MUNICIPAL CODE: 10000

MUNICIPALITY OF: Frontenac Co

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Frontenac Co

1

For the year ended December 31, 1997.

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION						
Taxation from schedule 2LTxx or requistions from schedule 2UT		1	6,315,333	-	-	6,315,333
Direct water billings on ratepayers own municipality		2	-	-		-
other municipalities		3	-	-		-
Sewer surcharge on direct water billings own municipality		4	-	-		-
other municipalities		5	-	-		-
	Subtotal	6	6,315,333	-	-	6,315,333
PAYMENTS IN LIEU OF TAXATION						
Canada		7	-	-	-	-
Canada Enterprises		8	-	-	-	-
Ontario						
The Municipal Tax Assistance Act		9	-	-		-
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	-	-	-	-
Ontario Hydro		13	-	-	-	-
Liquor Control Board of Ontario		14	-	-	-	-
Other		15	-	-	-	-
Municipal enterprises		16	-	-	-	-
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS		_				
Ontario Municipal Support Grant		60	997,310			997,310
		61	-			-
	Subtotal	69	997,310			997,310
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants		29	9,561,279			9,561,279
Canada specific grants		30	244,633			244,633
Other municipalities - grants and fees		31	995,910			995,910
Fees and service charges		32	2,239,443			2,239,443
	Subtotal	33	13,041,265			13,041,265
OTHER REVENUES						
Trailer revenue and licences		34	-			-
Licences and permits		35	- 42.440	-	-	-
Fines		37	43,169			43,169
Penalties and interest on taxes		38				-
Investment income - from own funds		39	- 02.024			- 02.024
- other		40	83,831			83,831
Sales of publications, equipment, etc		42	9,002			9,002
Contributions from capital fund Contributions from reserves and reserve funds		43	- 22 402			
		44	23,102			23,102
Contributions from non-consolidated entities		45	2,556			- 2 557
		46 47	2,330			2,556
_		48	<u>_</u>			-
- -	Subtotal	50	161,660	-		161,660
TOT:	REVENUE	51	20,515,568		-	20,515,568

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Frontenac Co

2LT - OP

For the year ended December 31, 1997.													
		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUI	PPLEMENTARY TA	AXES	TOTAL
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
I. Own purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	•	-	•	-	•	-	-	•	-	-	•	-
	_												
	_												

Municipality

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ANAL	. Y 212	UF	IAXF	A I IUN

For the year ended December 31, 1997.

Frontenac Co

2LT - OP

4

For the year ended December 31, 1997.													
		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED	•	SUI	PPLEMENTARY T	AXES	TOTAL
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
		•											
		_											

ANALYSIS OF TAXATION

Frontenac Co

2LT - OP

For the year ended December 31, 1997. MILL RATES **TAXES LEVIED** LOCAL TAXABLE ASSESSMENT **SUPPLEMENTARY TAXES** TOTAL commercial, residential commercial residential industrial and residential commercial residential commercial total MAID and farm and industrial business and farm business and farm and industrial business and farm and industrial business columns 6 to 11 III. School board purposes Elementary public General Share Of Telephone And Telegraph Taxation 0 Total Taxation Elementary separate General 0 Share Of Telephone And Telegraph Taxation **Total Taxation** Secondary public 0 General Share Of Telephone And Telegraph Taxation 0 Total Taxation Public consolidated 0 Share Of Telephone And Telegraph Taxation Total Taxation

ANALYSIS OF TAXATION	D	O	Т	Т	۷.	()	X	Δ	T	F	0	IS	S	_Y	١L	IΔ	۸	Δ
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For the year ended December 31, 1997.

