MUNICIPAL CODE: 34000

MUNICIPALITY OF: Elgin Co

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Elgin Co

1

For the year ended December 31, 1998.						
			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	12,765,880	-	-	12,765,880
Direct water billings on ratepayers own municipality		2	-	-		_
other municipalities		3	-	-		-
Sewer surcharge on direct water billings						
own municipality		4	-	-		-
other municipalities		5	-	-		-
PAYMENTS IN LIEU OF TAXATION	Subtotal	6	12,765,880	-	-	12,765,880
Canada		₇ [ı
Canada Enterprises		8	_	<u> </u>	-	
Ontario		Ĭ				
The Municipal Tax Assistance Act		9	-	-		-
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		42				
Ontario Hydro		12	-	<u>-</u>	-	-
Liquor Control Board of Ontario		14	_	<u> </u>	-	
Other		15	-	-	-	-
Municipal enterprises		16	-	-	-	-
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS						
Community Reinvestment Fund		62	6,996,000			6,996,000
Special Transition Assistance		63	-			-
Special Circumstances Fund		64	307,073			307,073
Municipal Restructuring Fund		65	-			-
	Subtotal	61	7,303,073			7,303,073
REVENUES FOR SPECIFIC FUNCTIONS	Subtotal	″′د	7,303,073			7,303,073
Ontario specific grants		29	7,821,933			7,821,933
Canada specific grants		30	101,385			101,385
Other municipalities - grants and fees		31	1,830,897			1,830,897
Fees and service charges		32	3,541,272			3,541,272
	Subtotal	33	13,295,487			13,295,487
OTHER REVENUES						
Trailer revenue and licences		34	-			-
Licences and permits		35	- 292 240	-	-	- 292 240
Rents, concessions and franchises Fines		36 37	382,210			382,210
Penalties and interest on taxes		38	_			
Investment income - from own funds		39	-			-
- other		40	141,442			141,442
Donations		70	99,940			99,940
Sales of publications, equipment, etc		42	12,365			12,365
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44	395,028			395,028
Contributions from non-consolidated entities		45	-			-
		46	-			-
		47	-			-
	Subtotal	48 50	1,030,985	<u>-</u>	<u>-</u>	1,030,985
TOTAL	REVENUE	51	34,395,425		_	34,395,425

ANALYSIS OF TAXATION - OWN PURPOSES

Elgin Co

Municipality

2LT - OP

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
		-					

ANALYSIS OF TAXATION - OWN PURPOSES

Municipality

Elgin Co

2LT - OP

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300			Total supplementary taxes				
4000			Subtotal levied by tax rate				-
	Local Improvements						
2300	Sewer and water service charges						
	Sewer and water connection charges						
	Fire service charges						
	Minimum tax (differential only)						
	Municipal drainage charges						
2800	Waste management collection charges						
2900	Business improvement area						
3400	Railway rights-of-way						
	Utility transmission and utility corridors						
			Cubtatal anguial abaness on the 120				
3100			Subtotal special charges on tax bill				-
3200			Total own purpose taxation				-

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Elgin Co

2LT - SB

Distribution by Purpose

				Di	istribution by Purpos	on by Purpose				
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB			
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7			
Residential and Farm - general		0.460000	-	-	-	-	-			
- farmland pending development -		0.460000	-	-	-	-	-			
- farmland pending development -		0.460000	-	-	-	-	-			
Multi-residential -general		0.460000	-	-	-	-	-			
- farmland pending development -		-	-	-	-	-	-			
- farmland pending development -		-	-	-	-	-	-			
Farmland		0.115000	-	-	-	-	-			
Managed Forest		0.115000	-	-	-	-	-			
		-	-	-	-	-	-			
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-			
				T.						
Subtotal Commercial			-	-	-	-	-			
		_		T.	-	-				
Subtotal Industrial			-	-	-	-	-			
Disables			1		1	1	1			
Pipeline Other		-	-	-	-	-	-			
		-	-	-	-	-	-			
Supplementary Taxes			-		-	-				
Subtotal levied by tax rate		L	-	-	-	-	-			
Railway rights-of-way		F	- 1	. 1	_ [
Utility transmission / distribution corridor		<u> </u>	_			-				
		-	_	_	_	_				
Subtotal special charges on tax bills		-	-	-	-	-	_			
5-2-2-10. Special situation of the Situa		L								
Total school board purposes			-	-	-	-	-			

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality		
	Elgin Co	
	Eigili Co	

