

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34015**

**MUNICIPALITY OF: Central Elgin M**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Central Elgin 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				28,199
4000			<b>Subtotal levied by tax rate</b>				<b>3,225,314</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>3,225,314</b>

# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Central Elgin 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	2,484,593	2,202,285	6,748	268,246	7,314
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	6,330	6,080	125	-	125
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	99,422	91,767	266	7,389	-
Managed Forest	0.103500	563	467	2	91	3
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	<b>2,590,908</b>	<b>2,300,599</b>	<b>7,141</b>	<b>275,726</b>	<b>7,442</b>
<b>Subtotal Commercial</b>		<b>618,852</b>	<b>485,403</b>	<b>2,760</b>	<b>126,351</b>	<b>4,338</b>
<b>Subtotal Industrial</b>		<b>118,404</b>	<b>92,871</b>	<b>528</b>	<b>24,175</b>	<b>830</b>
Pipeline	1.296600	64,487	50,581	288	13,166	452
Other	-	-	-	-	-	-
Supplementary Taxes		34,523	30,108	65	4,247	103
<b>Subtotal levied by tax rate</b>		<b>3,427,174</b>	<b>2,959,562</b>	<b>10,782</b>	<b>443,665</b>	<b>13,165</b>
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total school board purposes</b>		<b>3,427,174</b>	<b>2,959,562</b>	<b>10,782</b>	<b>443,665</b>	<b>13,165</b>

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Central 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
		\$	\$	\$	\$
<b>General Government</b>	1	22,145	-	-	32,569
<b>Protection to Persons and Property</b>					
Fire	2	900	-	14,666	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	900	-	14,666	-
<b>Transportation services</b>					
Roadways	8	23,852	2,126	433,967	75,678
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	23,852	2,126	433,967	75,678
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	39,689
Garbage Collection	19	2,116	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	2,116	-	-	39,689
<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	-	-	-	24,926
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	24,926
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	49,077
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	12,430	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	35,150
--	46	-	-	-	-
<b>Subtotal</b>	47	12,430	-	-	84,227
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	61,443	2,126	448,633	257,089

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Central Elgin 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	417,241	-	373,415	403,722	-	-	1,194,378
<b>Protection to Persons and Property</b>								
Fire	2	161,373	-	139,751	716,652	-	-	1,017,776
Police	3	-	-	739,583	-	-	-	739,583
Conservation Authority	4	-	-	-	10,000	35,564	-	45,564
Protective inspection and control	5	96,849	-	59,202	-	-	-	156,051
Emergency measures	6	-	-	15,639	326	-	-	15,965
<b>Subtotal</b>	7	258,222	-	954,175	726,978	35,564	-	1,974,939
<b>Transportation services</b>								
Roadways	8	816,301	56,694	778,199	1,545,398	-	6,467	3,190,125
Winter Control	9	-	-	329,080	-	-	-	329,080
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	57,300	1,716	-	-	59,016
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	816,301	56,694	1,164,579	1,547,114	-	6,467	3,578,221
<b>Environmental services</b>								
Sanitary Sewer System	16	-	144,150	236,062	-	-	-	380,212
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	148,570	83,257	730,039	135,193	39,710	-	1,136,769
Garbage Collection	19	-	-	587,484	-	-	-	587,484
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	148,570	227,407	1,553,585	135,193	39,710	-	2,104,465
<b>Health Services</b>								
Public Health Services	24	-	-	27,182	-	-	-	27,182
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,930	-	-	-	3,930
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	31,112	-	-	-	31,112
<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	280,848	-	261,216	267,044	20,852	-	829,960
Libraries	38	-	-	19,492	-	-	-	19,492
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	280,848	-	280,708	267,044	20,852	-	849,452
<b>Planning and Development</b>								
Planning and Development	41	100,825	-	137,893	-	53,194	-	291,912
Commercial and Industrial	42	-	-	1,658	-	6,400	-	8,058
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	37,942	5,073	-	-	6,467	49,482
Tile Drainage and Shoreline Assistance	45	-	35,150	-	-	-	-	35,150
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	100,825	73,092	144,624	-	59,594	6,467	384,602
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	2,022,007	357,193	4,502,198	3,080,051	155,720	-	10,117,169