Frontenac Co 2LT - OP

For the year ended becember 31, 1997.													
		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PLEMENTARY TA	AXES	TOTAL
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total all school board taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

Municipality

Frontenac Co

Municipality

2UT 5

For the year ended December 31, 1997.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

						LEVIES ON SU	JPPORTING MU	INICIPALITIES				DII	RECT BILLINGS	ON RATEPAYE	:RS
				levi	es for special purp	ooses (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code		levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
			3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
Wolfe Island Tp	10001	1	16,965	11,095	-	12,469	-	-	-	219	40,748	-	-	-	-
Howe Island Tp	10004	2	8,846	5,785	29,000	6,502	-	-	-	601	50,734	-	-	-	-
Pittsburgh Tp	10006	3	282,421	184,701	925,834	207,570	-	-	-	13,531	1,614,057	-	-	-	-
Kingston Tp	10009	4	604,686	395,460	1,982,285	444,425	-	-	-	20,629	3,447,485	-	-	-	-
Kingston C	10011	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Storrington Tp	10014	6	44,661	29,208	146,407	32,824	-	-	-	3,982	257,082	-	-	-	-
Loughborough Tp	10018	7	43,276	28,302	141,868	31,807	-	-	-	591	245,844	-	-	-	-
Portland Tp	10022	8	41,169	26,924	134,961	30,258	-	-	-	2,675	235,987	-	-	-	-
Hinchinbrooke Tp	10026	9	13,526	8,846	-	9,941		-	-	45	32,358		-	-	-
Bedford Tp	10029	10	32,483	21,244	106,487	23,874		-	-	108	184,196		-	-	-
Oso Tp	10032	11	15,056	9,847	-	11,066	-	-	-	55	36,024	-	-	-	-
Olden Tp	10036	12	10,570	6,913	-	7,768	-	-	-	17	25,268	-	-	-	-
Kennebec Tp	10039	13	13,662	8,935	-	10,041	-	-	-	48	32,686	-	-	-	-
Barrie Tp	10042	14	24,042	15,723	-	17,670	-	-	-	489	57,924	-	-	-	-
Clarendon and Miller Tp	10046	15	14,736	9,637	-	10,830	-	-	-	57	35,260	-	-	-	-
Palmerston & N & S Canonto Tp	10049	16	8,230	5,382	-	6,049	-	-	-	19	19,680	-	-	-	-
		17													
		18													
		19													
		20													
		21													
		22													
		23													
		24													
		25													
		26													
		27													
		28													
		29													
		30													
		31					_	_							
		32													
		33													
		34													
		35													

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Municipality

2UT 5

For the year ended December 31, 1997.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

		lev	ries for special pur	poses (please spec	ify					water serv	ice charges	sewer serv	ice charges
Municipalities which Municipal support the upper tier Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
	3	4	5	6	17	20	21	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36												
	37												
	38												
	39												
	40												
	41												
	42												
	43												
	44												
	45												
	46												
Total	47 1,174,329	768,002	3,466,842	863,094	-	-	-	43,066	6,315,333	-	-	-	-

Municipality

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Frontenac Co

For the year ended December 31, 1997.

Ontario municipalities fees and Specific Canada grants, fees and service Grants Grants service charges charges \$ \$ \$ \$ General Government 441,137 **Protection to Persons and Property** Fire Conservation Authority Protective inspection and control Emergency measures Subtotal Transportation services Roadways 1,360,499 402,142 192,442 Winter Control Transit 10 Parking 19,647 Street Lighting 12 Air Transportation 13 Subtotal 15 1,360,499 402,142 212,089 Environmental services Sanitary Sewer System 16 Storm Sewer System 17 Waterworks System 18 Garbage Collection 19 Garbage Disposal 20 Pollution Control 21 22 Subtotal 23 **Health Services** Public Health Services 24 5,887,249 241,857 593,768 312,028 Public Health Inspection and Control 25 Hospitals 26 Ambulance Services 27 Cemeteries 28 29 Subtotal 30 5,887,249 241,857 593,768 312.028 Social and Family Services General Assistance 31 1,751 Assistance to Aged Persons 32 2,137,574 1,208,408 Assitance to Children 33 Day Nurseries 34 35 Subtotal 36 2,139,325 1,208,408 Recreation and Cultural Services Parks and Recreation 37 174,206 2.776 37,711 Libraries 38 Other Cultural 39 174,206 2,776 37,711 -Subtotal 40 Planning and Development Planning and Development 41 28,070 Commercial and Industrial 42 --Residential Development 43 Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 28,070 Subtotal 47 Electricity 48 49 Gas Telephone 50 9,561,279 244,633 995,910 2,239,443 Total