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			LEVIES ON SUPPORTING MUNICIPALITIES				DIRECT BILLINGS ON RATEPAYERS							
				levies for spe	ecial purposes (ple	ease specify					water servi	ce charges	sewer serv	ice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3 \$	4 \$	5 \$	6 \$	17 \$	22 \$	20 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
Elgin Co	34000	1 12,241,481	-	-	-	-	-	428,538	95,861	12,765,880	-	-	-	-
Bayham M	34003	1,164,758	-	-	-	-	-	14,973	-	1,179,731	-	-	-	-
Malahide Tp	34007	1,894,952	-	-	-	-	-	325,302	6,005	2,226,259	-	-	-	-
Aylmer T	34011	1,729,646	-	-	-	-	-	45,558	35,582	1,810,786	-	-	-	-
Central Elgin M	34015	5 3,207,914	-	-	-	-	-	-	21,789	3,229,703	-	-	-	-
St. Thomas C	34021	6 -	-	-	-	-	-	-	-	-	-	-	-	-
Southwold Tp	34024	7 2,169,043	-	-	-	-	-	8,989	9,615	2,187,647	-	-	-	-
Dutton-Dunwich M	34028	8 812,138	-	-	-	-	-	-	3,979	816,117	-	-	-	-
West Elgin M	34035	9 1,263,030	-	-	-	-	-	33,716	18,891	1,315,637	-	-	-	-
	1	0												
	1	1												
	1	2												
	1	3												
	1	4												
	1	5												
	1	6												
	1	7												
	1	8												
	1	9												
	2	0												
	2	11												
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	2	25												
	2	16												
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		32												
	3													
		34												
		15												
I	,		L		<u> </u>	<u> </u>								

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Elgin Co

Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				louies for a	special purposes (pl		JINICIF ALITIES					ice charges	SOWER SOF	rice charges
				levies for s	peciai purposes (pi	ease specify		_			water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all othe
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	3	36												
	٠	.7												
	3	200												
	3	58												
		39												
	2	10												
	4	! 1												
	2	12												
	4	13												
	2	14												
	4	15												
	4	16												
	Total 4	24,482,962	_	_	-	-	-	857,076	191,722	25,531,760	_	-	-	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Elgin Co	

For the year ended December 31, 1998.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government		1 -	-	457,693	15,596
Protection to Persons and Property					
Fire		2 -	-	-	•
Police		3 -	-	-	-
Conservation Authority		4 -	-	-	-
Protective inspection and control		5 -	-	-	-
Emergency measures		6 10,025	-	34,470	3,08
	Subtotal	7 10,025	-	34,470	3,08
Transportation services					
Roadways		8 -	-	163,008	22,54
Winter Control		9 -	-	-	-
Transit		10 -	-	-	-
Parking		- 11	-	-	-
Street Lighting		12 -	-	-	-
Air Transportation		13 -	-	-	-
		14 -	-	-	-
	Subtotal	15 -	-	163,008	22,54
Environmental services					
Sanitary Sewer System		16 -	-	-	-
Storm Sewer System		17 -	-	-	-
Waterworks System		18 -	-	-	-
Garbage Collection		19 -	-	-	-
Garbage Disposal		20 -	-	-	-
Pollution Control		21 -	-	-	-
			-	-	-
	Subtotal	-	-	-	-
Health Services Public Health Services		24 160,881	101,385	1,173,226	131,76
Public Health Inspection and Control		25 -	-	-	-
Hospitals		26 -	-	-	-
Ambulance Services		27 -	-	-	-
Cemeteries		28 -	-	-	-
		29 -	-	-	-
	Subtotal	30 160,881	101,385	1,173,226	131,76
Social and Family Services					
General Assistance		2,653,666	-	-	-
Assistance to Aged Persons		4,772,105	-	-	3,275,95
Assistance to Children		-	-	-	-
Day Nurseries		34 56,234	-	-	-
		35 -	-	-	-
	Subtotal	7,482,005	-	-	3,275,95
Social Housing		90 -		-	
Recreation and Cultural Services Parks and Recreation		27			
		37 -	-	-	- 22.55
Libraries		38 160,202	-	3 500	22,55
Other Cultural	6 14.4.1	39 8,820 40 4(0,033	-	2,500	10,67
Planning and Development	Subtotal	40 169,022	-	2,500	33,23
Planning and Development		41 -	_	_	59,10
Commercial and Industrial		42 -		_	-
Residential Development		43 -	-	-	
Agriculture and Reforestation		44 -	-	-	
Tile Drainage and Shoreline Assistance		45 -	-	-	
		46 -		-	
	Subtotal	47 -		-	59,10
Electricity	Jubiolai	48 -	-	-	39,10
Gas		49 -	-	-	<u> </u>
uas Telephone		50 -	-	-	
. ecephone	Total	51 7,821,933	101,385	1,830,897	3,541,27
	i Uldi	ر (۱٫۵۷ ا ۲۰۰۰ ا ۱۰۰۰ ا	101,303	1,030,07/	3,341,27

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Elgin Co		

For the year ended December 31, 1998.

