

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 41043**

**MUNICIPALITY OF: Saugeen Shores T**

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Saugeen Shores T
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For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	11,629,704	3,289,397	3,693,688	4,646,619
Direct water billings on ratepayers -- own municipality	2	1,075,963	-		1,075,963
-- other municipalities	3	845	-		845
Sewer surcharge on direct water billings -- own municipality	4	1,271,119	-		1,271,119
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>13,977,631</b>	<b>3,289,397</b>	<b>3,693,688</b>	<b>6,994,546</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	24,339	5,258	791	18,290
Ontario					
The Municipal Tax Assistance Act	9	64,560	28,401		36,159
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	76,263	23,973	16,945	35,345
Ontario Hydro	13	155	28	-	127
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	423	171	-	252
Municipal enterprises	16	96,466	12,184	257	84,025
Other municipalities and enterprises	17	8,407	3,884	-	4,523
<b>Subtotal</b>	<b>18</b>	<b>270,613</b>	<b>73,899</b>	<b>17,993</b>	<b>178,721</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	864,001			864,001
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	173,000			173,000
Municipal Restructuring Fund	65	253,612			253,612
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>1,290,613</b>			<b>1,290,613</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	75,899			75,899
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,315,704			1,315,704
<b>Subtotal</b>	<b>33</b>	<b>1,391,603</b>			<b>1,391,603</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	368,721			368,721
Licences and permits	35	85,038	-	-	85,038
Rents, concessions and franchises	36	53,838			53,838
Fines	37	2,708			2,708
Penalties and interest on taxes	38	100,321			100,321
Investment income - from own funds	39	213,271			213,271
- other	40	-			-
Donations	70	6,102			6,102
Sales of publications, equipment, etc	42	461			461
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	416,097			416,097
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	354,154			354,154
--	48	-			-
<b>Subtotal</b>	<b>50</b>	<b>1,600,711</b>	<b>-</b>	<b>-</b>	<b>1,600,711</b>







# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Saugeen Shores T

2LT - UP

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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				25,122
4000			<b>Subtotal levied by tax rate</b>				<b>3,289,397</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>3,289,397</b>

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Saugeen Shores T

**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	2,568,339	2,229,377	1,335	324,944	12,683
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	51,003	47,604	-	3,399	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	22,153	21,442	-	711	-
Managed Forest	0.103500	216	178	-	38	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	2,641,711	2,298,601	1,335	329,092	12,683
<b>Subtotal Commercial</b>		943,830	809,872	-	133,958	-
<b>Subtotal Industrial</b>		53,664	46,048	-	7,616	-
Pipeline	0.142730	26,333	22,602	-	3,731	-
Other	-	-	-	-	-	-
Supplementary Taxes		28,150	25,666	-	2,484	-
<b>Subtotal levied by tax rate</b>		3,693,688	3,202,789	1,335	476,881	12,683
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		-	-	-	-	-
<b>Total school board purposes</b>		3,693,688	3,202,789	1,335	476,881	12,683

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Saugeen Shores T

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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	25,687	-	-	24,961
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	806
Police	3	28,052	-	-	35,584
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	519	-	-	23,448
Emergency measures	6	-	-	-	-
Subtotal	7	28,571	-	-	59,838
<b>Transportation services</b>					
Roadways	8	10,963	-	-	10,514
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	13,090
--	14	-	-	-	305,998
Subtotal	15	10,963	-	-	329,602
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	3,178
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	18,444
Garbage Collection	19	-	-	-	38,864
Garbage Disposal	20	-	-	-	149,785
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	210,271
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	49,724
--	29	-	-	-	-
Subtotal	30	-	-	-	49,724
<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	10,678	-	-	605,487
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	10,678	-	-	605,487
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	6,900
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	28,921
--	46	-	-	-	-
Subtotal	47	-	-	-	35,821
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	75,899	-	-	1,315,704