Net Long Term Debt Charges

Salaries

Wages and

Employee Benefits

Subtotal

Subtotal

Subtotal 23

Subtotal

11

12

13

15

17

18

20

21 22

24

26

27

28

30

32

33

34

37

38

39

40

41

42 43

44

45

47

48

49

51

Subtotal

Subtotal 36

420,043

1.635.210

333,633

1,968,843

5,292,750

5,292,750

3,343,531

3,343,531

829,519

829,519

1,975

2,764

4,739

11,859,425

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

General Government

Fire

Protection to Persons and Property

Conservation Authority

Protective inspection and control

Emergency measures

Transportation services Roadways

Winter Control

Street Lighting

Air Transportation

Environmental services Sanitary Sewer System

Storm Sewer System Waterworks System

Garbage Collection Garbage Disposal

Pollution Control

Public Health Inspection and Control

Health Services
Public Health Services

Hospitals

Ambulance Services
Cemeteries

Social and Family Services General Assistance

Assitance to Children

Assistance to Aged Persons

Recreation and Cultural Services Parks and Recreation

Libraries

Electricity

Telephone

Other Cultural

Planning and Development Planning and Development

Residential Development

Agriculture and Reforestation

Tile Drainage and Shoreline Assistance

Parking

Municipality

Frontenac Co

Transfers

To Own Funds

133,325

1,451,892

1,451,892

226,018

226,018

83,869

83,869

50,168

50,168

1,110

5,000

6,110

1,951,382

75,000

1,201,021

Materials,

Rents and

Financial

Expenses

508,879

1.284.232

1,137,333

2,428,362

1,977,197

1,977,197

1,751

659,277

661,028

296,342

296,342

1,445

938

2,383

5,874,191

6,797

Inter-Functional Transfers Other Total Transfers Expenditures 102,557 969,090 9,400 688,554 79.017 5.138.905 1,470,966 6,797 688,554 79,017 6,616,668 7,495,965 90,470 90,470 90,470 7,586,435 1,751 4,086,677 300,200 300,200 300,200 4,388,628 22,397 1,198,426 15,000 15,000 37,397 1,213,426 23,540 28,070 75,000 83,702

111,772

20,886,019

23,540

Municipality

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

Frontenac Co

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	_
Source of Financing		
Contributions from Own Funds Revenue Fund	2	1,163,777
Reserves and Reserve Funds	3	
Subtota	l 4	1,813,710
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	
Commercial Area Improvement Program Other Ontario Housing Programs	9 10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Propery Assistance Programs	12	-
Serial Debentures Sinking Fund Debentures	13 14	
Long Term Bank Loans	15	
Long Term Reserve Fund Loans	16	-
 Subtotal	17	-
Grants and Loan Forgiveness	18	-
Ontario	20	3,686,876
Canada	21	108,432
Other Municipalities Subtota	22 l ₂₃	3,795,308
Other Financing		, ,
Prepaid Special Charges Proceeds From Sale of Land and Other Capital Assets	24 25	-
Investment Income	25	-
From Own Funds	26	-
Other Donations	27 28	370
	30	-
	31	-
Subtota Total Sources of Financin		
Applications	3 3 3	5,609,388
Own Expenditures		
Short Term Interest Costs Other	34 35	5,609,388
Subtota		
Transfer of Proceeds From Long Term Liabilities to: Other Municipalities		
Unconsolidated Local Boards	37 38	-
Individuals	39	-
Subtota		-
Transfers to Reserves, Reserve Funds and the Revenue Fund Total Application	41 42	5,609,388
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)		
To be Recovered From:	44	-
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	
- Transfers From Reserves and Reserve Funds	47 48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing		-
t Amount in Line 49 Daised on Dahalf of Other Huministration		
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Frontenac Co	

For the year ended December 31, 1997.