		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.			1		[
Protection to Persons and Property	1	909,696	-	1,199,500	875,810	507,000	-	3,492,006
Fire	2	-	-	-	-	-	-	-
Police Conservation Authority	3	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	33,268	-	39,670	3,081	-	-	76,019
	Subtotal 7	33,268	-	39,670	3,081	-	-	76,019
Transportation services Roadways	8	211,871	-	2,278,550	4,602,497	-	-	7,092,918
Winter Control	9	-	-	-	-	-	-	-
Transit Parking	10 11		-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
	14	- 244 071	-	2 279 550	- 4 402 407	-	-	7 002 049
Environmental services	Subtotal 15	211,871	-	2,278,550	4,602,497	-	-	7,092,918
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System Garbage Collection	18 19		-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
	22	-	-	-	-	-	-	-
Health Services	Subtotal 23	-	-	-	-	•	-	-
Public Health Services	24	2,056,113	86,861	799,417	789,878	68,600	-	3,800,869
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals Ambulance Services	26 27	-	-	1,176,000	96,000	40,000		40,000 1,272,000
Cemeteries	28	-	-	-	-	-	-	-
	29	-	-	-	-	-	-	-
Social and Family Services	Subtotal 30	2,056,113	86,861	1,975,417	885,878	108,600	-	5,112,869
General Assistance	31	457,383	-	85,303	-	4,675,067	-	5,217,753
Assistance to Aged Persons	32	7,250,244	-	1,600,182	1,071,646	-	-	9,922,072
Assistance to Children	33	-	-	- (5,420	-	45,449	-	45,449
Day Nurseries	34 35	-	-	65,430	-	-	-	65,430
	Subtotal 36	7,707,627	-	1,750,915	1,071,646	4,720,516	-	15,250,704
Social Housing	90	-	-	1,901,000	-	-	-	1,901,000
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries Other Cultural	38 39	1,094,915 51,934	-	492,713 20,448	85,517 3,298	20,000	-	1,673,145 95,680
23.00 00.00.00	Subtotal 40	1,146,849	-	513,161	88,815	20,000	-	1,768,825
Planning and Development Planning and Development	41	48,332	-	2,598	-	-		50,930
Commercial and Industrial	42	-	-	-	-	10,000	-	10,000
Residential Development Agriculture and Reforestation	43 44	-	-	24,129	-	10,000	-	34,129
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
	46	-	-	-	-	-	-	-
Floetricity	Subtotal 47	48,332	-	26,727	-	20,000	-	95,059
Electricity Gas	48 49	-	-	-	-	-	-	-
	• • • • • • • • • • • • • • • • • • • •							
Telephone	50	-	-	-	-	-	-	-

Municipality

ANALYSIS OF CAPITAL OPERATION

Elgin Co

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		1 \$
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Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 94,742
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	4,687,879
Reserves and Reserve Funds Subtotal	3	5,362,324
Substan	4	3,302,324
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs Ontario Clean Water Agency	10 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	1,715,656
Subtotal *	18	1,715,656
Grants and Loan Forgiveness Ontario	20	2,500,506
Canada	21	118,318
Other Municipalities	22	-
Subtotal	23	2,618,824
Other Financing		
Prepaid Special Charges	24	- 05.040
Proceeds From Sale of Land and Other Capital Assets Investment Income	25	85,048
From Own Funds	26	-
Other	27	171,634
Donations	28	25,526
	30	-
	31	-
Subtotal Total Sources of Financing	32	282,208
	33	9,979,012
Applications Own Expenditures		
Short Term Interest Costs	34	-
Other	35	12,017,897
Subtotal	36	12,017,897
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	359,701
Total Applications	42	12,377,598
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,303,844
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)	44	- 122,540
To be Recovered From: - Taxation or User Charges Within Term of Council	45	220 540
- Proceeds From Long Term Liabilities	45 46	220,549
- Froceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds	46	2,205,835
	48	-,_00,033
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,303,844
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

пісірапту		
	Elgin Co	

For the year ended December 31, 1998.

CAPITAL GRANTS TOTAL Ontario Canada Other OWN **EXPENDITURES** Grants Grants municipalities \$ \$ \$ \$ General Government 24,224 Protection to Persons and Property Fire Police Conservation Authority Protective inspection and control **Emergency measures** Subtotal Transportation services Roadways 85,926 7,483,955 2,500,506 Winter Control Transit 10 Parking 11 Street Lighting 12 Air Transportation 13 14 7,483,955 Subtotal 15 2,500,506 85,926 **Environmental services** Sanitary Sewer System 16 Storm Sewer System 17 . Waterworks System 18 Garbage Collection 19 20 Garbage Disposal 21 **Pollution Control** 22 Subtotal 23 **Health Services Public Health Services** 4,189,635 24 Public Health Inspection and Control 25 26 Hospitals 27 **Ambulance Services** Cemeteries 28 29 4,189,635 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 32,392 235,242 Assistance to Children 33 Day Nurseries 34 35 Subtotal 36 32,392 235,242 Social Housing 90 Recreation and Cultural Services Parks and Recreation 37 Libraries 38 78,417 6,424 Other Cultural 39 84,841 Subtotal 40 Planning and Development Planning and Development 41 Commercial and Industrial 42 Residential Development 43 Agriculture and Reforestation 44 45 Tile Drainage and Shoreline Assistance 46 47 Subtotal Electricity 48 49 Gas Telephone 50 12,017,897 2,500,506 118,318 Total 51

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Elgin Co	
Light Co	

For the year ended December 31, 1998.