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin 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	27,143
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	1,672,485
Reserves and Reserve Funds	3	115,500
<b>Subtotal</b>	4	1,787,985
<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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	-
Canada	21	-
Other Municipalities	22	4,000
<b>Subtotal</b>	23	4,000
<b>Other Financing</b>		
Prepaid Special Charges	24	1,346
Proceeds From Sale of Land and Other Capital Assets	25	96,356
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	8,000
--	30	-
--	31	-
<b>Subtotal</b>	32	105,702
<b>Total Sources of Financing</b>	33	1,897,687
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	1,922,823
<b>Subtotal</b>	36	1,922,823
<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	10,101
<b>Total Applications</b>	42	1,932,924
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	8,094
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	41,612
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	300
- Proceeds From Long Term Liabilities	46	49,406
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	8,094
* - 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

Central Elgin 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	-	-	-	75,923
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	186,984
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	10,000
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	326
Subtotal	7	-	-	-	197,310
<b>Transportation services</b>					
Roadways	8	-	-	-	1,411,554
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,716
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,413,270
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	135,193
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	135,193
<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	-	-	4,000	75,496
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	4,000	75,496
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	25,631
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	25,631
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	4,000	1,922,823

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Central Elgin 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	67,340
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	67,340
Storm Sewer System	17	460,000
Waterworks System	18	-
Garbage Collection	19	106,474
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	566,474
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	103,996
--	46	119,100
<b>Subtotal</b>	47	-
Electricity	48	223,096
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin 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	119,100
: To Canada and agencies	2	-
: To other	3	737,810
<b>Subtotal</b>	4	856,910
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	856,910
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	856,910
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	161,269
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	161,269

1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin M

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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 - 9,359	533,755	42,374
- share of integrated projects	47 726	145	23
Sewer projects - for this municipality only	48 -	169,557	20,589
- share of integrated projects	49 -	-	-

7. 1999 Debt Charges			
		principal	interest
		1	2
		\$	\$
Recovered from the consolidated revenue fund			
- general tax rates	50	-	-
- special are rates and special charges	51	44,320	7,645
- benefitting landowners	52	57,790	34,573
- user rates (consolidated entities)	53	159,680	53,185
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>261,790</b>	<b>95,403</b>
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	236,007	71,910	-	-	-	-
2001	62	164,703	50,657	-	-	-	-
2002	63	167,364	35,623	-	-	-	-
2003	64	164,740	20,219	-	-	-	-
2004		124,096	26,337	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>856,910</b>	<b>204,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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

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	-	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin M

**9LT**  
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## 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		3,197,115	28,199	3,225,314	-	-	-	-	-	-
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		8,867	-	8,867	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	<b>11</b>	-	3,205,982	28,199	3,234,181	3,225,314	-	8,867	-	3,234,181	-
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>	-	3,205,982	28,199	3,234,181	3,225,314	-	8,867	-	3,234,181	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin 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	-	2,929,454	30,108	-	2,959,562	2,959,562	-	-	2,959,562	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	-	-	-	-	-	-	-	-	-
--	65	-	10,717	65	-	10,782	10,782	-	-	10,782	-
English Language Catholic DSB (specify)											
--	93	-	439,418	4,247	-	443,665	443,665	-	-	443,665	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	13,062	103	-	13,165	13,165	-	-	13,165	-
<b>Total school boards</b>	<b>36</b>	-	3,392,651	34,523	-	3,427,174	3,427,174	-	-	3,427,174	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Central Elgin M

