

2015 FINANCIAL INFORMATION RETURN

Municipality: **West Elgin M**
Tier: **Lower-Tier**
Area: **Elgin Co**

MSO Office: **Western Ontario**
Asmt Code: **3434**
MAH Code: **44613**

Submitting: **FIR Schedules Only**
Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing Act, the following schedules are attached:

Schedule	Title	
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
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83	NOTES	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	CHRISTENE SCRIMGEOUR
0022	Telephone	519-672-6811 X221
0024	Fax	519-672-9757
0028	Email (Required)	christne@scrimgeour.com
0030	Website address of Municipality	westelgin.net
0091	Municipal Auditor	CHRISTENE SCRIMGEOUR
0092	Municipal Audit Firm	SCRIMGEOUR & COMPANY
0095	Municipal Auditor's Email (Required)	christene@scrimgeour.com
0090	Municipal Treasurer	Magda Badura
0093	Municipal Treasurer's Email (Required)	mbadura@westelgin.net
0094	Date	03-Nov-2016

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	NO ALLOCATION

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	2,451 Municipal
0041	Population	5,223 Municipal
0042	Youth Population	240 MPAC

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2015

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	3,279,250
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	78,684
9940		Subtotal 3,357,934
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,789,700
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 1,789,700
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	23,475
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	61,932
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	96,855
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899		Subtotal 182,262
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	650,366
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,427,667
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	31,903
1430	Rents, concessions and franchises	7,600
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 39,503
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	
1620	Penalties and interest on taxes	139,272
1698	Other	
1699		Subtotal 139,272
	Other revenue	
1805	Investment income	134,217
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	6,628
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	5,408
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 146,253
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910		TOTAL Revenues 9,732,957

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	9,732,957
2020	LESS: Total Expenses (SLC 40 9910 11)	9,460,292
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	272,665
2060	Accumulated surplus/(deficit) at the beginning of year	52,695,027
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	52,695,027
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	52,967,692

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	31,907
4019	Provincial Gas Tax for Transit capital expenses	64,948
4020	Provincial Gas Tax	96,855

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	0

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**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				20,417			
Protection services							
0410 Fire				22,248			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	1,400						
0445 Building permit and inspection services				61,535			
0450 Emergency measures				340			
0460 Provincial Offences Act (POA)			43,205				
0498 Other							
0499 Subtotal	1,400	0	43,205	84,123	0	0	0
Transportation services							
0611 Roads - Paved			440,939		61,932		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				182,015			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs			18,086	17,749			
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	459,025	199,764	61,932	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				450,422			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				2,010,595			
0840 Solid waste collection							
0850 Solid waste disposal				5,850			
0860 Waste diversion				74,064			
0898 Other							
0899 Subtotal	0	0	0	2,540,931	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs				112,851			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	9,430		56,052				
1640 Libraries			44,924	437,836			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	9,430	0	100,976	550,687	0	0	0
Planning and development							
1810 Planning and zoning			47,160	24,067			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	12,645			175			
1850 Tile drainage/shoreline assistance				7,503			
1898 Other							
1899 Subtotal	12,645	0	47,160	31,745	0	0	0
1910 Other							
9910 TOTAL	23,475	0	650,366	3,427,667	61,932	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2015

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	Y
0225	Other <input type="text" value="Large industrial new construction"/>	Y

2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%			10.0%	5.0%	250		N	N	N
0330	C Commercial	65.9%			10.0%	5.0%	250		N	N	N
0340	I Industrial	63.2%			10.0%	5.0%	250		N	N	N

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band		
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate	
2	3	4	5	6	7	
Y or N	#	\$	%	\$	%	
0610	C Commercial	N				
0611	G Parking Lot	N				
0612	D Office Building	N				
0613	S Shopping Centre	N				
0620	I Industrial	N				
0621	L Large Industrial	N				

4. Phase-In Program in Effect (Most recent Phase-In only)

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In	
2	3	4	
Y or N	Year	# of Yrs	
0805	R Residential	N	
0810	M Multi-Residential	N	
0815	N New Multi-Residential	N	
0820	C Commercial (Includes G, D, S)	N	
0840	I Industrial (Includes L)	N	
0850	F Farmland	N	
0855	T Managed Forest	N	
0860	P Pipeline	N	