Secretal Government	To the year ended becember 31, 1770.		
Protection to Persons and Property			1 \$
File	General Government		1 -
Policies	Protection to Persons and Property		
Conservation Authority Frotective inspection and control	Fire		2 -
Protective inspection and control			3 -
Emergency measures			
Transportation services Roadways			
Transportation services 8	Emergency measures		
Roadways 8 . Winter Cotrol 9 . Transit 10 . Parking 11 . Street Lighting 12 . 14 . Subtotal 15 . Environmental services Subtotal 15 . Environmental services Subtotal 15 . . Sanitary Sever System 17 .<	Transportation services	Subtotat	,
Transit			8 -
Parking 1 </td <td>Winter Control</td> <td></td> <td>9 -</td>	Winter Control		9 -
Street Lighting	Transit	1	-
Air Transportation 13		1	-
Mathematical services			
Subtook 15 15 15 15 15 15 15 1	Air Transportation		
Environmental services 16 Sanitary Sewer System 17 Waterworks System 18 Garbage Collection 19 Garbage Disposal 20 Pollution Control 21	-		
Saturny Sewer System 17 Storm Sewer System 18 Garbage Collection 19 Garbage Disposal 20 Pollution Control 21	Environmental convices	Subtotal 1	-
Storm Sewer System 18 Garbage Collection 19 Garbage Disposal 20 Pollution Control 21		1	-
Waterworks System 19 ————————————————————————————————————			
Garbage Disposal 20		1	-
Pollution Control 21 22	Garbage Collection	1	-
Neath Services	Garbage Disposal	2	-
Name	Pollution Control	2	-
Health Services 24			
Public Health Services 24 Public Health Inspection and Control 25 1,702,113 Hospitals 26 Ambulance Services 28 Cemeteries 29 Cemeteries 30 Social and Family Services Subtotal 30 General Assistance 31 1,702,113 Assistance to Aged Persons 32 Assistance to Children 33 Day Nurseries 34 Social Housing Subtotal 36 Recreation and Cultural Services 9 Parks and Recreation 37 Chibraries 38 Other Cultural Subtotal 40 Planning and Development 41 Planning and Development 41 Residential Development 42 <td></td> <td>Subtotal 2</td> <td></td>		Subtotal 2	
Public Health Inspection and Control 25 1,702,113 Hospitals 26 - Ambulance Services 27 - Cemeteries 28 - 29 - - Cemeteries 30 - - Social and Family Services 30 - - General Assistance 31 1,702,113 - - Assistance to Aged Persons 32 -		2	,,
Hospitals 26 ————————————————————————————————————			
Ambulance Services 27 Cemeteries 28 29 Subtotal 30 Social and Family Services 30 General Assistance 31 Assistance to Aged Persons 32 Assistance to Children 33 Day Nurseries 34 Subtotal Social Housing 90 Recreation and Cultural Services 90 Parks and Recreation 37 Libraries 38 Other Cultural 39 Other Cultural 39 Planning and Development 41 Planning and Development 41 Planning and Development 41 Commercial and Industrial 42 Residential Development 43 Agriculture and Reforestation 43 Tile Drainage and Shoreline Assistance 45 Tile Drainage and Shoreline Assistance 45 Tile Drainage and Shoreline Assistance 45 Tile Drainage and Shoreline Assistance 46 Tile Drainage and Shoreline Assistance 47			
Cemeteries 28 29	· · · · · · · · · · · · · · · · · · ·		
Social and Family Services Subtotal 30 - General Assistance 31 1,702,113 -			
Social and Family Services 31 1,702,113 General Assistance 32 - Assistance to Aged Persons 32 - Assistance to Children 33 - Day Nurseries 35 - Subtotal 36 - Social Housing 90 - - Social Housing 90 - - Recreation and Cultural Services 90 - - Parks and Recreation 37 - - Libraries 38 - - Other Cultural 50 - - Planning and Development 50 - - Planning and Development 41 - - Residential Development 43 - - Agriculture and Reforestation 44 - - Tile Drainage and Shoreline Assistance 45 - - Electricity 48 - - Electricity 49 <td></td> <td>2</td> <td></td>		2	
General Assistance 31 1,702,113 Assistance to Aged Persons 32 - Assistance to Children 33 - Day Nurseries 36 - Subtotal 36 - Social Housing 5 - Recreation and Cultural Services 90 - Parks and Recreation 37 - Libraries 38 - Other Cultural 39 - Planning and Development 40 - Planning and Development 41 - Commercial and Industrial 42 - Residential Development 43 - Agriculture and Reforestation 43 - Tile Drainage and Shoreline Assistance 45 - 5 - Electricity 46 - Gas 49 - Telephone 50 -		Subtotal 3	-
Assistance to Aged Persons	Social and Family Services		
Assistance to Children 33 Day Nurseries 34 35 Subtotal 36 Social Housing 90 Recreation and Cultural Services Parks and Recreation 37 Libraries 38 Other Cultural 39 Planning and Development 40 Planning and Development 41 Commercial and Industrial 42 Residential Development 43 Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 **** **Electricity** 48 Gas 49 Telephone 50			
Day Nurseries 34			
Subtotal			
Social Housing So better and Cultural Services 90 - Parks and Recreation 37 - Libraries 38 - Other Cultural 39 - Planning and Development 5ubtotal 40 - Planning and Development 41 - Commercial and Industrial 42 - Residential Development 43 - Agriculture and Reforestation 44 - Tile Drainage and Shoreline Assistance 45 - Subtotal 47 - Electricity 48 - Gas 49 - Telephone 50 -			
Social Housing 90 - Recreation and Cultural Services 7 - Parks and Recreation 37 - Libraries 38 - Other Cultural 39 - Planning and Development 5ubtotal 40 - Planning and Development 41 - - Commercial and Industrial 42 - - Residential Development 43 - - Agriculture and Reforestation 44 - - Tile Drainage and Shoreline Assistance 45 - - **** **Culture** **Subtotal 47 - - **Electricity 48 - - - - **Clephone 50 - - - -			
Recreation and Cultural Services 37 - Parks and Recreation 37 - Libraries 38 - Other Cultural 39 - Funding and Development 40 - Planning and Development 41 - Commercial and Industrial 42 - Residential Development 43 - Agriculture and Reforestation 44 - Tile Drainage and Shoreline Assistance 45 - Subtotal 47 - Electricity 48 - Gas 49 - Telephone 50 -	Social Housing		
Libraries Other Cultural Subtotal Planning and Development Planning and Development Planning and Industrial Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance	Recreation and Cultural Services		
Other Cultural 39 39 39 30 30 30 30 30 30 30 30 30 30 30 30 30	Parks and Recreation	3	-
Planning and Development Planning and Development Planning and Development Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance Tile Drainage and S	Libraries	3	
Planning and Development Planning and Development Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance Subtotal Electricity Gas Telephone	Other Cultural		
Planning and Development Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance Electricity Gas Telephone		Subtotal 4	-
Commercial and Industrial Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance Electricity Gas Telephone Telephone			
Residential Development Agriculture and Reforestation Tile Drainage and Shoreline Assistance Electricity Gas Telephone Has in the property of the propert			
Agriculture and Reforestation Tile Drainage and Shoreline Assistance Electricity Gas Telephone Agriculture and Reforestation 44			
Tile Drainage and Shoreline Assistance Tile D			
Subtotal 47 - Electricity 48 - Sas 49 - Telephone 50 - Subtotal 47 - Sas 50		4	-
Electricity 48 - Gas 49 - Telephone 50 - Gas 49		4	-
Gas 49 - Telephone 50 -		Subtotal 4	-
Telephone 50 -	Electricity	4	-
	Gas	4	19
Total 51 -	Telephone		
		Total 5	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Elgin Co

