

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34035**

**MUNICIPALITY OF: West Elgin M**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

West Elgin M

		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	4,734,330	1,290,265	1,607,958	1,836,107
Direct water billings on ratepayers -- own municipality	2	319,794	-		319,794
-- other municipalities	3	26,269	-		26,269
Sewer surcharge on direct water billings -- own municipality	4	486,664	-		486,664
-- other municipalities	5	-	-		-
Subtotal	6	5,567,057	1,290,265	1,607,958	2,668,834
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	2,108	450	1,028	630
Ontario					
The Municipal Tax Assistance Act	9	13,900	5,960		7,940
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	37,205	12,817	4,911	19,477
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	1,827	761	-	1,066
Other	15	-	-	-	-
Municipal enterprises	16	24,845	5,383	12,294	7,168
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	79,885	25,371	18,233	36,281
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,030,000			1,030,000
Special Transition Assistance	63	125,407			125,407
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,155,407			1,155,407
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	22,380			22,380
Canada specific grants	30	5,341			5,341
Other municipalities - grants and fees	31	320,077			320,077
Fees and service charges	32	1,419,430			1,419,430
Subtotal	33	1,767,228			1,767,228
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	11,470	-	-	11,470
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	63,982			63,982
Investment income - from own funds	39	77,418			77,418
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	152,870	-	-	152,870
TOTAL REVENUE	51	8,722,447	1,315,636	1,626,191	5,780,620





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

West Elgin M

2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	913,915	689,323	3,662	217,184	3,746
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	9,223	7,537	-	1,686	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	108,289	81,915	887	25,310	177
Managed Forest	0.115000	142	95	-	47	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,031,569	778,870	4,549	244,227	3,923
Subtotal Commercial		229,998	182,080	906	45,544	1,468
Subtotal Industrial		266,072	210,639	1,048	52,688	1,697
Pipeline	2.617537	31,766	25,148	125	6,290	203
Other	-	-	-	-	-	-
Supplementary Taxes		27,256	20,770	46	6,365	75
Subtotal levied by tax rate		1,586,661	1,217,507	6,674	355,114	7,366
Railway rights-of-way		19,880	15,738	78	3,937	127
Utility transmission / distribution corridor		1,417	1,122	5	281	9
---		-	-	-	-	-
Subtotal special charges on tax bills		21,297	16,860	83	4,218	136
Total school board purposes		1,607,958	1,234,367	6,757	359,332	7,502

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

West Elgin M

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	5,341	-	96,299
Protection to Persons and Property					
Fire	2	-	-	-	23,215
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	23,215
Transportation services					
Roadways	8	-	-	275,500	132,866
Winter Control	9	-	-	-	-
Transit	10	-	-	-	18,071
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	275,500	150,937
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	788,838
Garbage Collection	19	-	-	-	12,689
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	801,527
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	36,036	253,930
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	36,036	253,930
Planning and Development					
Planning and Development	41	-	-	-	17,186
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	22,380	-	8,541	987
Tile Drainage and Shoreline Assistance	45	-	-	-	75,349
--	46	-	-	-	-
Subtotal	47	22,380	-	8,541	93,522
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	22,380	5,341	320,077	1,419,430



		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	296,820	-	140,277	375,896	9,340	-	822,333
Protection to Persons and Property								
Fire	2	59,338	-	122,699	189,871	9,314	-	381,222
Police	3	-	-	807	-	304,538	-	305,345
Conservation Authority	4	-	-	-	-	20,117	-	20,117
Protective inspection and control	5	17,023	-	17,076	-	-	-	34,099
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	76,361	-	140,582	189,871	333,969	-	740,783
Transportation services								
Roadways	8	408,738	-	496,012	349,481	-	-	1,254,231
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	34,267	-	-	-	34,267
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	66,476	-	-	-	66,476
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	408,738	-	596,755	349,481	-	-	1,354,974
Environmental services								
Sanitary Sewer System	16	-	76,818	334,290	45,362	-	-	456,470
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	30,034	204,428	768,092	236,129	-	-	1,238,683
Garbage Collection	19	-	-	85,333	-	-	-	85,333
Garbage Disposal	20	-	-	51,248	27,000	-	-	78,248
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	30,034	281,246	1,238,963	308,491	-	-	1,858,734
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	525	-	-	-	525
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	525	-	-	-	525
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	126,919	23,702	265,295	141,444	-	-	557,360
Libraries	38	-	-	11,265	-	-	-	11,265
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	126,919	23,702	276,560	141,444	-	-	568,625
Planning and Development								
Planning and Development	41	-	-	38,625	-	-	-	38,625
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	47,120	21,831	16,602	-	-	-	85,553
Tile Drainage and Shoreline Assistance	45	-	75,349	-	-	-	-	75,349
--	46	-	-	-	-	-	-	-
Subtotal	47	47,120	97,180	55,227	-	-	-	199,527
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	985,992	402,128	2,448,889	1,365,183	343,309	-	5,545,501