5. Rebates for Eligible Charities

	2
	%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)
	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20150226	20150625	2	20150925	20151125
1220	M Multi-Residential	2	20150226	20150625	2	20150925	20151125
1230	F Farmland	2	20150226	20150625	2	20150925	20151125
1240	T Managed Forest	2	20150226	20150625	2	20150925	20151125
1250	C Commercial	2	20150226	20150625	2	20150925	20151125
1260	I Industrial	2	20150226	20150625	2	20150925	20151125
1270	P Pipeline	2	20150226	20150625	2	20150925	20151125
1298	Other <input type="text" value="large ind - new construction"/>	2	20150226	20150625	2	20150925	20151125

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
6001															
0010	RT	0	Residential	Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
9601				Subtotal			0	0					0		0

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)				0
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	3,103,678	2,968,569	1,251,565	7,323,812
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	59,033			59,033
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges	17,781			17,781
8035	Waste management collection charges	120,074			120,074
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	196,888	0	0	196,888
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)	2,738	2,524	7,448	12,710
8098	Other <input type="text"/>				0
9892	Subtotal	2,738	2,524	7,448	12,710
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	3,303,304	2,971,093	1,259,013	7,533,410

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

PIL Phased-In Assessment
3,599,500

LT/ST PILS	UT PILS	Education PILS	TOTAL
36,914	35,307	41,770	113,991

9299 TOTAL

2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
	0	West Elgin M														
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	500	500	0.626270%	0.599010%	0.195000%	1.420280%				
1210	CF	0	Commercial	PIL: Full Occupied	1.637600	100%	1,861,500	1,861,000	1.025580%	0.980940%	1.190000%	3.196520%	3	3	1	7
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	89,000	89,000	1.025580%	0.980940%		2.006520%	19,086	18,255	22,146	59,487
4410	XF	0	Commercial, NConstr.	PIL: Full Occupied	1.637600	100%	1,668,000	1,649,000	1.025580%	0.980940%	1.190000%	3.196520%	913	873	0	1,786
					0.000000								16,912	16,176	19,623	52,711
					0.000000								0	0	0	0
					0.000000								0	0	0	0
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					0.000000								0	0	0	0
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					0.000000								0	0	0	0
					0.000000								0	0	0	0
9201								Subtotal	3,619,000	3,599,500			36,914	35,307	41,770	113,991

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9499 TOTAL	0			0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
9401				Subtotal			0	0				0			0

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9699 TOTAL		0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
9601				Subtotal			0	0					0		0

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FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	36,914	35,307	41,770	113,991
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	36,914	35,307	41,770	113,991

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	77.318%	0.539%	20.600%	1.543%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	365,262,830	365,262,830	355,126,240	355,126,240	5,043,787	2,224,049	2,127,242	692,496	568,038	1,016	122,277	1,165	
0050 Multi-residential	5,312,800	12,462,766	5,090,100	11,940,357	156,229	74,779	71,524	9,925	9,601		325		
0110 Farmland	285,413,375	71,353,344	260,300,216	65,075,054	924,248	407,552	389,800	126,896	109,341		17,425	130	
0140 Managed Forests	1,142,900	285,725	1,049,903	262,476	3,728	1,644	1,572	512	512				
9110 Subtotal	657,131,905	449,364,665	621,566,459	432,404,126	6,127,992	2,708,024	2,590,138	829,830	687,492	1,016	140,027	1,295	0
0210 Commercial	18,108,885	29,387,854	17,973,606	29,168,777	569,362	182,676	174,724	211,962	163,885	1,142	43,664	3,271	0
0215 Commercial New Construction	1,881,700	3,069,436	1,857,855	3,030,571	59,155	18,979	18,154	22,022	17,027	119	4,537	340	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	19,990,585	32,457,289	19,831,461	32,199,348	628,517	201,655	192,878	233,984	180,912	1,261	48,201	3,610	0
0510 Industrial	4,098,800	8,565,823	4,087,306	8,540,428	163,370	53,487	51,158	58,725	45,405	317	12,097	906	0
0515 Industrial New Construction	688,000	1,500,886	677,500	1,477,911	26,013	9,256	8,853	7,904	6,111	43	1,628	122	0
0610 Large Industrial	997,300	2,824,154	997,300	2,824,154	49,863	17,687	16,917	15,259	11,798	82	3,143	235	0
0615 Large Industrial New Construc	4,409,500	12,486,822	4,381,375	12,407,178	204,161	77,703	74,320	52,138	40,312	281	10,740	804	0
9130 Subtotal	10,193,600	25,377,685	10,143,481	25,249,672	443,407	158,133	151,248	134,026	103,626	722	27,609	2,068	0
0710 Pipelines	5,095,000	5,831,737	5,003,443	5,726,941	123,896	35,866	34,305	53,725	41,539	290	11,067	829	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes	0	0	0	0	0	0	0	0					
9180 Total Levied by Rate					7,323,812	3,103,678	2,968,569	1,251,565	1,013,569	3,289	226,904	7,802	0
9190 Amts Added to Tax Bill					196,888	196,888	0	0					
9192 Other Taxation Amounts					12,710	2,738	2,524	7,448	5,759	40	1,534	115	
9199 TOTAL before Adj.	692,411,090	513,031,376	656,544,844	495,580,087	7,533,410	3,303,304	2,971,093	1,259,013	1,019,328	3,329	228,438	7,917	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	500	500	500	500	7	3	3	1
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	500	500	500	500	7	3	3	1
1210 Commercial	1,950,500	3,194,139	1,950,000	3,193,320	61,273	19,999	19,128	22,146
1215 Commercial New Construction	1,668,000	2,731,517	1,649,000	2,700,402	52,711	16,912	16,176	19,623
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	3,618,500	5,925,656	3,599,000	5,893,722	113,984	36,911	35,304	41,769
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construc	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					113,991	36,914	35,307	41,770
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	3,619,000	5,926,156	3,599,500	5,894,222	113,991	36,914	35,307	41,770