For the year ended December 31, 1998.

	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 1,702,113
Less: All debt assumed by others :Ontario	
	6 -
:School boards :Other municipalities	7 -
Subtotal	9 -
Less: Ontario Clean Water Agency debt retirement funds	
- sewer	10 -
- water	- 11
Own sinking funds (actual balances)	
- general	12 -
- enterprises and other	13 -
Subtotal	14 -
Total Amount reported in line 15 analyzed as follows:	15 1,702,113
Sinking fund debentures	16 -
Instalment (serial) debentures	17 -
Long term bank loans	18 -
Lease purchase agreements	19 -
Mortgages	20 1,702,113
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 -
naci	
	\$
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	33 231,472
Total liability under OMERS plans	
- initial unfunded	- 34
- actuarial deficiency	35 -
Total liability for own pension funds - initial unfunded	36 -
- actuarial deficiency	36 - 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	40,000
- university support	40,000
- leases and other agreements	- 41
Other (specify)	42 -
-	43 -
Tabel	44 -
Total	45 311,472

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Aunicipality
Elgin Co

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects							
						total	
					accumulated	outstanding	debt
					surplus (deficit)	capital obligation	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. 1998 Debt Charges							
						principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund						•	•
- general tax rates					50	13,543	73,318
- special are rates and special charges					51	-	
- benefiting landowners					52	-	-
					53		
- user rates (consolidated entities)						-	-
Recovered from unconsolidated entities					54	-	-
Recovered from unconsolidated entities - hydro							
					55	-	-
- gas and telephone					57	-	-
					56	-	-
					58	-	-
					59	-	-
				Total	78	13,543	73,318
					'		
Line 78 includes:							
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	ble from	recovera	ble from
		recoverable consolidated			ble from e funds		ble from ted entities
	_						
	- [consolidated	revenue fund	reserv	e funds	unconsolida	ted entities
	-	consolidated principal	interest	principal 3	e funds interest 4	unconsolida principal 5	interest
1999	60	consolidated principal	interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
1999 2000	60	consolidated principal 1 \$ 35,109	revenue fund interest 2 \$ 183,399	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000	61	consolidated principal 1 \$ 35,109 39,124	2 \$ 183,399 179,384	reserve principal 3 \$ -	e funds interest 4 \$	unconsolida principal 5 \$ -	ted entities interest 6 \$.
2000 2001	61 62	consolidated principal 1 \$ 35,109 39,124 43,597	2 \$ 183,399 179,384 174,911	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$.
2000 2001 2002	61 62 63	consolidated principal 1 \$ 35,109 39,124 43,597 48,585	2 \$ 183,399 179,384 174,911 169,926	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003	61 62 63 64	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137	2 \$ 183,399 179,384 174,911 169,926 164,371	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$.
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137	2 \$ 183,399 179,384 174,911 169,926 164,371	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	revenue fund interest 2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reserve principal 3 \$ \$	e funds interest 4 \$ - - - - - - - - - - - -	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	revenue fund interest 2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced:	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 35,109 39,124 43,597 48,585 54,137 378,968 1,102,593	2 \$ 183,399 179,384 174,911 169,926 164,371 713,572 503,562	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities

Municipality	
	Elgin Co

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Balance beginnin of year	g amo	ounts vied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1		2	3	4	5	8	9	10	12	11
UPPER TIER	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Included in general tax rate for											
upper tier purposes											
General levy	1		-	-	-	-	-	-	-	-	
Special pupose levies Water rate	2		-	-	-	-	-	-	-	-	
Transit rate	3		-	-	-	-	-	-	-	-	
Sewer rate	4		-	-	-	-	-	-	-	-	
Library rate	5		-	-	-	-	-	-	-	-	
Road rate	6		-	-	-	-	-	-	-	-	
	7		-	-	-	-	-	-	-	-	
	8		-	-	-	-	-	-	-	-	
Payments in lieu of taxes	9		-	-	-	-	-	-	-	-	
Subtotal levied by tax rate general	11	-	-	-	-	-	-	-	-	-	
				T		ī	T	T	T	T	
Special purpose levies Water	12		_	_	_	_	_	_	_	_	
Transit	13		_	-	_	-	<u> </u>	-	_	-	
Sewer	14		-	-	<u>-</u>	-	-	-	<u> </u>	-	
Library	15		_	_	-	-	_	-	-	-	
	16		-	-		-	-	-	-	-	
	17		-	-	-	-	-	-	-	-	
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	
				,		1	1	T	T	T	<u> </u>
Speical charges	19	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	
Total region or county	22	=	-	-	=	-	-	-	-	-	

Municipality	
	Elgin Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	-	-	-	-	-	-	-	-	
	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)											
	64	-	-	-	-	-	-	-	-	-	-
	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	-	-	-	-	-	-	-	-	
	94	-	-	-	-	-		1	-	-	
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	
	96	-	-	-	-	-	-	ı	-	-	
Total school boards	36	-	-	_	-	_	-	-	-	-	-

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Elgin Co

		1
	_	\$
Balance at the beginning of the year	1	3,313,255
Revenues Contributions from revenue fund	_	2 820 848
Contributions from capital fund	2	2,839,848
Development Charges Act	67	
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	311
	9	-
	10	-
	11	-
	12	-
Total revenue	13	3,199,860
Expenditures		
Transferred to capital fund	14	674,445
Transferred to revenue fund	15	395,028
Charges for long term liabilities - principal and interest	16	-
	63	124,261
	20	269,535
 Total expenditure	21	36,102
Total expenditure	22	1,499,371
Balance at the end of the year for:		
Reserves	23	4,958,306
Reserve Funds	24	55,438
Total	25	5,013,744
Analysed as follows:		
Reserves and discretionary reserve funds: Working funds	24	E00,000
Contingencies	26 27	500,000
Contrigencies	-	
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	187,183
Insurance	32	17,304
Workers' compensation	33	26,159
Capital expenditure - general administration - roads	34	- 4 (/2 747
	35 36	1,663,747
- sanitary and storm sewers - parks and recreation	64	-
- library	65	8,600
- other cultural	66	57,938
- water	38	-
	39	-
- transit	٠,,	_
- transit - housing	40	-
		-
- housing	40	
- housing - industrial development	40 41	-
housingindustrial developmentother and unspecified	40 41 42	1,191,162
- housing - industrial development - other and unspecified Waterworks current purposes	40 41 42 49	- 1,191,162 -
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes	40 41 42 49 50 51 52	- 1,191,162 - - - 19,045 589,495
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes	40 41 42 49 50 51 52	- 1,191,162 - - 19,045 589,495 313,893
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes	40 41 42 49 50 51 52	- 1,191,162 - - - 19,045 589,495
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes	40 41 42 49 50 51 52 53	- 1,191,162 - - 19,045 589,495 313,893
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes	40 41 42 49 50 51 52	- 1,191,162 - - - 19,045 589,495 313,893 439,218
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Chligatory reserve funds: Development Charges Act Lot levies and subdivider contributions	40 41 42 49 50 51 52 53 54	- 1,191,162 - - 19,045 589,495 313,893 439,218
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Dbligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act)	40 41 42 49 50 51 52 53 54 68 44	- 1,191,162 - - 19,045 589,495 313,893 439,218
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Chligatory reserve funds: Development Charges Act Lot levies and subdivider contributions	40 41 42 49 50 51 52 53 54 68 44 46	- 1,191,162 - - 19,045 589,495 313,893 439,218 - -
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Chligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues	40 41 42 49 50 51 52 53 54 68 44 46 45	- 1,191,162 - - 19,045 589,495 313,893 439,218 - - -
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Dbligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment	40 41 42 49 50 51 52 53 54 44 46 45 47	- 1,191,162 - - 19,045 589,495 313,893 439,218 - - -
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	40 41 42 49 50 51 52 53 54 46 45 47 48	- 1,191,162 - - 19,045 589,495 313,893 439,218 - - - -
- housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	40 41 42 49 50 51 52 53 54 46 45 47 48 55	- 1,191,162 - - 19,045 589,495 313,893 439,218 - - - - -