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	West Elgin M	5
		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,246,635
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,055,155
Reserves and Reserve Funds	3	242,114
Subtotal	4	1,297,269
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	29,600
Serial Debentures	13	-
Sinking Fund Debentures	14	26,902
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	56,502
Grants and Loan Forgiveness		
Ontario	20	314,644
Canada	21	41,424
Other Municipalities	22	61,300
Subtotal	23	417,368
Other Financing		
Prepaid Special Charges	24	162,334
Proceeds From Sale of Land and Other Capital Assets	25	167,172
Investment Income		
From Own Funds	26	-
Other	27	2,745
Donations	28	50,000
--	30	-
--	31	-
Subtotal	32	382,251
Total Sources of Financing	33	2,153,390
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,863,376
Subtotal	36	1,863,376
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	29,600
Subtotal	40	29,600
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,892,976
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	986,221
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	164,464
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	512,670
- Proceeds From Long Term Liabilities	46	638,015
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	986,221
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

West Elgin M

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	253,614	-	39,699	159,278
Protection to Persons and Property					
Fire	2	-	-	-	155,218
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	19,019
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	174,237
Transportation services					
Roadways	8	24,593	24,593	-	450,033
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	24,593	24,593	-	450,033
Environmental services					
Sanitary Sewer System	16	-	-	-	201,299
Storm Sewer System	17	-	-	-	-
Waterworks System	18	16,831	16,831	-	418,579
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	16,831	16,831	-	619,878
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	121,850
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	121,850
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	19,606	-	21,601	338,100
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	19,606	-	21,601	338,100
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	314,644	41,424	61,300	1,863,376

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

West Elgin M
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	318,384	
Waterworks System	18	-	
Garbage Collection	19	1,209,079	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,527,463	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	124,509	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	124,509	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	72,674	
--	46	371,015	
	Subtotal	47	-
Electricity	48	443,689	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

West Elgin M
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12

		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	371,015	
: To Canada and agencies	2	-	
: To other	3	1,724,646	
Subtotal	4	2,095,661	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	13	-	
Subtotal	14	-	
Total	15	2,095,661	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	2,095,661	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	6,032	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	6,032	

1998 FINANCIAL INFORMATION RETURN

Municipality

West Elgin M

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	149,742	266,880	31,073	
- share of integrated projects	49	-	-	-	-
7. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	19,383	9,804		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	65,582	31,599		
- user rates (consolidated entities)	53	160,518	115,242		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	245,483	156,645		
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					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	271,584	143,408	-	-
2000	61	270,648	124,441	-	-
2001	62	269,322	105,425	-	-
2002	63	232,934	86,392	-	-
2003	64	244,506	69,030	-	-
2004 - 2008	65	502,145	173,953	-	-
2009 onwards	79	304,522	61,234	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,095,661	763,883	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

West Elgin M

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	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		1,263,030	18,891	1,281,921	-	-	-	-	-	-
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		33,715	-	33,715	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,296,745	18,891	1,315,636	1,281,921	-	33,715	-	1,315,636	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,296,745	18,891	1,315,636	1,281,921	-	33,715	-	1,315,636	-

1998 FINANCIAL INFORMATION RETURN

Municipality

West Elgin M

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		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	-	1,227,982	20,768	-	1,248,750	1,234,367	14,383	-	1,248,750	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)	--	64	-	6,767	46	-	6,813	6,757	56	-	6,813	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)	--	93	-	356,673	6,365	-	363,038	359,332	3,706	-	363,038	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)	--	95	-	7,515	75	-	7,590	7,502	88	-	7,590	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,598,937	27,254	-	1,626,191	1,607,958	18,233	-	1,626,191	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