CAPITAL GRANTS TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 1 2 \$ \$ \$ \$ General Government 34,042 Protection to Persons and Property Fire Police Conservation Authority Protective inspection and control _ Emergency measures Subtotal Transportation services Roadways 3,653,585 4,991,887 93,691 Winter Control Transit 10 Parking 11 Street Lighting 12 Air Transportation 13 14 Subtotal 3,653,585 93,691 4,991,887 15 **Environmental services** Sanitary Sewer System 16 Storm Sewer System 17 Waterworks System 18 Garbage Collection 19 20 Garbage Disposal **Pollution Control** 21 22 Subtotal 23 **Health Services Public Health Services** 24 226,018 Public Health Inspection and Control 25 26 Hospitals **Ambulance Services** 27 Cemeteries 28 29 226,018 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 33,291 84,423 33 Assitance to Children Day Nurseries 34 35 33,291 84,423 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 14,741 273,018 Libraries 38 Other Cultural 39 14,741 273,018 Subtotal 40 -Planning and Development Planning and Development Commercial and Industrial 42 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 Subtotal 47 -Electricity 48 Gas 49 -Telephone 50 Total 51 3,686,876 108,432 5,609,388

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Frontenac Co

7

For the year ended December 31, 1997.

For the year ended December 31, 1997.		
		1 \$
General Government	,	-
Protection to Persons and Property		
Fire	1	
Police Conservation Authority		-
Protective inspection and control		-
Emergency measures		
	Subtotal 7	-
Transportation services		
Roadways	8	
Winter Control	9	
Transit Parking	10 1°	
Street Lighting	12	
Air Transportation	13	
	14	
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	
Storm Sewer System	17	
Waterworks System	18	
Garbage Collection	19	
Garbage Disposal Pollution Control	20	
	22	
	Subtotal 23	
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	2.5	
Hospitals	26	
Ambulance Services	27	
Cemeteries	28	
-	29 Subtotal 30	
Social and Family Services	Subtotal St	, <u> </u>
General Assistance	3′	-
Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
	35	
	Subtotal 36	-
Recreation and Cultural Services Parks and Recreation	37	,
Libraries	38	
Other Cultural	39	
	Subtotal 40	
Planning and Development		
Planning and Development	41	
Commercial and Industrial	42	
Residential Development	43	
Agriculture and Reforestation	44	
Tile Drainage and Shoreline Assistance	4:	
	Subtotal 47	
Electricity	48	
Gas	49	
Telephone	50	
	Total 5	-
		-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Frontenac Co

Total

45 612,120

For the year ended December 31, 1997.

			1
			\$
1. Calculation of the Debt Burden of the Municipality		ſ	
All debt issued by the municipality, predecessor municipalities and			
consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	-
	Subtotal	4	-
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		40	
		10	-
- water Own sinking funds (actual balances)		11	-
- general		12	_
- enterprises and other		13	
· · · · · · · · · · · · · · · · · · ·	Subtotal	14	
	Total	15	-
Amount reported in line 15 analyzed as follows:	Total		
Sinking fund debentures		16	-
Installment (serial) debentures		17	-
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)		ī	\$
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		28	-
F		1	
		ſ	\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
· · · · · · · · · · · · · · · · · · ·		1	
		1	\$
4. Actuarial balance of own sinking funds at year end		32	-
5. Long term commitments and contingencies at year end		ī	\$
Total liability for accumulated sick pay credits		33	_
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by			
the Ontario Municipal Board or Counci, as the case may be			
- hospital support		39	612,120
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
		43	-
		44	- 1

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Frontenac Co

For the year ended December 31, 1997.

