	-	-							
Sewer rate 4		-	-	-							
Library rate 5		-	-	-							
Road rate 6		-	-	-							
7		-	-	-							
8		-	-	-							
Payments in lieu of taxes 9		-	-	-							
Telephone and telegraph taxation 10		-	-	-							
Subtotal levied by mill rate general 11	-	•	-	-	-	-	-	-	-	-	-
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	-	<u> </u>	-	<u> </u>	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21	-		-	<u> </u>	-		-	-	-	-	
Total region or county 22		<u> </u>	-		-	-	-	-		_	-
Total region of county 22	-	<u> </u>			•		<u> </u>	•	<u> </u>	•	

9LT

Municipality	
Elgin Co	
Light Co	

For the year ended December 31, 1997.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
	1	2	3	4	5	6	7	8	9	10	11
SCHOOL BOARDS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)											
30	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)											
40	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)											
(-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)											
(-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	•	-	1	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-
Total school boards 36	-	-	-			-	-		-	-	-

9LT

CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality

Elgin Co

For the year ended December 31, 1997.

To the year chaca becomber 51, 1777.			
			1 \$
Balance at the beginning of the year		1	3,210,021
Revenues Contributions from revenue fund		2	1,543,327
Contributions from capital fund		3	-
Development Charges Act	6	-	
Lot levies and subdivider contributions	6	-	-
Recreational land (the Planning Act)	6	1	-
Investment income - from own funds		5	-
- other		6	-
-		9	-
	1	0	-
-	1	1	-
		2	-
Total reve	nue 1	3	1,543,327
Expenditures			
Transferred to capital fund	1	4	1,052,214
Transferred to revenue fund	1	5	136,465
Charges for long term liabilities - principal and interest	1	6	-
	6	-	84,720
		0	48,522
 Total expendit	2		118,172
Total experior	ure 2	²	1,440,093
Balance at the end of the year for:			
Reserves	2	3	3,255,002
Reserve Funds	2	4	58,253
Т	otal 2	5	3,313,255
Analysed as follows:			
Reserves and discretionary reserve funds: Working funds	_		
	2	-	500,000
Contingencies	2	′	-
Ontario Clean Water Agency funds for renewals, etc			
- sewer	2	8	-
- water	2	9	-
Replacement of equipment	3	0	-
Sick leave	3	1	-
Insurance	3	2	-
Workers' compensation	3	3	-
Capital expenditure - general administration		4	
- roads	3	-	1,902,985
- sanitary and storm sewers		6	-
- parks and recreation	6	-	- 40 (40
- library	6	-	10,649
- other cultural	6	-	58,253
- water - transit	3	8	<u> </u>
- housing	4	-	
- industrial development	4	-	_
- other and unspecified	4	-	137,309
Development Charges Act	6	-	-
Lot levies and subdivider contributions	4	4	-
Recreational land (the Planning Act)	4	6	-
Parking revenues	4	5	-
Debenture repayment	4	7	-
Exchange rate stabilization	4	8	-
Waterworks current purposes	4	9	-
Transit current purposes	5	0	-
Library current purposes		1	60,125
		2	94,009
		3	281,430
		4	183,562
		5	34,395
		6	50,538
		7	2 212 255
11	otal 5	`	3,313,255

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
E	lgin Co

For the year ended December 31, 1997.

		1	2
		\$	\$
			portion of cash not in chartered banks
			in chartered banks
	1	3,646,678	-
	2	187,756	
	3	231,522	
	4	-	
	5	39,449	
	6	14,438	portion of taxes
	7	-	receivable for
	8	524,733	business taxes
		, , ,	
	9		
	10	-	-
	11	-	-
	12	-	-
	13	-	-
	14	-	
	15	-	
	16	-	
	17	2,032,378	
	18	17,802	portion of line 20
	19	-	resistration
	20	83,702	-
Total	21	6,778,458	
	Total	2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20	\$ 1 3,646,678 2 187,756 3 231,522 4

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Elgin Co	

For the year ended December 31, 1997.

LIABILITIES				portion of loans not
Current Liabilities				from chartered banks
Temporary loans - current purposes		22	_	-
- capital - Ontario		23	-	
- Canada		24		
- Other		25	<u> </u>	
Accounts payable and accrued liabilities		25	-	
Canada		26	_	
Ontario		27	1,602,854	
Region or county		28	- 1,002,031	
Other municipalities		29	216,411	
School Boards		30	210,411	
		- 1	- 272 0//	
Trade accounts payable Other		31	372,866	
		32	644,355	
Other current liabilities		33	-	
Net long term liabilities Recoverable from the Consolidated Revenue Fund				
- general tax rates		34	-	
- special area rates and special charges		35		
		36		
- benefitting landowners		37	-	
- user rates (consolidated entities)		ŀ		
Recoverable from Reserve Funds Recoveralble from unconsolidated entities		38	-	
		39	-	
Less: Own holdings (negative)		40	-	
Reserves and reserve funds		41	3,313,255	
Accumulated net revenue (deficit) General revenue		42	120 770	
Special charges and special areas (specify)		42	138,668	
		43	_	
		44		
		45		
-		46	-	
 Consolidated local boards (specify)		40	-	
Transit operations		47	_	
Water operations		48		
Libraries		49		
Cemetaries		50	<u> </u>	
		51		
Recreation, community centres and arenas		ŀ		
		52 53	395,307	
		53	-	
		54	-	
		55	-	
Region or county		56	-	
School boards		57	-	
Unexpended capital financing / (unfinanced capital outlay)		58	94,742	
	Total	59	6,778,458	