Part 3 contains Distribution of PILS by School Boards

2015-201

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	155,395		92,974			89,253	337,622			337,622
1620	Recreation programs			28,701				28,701			28,701
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	5,372		82,378				87,750			87,750
1634	Rec. Fac. - All Other	189,432		420,331			119,518	729,281			729,281
1640	Libraries			27,720			5,098	32,818			32,818
1645	Museums							0			0
1650	Cultural services							0			0
1698	Other							0			0
1699	Subtotal	350,199	0	652,104	0	0	213,869	1,216,172	0	0	1,216,172
Planning and development											
1810	Planning and zoning	109,975		13,948				123,923			123,923
1820	Commercial and Industrial			28,736				28,736			28,736
1830	Residential development							0			0
1840	Agriculture and reforestation		2,058	10,443				12,501			12,501
1850	Tile drainage/shoreline assistance		7,503					7,503			7,503
1898	Other							0			0
1899	Subtotal	109,975	9,561	53,127	0	0	0	172,663	0	0	172,663
1910	Other							0			0
9910	TOTAL	2,186,768	20,258	3,305,825	2,033,513	84,416	102,712	1,726,800	0	0	9,460,292

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FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,649,686
5020	Employee benefits	537,082
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	2,186,768
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	2,186,768
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	65,116
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	60,640
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2015 Opening Net Book Value	COST				AMORTIZATION				2015 Closing Net Book Value		
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2015 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$	10 \$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	
1430	Rent Supplement Programs	0	0			0	0			0	0	
1497	Other	0	0			0	0			0	0	
1498	Other	0	0			0	0			0	0	
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	
Recreation and cultural services												
1610	Parks	2,417,492	3,942,956	71,567		4,014,523	1,525,464	89,253		1,614,717	2,399,806	
1620	Recreation programs	0	0			0	0			0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0	
1634	Rec. Fac. - All Other	4,288,028	5,502,875	211,835		5,714,710	1,214,847	119,518		1,334,365	4,380,345	
1640	Libraries	365,458	415,492			415,492	50,034	5,098		55,132	360,360	
1645	Museums	0	0			0	0			0	0	
1650	Cultural services	0	0			0	0			0	0	
1698	Other	0	0			0	0			0	0	
1699	Subtotal	7,070,978	9,861,323	283,402	0	10,144,725	2,790,345	213,869	0	3,004,214	7,140,511	
Planning and development												
1810	Planning and zoning	0	0			0	0			0	0	
1820	Commercial and Industrial	0	0			0	0			0	0	
1830	Residential development	0	0			0	0			0	0	
1840	Agriculture and reforestation	0	0			0	0			0	0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	
1910	Other	0	0			0	0			0	0	
1910	Other	0	0	0	0	0	0	0	0	0	0	
1910	Total Tangible Capital Assets	44,781,375	63,005,507	1,292,575	109,365	0	64,188,717	18,224,132	1,726,800	13,188	19,937,744	44,250,973