6. Ontario Clean Water Agency Provincial Projects							
						total	
					accumulated	outstanding capital	debt
					surplus (deficit)	obligation	charges
					1	2	3
					\$	\$	\$
Water projects - for this municipality only				46	-	-	-
- share of integrated projects				47	-	-	-
Sewer projects - for this municipality only				48	-	-	-
- share of integrated projects				49	-	-	-
7. 1997 Debt Charges							
						principal	interest
						1	2
Recovered from the consolidated revenue fund						\$	\$
- general tax rates					50	-	-
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro							
- gas and telephone					55 57	-	-
gas and tetephone					56	-	-
					58	-	-
					59	-	-
				Total	78	-	-
							•
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							
		recoverabl	e from the	recovera	able from	recovera	able from
		recoverabl consolidated			able from e funds		able from ated entities
		consolidated	revenue fund	reserv	e funds	unconsolida	ated entities
		consolidated principal 1	interest 2 \$	principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
1998		consolidated principal 1 \$	revenue fund interest 2 \$	principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
1999		consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$ -	interest 6 \$ -
1999 2000		consolidated principal 1 \$	revenue fund interest 2 \$	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
1999 2000 2001		consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ - - - - - - -
1999 2000 2001 2002		consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007		consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ - - - - - - -
1999 2000 2001 2002	69	consolidated principal 1 \$	revenue fund interest 2 \$ - - - - - - - - - - - -	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007 2008 onwards	69 70	consolidated principal 1 \$	revenue fund interest 2 \$ - - - - - - - - - - - -	reservi principal 3 \$	e funds interest 4 \$ - - - - - - - - - - - -	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds *		consolidated principal 1 \$	revenue fund interest 2 \$ - - - - - - - - - - - -	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ - - - - - - - - - - - -
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ated entities interest 6 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ - - - - - - - - - - - -
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 S -
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 S -
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001 2002 10. Other notes (attach supporting schedules as required	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001 2002	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$ \$ \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001 2002 10. Other notes (attach supporting schedules as required	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001 2002 10. Other notes (attach supporting schedules as required	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$
1999 2000 2001 2002 2003-2007 2008 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1998 1999 2000 2001 2002 10. Other notes (attach supporting schedules as required	70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	1 \$

icipality	
	Frontenac Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition		-	-	-							
Special pupose requisitions Water rate 2		-	-								
Transit rate 3		-	-	-							
Sewer rate 4	ľ	-	-	-							
Library rate 5		-	-	-							
Road rate 6		-	-	-							
7		-	-	-							
8		-	-	-							
Payments in lieu of taxes 9		-	-								
Telephone and telegraph taxation 10		-	-	-							
Subtotal levied by mill rate general 11	-	-	-	-	-	-	-	-	-	-	-
Special purpose requisitions Water 12		-	_	-							
Transit 13		-	-	-							
Sewer 14		-	-	-							
Library 15		-	-	-							
16		-	-	-							
17		-	-	-							
Subtotal levied by mill rate special areas 18	-	-	-	-	-	-	-	-	-	-	-
Speical charges 19	-	-		-		-			-	-	-
Direct water billings 20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21	-	-	-	-	-	-	-	-	-	-	-
Total region or county 22	-	-	-	-	-	-	-	-	-	-	-

Municipality	
Frontenac Co	

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11
SCHOOL BOARDS	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)											
30	-	-	-	-	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)											
40	-	-	-	-	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)											
0	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)											
0	-	-	-	-	-	-	-	-	-	-	-
1	-	-	-	-	-	-	-	-	-	-	-
2	-	-	-	-	-	-	-	-	-	-	-
Total school boards 36	-	-	-	-	-	-	-	-	-	-	-

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Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Frontenac Co

For the year ended December 31, 1997.