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For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	3,385,461
<b>Revenues</b>		
Contributions from revenue fund	2	1,407,566
Contributions from capital fund	3	10,101
Development Charges Act	67	60,298
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	13,333
Investment income - from own funds	5	-
- other	6	47,119
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	1,538,417
<b>Expenditures</b>		
Transferred to capital fund	14	115,500
Transferred to revenue fund	15	110,793
Charges for long term liabilities - principal and interest	16	-
--	63	500
--	20	-
--	21	-
<b>Total expenditure</b>	22	226,793
<b>Balance at the end of the year for:</b>		
Reserves	23	3,343,703
Reserve Funds	24	1,353,382
<b>Total</b>	25	4,697,085
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	1,387,437
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	161,269
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	584
- roads	35	752,927
- sanitary and storm sewers	36	284,492
- parks and recreation	64	334,933
- library	65	-
- other cultural	66	-
- water	38	82,574
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	33,804
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	9,520
--	53	845,586
--	54	14,755
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	501,627
Lot levies and subdivider contributions	44	23,823
Recreational land (the Planning Act)	46	224,483
Parking revenues	45	39,271
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	4,697,085

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin 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	4,522,722	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	63,972	
Ontario	3	293,328	
Region or county	4	40,394	
Other municipalities	5	-	
School Boards	6	40,238	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	616,471	business taxes
Taxes receivable			
Current year's levies	9	924,416	
Previous year's levies	10	237,556	-
Prior year's levies	11	105,277	10,625
Penalties and interest	12	138,059	2,025
Less allowance for uncollectables (negative)	13	- 104,667	- 9,665
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	40,000	
Other current assets	18	10,384	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	856,910	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	13,883	-
<b>Total</b>	21	<b>7,798,943</b>	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin M

## 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	407				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	32,470				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	54,553				
School Boards	30	-				
Trade accounts payable	31	661,131				
Other	32	50,000				
Other current liabilities	33	19,587				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	44,320				
- special area rates and special charges	35	-				
- benefitting landowners	36	316,910				
- user rates (consolidated entities)	37	495,680				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	4,697,085				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	563,657				
Special charges and special areas (specify)						
--	43	319,053				
--	44	72,848				
--	45	468,991				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	10,345				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	8,094				
<b>Total</b>	59	<b>7,798,943</b>				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin 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	7
Non-line Department Support Staff	2	2
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	24
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	5
Libraries	11	-
Planning	12	2
<b>Total</b>	<b>13</b>	<b>40</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	1,474,725	252,189
Employee benefits	15	268,067	27,026

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	10,808,228
Previous years' tax	17	889,255
Penalties and interest	18	145,238
<b>Subtotal</b>	<b>19</b>	<b>11,842,721</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	60,548
- recoverable from upper tier	90	44,725
- recoverable from school boards	91	79,487
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	561
- 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>12,028,042</b>
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	19,990,325
Due date of last installment (YYYYMMDD)	33	19,990,525
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,991,015
Due date of last installment (YYYYMMDD)	36	19,991,130
<b>Supplementary taxes levied with 2000 due date</b>	<b>37</b>	<b>\$ -</b>

		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>	<b>-</b>	<b>-</b>	<b>-</b>	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Central Elgin M

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17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	82	18,334	14,837		
<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	2,020	562,363	98,749	
	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	1,729	354,473	87,113	
	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	-	-		
<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	Own sinking funds	83	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1		
				\$		
Loans or advances due to reserve funds as at December 31		84		-		
<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	name of joint boards	53	-	-	-	
	--	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	Approved but not financed as at December 31, 1998	67	80,500	-	80,500	
	Approved in 1999	68	-	-	-	
	Financed in 1999	69	-	-	-	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1999	71	80,500	-	80,500	
	Applications submitted but not approved as at December 31, 1999	72	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
<b>13. Municipal procurement this year</b>						
			1	2		
			\$	\$		
Total construction contracts awarded	Total construction contracts awarded	85	-	-		
	Construction contracts awarded at \$100,000 or greater	86	-	-		

**ANALYSIS OF USER FEES**

Municipality

Central Elgin 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
	18	1			15,574	0
	37	2			23,016	0
	41	3			15,750	0
	41	4			16,500	0
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	<b>Subtotal</b>				70,840	
<b>All other user fees</b>					186,249	
	<b>Total</b>				257,089	