West Elgin M

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		1	\$
Balance at the beginning of the year	1	1,417,173	
Revenues			
Contributions from revenue fund	2	310,028	
Contributions from capital fund	3	-	
Development Charges Act	67	14,697	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	189	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	324,914	
Expenditures			
Transferred to capital fund	14	242,114	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	242,114	
Balance at the end of the year for:			
Reserves	23	1,465,745	
Reserve Funds	24	34,228	
Total	25	1,499,973	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	458,017	
Contingencies	27	456,470	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	59,072	
Sick leave	31	7,692	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	214,517	
- sanitary and storm sewers	36	-	
- parks and recreation	64	31,651	
- library	65	-	
- other cultural	66	-	
- water	38	86,502	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	5,980	
--	52	145,844	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	34,228	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,499,973	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Elgin M

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,395,341	-
Accounts receivable			
Canada	2	116,958	
Ontario	3	314,613	
Region or county	4	-	
Other municipalities	5	26,066	
School Boards	6	1,572	portion of taxes
Waterworks	7	112,053	receivable for
Other (including unorganized areas)	8	84,052	business taxes
Taxes receivable			
Current year's levies	9	447,052	
Previous year's levies	10	140,675	1,823
Prior year's levies	11	44,927	-
Penalties and interest	12	27,444	270
Less allowance for uncollectables (negative)	13	- 3,500	- 3,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	25,550	portion of line 20
Capital outlay to be recovered in future years	19	2,095,661	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	4,828,464	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Elgin M
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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	32,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	263,000		
Accounts payable and accrued liabilities				
Canada	26	1,077		
Ontario	27	172,528		
Region or county	28	43,179		
Other municipalities	29	29,069		
School Boards	30	43,334		
Trade accounts payable	31	437,165		
Other	32	91,992		
Other current liabilities	33	1,047		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	118,611		
- special area rates and special charges	35	-		
- benefitting landowners	36	443,688		
- user rates (consolidated entities)	37	1,533,362		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,499,973		
Accumulated net revenue (deficit)				
General revenue	42	845,890		
Special charges and special areas (specify)				
--	43	80,148		
--	44	1,015		
--	45	12,194		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	- 34,663		
Water operations	48	191,703		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 1,185		
--	53	9,558		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 986,221		
Total	59	4,828,464		

STATISTICAL DATA

For the year ended December 31, 1998.

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	6		
Non-line Department Support Staff										2	3		
Fire										3	-		
Police										4	-		
Transit										5	-		
Public Works										6	14		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	-		
Libraries										11	-		
Planning										12	-		
Total										13	23		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:													
Wages and salaries										14	934,114	164,518	
Employee benefits										15	131,305	4,480	
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	4,342,359		
Previous years' tax										17	303,191		
Penalties and interest										18	64,570		
Subtotal										19	4,710,120		
Discounts allowed										20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act													
- recoverable from general municipal accounts										25	17,593		
- recoverable from upper tier										90	12,655		
- recoverable from school boards										91	25,631		
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			
										%			
Rebates to eligible charities under section 442.1 of the Municipal Act													
- recoverable from general municipal accounts										95	-	-	
- recoverable from upper tier										96	-	-	
- recoverable from school boards										97	-	-	
Rebates under section 442.2 of the Municipal Act													
- commercial properties										98	-		
- industrial properties										99	-		
..										80	-		
Total reductions										29	4,765,999		
Amounts added to the tax roll for collection purposes only										30	110,959		
Business 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	2		
Due date of first installment (YYYYMMDD)										32	19,980,406		
Due date of last installment (YYYYMMDD)										33	19,980,623		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,980,929		
Due date of last installment (YYYYMMDD)										36	19,981,124		
											\$		
Supplementary taxes levied with 1999 due date										37	-		
5. Projected capital expenditures and long term financing requirements as at December 31													
										long term financing requirements			
										gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
										1	2	3	4
										\$	\$	\$	\$
Estimated to take place													
in 1999										58	-	-	-
in 2000										59	-	-	-
in 2001										60	-	-	-
in 2002										61	-	-	-
in 2003										62	-	-	-
Total										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	13,893		13,893	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	1,105	235,292	84,502
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	1,105	360,132	126,532
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--				
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
	--				
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 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	29,600	-	26,902	56,502
	70	-	-	-	-
	71	-	-	-	-
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	
	86	-		-	

ANALYSIS OF USER FEES

Municipality

West Elgin M

For the year ended December 31, 1998.

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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			1,419,430	
	Total	23			1,419,430	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	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	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	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	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-