

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 41037**

**MUNICIPALITY OF: Arran-Elderslie M**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Arran-Elderslie M

2LT - UP

42

For the year ended December 31, 1999.

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
3300			Total supplementary taxes				3,021
4000			<b>Subtotal levied by tax rate</b>				<b>1,163,762</b>
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			<b>Subtotal special charges on tax bill</b>				-
3200			<b>Total upper tier purpose taxation</b>				<b>1,163,762</b>

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Arran-Elderslie M

**2LT - SB**  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>						
Residential and Farm - general	0.414000	837,847	809,829	178	27,372	468
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	17,398	17,253	-	145	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	81,106	79,316	-	1,790	-
Managed Forest	0.103500	310	285	-	25	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	936,661	906,683	178	29,332	468
<b>Subtotal Commercial</b>		280,962	241,085	-	39,877	-
<b>Subtotal Industrial</b>		75,502	64,786	-	10,716	-
Pipeline	1.427300	18,440	15,823	-	2,617	-
Other	-	-	-	-	-	-
Supplementary Taxes		3,610	3,545	-	65	-
<b>Subtotal levied by tax rate</b>		1,315,175	1,231,922	178	82,607	468
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		-	-	-	-	-
<b>Total school board purposes</b>		1,315,175	1,231,922	178	82,607	468

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Arran-Elderslie M

**3**  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	19,433	-	-	29,240
<b>Protection to Persons and Property</b>					
Fire	2	-	-	47,979	10
Police	3	-	-	-	2,168
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	13,923
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	47,979	16,101
<b>Transportation services</b>					
Roadways	8	-	-	-	15,130
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	15,130
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	8,023
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	29,276
Garbage Collection	19	-	-	-	2,060
Garbage Disposal	20	-	-	-	19,172
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	58,531
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	39,556
--	29	-	-	-	-
Subtotal	30	-	-	-	39,556
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	11,966	13,171	416,748
Libraries	38	-	-	-	5,194
Other Cultural	39	-	-	-	-
Subtotal	40	-	11,966	13,171	421,942
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	24,584
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	131,102
--	46	-	-	-	-
Subtotal	47	-	-	-	155,686
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	19,433	11,966	61,150	736,186

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Arran-Elderslie M
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4  
8

For the year ended December 31, 1999.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	292,015	-	173,672	233,851	14,417	-	713,955
<b>Protection to Persons and Property</b>								
Fire	2	91,997	-	110,260	104,215	-	-	306,472
Police	3	9	-	503,942	-	-	-	503,951
Conservation Authority	4	-	-	-	-	31,993	-	31,993
Protective inspection and control	5	7,796	-	46,261	10,370	-	-	64,427
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	99,802	-	660,463	114,585	31,993	-	906,843
<b>Transportation services</b>								
Roadways	8	364,944	-	433,449	461,720	-	-	1,260,113
Winter Control	9	76,673	-	87,723	-	-	-	164,396
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	55,908	-	-	-	55,908
Air Transportation	13	-	-	1,063	-	-	-	1,063
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	441,617	-	578,143	461,720	-	-	1,481,480
<b>Environmental services</b>								
Sanitary Sewer System	16	33,274	-	221,442	94,317	-	-	349,033
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	52,904	-	152,151	172,386	-	-	377,441
Garbage Collection	19	4,570	-	126,563	-	-	-	131,133
Garbage Disposal	20	22,631	-	103,117	-	-	-	125,748
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	113,379	-	603,273	266,703	-	-	983,355
<b>Health Services</b>								
Public Health Services	24	552	-	4,935	-	-	-	5,487
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	32,492	-	8,963	-	-	-	41,455
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	33,044	-	13,898	-	-	-	46,942
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	295,030	-	335,846	45,000	70,528	-	746,404
Libraries	38	5,904	-	10,635	-	-	-	16,539
Other Cultural	39	238	-	4,476	-	-	-	4,714
<b>Subtotal</b>	40	301,172	-	350,957	45,000	70,528	-	767,657
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,120	-	-	-	-	-	1,120
Tile Drainage and Shoreline Assistance	45	-	131,102	-	-	-	-	131,102
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	1,120	131,102	-	-	-	-	132,222
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,282,149	131,102	2,380,406	1,121,859	116,938	-	5,032,454

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

**5**  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1	\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	13,426
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		582,552
Reserves and Reserve Funds	3		203,089
	<b>Subtotal</b>	<b>4</b>	<b>785,641</b>
<b>Long Term Liabilities Incurred</b>			
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		23,300
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	<b>Subtotal *</b>	<b>18</b>	<b>23,300</b>
<b>Grants and Loan Forgiveness</b>			
Ontario	20		254,126
Canada	21		-
Other Municipalities	22		16,189
	<b>Subtotal</b>	<b>23</b>	<b>270,315</b>
<b>Other Financing</b>			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		75,204
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		7,000
--	30		-
--	31		-
	<b>Subtotal</b>	<b>32</b>	<b>82,204</b>
	<b>Total Sources of Financing</b>	<b>33</b>	<b>1,161,460</b>
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		-
Other	35		1,102,484
	<b>Subtotal</b>	<b>36</b>	<b>1,102,484</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		23,300
	<b>Subtotal</b>	<b>40</b>	<b>23,300</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		46,487
	<b>Total Applications</b>	<b>42</b>	<b>1,172,271</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	2,615
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	2,615
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	<b>49</b>	<b>2,615</b>
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Arran-Elderslie M

**6**  
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	183,650	-	-	377,537
<b>Protection to Persons and Property</b>					
Fire	2	-	-	16,189	82,181
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	10,370
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	16,189	92,551
<b>Transportation services</b>					
Roadways	8	-	-	-	411,275
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	411,275
<b>Environmental services</b>					
Sanitary Sewer System	16	70,476	-	-	111,320
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	91,950
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	70,476	-	-	203,270
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	17,851
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	17,851
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	254,126	-	16,189	1,102,484

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Arran-Elderslie M

**7**  
11

For the year ended December 31, 1999.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	365,559
<b>Subtotal</b>	47	-
Electricity	48	365,559
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Municipality

Arran-Elderslie M

For the year ended December 31, 1999.

