

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34035**

**MUNICIPALITY OF: West Elgin M**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## West Elgin M

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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	4,736,766	1,322,700	1,534,962	1,879,104
Direct water billings on ratepayers -- own municipality	2	697,317	-		697,317
-- other municipalities	3	19,090	-		19,090
Sewer surcharge on direct water billings -- own municipality	4	498,203	-		498,203
-- other municipalities	5	-	-		-
Subtotal	6	5,951,376	1,322,700	1,534,962	3,093,714
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	2,684	572	1,310	802
Ontario					
The Municipal Tax Assistance Act	9	2,740	1,178		1,562
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	32,436	12,827	4,417	15,192
Ontario Hydro	13	2,862	621	1,417	824
Liquor Control Board of Ontario	14	1,832	762	-	1,070
Other	15	-	-	-	-
Municipal enterprises	16	16,237	2,794	9,715	3,728
Other municipalities and enterprises	17	5,208	1,130	2,579	1,499
Subtotal	18	63,999	19,884	19,438	24,677
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	860,000			860,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	125,000			125,000
Municipal Restructuring Fund	65	63,403			63,403
.....	61	-			-
Subtotal	69	1,048,403			1,048,403
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	41,335			41,335
Canada specific grants	30	3,003			3,003
Other municipalities - grants and fees	31	321,108			321,108
Fees and service charges	32	964,289			964,289
Subtotal	33	1,329,735			1,329,735
OTHER REVENUES					
Trailer revenue and licences	34	36,663			36,663
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	72,762			72,762
Investment income - from own funds	39	-			-
- other	40	86,396			86,396
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	40,433			40,433
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-	-	
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Subtotal	50	236,254	-	-	236,254







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

West Elgin M

2LT - UP  
42

For the year ended December 31, 1999.

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					30,148
4000		Subtotal levied by tax rate					1,318,563
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						2,203
3500	Utility transmission and utility corridors						1,934
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					4,137
3200		Total upper tier purpose taxation					1,322,700

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

West Elgin M
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2LT - SB  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	840,994	638,576	2,942	196,385	3,091
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	8,305	7,304	1	999	1
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	96,422	73,284	528	22,451	159
Managed Forest	0.103500	150	110	-	40	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	945,871	719,274	3,471	219,875	3,251
Subtotal Commercial		236,606	185,584	1,055	48,308	1,659
Subtotal Industrial		262,557	205,936	1,171	53,606	1,844
Pipeline	1.296600	33,349	26,157	149	6,809	234
Other	-	-	-	-	-	-
Supplementary Taxes		44,930	36,606	131	7,808	385
Subtotal levied by tax rate		1,523,313	1,173,557	5,977	336,406	7,373
Railway rights-of-way		5,447	4,273	24	1,112	38
Utility transmission / distribution corridor		6,202	4,865	28	1,266	43
---		-	-	-	-	-
Subtotal special charges on tax bills		11,649	9,138	52	2,378	81
Total school board purposes		1,534,962	1,182,695	6,029	338,784	7,454

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

West 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 \$
General Government	1	15,557	3,003	-	42,318
Protection to Persons and Property					
Fire	2	-	-	-	6,700
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	400	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	400	-	-	6,700
Transportation services					
Roadways	8	-	-	275,500	73,176
Winter Control	9	-	-	-	-
Transit	10	-	-	-	16,558
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	275,500	89,734
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	436,913
Garbage Collection	19	-	-	-	11,950
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	448,863
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	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	33,542	280,919
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	33,542	280,919
Planning and Development					
Planning and Development	41	-	-	-	12,635
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	25,378	-	12,066	1,065
Tile Drainage and Shoreline Assistance	45	-	-	-	82,055
--	46	-	-	-	-
Subtotal	47	25,378	-	12,066	95,755
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	41,335	3,003	321,108	964,289