FIR2015: West Elgin M

Schedule 51

Asmt Code: 3434

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 44613

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	5,009,876	5,041,873
2010	Land Improvements	1,015,773	1,180,287
2020	Buildings	9,844,313	9,585,341
2030	Machinery & Equipment	10,998,643	10,415,273
2040	Vehicles	1,613,129	1,701,100
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	28,481,734	27,923,874
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	16,299,641	16,327,099
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	16,299,641	16,327,099
9920	Total Tangible Capital Assets	44,781,375	44,250,973
2405	Construction-in-progress	20,658	198,130
9921	Total Tangible Capital Assets and Construction-in-progress	44,802,033	44,449,103

2015-101

FIR2015: West Elgin M

Schedule 51

Asmt Code: 3434

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44613

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0	34,339		34,339
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	10,957	71,533		82,490
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	10,957	105,872	0	116,829
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0	59,638		59,638
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	0	59,638	0	59,638
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	9,701	11,962		21,663
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	9,701	11,962	0	21,663
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	20,658	177,472	0	198,130

FIR2015: West Elgin M **Schedule 53**
Asmt Code: 3434 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 44613 **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**
for the year ended December 31, 2015

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	272,665
1020	Acquisition of tangible capital assets	-1,292,575
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,726,800
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-177,472
1040	(Gain)/Loss on sale of tangible capital assets	
1050	Proceeds on sale of tangible capital assets	96,177
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	352,930
1210	Change in supplies inventories	-9,036
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	-9,036
1410	(Increase)/decrease in net financial assets/net debt	616,559
1420	Net financial assets (net debt), beginning of year	7,863,968
9910	Net financial assets (net debt), end of year	8,480,527

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	12,455
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	12,455
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	79,665
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	79,665
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	61,932
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	0
0445	Provincial Gas Tax (SLC 10 4019 01)	64,948
0502	Subtotal	126,880
0499	Subtotal	206,545
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	219,000
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-1,251,047

2015-V01

FIR2015: West Elgin M

Schedule 54

Asmt Code: 3434

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44613

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	6,656,485
9920	Cash and cash equivalents, end of year	6,656,485

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1 \$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2015: West Elgin M

Schedule 54

Asmt Code: 3434

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44613

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	272,665
2020	Non-cash items including amortization	1,726,800
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	603,276
2030	Prepaid expenses	
2040	Change in deferred revenue	
2096	Other <input type="text" value="Inventories"/>	-9,036
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,593,705
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	96,177
0620	Cash used to acquire tangible capital assets	-1,292,575
0630	Change in construction-in-progress	-177,472
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,373,870
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	12,455
1020	Principal long term debt repayment	-87,192
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Recovery on TDL"/>	24,059
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-50,678
1210	Increase in cash and cash equivalents	1,169,157
1220	Cash and cash equivalents, beginning of year	6,656,485
9920	Cash and cash equivalents, end of year	7,825,642

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	7,825,642
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	7,825,642

		1 \$
Cash:		
1501	Unrestricted	7,825,642
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	7,825,642

2015-V01

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	349,800	2,366,813	5,709,980
0310 Allocation of Surplus		235,080	605,043
0315 Allocation of Surplus : for operating.			153,482
0320 Allocation of Surplus : for capital.		235,080	451,561
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income		21,016	
0860 Gasoline Tax - Province	35,189		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	149,323		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	184,512	256,096	605,043
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			79,665
1015 For current operations		67,270	183,861
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	31,907		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)	64,948		
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	96,855	67,270	263,526
2099 Balance, end of year	437,457	2,555,639	6,051,497

2012-W01

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)						
				<= 1 Bedroom	>= 2 Bedroom						NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
0	Municipal Wide Charges									<i>If Other, Please Specify ></i>							
9910	TOTAL MUNICIPAL WIDE CHARGES									0.00	0.00	0.00	0.00	0.00	0.00	0.00	

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

RESIDENTIAL CHARGES (\$)

Service	1 Single Detached	2 Semi-Detached	3 Other Multiples	Apartments		6 Other	7 Other	8 Other	9 Other
				< =	> =				
				4 1 Bedroom	5 2 Bedroom				
				<i>If Other, Please Specify ></i>					
110 Administration Studies									
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre (Please Specify 10)	Sq. Foot / Sq. Metre (Please Specify 11)	Sq. Foot / Sq. Metre (Please Specify 12)	Sq. Foot / Sq. Metre (Please Specify 13)	14	15	16
<i>If Other, Please Specify ></i>						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