\$ Balance at the beginning of the year 2,697,276 Revenues Contributions from revenue fund 787,605 Contributions from capital fund Development Charges Act 67 Lot levies and subdivider contributions 60 Recreational land (the Planning Act) 61 Investment income - from own funds 47,816 - other 1,750 10 10,422 11 12 Total revenue 847,593 Expenditures Transferred to capital fund 649,933 14 23,102 15 Transferred to revenue fund Charges for long term liabilities - principal and interest 16 63 21 Total expenditure 22 673,035 Balance at the end of the year for: Reserves 23 1,321,714 Reserve Funds 1,550,120 24 25 2,871,834 Total Analysed as follows: Reserves and discretionary reserve funds: Working funds 26 1,298,201 Contingencies 27 Ontario Clean Water Agency funds for renewals, etc - sewer 28 29 Replacement of equipment 30 Sick leave 31 32 Workers' compensation 33 351,007 Capital expenditure - general administration 34 - roads 154,734 - sanitary and storm sewers 36 - parks and recreation 64 - library 65 78,782 - other cultural 66 38 - water - transit 39 - housing 40 - industrial development 41 312,405 - other and unspecified 42 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 49 Waterworks current purposes 50 Transit current purposes Library current purposes 52 10,742 53 52,086 54 613,877 55 56 57 58 2,871,834 Total

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Frontenac Co	

For the year ended December 31, 1997.

			1	2
			\$	\$
ASSETS				portion of cash not
furrent assets			-	in chartered banks
Cash		1	5,088,055	-
Accounts receivable				
Canada		2	181,712	
Ontario		3	120,482	
Region or county		4	-	
Other municipalities		5	224,506	
School Boards		6	-	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	347,397	business taxes
Taxes receivable			,	
Current year's levies		9		
Previous year's levies		10	-	-
Prior year's levies		11	-	-
Penalties and interest		12	-	-
Less allowance for uncollectables (negative)		13	-	-
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	9,554	portion of line 20
apital outlay to be recovered in future years		19	-	resistration
Other long term assets		20	-	-
-	Total	21	5,971,706	
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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Frontenac Co

For the year ended December 31, 1997.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			
Temporary loans - current purposes	22		-
- capital - Ontario	23		
- Canada - Other	24		
Accounts payable and accrued liabilities	25	-	
Canada	26	-	
Ontario	27		
Region or county	28		
Other municipalities	29		
School Boards	30		
Trade accounts payable	31	2,092,897	
Other	32	-	
Other current liabilities	33	298,545	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	-	
- special area rates and special charges	35	-	
- benefitting landowners	36		
- user rates (consolidated entities)	37		
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings (negative)	40		
Reserves and reserve funds Accumulated net revenue (deficit)	41	2,871,834	
General revenue	42	-	
Special charges and special areas (specify)			
	43	-	
	44	-	
	45	-	
	46	-	
Consolidated local boards (specify) Transit operations	47		
Water operations	47 48		
Libraries	49		
Cemetaries	50		
Recreation, community centres and arenas	51		
	52		
	53		
	54	-	
	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	-	
	Total 59	5,971,706	

Municipality

Frontenac Co

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For the year ended December 31, 1997.