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
Elg	țin Co

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			portion of cash not in chartered banks
Current assets		•	III Chartered Danks
Cash	1	3,577,061	-
Accounts receivable			
Canada	2	130,272	
Ontario	3	138,586	
Region or county	4	-	
Other municipalities	5	288,102	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	486,546	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	2,587,671	
Other current assets	18	64,868	portion of line 20
Capital outlay to be recovered in future years	19	1,702,113	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	19,107	-
Total	21	8,994,326	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Elgin Co	

For the year ended December 31, 1998.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			Hom chartered banks
Temporary loans - current purposes	22	-	-
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities Canada	26	_	
Ontario	27		
Region or county	28		
Other municipalities	29		
School Boards	30		
Trade accounts payable	31		
Other	32		
Other current liabilities	33		
Net long term liabilities Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	1,702,113	
- special area rates and special charges	35		
- benefitting landowners	36	-	
- user rates (consolidated entities)	37	_	
Recoverable from Reserve Funds	38	-	
Recoveralble from unconsolidated entities	39		
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	5,013,744	
Accumulated net revenue (deficit)		, ,	
General revenue	42	140,000	
Special charges and special areas (specify)			
	43	-	
	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		
School boards	57		
Unexpended capital financing / (unfinanced capital outlay)	58		
onexpended capital financing / (diffinanced capital outlay)	Total 59		
	i Otal 39	0,774,320	I

Municipality

Elgin Co

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For the year ended December 31, 1998.

١.						1
1.	Number of continuous full time employees as at December 31					
	Administration				1	5
	Non-line Department Support Staff				2	10
l						
	Fire				3	-
	Police				4	-
	Transit				5	-
l						
	Public Works				6	3
	Health Services				7	29
	Homos for the Ared				8	107
l	Homes for the Aged					
	Other Social Services				9	9
	Parks and Recreation				10	
	Librardan					
l	Libraries				11	9
	Planning				12	-
				Total	13	172
				Total		172
					continuous full	
					time employees December 31	
					December 31	other
					1	2
2.	Total expenditures during the year on:				\$	\$
	Wages and salaries			14	7,113,660	3,347,456
	Employee benefits			15	1,149,822	502,818
_						1
						\$
						*
3.	Reductions of tax roll during the year (lower tier municipalities only)					
	Cash collections: Current year's tax				16	
l	Previous years' tax				17	
	Penalties and interest				18	-
				Subtotal	19	-
	Discounts allowed				20	
l					20	
	Tax adjustments under section 421, 441 and 442 of the Municipal Act					
	- recoverable from general municipal accounts				25	-
	- recoverable from upper tier				90	-
	- recoverable from school boards				91	-
	Transfers to tax sale and tax registration accounts				26	-
	The Municipal Elderly Residents' Assistance Act - reductions				27	-
	- refunds				28	-
	Tax relief to low income seniors and disabled persons under various Acts					
	including section 373 of the Municipal Act					
	- deferrals				92	_
	- cancellations				93	-
	- other				94	
					2	
Re	bates to eligible charities under section 442.1 of the Municipal Act				%	
IXC						
	- recoverable from general municipal accounts			95	-	-
	- recoverable from upper tier			96	-	-
	- recoverable from school boards			97	-	-
D.						
Rei	bates under section 442.2 of the Municipal Act					
	- commercial properties				98	•
	- industrial properties				99	-
					80	
			Total reductions		29	
			rotal reductions		29	•
١.						
l	nounts added to the tax roll for collection purposes only				30	-
Bu	siness taxes written off under subsection 441(1) of the Municipal Act				81	-
-						
						1
4.	Tax due dates for 1998 (lower tier municipalities only)					
	Interim billings: Number of installments				31	
	-					
	Due date of first installment (YYYYMMDD)				32	-
	Due date of last installment (YYYYMMDD)				33	-
	Final billings: Number of installments				34	-
	Due date of first installment (YYYYMMDD)				35	-
	Due date of last installment (YYYYMMDD)				36	-
						\$
	Supplementary taxes levied with 1999 due date				37	-
	,,					
	Projected capital expenditures and long term					
	financing requirements as at December 31					
l				long t	erm financing require	ments
				approved by	submitted but not	forecast not yet
			gross	the O.M.B.	yet approved by	submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
ļ.,,	timated to take place		1 \$	2 \$	3 \$	4 \$
	timated to take place			, , , , , , , , , , , , , , , , , , ,	7	· · · · · · · · · · · · · · · · · · ·
	in 1999		- 58	-	-	-
	in 2000		59 -	-	-	-
	in 2001		60 -	_	_	
l				+		
	in 2002		-	-	-	-
	in 2003		62 -	-	-	-
		Total	63 -	-	-	
Ì			1	Ĩ	1	

Municipality

Elgin Co

CTA	TICT	١ı	D^{A}	TA

For the year ended December 31, 1998.