		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	279,860	-	143,023	255,963	16,615	-	695,461
Protection to Persons and Property								
Fire	2	88,119	-	129,278	93,462	5,807	-	316,666
Police	3	3,362	-	-	-	389,809	-	393,171
Conservation Authority	4	-	-	-	-	20,116	-	20,116
Protective inspection and control	5	17,656	-	15,167	-	-	-	32,823
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	109,137	-	144,445	93,462	415,732	-	762,776
Transportation services								
Roadways	8	408,197	-	558,546	670,141	-	-	1,636,884
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	25,439	-	-	-	25,439
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	99,587	-	-	-	99,587
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	408,197	-	683,572	670,141	-	-	1,761,910
Environmental services								
Sanitary Sewer System	16	-	76,752	353,889	31,022	-	-	461,663
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	58,478	392,694	671,665	192,500	-	-	1,315,337
Garbage Collection	19	-	-	86,096	-	-	-	86,096
Garbage Disposal	20	-	-	52,305	27,000	-	-	79,305
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	58,478	469,446	1,163,955	250,522	-	-	1,942,401
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	550	-	-	-	550
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	550	-	-	-	550
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	143,762	23,702	211,946	180,751	-	-	560,161
Libraries	38	-	-	24,000	65,000	-	-	89,000
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	143,762	23,702	235,946	245,751	-	-	649,161
Planning and Development								
Planning and Development	41	-	-	25,200	-	-	-	25,200
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	47,297	27,623	9,285	21,121	-	-	105,326
Tile Drainage and Shoreline Assistance	45	-	82,055	-	-	-	-	82,055
--	46	-	-	-	-	-	-	-
Subtotal	47	47,297	109,678	34,485	21,121	-	-	212,581
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,046,731	602,826	2,405,976	1,536,960	432,347	-	6,024,840

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	West Elgin M	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	986,221
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,028,654
Reserves and Reserve Funds	3	42,577
Subtotal	4	1,071,231
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	39,000
Serial Debentures	13	244,866
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	283,866
Grants and Loan Forgiveness		
Ontario	20	81,532
Canada	21	-
Other Municipalities	22	38,824
Subtotal	23	120,356
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	198,629
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,500
--	30	-
--	31	-
Subtotal	32	200,129
Total Sources of Financing	33	1,675,582
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,557,855
Subtotal	36	1,557,855
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	39,000
Subtotal	40	39,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,596,855
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	907,494
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	315,231
- Proceeds From Long Term Liabilities	46	592,263
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	907,494
* - 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

West Elgin M
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	222,943
Protection to Persons and Property					
Fire	2	-	-	-	28,552
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	28,552
Transportation services					
Roadways	8	-	-	-	643,721
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	643,721
Environmental services					
Sanitary Sewer System	16	-	-	-	20,802
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	207,469
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	228,271
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	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	140,288
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	140,288
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	81,532	-	38,824	294,080
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	81,532	-	38,824	294,080
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	81,532	-	38,824	1,557,855

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

West Elgin M
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		1	\$
General Government	1	-	
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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	262,661	
Waterworks System	18	-	
Garbage Collection	19	1,050,456	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	1,313,117	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	110,443	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	110,443	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	132,104	
--	46	350,446	
	Subtotal 47	-	
Electricity	48	482,550	
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

West Elgin M
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12

		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	350,445	
: To Canada and agencies	2	-	
: To other	3	1,555,665	
Subtotal	4	1,906,110	
Plus: All debt assumed by the municipality from others	5	-	
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	1,906,110	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,906,110	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
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	6,032	
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	6,032	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

West Elgin M
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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	137,474	256,553	31,073			
- share of integrated projects	49	-	-	-			
7. 1999 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	20,568	8,536				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	82,770	26,908				
- user rates (consolidated entities)	53	370,080	93,964				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	473,418	129,408				
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	299,231	127,208	-	-	-	-
2001	62	299,844	104,254	-	-	-	-
2002	63	264,413	81,645	-	-	-	-
2003	64	277,958	64,168	-	-	-	-
2004		146,114	47,517	-	-	-	-
2005 - 2009	65	352,712	151,318	-	-	-	-
2010 onwards	79	265,838	45,937	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,906,110	622,047	-	-	-	-
* 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	-				-	
Total	77	-				-	
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

West Elgin M

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,288,415	30,148	1,318,563	-	-	-	-	-	-
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		19,884	-	19,884	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,308,299	30,148	1,338,447	1,318,563	-	19,884	-	1,338,447	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	4,137	-	4,137	4,137	-	-	-	4,137	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,312,436	30,148	1,342,584	1,322,700	-	19,884	-	1,342,584	-

1999 FINANCIAL INFORMATION RETURN

Municipality

West Elgin M

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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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	1,161,334	36,606	-	1,197,940	1,182,695	15,245	-	1,197,940	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	5,985	131	-	6,116	6,029	87	-	6,116	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	334,945	7,808	-	342,753	338,784	3,969	-	342,753	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	7,206	385	-	7,591	7,454	137	-	7,591	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,509,470	44,930	-	1,554,400	1,534,962	19,438	-	1,554,400	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