					1
1. Number of continuous full time employees as at December 31					
Administration				1	3
Non-line Department Support Staff				2	2
Fire				- 3	
				3	
Police				4	-
Transit				5	-
Public Works				6	33
Health Services				7	83
Homes for the Aged				8	47
Other Social Services				9	_
Parks and Recreation				10	-
Libraries				11	11
Planning				12	-
			Total	13	179
				continuous full	
				time employees	
				December 31	other
				1 \$	2 \$
2. Total expenditures during the year on:					
Wages and salaries			14	7,239,794	3,049,279
Employee benefits			15	1,577,302	618,170
					1
					\$
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax				16	
Previous years' tax				17	
·					
Penalties and interest				18	-
			Subtotal	19	•
Discounts allowed				20	-
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)				22	
- amounts written off				23	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
				24	
- recoverable from general municipal revenues				25	
Transfers to tax sale and tax registration accounts				26	
The Municipal Elderly Residents' Assistance Act - reductions				27	
- refunds				28	
Other (specify)				80	
Other (specify)	T				
	10	tal reductions		29	
Amounts added to the tax roll for collection purposes only				30	
Business taxes written off under subsection 441(1) of the Municipal Act				81	
					1
4. Tax due dates for 1997 (lower tier municipalities only)					
Interim billings: Number of installments				31	-
				32	
Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD)				33	-
Final billings: Number of installments				34	-
Due date of first installment (YYYYMMDD)				35	-
Due date of last installment (YYYYMMDD)				36	-
				,	\$
Supplementary taxes levied with 1998 due date				37	-
5. Projected capital expenditures and long term					
financing requirements as at December 31					
			long t	erm financing require	ments
			approved by	submitted but not	forecast not yet
		gross expenditures	the O.M.B. or Concil	yet approved by O.M.B. or Council	submitted to the O.M.B or Council
		1	2	3	4
Estimated to take place		\$	\$	\$	\$
in 1998	58	· · · · · · · · · · · · · · · · · · ·	-	_	
in 1999	59		_	-	-
	<u> </u>	-	-	-	
in 2000	60				-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	•

Municipality

Frontenac Co

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For the year ended December 31, 1997.

				balance of fund	loans outstanding
				1 \$	2 \$
6 Ontario Homo Ronowal Blan trust fund at year and			92		-
6. Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of direct water and sewer billings as at December 31					
		number of	1997 billings	-11 -44	
		residential units	residential units	all other properties	computer use only
	-	1	2	3	4
Water	_		\$	\$	
In this municipality	39	-	-	-	
In other municipalities (specify municipality)	40	_	_	_	_
	40 41	-	-		-
	42		-	-	-
	43	-	_	<u> </u>	-
	64	-	-	-	-
	<u>г</u>	number of	1997 billings		
		residential	residential	all other	computer use
	_	units	units	properties	only
Sewer		1	2 \$	3 \$	4
In this municipality	44	-	-	-	
In other municipalities (specify municipality)					
	45	-	-	-	-
	46	-	-	-	-
	47		-	-	-
	48 <u>-</u> 65		-	-	-
	93[
				water	sewer
North and for add a state of the factor of the state of t				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	other municipalities,		
		municipality	school boards	Province	Federal
		1	2	3	4
	_	\$	\$	\$	\$
Own sinking funds	83	-	-	-	-
9. Borrowing from own reserve funds					1
7. Bollowing Holli Own reserve fullus					\$
Loans or advances due to reserve funds as at December 31				84	-
10. Joint boards consolidated by this municipality					
			contribution	this municipality's share of	for
		total board	contribution from this	share of total municipal	for computer
	r	expenditure	from this municipality	share of total municipal contributions	computer use only
	[from this	share of total municipal	computer
name of joint boards		expenditure 1	from this municipality 2	share of total municipal contributions	computer use only
name of joint boards	53	expenditure 1	from this municipality 2	share of total municipal contributions	computer use only
	53 54	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions	computer use only 4
		expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$ tile drainage, shoreline assist-	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$ tile drainage, shoreline assistance, downtown revitalization,	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 % other	computer use only 4
'	54 55 56	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4 total
	54 55 56 57	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4 total 3 \$
	54 55 56 57	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4 total
	54 55 56 57	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$ - - - - - other submitted to O.M.B. 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56 57 57 67 68	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$	share of total municipal contributions 3 %	total
	54 55 56 57 57 67 68 69	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 57 67 68 69 70	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 57 67 68 69 70 71	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4