				balance of fund	loans outstanding
				1 \$	2 \$
Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of direct water and sewer billings as at December 31	-		4000 1-2112		
		number of residential	1998 billings residential	all other	computer use
		units	units	properties	only
Water		1	2 \$	3 \$	4
In this municipality	39	-	-	-	
In other municipalities (specify municipality)					
' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of	1998 billings		
		residential units	residential units	all other properties	computer use only
Causa	_	1	2	3	4
Sewer In this municipality	44	-	\$ -	\$ -	
In other municipalities (specify municipality)	44	-	-	-	
	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			other		
		own	municipalities,		
	_	municipality	school boards	Province	Federal
		1 \$	2 \$	3 \$	4 \$
Own sinking funds	83	-	-	-	-
OWIT SHIKING TUROS		-			-
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					
10. Joint boards consolidated by this municipality					
10. Joint boards consolidated by this municipality			contribution	this municipality's share of	for
10. Joint boards consolidated by this municipality		total board	contribution from this	share of total municipal	for computer
10. Joint boards consolidated by this municipality		expenditure	from this municipality	share of total municipal contributions	computer use only
10. Joint boards consolidated by this municipality			from this	share of total municipal	computer
10. Joint boards consolidated by this municipality name of joint boards		expenditure 1	from this municipality 2	share of total municipal contributions 3	computer use only
	53	expenditure 1	from this municipality 2	share of total municipal contributions 3	computer use only
name of joint boards	53 54	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions	computer use only
name of joint boards	 	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54	expenditure 1 \$ -	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$ tile drainage, shoreline assistance, downtown	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$ tile drainage, shoreline assistance, downtown	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4 total
name of joint boards 11. Applications to the Ontario Municipal Board or to Council	54 55 56 57	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997	54 55 56 57	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998	54 55 56 57 67 68	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998	54 55 56 57 67 68 69	expenditure 1 \$	from this municipality 2 \$ - - - other submitted to O.M.B. 2 \$	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B. 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$ 1,715,656
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$ - - - other submitted to O.M.B. 2 \$	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$ - 1,715,656
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ - 1,715,656 1,715,656 2003
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total total 3 \$ 1,715,656
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ - 1,715,656 1,715,656 2003
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ - 1,715,656 1,715,656 2003
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ - 1,715,656 1,715,656 2003
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total total 3 \$ - 1,715,656 1,715,656 2003 5 \$
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$

ANALYSIS OF USER FEES

Elgin Co

program / service	FIR Schedule 3 Line No.		unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
			1	2	3	4	5
				\$	\$	\$	
	32	1	Month	1,252	1,812	3,275,956	Ministry of
		2					
		3					
		4					
		5					
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					-
	Subtotal	21				3,275,956	
All other user fees		22				265,316	
	Total	23				3,541,272	

Municipality	
Elgin Co	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

Phase-in programs under section 372 of the Muni	icipal Act								
			residential 1	multi- residential 2	commercial 3	office buildings 4	shopping centres 5	parking lots/ vacant land 6	industrial 7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-		T	T		T	1
Properties increasing: No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount: - dollar value	(\$)								
- per cent value	(\$) (%)	5 6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#) (\$)	8 9	-	-	-	-	-	-	-
Total adjustments for the year - dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-
			large industrial 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 5		
No. of years of the program	(#)	13	-	-	-	-	-		
Cross class funding (1=Yes; 0=No)		14							
Properties increasing: No. of properties affected within class	(#)	15	-	-					
Total adjustments for the year	(\$)	16	-	-	-	-	-	1	
Minimum threshold amount:								1	
- dollar value	(\$)	17	-	-	-	-	-	-	
- per cent value Phase-in rate	(%) (%)	18 19	-	-	-	-	-	-	
Properties decreasing:	()	17		-	-	<u> </u>		1	
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-	-	
Minimum threshold amount: - dollar value	(\$)	22	-	-	-	-	-		
- per cent value	(%)	23	-	-	-	-	-	1	
Phase-in rate	(%)	24	-	-	-	-	-]	
2. Rebate programs under section 442.2 of the Mun	nicipal Act		commercial 1	office buildings 2	shopping centres 3	parking lots/ vacant land 4	industrial 5	large industrial 6	
No. of years of the program	(#)	25	-	-	-	-	-	-	
Total no.of properties in class	(#)	26	-	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	-	_
Total adjustments for the year Minimum threshold amount:	(\$)	28	-	-	-	-	-	-	-
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-]
Assessment value to qualify: - minimum	(*)	24							
- maximum	(\$) (\$)	31 32		-	-	-	-	-	
	(4)	-]
3. 2.5% Capping programs under section 447.1 of the	he Municipa	ıl Ac	multi- residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
Total no. of properties in class	(#)	33	1 .	2 .	3 -	4	5 -	- 6	7
Properties increasing:		-							
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year Properties decreasing:	(\$)	35	-	-	-	-	-	-	-
No. of properties affected within class	(#)	36	-	-	-	-	-	-	_
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes pro	ogram unde	r sec	multi-		office	shopping	parking lots/	to developed.	large
			residential 1	commercial 2	buildings 3	centres 4	vacant land 5	industrial 6	industrial 7
Total no. of properties in class	(#)	38	1 -			. 4		- 6	
Budgetary levy change	(%)	39	-	-	-		-	-	-
Properties increasing:	/m								
No. of properties affected within class Total tax increase phase ins for year	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year Total tax adjustments for the year	(\$) (\$)	41 42	- -	-	-	-	-	-	-
Properties decreasing:	(4)	72		-	-	-	-	_	
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	/0/\	44		_					_
Total tax decrease phase-ins for year	(%) (\$)	44 45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-
			•	•			•		•