2015-V01

FIR2015: West Elgin M

Schedule 70

Asmt Code: 3434

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44613

for the year ended December 31, 2015

Financial Assets		1
0299	Cash and cash equivalents	\$ 7,825,642
Accounts receivable		
0410	Canada	126,663
0420	Ontario	45,033
0430	Upper-tier	3,991
0440	Other municipalities	
0450	School boards	
0490	Other receivables	629,562
0499	Subtotal	805,249
Taxes receivable		
0610	Current year's levies	604,678
0620	Previous year's levies	312,678
0630	Prior year's levies	239,993
0640	Penalties and interest	60,600
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,217,949
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	101,892
0868	Other	
0845	Subtotal	101,892
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	9,950,732
8010	* Market value of Investments included in Line 0829	

2015-V01

FIR2015: West Elgin M

Schedule 70

Asmt Code: 3434

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44613

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	153,563
2240	Other municipalities	13,479
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	533,779
2290	Other	
2299	Subtotal	700,821
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	437,457
2490	Other	
2499	Subtotal	437,457
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	331,927
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	331,927
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	1,470,205
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	8,480,527
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	44,449,103
6250	Inventories of Supplies	38,062
6260	Prepaid Expenses	
6299	Total Non-Financial Assets	44,487,165
9970	Total Accumulated Surplus/(Deficit)	52,967,692
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	44,219,068
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,607,136
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Port Glasgow Yacht Club	141,488
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	141,488
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	52,967,692

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,242,537
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	7,533,410
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	7,522,065
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	35,933
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,217,949

Cash Collections

		9
		\$
0610	Current year's tax	6,753,527
0620	Previous year's tax	618,121
0630	Penalties and interest	150,417
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	7,522,065

2015-V01

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	6,736	-377	1,794	133					
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Ac					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	6,736	-377	1,794	133	0	8,286	24,054	3,593	35,933

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 31)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,012,592	3,706	226,644	7,784	0	1,250,727			

2015-001

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	
		\$	
0210	To Ontario and agencies		101,892
0220	To Canada and agencies		
0230	To Others		230,035
0297	Other		
0298	Other		
0299	Subtotal		331,927
0499	PLUS: All debt assumed by the municipality from others		
	LESS: All debt assumed by others		
0610	Ontario		
0620	School boards		
0630	Other Municipalities		
0640	Government Business Enterprises		
0697	Other		
0698	Other		
0699	Subtotal		0
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899	Subtotal		0
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099	Subtotal		0
9910	TOTAL Net Long Term Liabilities of the Municipality		331,927

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures		
1220	Installment (serial) debentures		331,927
1230	Long term bank loans		
1240	Lease purchase agreements (Tangible capital leases)		
1250	Mortgages		
1280	Construction Financing Debentures		
1297	Other		
1298	Other		
9920	TOTAL Net Long Term Liabilities of the Municipality		331,927

3. Debt burden of the municipality: Analysed by function

1405	General government		
1410	Protection services		
	Transportation services:		
1415	Roadways		
1416	Winter Control		
1420	Transit		
1421	Parking		
1422	Street Lighting		
1423	Air Transportation		
	Environmental services:		
1425	Wastewater system		
1430	Storm water system		
1435	Waterworks system		179,833
1440	Solid Waste collection		
1445	Solid Waste disposal		
1446	Waste diversion		
1450	Health services		
1455	Social and family services		
1460	Social housing		
	Recreation and cultural services:		
1465	Parks		
1466	Recreation programs		
1471	Recreation facilities - Golf Course, Marina, Ski Hill		
1474	Recreation facilities - All Other		
1475	Libraries		
1476	Museums		
1477	Cultural services		
1480	Planning and development		50,202
1490	Other long term liabilities		101,892
9930	TOTAL Net Long Term Liabilities of the Municipality		331,927

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

FIR2015: West Elgin M

Schedule 74

Asmt Code: 3434

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 44613

for the year ended December 31, 2015

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	Years
		0	

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL
Line 3099 includes:	
3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt
Analysis of Lease Purchase Agreements (Tangible Capital Leases)	
3140	Debt charges for Lease purchase agreements (Tangible capital leases)

Principal	Interest	Total
1	2	3
\$	\$	\$
63,133	12,701	
24,059	7,557	
87,192	20,258	
		0

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal	Interest
1	2
\$	\$

2015-V01

FIR2015: West Elgin M

Schedule 74

Asmt Code: 3434

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 44613

for the year ended December 31, 2015

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:					
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1	2	3	4	5	6	7	8
\$	\$	\$	\$	\$	\$	\$	\$
3210 Year 2016	92,210	16,167					
3220 Year 2017	77,793	11,622					
3230 Year 2018	73,669	7,979					
3240 Year 2019	65,180	4,681					
3250 Year 2020	7,444	1,273					
3260 Years 2021 to 2025	15,631	2,413					
3270 Years 2026 onwards							
3280 Int. to be earned on sink. funds . . .							
3299 TOTAL	331,927	44,135	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2015: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2015: West Elgin M