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Saugeen Shores T

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	796,167	-	574,758	792,770	-	-	2,163,695
<b>Protection to Persons and Property</b>								
Fire	2	196,195	-	74,242	1,696	4,554	-	276,687
Police	3	1,256,053	-	213,099	50,546	-	-	1,519,698
Conservation Authority	4	-	-	-	-	73,883	-	73,883
Protective inspection and control	5	125,828	-	24,849	-	-	-	150,677
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	1,578,076	-	312,190	52,242	78,437	-	2,020,945
<b>Transportation services</b>								
Roadways	8	749,710	-	473,635	612,387	-	305,949	1,529,783
Winter Control	9	94,290	-	94,037	-	-	86,819	275,146
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	103,801	-	-	-	103,801
Air Transportation	13	14,439	-	23,167	-	-	-	37,606
--	14	87,323	-	170,760	68,701	-	23,260	350,044
<b>Subtotal</b>	15	945,762	-	865,400	681,088	-	195,870	2,296,380
<b>Environmental services</b>								
Sanitary Sewer System	16	52,407	606,723	794,915	156,807	-	38,582	1,649,434
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	37,536	-	544,783	488,106	-	28,278	1,098,703
Garbage Collection	19	102,346	-	111,621	-	-	91,758	305,725
Garbage Disposal	20	88,995	-	48,882	-	-	45,014	182,891
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	281,284	606,723	1,500,201	644,913	-	203,632	3,236,753
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	44,751	-	13,296	-	-	2,664	60,711
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	44,751	-	13,296	-	-	2,664	60,711
<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	652,616	-	373,042	231,640	59,278	11,083	1,305,493
Libraries	38	5,444	-	11,152	-	-	-	16,596
Other Cultural	39	-	-	1,234	-	-	-	1,234
<b>Subtotal</b>	40	658,060	-	385,428	231,640	59,278	11,083	1,323,323
<b>Planning and Development</b>								
Planning and Development	41	1,345	-	2,267	-	-	-	3,612
Commercial and Industrial	42	2,924	-	43,623	42,233	92,803	657	182,240
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	28,921	-	-	-	-	28,921
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	4,269	28,921	45,890	42,233	92,803	657	214,773
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	4,308,369	635,644	3,697,163	2,444,886	230,518	-	11,316,580

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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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	-	309,745
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		1,358,908
Reserves and Reserve Funds	3		2,613,647
<b>Subtotal</b>	<b>4</b>		<b>3,972,555</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		-
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>-</b>
<b>Grants and Loan Forgiveness</b>			
Ontario	20		220
Canada	21		42,471
Other Municipalities	22		-
<b>Subtotal</b>	<b>23</b>		<b>42,691</b>
<b>Other Financing</b>			
Prepaid Special Charges	24		425,997
Proceeds From Sale of Land and Other Capital Assets	25		75,180
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		564,241
--	30		4,745
--	31		-
<b>Subtotal</b>	<b>32</b>		<b>1,070,163</b>
<b>Total Sources of Financing</b>	<b>33</b>		<b>5,085,409</b>
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		-
Other	35		5,189,360
<b>Subtotal</b>	<b>36</b>		<b>5,189,360</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
<b>Subtotal</b>	<b>40</b>		<b>-</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		99,931
<b>Total Applications</b>	<b>42</b>		<b>5,289,291</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	<b>43</b>	<b>-</b>	<b>105,863</b>
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	105,863
<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>-</b>	<b>105,863</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

Saugeen Shores T

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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	-	-	-	141,425
Police	3	-	-	-	36,868
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,920
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	186,213
<b>Transportation services</b>					
Roadways	8	-	-	-	606,470
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	24,056
Air Transportation	13	-	-	-	11,237
--	14	-	42,251	-	211,137
Subtotal	15	-	42,251	-	852,900
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	187,398
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	651,023
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	21,256
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	859,677
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	7,346
--	29	-	-	-	-
Subtotal	30	-	-	-	7,346
<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	220	220	-	3,167,238
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	220	220	-	3,167,238
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	115,986
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	115,986
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	220	42,471	-	5,189,360

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Saugeen Shores T

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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	-
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	126,804
	<b>Subtotal</b> 47	-
Electricity	48	126,804
Gas	49	-
Telephone	50	-
	<b>Total</b> 51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

**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	126,804
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	126,804
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	126,804
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	126,804
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	85,297
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	85,297

1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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
				\$	\$	\$
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	992,204	112,058			
- 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	18,290	10,631		
- user rates (consolidated entities)	53	584,117	22,606		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	19,000	1,021		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
<b>Total</b>	78	621,407	34,258		
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
		\$	\$	\$	\$	\$	\$
8. Future principal and interest payments on EXISTING net debt							
2000	61	20,588	10,136	-	-	-	-
2001	62	14,856	8,492	-	-	-	-
2002	63	13,764	7,305	-	-	-	-
2003	64	14,446	6,205	-	-	-	-
2004		15,601	5,050	-	-	-	-
2005 - 2009	65	47,549	8,936	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	126,804	46,124	-	-	-	-

\* 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

Saugeen Shores T

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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		3,264,275	25,122	3,289,397	-	-	-	-	-	-
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		73,899	-	73,899	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	11	-	3,338,174	25,122	3,363,296	3,289,397	-	73,899	-	3,363,296	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
<b>Sewer surcharge on direct water billings</b>	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	3,338,174	25,122	3,363,296	3,289,397	-	73,899	-	3,363,296	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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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	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	-	3,191,658	25,666	-	3,217,324	3,202,789	14,535	-	3,217,324	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	1,335	-	-	1,335	1,335	-	-	1,335	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	477,855	2,484	-	480,339	476,881	3,458	-	480,339	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	12,683	-	-	12,683	12,683	-	-	12,683	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	3,683,531	28,150	-	3,711,681	3,693,688	17,993	-	3,711,681	-



