

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38000

MUNICIPALITY OF: Lambton Co

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	38,032,462	-	-	38,032,462
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	38,032,462	-	-	38,032,462
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	576,000			576,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	576,000			576,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	31,099,653			31,099,653
Canada specific grants	30	43,704			43,704
Other municipalities - grants and fees	31	1,338,617			1,338,617
Fees and service charges	32	12,986,471			12,986,471
Subtotal	33	45,468,445			45,468,445
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	411,055			411,055
Donations	70	58,112			58,112
Sales of publications, equipment, etc	42	1,030			1,030
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	885,460			885,460
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	1,336,107			1,336,107
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	2,691,764	-	-	2,691,764

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Lambton Co

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
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	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Lambton Co

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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	-	-	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-
Subtotal Commercial			-	-	-	-	-
Subtotal Industrial			-	-	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			-	-	-	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			-	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Lambton Co

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	40,834	-	-	296,888
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	31,513	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	212,557	83,274
Emergency measures	6	-	-	18,283	835
Subtotal	7	-	-	262,353	84,109
Transportation services					
Roadways	8	1,425	-	85,104	1,048,162
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,425	-	85,104	1,048,162
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,492,926
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	935,159	1,424,582
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	935,159	4,917,508
Health Services					
Public Health Services	24	2,193,872	-	47,085	605,518
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	1,500
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	2,193,872	-	47,085	607,018
Social and Family Services					
General Assistance	31	17,817,346	-	-	118,245
Assistance to Aged Persons	32	7,704,355	-	-	5,374,981
Assitance to Children	33	-	-	-	-
Day Nurseries	34	2,943,608	-	-	122,798
--	35	-	-	-	-
Subtotal	36	28,465,309	-	-	5,616,024
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	345,143	38,783	8,916	136,090
Other Cultural	39	50,717	4,921	-	173,427
Subtotal	40	395,860	43,704	8,916	309,517
Planning and Development					
Planning and Development	41	2,353	-	-	107,245
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,353	-	-	107,245
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	31,099,653	43,704	1,338,617	12,986,471

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,428,506	242,863	3,264,588	1,788,418	11,100	-	6,735,475
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	27,006	6,106	104,746	241,585	220,000	-	599,443
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	360,321	-	85,197	-	-	-	445,518
Emergency measures	6	98,195	-	18,126	2,908	-	-	119,229
Subtotal	7	485,522	6,106	208,069	244,493	220,000	-	1,164,190
Transportation services								
Roadways	8	1,071,433	634,678	2,277,353	2,412,793	-	-	6,396,257
Winter Control	9	236,997	-	883,240	-	-	-	1,120,237
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,308,430	634,678	3,160,593	2,412,793	-	-	7,516,494
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	3,492,926	-	-	-	3,492,926
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	75,306	677,631	1,226,623	1,077,055	-	-	3,056,615
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	75,306	677,631	4,719,549	1,077,055	-	-	6,549,541
Health Services								
Public Health Services	24	3,210,592	289,895	1,058,704	-	-	-	4,559,191
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	20,373	-	1,511,288	-	-	-	1,531,661
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	3,230,965	289,895	2,569,992	-	-	-	6,090,852
Social and Family Services								
General Assistance	31	3,023,053	340,090	1,914,340	411,374	24,526,095	-	30,214,952
Assistance to Aged Persons	32	12,366,392	998,486	2,253,957	92,055	5,000	-	15,715,890
Assitance to Children	33	-	67,943	-	-	18,000	-	85,943
Day Nurseries	34	773,600	480	3,011,190	-	-	-	3,785,270
--	35	-	-	-	-	-	-	-
Subtotal	36	16,163,045	1,406,999	7,179,487	503,429	24,549,095	-	49,802,055
Social Housing	90	-	-	2,420,774	-	-	-	2,420,774
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	228,190	-	228,190
Libraries	38	2,629,482	237,009	915,825	231,068	-	-	4,013,384
Other Cultural	39	507,578	41,858	293,605	39,422	210	-	882,673
Subtotal	40	3,137,060	278,867	1,209,430	270,490	228,400	-	5,124,247
Planning and Development								
Planning and Development	41	379,128	-	59,036	6,182	314,838	-	759,184
Commercial and Industrial	42	-	-	-	-	601,000	-	601,000
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	4,859	-	4,859
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	379,128	-	59,036	6,182	920,697	-	1,365,043
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	26,207,962	3,537,039	24,791,518	6,302,860	25,929,292	-	86,768,671

For the year ended December 31, 1999.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	8,438	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,589,069	
Reserves and Reserve Funds	3	3,344,816	
Subtotal	4	5,933,885	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	736,946	
Subtotal *	18	736,946	
Grants and Loan Forgiveness			
Ontario	20	41,761	
Canada	21	109,988	
Other Municipalities	22	-	
Subtotal	23	151,749	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	19,089	
--	30	-	
--	31	832,393	
Subtotal	32	851,482	
Total Sources of Financing	33	7,674,062	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	6,460,793	
Subtotal	36	6,460,793	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	1,204,831	
Total Applications	42	7,665,624	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - 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

Lambton Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	918,471
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	-	3,834,563
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	3,834,563
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	388,501
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	388,501
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	93,913
Assistance to Aged Persons	32	41,761	-	-	359,987
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	41,761	-	-	453,900
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	109,988	-	865,358
Other Cultural	39	-	-	-	-
Subtotal	40	-	109,988	-	865,358
Planning and Development					
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	41,761	109,988	-	6,460,793