Schedule 79

Asmt Code: 3434

COMMUNITY IMPROVEMENT PLANS

MAH Code: 44613

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

Loans

- 2210 Loans issued in current year (2015)
- 2220 Outstanding Loans as of 2015

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015

- 2610 Year: 2016
- 2620 Year: 2017
- 2630 Year: 2018
- 2640 Year: 2019
- 2650 Year: 2020
- 2660 Years beyond 2020

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	7.00	2.00	
0210	Fire	0.00	45.00	0.00
0211	Uniform			
0212	Civilian		45.00	
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit		2.00	
0225	Public Works	10.00		4.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	4.00		16.00
0250	Libraries			
0255	Planning	1.00		
0290	Other		5.00	
0298	Subtotal	22.00	54.00	20.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	22.00	54.00	20.00

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$
23	1,021,407
4	576,628

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
14	3,242,500
54	10,314,800
68	13,557,300

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1
\$
50,000,000
50,000,000
15,000,000
115,000,000

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2013 - 2015)

1
\$
561,833

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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for the year ended December 31, 2015

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

1 Name of Board or Entity	3 Board Description LIST	2 Board Code	Proportion of Total Munic. Contributions Consolidated 4 %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
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0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Other Method (Please describe below)
			APPLICATION WITH CONTRACTOR/SQ FT

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2015 based on permits issued.

1
\$
13,557,300

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 10 working days

Median Number of Working Days
1
#
5

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days

10

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

15

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water/fire/police/EMS), communications**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

20

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
4		4
14		14
28		28
		0
46	0	46

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
0	6
0	6

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares
1
#
28,664

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services

1710	Roads : Total Paved Lane Km	1 # 313
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	306

Column 1 #	Column 2 #	Column 3 #	Column 4 Description LIST
1722	Has the entire municipal road system been rated?		N
1725	Indicate the rating system used and the year the rating was conducted		

1730	Roads : Total UnPaved Lane Km	392
1740	Winter Control : Total Lane Km maintained in winter	693
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	
1755	Transit : Population of Service Area	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	6,481

Rating Of Bridges And Culverts	Total Number
1765 Bridges	2
1766 Culverts	10
1767 Subtotal	26
	36

Column 1 #	Column 2 #	Column 3 #	Column 4 Description LIST
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		INSPECTION BY ENGINEER DEC 2014

12. Environmental Services

1810	Wastewater Main Backups : Total number of backed up wastewater mains	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	48
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	318,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0,000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	1,316,510
1850	Water Main Breaks : Number of water main breaks in a year.	1
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	178
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,217
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	945
1870	Waste Diversion : Total tonnes diverted from all property classes.	272

13. Recreation Services

1910	Trails : Total kilometres of trails (owned by municipality and third parties).	1
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	26
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	3,847
		720,000

14. Other Revenue (Used for the calculation of Operating Cost)

2310	Fire Services: Other revenue.	1
2320	Paved Roads : Other revenue.	\$
2330	Solid Waste Disposal : Other revenue.	440,939
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	27,833,636

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ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 44613

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
	Debt Charges for the Current Year	
0210	Principal (SLC 74 3099 01)	87,192
0220	Interest (SLC 74 3099 02)	20,258
0299	Subtotal	107,450
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	107,450

		1
		\$
	Excluded Debt Charges	
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	31,616
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	31,616
9920	Net Debt Charges	75,834

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	9,732,957
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	7,503
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,875,107
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	96,855
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	650,366
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	6,628
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,628,956
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	7,096,498
2620	25% of Net Revenues	1,774,125
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,698,291

For Illustration Purposes Only

Annual Interest Rate		Term			
7.00%	@	5	years =		6,963,326

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NOTES

for the year ended December 31, 2015

NOTES

0010 **Schedule 10 :**

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0020 **Schedule 12 :**

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0030 **Schedule 40 :**

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0040 **Schedule 51 :**

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0050 **Schedule 53 :**

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0060 **Schedule 54 :**

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0070 **Schedule 60 :**

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0080 **Schedule 70 :**

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0090 **Schedule 74 :**

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0110 **Schedule - Other :**

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