

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34003**

**MUNICIPALITY OF: Bayham M**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Bayham 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				2,557
4000			<b>Subtotal levied by tax rate</b>				<b>1,191,191</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>				<b>-</b>
3200			<b>Total upper tier purpose taxation</b>				<b>1,191,191</b>

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Bayham M

**2LT - SB**  
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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	856,584	782,406	3,162	69,590	1,426
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	11,377	10,690	-	687	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	74,056	63,273	277	10,506	-
Managed Forest	0.103500	243	216	-	27	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	<b>942,260</b>	<b>856,585</b>	<b>3,439</b>	<b>80,810</b>	<b>1,426</b>
<b>Subtotal Commercial</b>		<b>212,978</b>	<b>167,051</b>	<b>950</b>	<b>43,484</b>	<b>1,493</b>
<b>Subtotal Industrial</b>		<b>46,933</b>	<b>36,813</b>	<b>209</b>	<b>9,582</b>	<b>329</b>
Pipeline	1.296600	53,083	41,636	237	10,838	372
Other	-	-	-	-	-	-
Supplementary Taxes	-	7,516	2,715	40	4,698	63
<b>Subtotal levied by tax rate</b>		<b>1,247,738</b>	<b>1,099,370</b>	<b>4,795</b>	<b>140,016</b>	<b>3,557</b>
Railway rights-of-way		1,589	1,589	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		<b>1,589</b>	<b>1,589</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total school board purposes</b>		<b>1,249,327</b>	<b>1,100,959</b>	<b>4,795</b>	<b>140,016</b>	<b>3,557</b>

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Bayham 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
		\$	\$	\$	\$
<b>General Government</b>	1	95,136	-	-	12,156
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	970
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	970
<b>Transportation services</b>					
Roadways	8	656	-	266,500	15,405
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	16,028	-	-	1,000
Subtotal	15	16,684	-	266,500	16,405
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	13,863	-	-	12,331
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,863	-	-	12,331
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
<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	-	-	-	6,368
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,208
Subtotal	40	-	-	-	9,576
<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	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	125,683	-	266,500	51,438

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Bayham M
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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	245,972	-	341,184	10,500	-	-	597,656
<b>Protection to Persons and Property</b>								
Fire	2	92,310	-	65,376	121,167	-	-	278,853
Police	3	-	-	455,182	-	-	-	455,182
Conservation Authority	4	-	-	-	-	12,377	-	12,377
Protective inspection and control	5	62,801	-	14,683	8,755	-	-	86,239
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	155,111	-	535,241	129,922	12,377	-	832,651
<b>Transportation services</b>								
Roadways	8	204,590	-	474,430	224,810	-	-	903,830
Winter Control	9	-	-	50,473	-	-	-	50,473
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	30,006	-	-	-	30,006
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	35,881	3,000	-	-	38,881
<b>Subtotal</b>	15	204,590	-	590,790	227,810	-	-	1,023,190
<b>Environmental services</b>								
Sanitary Sewer System	16	20,548	-	78,004	16,000	-	-	114,552
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	21,673	-	126,605	27,500	-	-	175,778
Garbage Collection	19	-	-	4,149	-	-	-	4,149
Garbage Disposal	20	-	-	254,597	-	-	-	254,597
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	42,221	-	463,355	43,500	-	-	549,076
<b>Health Services</b>								
Public Health Services	24	-	-	6,380	4,605	-	-	10,985
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	13,154	-	-	-	13,154
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	19,534	4,605	-	-	24,139
<b>Social and Family Services</b>								
General Assistance	31	-	-	5,800	-	-	-	5,800
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	5,800	-	-	-	5,800
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	-	-	74,423	46,903	-	-	121,326
Libraries	38	-	-	8,746	-	-	-	8,746
Other Cultural	39	26,414	-	89,650	25,678	-	-	141,742
<b>Subtotal</b>	40	26,414	-	172,819	72,581	-	-	271,814
<b>Planning and Development</b>								
Planning and Development	41	33,269	-	52,404	-	-	-	85,673
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	8,294	7,323	-	-	-	15,617
Tile Drainage and Shoreline Assistance	45	-	13,976	-	-	-	-	13,976
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	33,269	22,270	59,727	-	-	-	115,266
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	707,577	22,270	2,188,450	488,918	12,377	-	3,419,592

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

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## 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	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	263,418
Reserves and Reserve Funds	3	170,356
<b>Subtotal</b>	4	433,774
<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	-
Serial Debentures	13	154,100
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	154,100
<b>Grants and Loan Forgiveness</b>		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	-
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	587,874
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	1,169,064
<b>Subtotal</b>	36	1,169,064
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	1,169,064
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	581,190
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<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	581,190
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	581,190
* - 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

Bayham M

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	-
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	31,567
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	8,755
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	40,322
<b>Transportation services</b>					
Roadways	8	-	-	-	314,267
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	314,267
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	588,190
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	7,000
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	595,190
<b>Health Services</b>					
Public Health Services	24	-	-	-	98,605
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	98,605
<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	-	-	-	98,902
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	21,778
Subtotal	40	-	-	-	120,680
<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	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	1,169,064

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Bayham M
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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	97,000
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal</b> 30	-
<b>Social and Family Services</b>		
General Assistance	31	97,000
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	57,100
Other Cultural	39	-
	<b>Subtotal</b> 40	-
<b>Planning and Development</b>		
Planning and Development	41	57,100
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	1,879
--	46	84,111
	<b>Subtotal</b> 47	-
Electricity	48	85,990
Gas	49	-
Telephone	50	-
	<b>Total</b> 51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