		1
		\$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	365,559
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	365,559
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	365,559
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	365,559
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	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 U.S. dollars	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

**8**  
12

For the year ended December 31, 1999.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1999 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	90,923	40,179	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
<b>Total</b>	78	90,923	40,179		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	69,569	29,009	-	-	-	-
2001	62	63,406	23,446	-	-	-	-
2002	63	50,219	18,381	-	-	-	-
2003	64	45,716	14,361	-	-	-	-
2004		38,837	10,705	-	-	-	-
2005 - 2009	65	97,812	17,558	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	365,559	113,460	-	-	-	-

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
<b>Total</b>	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-	-	-	-
Other long term debt refinanced	93	-	-	-	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

**9LT**  
13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General levy	1		1,160,741	3,021	1,163,762	-	-	-	-	-	-
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		14,368	-	14,368	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	<b>11</b>	-	1,175,109	3,021	1,178,130	1,163,762	-	14,368	-	1,178,130	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- special areas</b>	<b>18</b>	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	<b>19</b>	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	<b>20</b>	-	-	-	-	-	-	-	-	-	-
<b>Sewer surcharge on direct water billings</b>	<b>21</b>	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	<b>22</b>	-	1,175,109	3,021	1,178,130	1,163,762	-	14,368	-	1,178,130	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	1,233,994	3,545	-	1,237,539	1,231,922	5,617	-	1,237,539	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	178	-	-	178	178	-	-	178	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	82,669	65	-	82,734	82,607	127	-	82,734	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	468	-	-	468	468	-	-	468	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	1,317,309	3,610	-	1,320,919	1,315,175	5,744	-	1,320,919	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Arran-Elderslie M

**10**  
15

For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	2,286,823
<b>Revenues</b>		
Contributions from revenue fund	2	539,307
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	426
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	539,733
<b>Expenditures</b>		
Transferred to capital fund	14	203,089
Transferred to revenue fund	15	23,506
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	226,595
<b>Balance at the end of the year for:</b>		
Reserves	23	2,559,813
Reserve Funds	24	40,148
<b>Total</b>	25	2,599,961
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	357,830
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	821,779
- sanitary and storm sewers	36	339,819
- parks and recreation	64	160,673
- library	65	1,500
- other cultural	66	10,562
- water	38	756,634
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	21,001
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	113,931
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	16,232
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	2,599,961

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	2,053,232	480
Accounts receivable			portion of cash not in chartered banks
Canada	2	66,673	
Ontario	3	191,353	
Region or county	4	31,883	
Other municipalities	5	66,494	
School Boards	6	2,818	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	276,258	business taxes
Taxes receivable			
Current year's levies	9	180,764	
Previous year's levies	10	81,033	-
Prior year's levies	11	41,202	-
Penalties and interest	12	29,254	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	90,163	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	365,559	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
<b>Total</b>	21	<b>3,476,686</b>	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

11  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	41,812				
Ontario	27	5,250				
Region or county	28	-				
Other municipalities	29	33,816				
School Boards	30	2,226				
Trade accounts payable	31	264,732				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	365,559				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	2,599,961				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	110,157				
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	9,912				
--	53	40,646				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	2,615				
<b>Total</b>	59	<b>3,476,686</b>				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

**Arran-Elderslie M**

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	5
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	5
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	4
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>14</b>

		continuous full time employees December 31	
		1 \$	2 \$
<b>2. Total expenditures during the year on:</b>			other
Wages and salaries	14	591,584	515,552
Employee benefits	15	118,317	56,696

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	3,793,610
Previous years' tax	17	135,713
Penalties and interest	18	56,222
<b>Subtotal</b>	<b>19</b>	<b>3,985,545</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	14,335
- recoverable from upper tier	90	14,793
- recoverable from school boards	91	14,903
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	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	-
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	-
<b>Total reductions</b>	<b>29</b>	<b>4,029,576</b>
Amounts added to the tax roll for collection purposes only	30	229,892
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1999 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,990,325
Due date of last installment (YYYYMMDD)	33	19,990,625
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,825
Due date of last installment (YYYYMMDD)	36	19,991,025
<b>Total</b>	<b>37</b>	<b>\$</b>
Supplementary taxes levied with 2000 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
<b>Total</b>	<b>63</b>	-	-	-	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Arran-Elderslie M

12  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	73,929	74,295		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	1,687	256,204	70,770	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	1,596	265,327	88,503	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
			water	sewer		
			1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	Own sinking funds	83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31		84		1,320		
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	name of joint boards	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1998	Approved but not financed as at December 31, 1998	67	-	-	-	
	Approved in 1999	68	23,300	-	23,300	
	Financed in 1999	69	23,300	-	23,300	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1999	71	-	-	-	
	Applications submitted but not approved as at Decemeber 31, 1999	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	73	5,115,000	5,120,000	5,125,000	5,130,000	5,130,000
13. Municipal procurement this year						
			1	2		
				\$		
Total construction contracts awarded	Total construction contracts awarded	85	2	889,825		
	Construction contracts awarded at \$100,000 or greater	86	2	889,825		

**ANALYSIS OF USER FEES**

Municipality

Arran-Elderslie M

For the year ended December 31, 1999.

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				164,929	0
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	<b>Subtotal</b>				164,929	
<b>All other user fees</b>					571,257	
	<b>Total</b>				736,186	