Elgin Co

STATISTICAL DATA

Planning

For the year ended December 31, 1997. 1. Number of continuous full time employees as at December 31 Administration 5 22 Non-line Department Support Staff Fire Police Transit Public Works 28 Health Services 32 Homes for the Aged 104 Other Social Services 8 10 Libraries 11 11

	December 31	other
	1	2
2. Total expenditures during the year on:	\$	\$
Wages and salaries	9,276,790	2,111,500
Employee benefits 15	1,690,510	343,850
		4

Cash collections: Current year's tax Previous years' tax Penalties and interest 18 Subtotal 19 Discounts allowed 20 Tax adjustments under section 362 and 263 of the Municipal Act - amounts added to the roll (negative) $% \left(\left(1\right) \right) =\left(1\right) \left(1\right) \left$

Total reductions

- amounts written off Tax adjustments under sections 465, 495 and 496 of the Municipal Act

3. Reductions of tax roll during the year (lower tier municipalities only)

- recoverable from upper tier and school boards

- recoverable from general municipal revenues Transfers to tax sale and tax registration accounts The Municipal Elderly Residents' Assistance Act - reductions

- refunds Other (specify)

Amounts added to the tax roll for collection purposes only

Business taxes written off under subsection 441(1) of the Municipal Act

4. Tax due dates for 1997 (lower tier municipalities only) Interim billings: Number of installments Due date of first installment (YYYYMMDD)

Due date of last installment (YYYYMMDD) Final billings: Number of installments

> Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD)

Supplementary taxes levied with 1998 due date

5.	Projected capital expenditures and long term
	financing requirements as at December 31

				long term financing requirements				
			approved by gross the O.M.B. expenditures 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 1998		58	-	-		-		
in 1999		59	4,000,000	-	-	-		
in 2000		60	5,000,000	-	-	-		
in 2001		61	1,000,000	3,000,000	-	-		
in 2002		62	-	-	-	-		
	Total	63	10,000,000	3,000,000	-	-		
İ		-						

12 17

210

12

23

27

28

80

29

30

81

31

32

33

34

35

36

37

continuous full

Elgin Co

STATISTICAL DATA
For the year ended December 31, 1997.

			Γ	balance of fund 1	loans outstanding 2
6. Ontario Home Renewal Plan trust fund at year end			82	\$	\$
7. Analysis of direct water and sewer billings as at December 31	Γ	number of	1997 billings	all other	computer use
		residential units	residential units	all other properties	computer use only
Water		1	2 \$	3 \$	4
In this municipality	39		-	-	
In other municipalities (specify municipality)	40	_	_	_	
	41	<u> </u>		-	
	42	-	-	-	•
	43 64	-	-	-	-
	04	number of	1997 billings	-	-
		residential units	residential units	all other properties	computer use only
Sewer	-	1	2	3	4
In this municipality	44	-	\$ -	\$ -	
In other municipalities (specify municipality)					
	45 46	· .	-	-	-
	47	-	-	-	-
	48	-	-	-	-
-	65	-	-	•	-
			-	water 1	sewer 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	other municipalities,		
	Г	municipality 1	school boards 2	Province 3	Federal 4
		\$	\$	ş	\$
Own sinking funds	83	-	-	-	-
9. Borrowing from own reserve funds					1
Loans or advances due to reserve funds as at December 31				84	\$
10. Joint boards consolidated by this municipality					
				this municipality's	
		total board	contribution from this	share of total municipal	for computer
	F-	expenditure	municipality	contributions	use only
		1 \$	2 \$	3 %	4
name of joint boards				**	
	53 54	-	-	-	-
	53 54 55				-
-	54 55 56			- - -	-
 	54 55	-	-	- -	-
	54 55 56			- - -	-
	54 55 56	tile drainage,		- - -	-
	54 55 56	tile drainage, shoreline assist- ance, downtown		- - - - -	-
11. Applications to the Ontario Municipal Board or to Council	54 55 56	tile drainage, shoreline assist- ance, downtown revitalization, electricity	other	- - - - - other submitted	
	54 55 56	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	
11. Applications to the Ontario Municipal Board or to Council	54 55 56 57	tile drainage, shoreline assist- ance, downtown revitalization, electricity	other	- - - - - other submitted	
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996	54 55 56 57	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total 3 \$
11. Applications to the Ontario Municipal Board or to Council	54 55 56 57	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary	54 55 56 57 67 68 69 70	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997	54 55 56 57 67 68 69 70	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997	54 55 56 57 67 68 69 70	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to O.M.B.	other submitted to Council 4 \$	total 3 \$
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone 1 \$ 2001	other submitted to O.M.B. 2 5	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to 0.M.B. 2	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone 1 \$ 2001	other submitted to O.M.B. 2 5	other submitted to Council 4 \$	total 3 \$
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to 0.M.B. 2	other submitted to Council 4 \$	total 3 \$
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to 0.M.B. 2	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997 12. Forecast of total revenue fund expenditures 13. Municipal procurement this year Total construction contracts awarded	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to O.M.B. 2	other submitted to Council 4 \$	total 3 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at December 31, 1997 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone 1 \$	other submitted to O.M.B. 2	other submitted to Council 4 \$	total 3 \$