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Saugeen Shores T

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For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	7,202,880
<b>Revenues</b>		
Contributions from revenue fund	2	1,085,978
Contributions from capital fund	3	99,931
Development Charges Act	67	-
Lot levies and subdivider contributions	60	41,554
Recreational land (the Planning Act)	61	1,000
Investment income - from own funds	5	-
- other	6	9,688
--	9	3,286
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	1,241,437
<b>Expenditures</b>		
Transferred to capital fund	14	2,613,647
Transferred to revenue fund	15	416,097
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	3,029,744
<b>Balance at the end of the year for:</b>		
Reserves	23	3,968,640
Reserve Funds	24	1,445,933
<b>Total</b>	25	5,414,573
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	764,312
Contingencies	27	350,339
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	90,835
Sick leave	31	-
Insurance	32	195,782
Workers' compensation	33	-
Capital expenditure - general administration	34	486,850
- roads	35	499,167
- sanitary and storm sewers	36	-
- parks and recreation	64	383,445
- library	65	15,454
- other cultural	66	2,909
- water	38	86,537
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	1,661,723
Waterworks current purposes	49	691,858
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	64,108
Lot levies and subdivider contributions	44	60,542
Recreational land (the Planning Act)	46	54,653
Parking revenues	45	6,059
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	5,414,573

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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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	2,827,560	11,657
Accounts receivable			
Canada	2	362,335	
Ontario	3	196,128	
Region or county	4	47,697	
Other municipalities	5	5,558	
School Boards	6	6,133	
Waterworks	7	-	
Other (including unorganized areas)	8	1,280,763	
Taxes receivable			
Current year's levies	9	448,361	
Previous year's levies	10	124,148	-
Prior year's levies	11	140,136	30,290
Penalties and interest	12	103,931	17,140
Less allowance for uncollectables (negative)	13	- 39,160	- 39,160
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,601,590	
Other current assets	18	33,356	
<b>Capital outlay to be recovered in future years</b>	19	126,804	
<b>Deferred taxes receivable</b>	60	-	
<b>Other long term assets</b>	20	336,489	-
<b>Total</b>	21	<b>7,601,829</b>	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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## 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	59,423				
Ontario	27	169,920				
Region or county	28	94,948				
Other municipalities	29	3,554				
School Boards	30	50,713				
Trade accounts payable	31	1,414,065				
Other	32	8,135				
Other current liabilities	33	5,722				
<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	126,804				
- 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	5,414,573				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	145,466				
Special charges and special areas (specify)						
--	43	2,643				
--	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	105,863				
<b>Total</b>	59	7,601,829				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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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	16
Non-line Department Support Staff	2	-
Fire	3	1
Police	4	20
Transit	5	-
Public Works	6	26
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	11
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>74</b>

	continuous full time employees December 31	
	1 \$	2 \$
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	3,183,689
Employee benefits	15	504,172
		657,323
		43,758

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	11,453,815
Previous years' tax	17	-
Penalties and interest	18	82,445
<b>Subtotal</b>	<b>19</b>	<b>11,536,260</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	24,378
- recoverable from upper tier	90	19,064
- recoverable from school boards	91	28,668
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>11,608,370</b>
Amounts added to the tax roll for collection purposes only	30	114,737
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	19,990,324
Due date of last installment (YYYYMMDD)	33	19,990,825
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,990,929
Due date of last installment (YYYYMMDD)	36	19,991,124
		\$
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	4,000,000	-	-
in 2001	59	2,500,000	-	-
in 2002	60	2,500,000	-	-
in 2003	61	2,500,000	-	-
in 2004	62	2,500,000	-	-
<b>Total</b>	<b>63</b>	<b>14,000,000</b>	<b>-</b>	<b>-</b>

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Saugeen Shores T

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## 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	25,749	25,749		
<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	5,115	753,174	322,789	
	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	4,268	889,530	381,589	
	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	83	-	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	155,658	
<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	53	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
<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	67	201,300	-	-	201,300	
Approved in 1999	68	-	-	-	-	
Financed in 1999	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1999	71	201,300	-	-	201,300	
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	11,542,913	11,773,771	12,009,246	12,249,431	12,494,420
<b>13. Municipal procurement this year</b>						
			1	2		
			\$	\$		
Total construction contracts awarded	85	6	3,765,886			
Construction contracts awarded at \$100,000 or greater	86	4	3,619,086			

**ANALYSIS OF USER FEES**

Municipality

Saugeen Shores T

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
	14	1	1	1	111,034	U of M = Lit
	14	2	32	32	134,377	U of M = Foo
	20	3	4	30	145,118	U of M = Ton
	37	4	63	82	400,672	U of M = Hou
	<b>Subtotal</b>				791,201	
<b>All other user fees</b>					524,503	
	<b>Total</b>				1,315,704	