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Lambton Co

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	748,997	
Police	3	-	
Conservation Authority	4	30,532	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	30,532	
Winter Control	9	3,562,046	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	3,562,046	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	4,224,775	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	4,224,775	
Public Health Inspection and Control	25	1,717,280	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	1,717,280	
Assistance to Aged Persons	32	362,792	
Assitance to Children	33	5,405,351	
Day Nurseries	34	116,070	
--	35	480	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	603,405	
	Subtotal 40	182,451	
Planning and Development			
Planning and Development	41	785,856	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lambton Co

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		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	16,772,887	
Subtotal	4	16,772,887	
Plus: All debt assumed by the municipality from others	5	181,292	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	16,954,179	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	11,444,292	
Long term bank loans	18	956,008	
Lease purchase agreements	19	4,553,879	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	170,932	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	170,932	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lambton Co

6. Ontario Clean Water Agency Provincial Projects							
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
		1	2	3			
		\$	\$	\$			
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1999 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	2,339,704	1,197,335				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	2,339,704	1,197,335				
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	3,799,499	967,575	-	-	-	-
2001	62	2,046,123	742,042	-	-	-	-
2002	63	5,596,356	610,337	-	-	-	-
2003	64	871,519	149,188	-	-	-	-
2004		642,065	112,605	-	-	-	-
2005 - 2009	65	2,152,191	157,184	-	-	-	-
2010 onwards	79	1,846,426	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	16,954,179	2,738,931	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72					1,098,861	
2001	73					1,864,711	
2002	74					2,142,711	
2003	75					2,280,711	
2004	76					2,308,711	
Total	77					9,695,705	
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

Lambton Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

Lambton Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

[illegible]

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Lambton Co

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15

		1	\$
Balance at the beginning of the year	1	10,308,042	
Revenues			
Contributions from revenue fund	2	3,713,791	
Contributions from capital fund	3	1,204,831	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	93,312	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,011,934	
Expenditures			
Transferred to capital fund	14	3,344,816	
Transferred to revenue fund	15	885,460	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,230,276	
Balance at the end of the year for:			
Reserves	23	6,822,099	
Reserve Funds	24	4,267,601	
Total	25	11,089,700	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,912,500	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	177,440	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,143,091	
- roads	35	1,138,818	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	171,500	
- other cultural	66	74,676	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	3,878,798	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	166,211	
--	52	2,426,666	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	11,089,700	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lambton Co

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	14,506,236	10,258,657
Accounts receivable			
Canada	2	138,184	
Ontario	3	1,418,856	
Region or county	4	-	
Other municipalities	5	919,703	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,412,764	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	995,411	portion of line 20
Capital outlay to be recovered in future years	19	16,954,179	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	39,345,333	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lambton Co

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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	260,488		
Ontario	27	3,664,111		
Region or county	28	-		
Other municipalities	29	415,822		
School Boards	30	-		
Trade accounts payable	31	1,811,416		
Other	32	5,149,617		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	16,954,179		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	11,089,700		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	39,345,333		

STATISTICAL DATA

For the year ended December 31, 1999.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	12			
Non-line Department Support Staff										2	30			
Fire										3	-			
Police										4	-			
Transit										5	-			
Public Works										6	32			
Health Services										7	47			
Homes for the Aged										8	153			
Other Social Services										9	81			
Parks and Recreation										10	-			
Libraries										11	39			
Planning										12	7			
Total										13	401			
										continuous full time employees December 31		other		
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	14,596,014	7,463,279		
Employee benefits										15	2,389,843	830,042		
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	-			
Previous years' tax										17	-			
Penalties and interest										18	-			
Subtotal										19	-			
Discounts allowed										20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act														
- recoverable from general municipal accounts										25	-			
- recoverable from upper tier										90	-			
- recoverable from school boards										91	-			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	-			
- refunds										28	-			
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act														
- deferrals										92	-			
- cancellations										93	-			
- other										94	-			
										2		%		
Rebates to eligible charities under section 442.1 of the Municipal Act										95	-	-		
- recoverable from general municipal accounts										96	-	-		
- recoverable from upper tier										97	-	-		
- recoverable from school boards														
Rebates under section 442.2 of the Municipal Act														
- commercial properties										98	-			
- industrial properties										99	-			
										80	-			
Total reductions										29	-			
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				
4. Tax due dates for 1999 (lower tier municipalities only)														
Interim billings: Number of installments										31	-			
Due date of first installment (YYYYMMDD)										32	-			
Due date of last installment (YYYYMMDD)										33	-			
Final billings: Number of installments										34	-			
Due date of first installment (YYYYMMDD)										35	-			
Due date of last installment (YYYYMMDD)										36	-			
										\$				
Supplementary taxes levied with 2000 due date										37	-			
5. Projected capital expenditures and long term financing requirements as at December 31														
										long term financing requirements				
										gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
										1	2	3	4	
										\$	\$	\$	\$	
Estimated to take place														
in 2000										58	15,581,038	-	4,983,525	-
in 2001										59	16,225,000	-	-	9,494,000
in 2002										60	10,257,000	-	-	2,526,075
in 2003										61	4,033,000	-	-	-
in 2004										62	4,575,000	-	-	-
Total										63	50,671,038	-	4,983,525	12,020,075

ANALYSIS OF USER FEES

Municipality

Lambton Co

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
	8	1 Hour	2	72	882,506	0
	18	2 Year			3,492,926	Debt payment
	20	3 Tonne	17	35	1,364,834	0
	32	4 Day	8	42	5,238,528	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			10,978,794	
All other user fees		22			2,007,677	
	Total	23			12,986,471	