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	52,681
: To Canada and agencies	2	-
: To other	3	187,409
<b>Subtotal</b>	4	240,090
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	240,090
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	240,090
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

<b>Bayham M</b>
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**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	27,462	102,939	11,942
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	13,927	8,343	-	-
- 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>	<b>78</b>	<b>13,927</b>	<b>8,343</b>		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	44,884	17,068	-	-	-	-
2001	62	48,033	13,918	-	-	-	-
2002	63	50,356	10,544	-	-	-	-
2003	64	51,729	7,007	-	-	-	-
2004		28,682	3,402	-	-	-	-
2005 - 2009	65	16,406	2,948	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>240,090</b>	<b>54,887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

		1	
		\$	\$
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	76	-	-
<b>Total</b>	<b>77</b>	<b>-</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

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

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham 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		1,188,634	2,557	1,191,191	-	-	-	-	-	-
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		6,762	-	6,762	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	<b>11</b>	-	1,195,396	2,557	1,197,953	1,191,191	-	6,762	-	1,197,953	-
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>	-	1,195,396	2,557	1,197,953	1,191,191	-	6,762	-	1,197,953	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham 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	-	1,103,674	-	2,715	-	1,100,959	-	-	1,100,959	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	4,835	-	40	-	4,795	-	-	4,795	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	144,714	-	4,698	-	140,016	-	-	140,016	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	3,620	-	63	-	3,557	-	-	3,557	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	1,256,843	-	7,516	-	1,249,327	-	-	1,249,327	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Bayham M

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For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	1,392,763
<b>Revenues</b>		
Contributions from revenue fund	2	225,500
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	4,000
Investment income - from own funds	5	-
- other	6	32,711
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	262,211
<b>Expenditures</b>		
Transferred to capital fund	14	170,356
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	170,356
<b>Balance at the end of the year for:</b>		
Reserves	23	784,226
Reserve Funds	24	700,392
<b>Total</b>	25	1,484,618
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	334,307
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	330,919
Sick leave	31	-
Insurance	32	15,000
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	21,000
- sanitary and storm sewers	36	531,322
- parks and recreation	64	-
- library	65	-
- other cultural	66	30,048
- water	38	158,491
- transit	39	-
- housing	40	-
- industrial development	41	6,468
- other and unspecified	42	11,902
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	45,161
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	1,484,618

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,160,455	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	57,588	
Ontario	3	112,107	
Region or county	4	46,505	
Other municipalities	5	5,082	
School Boards	6	-	-
Waterworks	7	47,160	-
Other (including unorganized areas)	8	24,739	-
Taxes receivable			
Current year's levies	9	205,515	
Previous year's levies	10	71,830	-
Prior year's levies	11	22,028	-
Penalties and interest	12	22,472	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	17,445	-
<b>Capital outlay to be recovered in future years</b>	19	240,090	-
<b>Deferred taxes receivable</b>	60	-	-
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	2,033,016	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
Current Liabilities						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	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	11,937				
Trade accounts payable	31	554,423				
Other	32	16,143				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	154,100				
- special area rates and special charges	35	-				
- benefitting landowners	36	85,990				
- 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	1,484,618				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	255,703				
Special charges and special areas (specify)						
--	43	2,918				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	54,210				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	581,190				
<b>Total</b>	59	2,033,016				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

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## 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	8
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	8
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	-
Libraries	11	-
Planning	12	1
<b>Total</b>	<b>13</b>	<b>17</b>

	continuous full time employees December 31	
	1 \$	2 \$
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	587,884
Employee benefits	15	104,753
		56,438
		2,038

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	3,685,156
Previous years' tax	17	205,266
Penalties and interest	18	42,030
<b>Subtotal</b>	19	3,932,452
Discounts allowed	20	4,302
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	17,189
- recoverable from upper tier	90	12,027
- recoverable from school boards	91	29,309
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	438
- 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>	29	3,995,717
Amounts added to the tax roll for collection purposes only	30	-
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	19,990,312
Due date of last installment (YYYYMMDD)	33	19,990,528
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,991,015
Due date of last installment (YYYYMMDD)	36	19,991,126
		\$
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	3,268,154	3,268,154	-
in 2001	59	-	-	-
in 2002	60	-	-	-
in 2003	61	-	-	-
in 2004	62	-	-	-
<b>Total</b>	<b>63</b>	<b>3,268,154</b>	<b>3,268,154</b>	<b>-</b>

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Bayham M

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17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	2,948		2,948
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	686	149,306	8,336
	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	452	130,807	6,068
	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		<b>66</b>		-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					<b>84</b>
<b>10. Joint boards consolidated by this municipality</b>					
		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		<b>53</b>	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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		<b>67</b>	-	-	-
Approved in 1999		<b>68</b>	-	154,100	154,100
Financed in 1999		<b>69</b>	-	154,100	154,100
No long term financing necessary		<b>70</b>	-	-	-
Approved but not financed as at December 31, 1999		<b>71</b>	-	-	-
Applications submitted but not approved as at December 31, 1999		<b>72</b>	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
		<b>73</b>	3,600,000	3,625,000	3,650,000
				3,675,000	3,700,000
<b>13. Municipal procurement this year</b>					
					1
					\$
Total construction contracts awarded		<b>85</b>	-	-	-
Construction contracts awarded at \$100,000 or greater		<b>86</b>	-	-	-

**ANALYSIS OF USER FEES**

Municipality

Bayham 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					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	<b>Subtotal</b>					
<b>All other user fees</b>					51,438	
	<b>Total</b>				51,438	