West Elgin M

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		1	\$
Balance at the beginning of the year	1	1,499,973	
Revenues			
Contributions from revenue fund	2	508,306	
Contributions from capital fund	3	-	
Development Charges Act	67	5,962	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	243	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	514,511	
Expenditures			
Transferred to capital fund	14	42,577	
Transferred to revenue fund	15	40,433	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	83,010	
Balance at the end of the year for:			
Reserves	23	1,931,474	
Reserve Funds	24	-	
Total	25	1,931,474	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	458,017	
Contingencies	27	558,095	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	21,000	
Sick leave	31	7,692	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	240,937	
- sanitary and storm sewers	36	-	
- parks and recreation	64	74,745	
- library	65	-	
- other cultural	66	-	
- water	38	231,164	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	70,980	
--	52	82,000	
--	53	14,000	
--	54	172,844	
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	1,931,474	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Elgin M
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,647,400	-
Accounts receivable			
Canada	2	34,884	
Ontario	3	104,051	
Region or county	4	68,497	
Other municipalities	5	15,817	
School Boards	6	1,215	portion of taxes
Waterworks	7	116,164	receivable for
Other (including unorganized areas)	8	73,209	business taxes
Taxes receivable			
Current year's levies	9	414,217	
Previous year's levies	10	143,813	-
Prior year's levies	11	51,555	-
Penalties and interest	12	24,169	-
Less allowance for uncollectables (negative)	13	- 3,500	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	19,550	portion of line 20
Capital outlay to be recovered in future years	19	1,906,110	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	4,617,151	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Elgin M
--------------

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	32,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	263,000		
Accounts payable and accrued liabilities				
Canada	26	764		
Ontario	27	197,966		
Region or county	28	28,375		
Other municipalities	29	25,797		
School Boards	30	31,069		
Trade accounts payable	31	88,859		
Other	32	112,660		
Other current liabilities	33	93,968		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	135,543		
- special area rates and special charges	35	-		
- benefitting landowners	36	482,549		
- user rates (consolidated entities)	37	1,288,018		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,931,474		
Accumulated net revenue (deficit)				
General revenue	42	334,419		
Special charges and special areas (specify)				
--	43	120,124		
--	44	1,015		
--	45	13,250		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	- 27,544		
Water operations	48	346,943		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	24,396		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 907,494		
Total	59	4,617,151		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		5
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		12
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		1
Libraries	11		-
Planning	12		-
Total	13		24
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	945,536	136,607
Employee benefits	15	107,846	3,346
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		4,425,537
Previous years' tax	17		437,286
Penalties and interest	18		76,037
Subtotal	19		4,938,860
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		27,790
- recoverable from upper tier	90		20,899
- recoverable from school boards	91		31,134
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			
- 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		-
--	80		-
Total reductions	29		5,018,683
Amounts added to the tax roll for collection purposes only	30		182,811
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		2
Due date of first installment (YYYYMMDD)	32		19,990,422
Due date of last installment (YYYYMMDD)	33		19,990,622
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,926
Due date of last installment (YYYYMMDD)	36		19,991,023
			\$
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 \$
Estimated to take place		3 \$	4 \$
in 2000	58	-	-
in 2001	59	-	-
in 2002	60	-	-
in 2003	61	-	-
in 2004	62	-	-
Total	63	-	-

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	11,487		11,487	
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1999 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water				39	1,176	541,808	155,509	
In this municipality								
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				44	1,077	375,815	122,388	
In this municipality								
In other municipalities (specify municipality)				45	-	-	-	
--				46	-	-	-	
--				47	-	-	-	
--				48	-	-	-	
--				65	-	-	-	
						water	sewer	
						1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66	-	-	-	
8. Selected investments of own sinking funds as at December 31								
				own municipality	other municipalities, school boards	Province	Federal	
				1	2	3	4	
				\$	\$	\$	\$	
Own sinking funds				83	-	-	-	
9. Borrowing from own reserve funds								
						1		
						\$		
Loans or advances due to reserve funds as at December 31				84	-			
10. Joint boards consolidated by this municipality								
				total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
				1	2	3	4	
				\$	\$	%		
name of joint boards				53	-	-	-	
--				54	-	-	-	
--				55	-	-	-	
--				56	-	-	-	
--				57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council								
				tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
				1	2	4	3	
				\$	\$	\$	\$	
Approved but not financed as at December 31, 1998				67	-	-	-	
Approved in 1999				68	39,000	-	837,129	
Financed in 1999				69	39,000	-	244,866	
No long term financing necessary				70	-	-	-	
Approved but not financed as at December 31, 1999				71	-	-	592,263	
Applications submitted but not approved as at Decemeber 31, 1999				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				2000	2001	2002	2003	2004
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				-	-	-	-	-
13. Municipal procurement this year								
						1	2	
							\$	
Total construction contracts awarded				85	-	-	-	
Construction contracts awarded at \$100,000 or greater				86	-	-	-	

ANALYSIS OF USER FEES

Municipality

West 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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			964,289	
	Total	23			964,289	