

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 23052**

**MUNICIPALITY OF: Arthur V**







**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Arthur V

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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>						
Residential and Farm - general	0.460000	339,728	269,406	819	69,101	402
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	4,963	3,812	-	1,151	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	422	422	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	<b>345,113</b>	<b>273,640</b>	<b>819</b>	<b>70,252</b>	<b>402</b>
<b>Subtotal Commercial</b>		<b>279,546</b>	<b>215,804</b>	<b>-</b>	<b>61,651</b>	<b>2,091</b>
<b>Subtotal Industrial</b>		<b>137,825</b>	<b>106,398</b>	<b>-</b>	<b>30,396</b>	<b>1,031</b>
Pipeline	2.443100	8,685	6,705	-	1,915	65
Other	-	-	-	-	-	-
Supplementary Taxes		35,364	27,533	-	7,577	254
<b>Subtotal levied by tax rate</b>		<b>806,533</b>	<b>630,080</b>	<b>819</b>	<b>171,791</b>	<b>3,843</b>
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total school board purposes</b>		<b>806,533</b>	<b>630,080</b>	<b>819</b>	<b>171,791</b>	<b>3,843</b>





# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Arthur V

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	1,530	-	5,390
<b>Protection to Persons and Property</b>					
Fire	2	13,800	-	135,530	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	13,800	-	135,530	-
<b>Transportation services</b>					
Roadways	8	-	-	-	105
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	105
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	4,185
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,187
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	21,457
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	28,829
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	2,000	-	50,284	181,530
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	2,000	-	50,284	181,530
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,634
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	1,634
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	15,800	1,530	185,814	217,488

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Arthur V

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For the year ended December 31, 1998.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	111,863	-	81,721	52,209	-	1,000	244,793
<b>Protection to Persons and Property</b>								
Fire	2	68,298	-	40,339	100,636	-	13,150	222,423
Police	3	-	-	310,117	-	-	-	310,117
Conservation Authority	4	-	-	-	-	9,087	-	9,087
Protective inspection and control	5	20,461	-	7,360	-	-	-	27,821
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	88,759	-	357,816	100,636	9,087	13,150	569,448
<b>Transportation services</b>								
Roadways	8	115,464	-	89,627	43,931	-	-	249,022
Winter Control	9	8,695	-	20,691	-	-	-	29,386
Transit	10	-	-	-	-	-	-	-
Parking	11	1,951	-	8,657	-	-	-	10,608
Street Lighting	12	-	-	23,240	-	-	-	23,240
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	126,110	-	142,215	43,931	-	-	312,256
<b>Environmental services</b>								
Sanitary Sewer System	16	1,844	69,451	290,681	8,245	-	-	370,221
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	29,704	22,283	89,275	254,349	-	12,150	383,461
Garbage Collection	19	-	-	51,199	-	-	-	51,199
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	31,548	91,734	431,155	262,594	-	12,150	804,881
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	894	-	-	-	894
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	894	-	-	-	894
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	125,900	-	138,361	44,568	18,375	-	327,204
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	125,900	-	138,361	44,568	18,375	-	327,204
<b>Planning and Development</b>								
Planning and Development	41	-	-	550	-	-	-	550
Commercial and Industrial	42	-	-	9,652	-	-	-	9,652
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	10,202	-	-	-	10,202
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	484,180	91,734	1,162,364	503,938	27,462	-	2,269,678

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1	\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	463,660	
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2	406,573	
Reserves and Reserve Funds	3	378,660	
	<b>Subtotal</b> 4	<b>785,233</b>	
<b>Long Term Liabilities Incurred</b>			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	40,000	
Long Term Reserve Fund Loans	16	-	
--	17	-	
	<b>Subtotal *</b> 18	<b>40,000</b>	
<b>Grants and Loan Forgiveness</b>			
Ontario	20	265,632	
Canada	21	130,632	
Other Municipalities	22	-	
	<b>Subtotal</b> 23	<b>396,264</b>	
<b>Other Financing</b>			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	10,700	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	21,442	
--	30	-	
--	31	-	
	<b>Subtotal</b> 32	<b>32,142</b>	
	<b>Total Sources of Financing</b> 33	<b>1,253,639</b>	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	-	
Other	35	996,329	
	<b>Subtotal</b> 36	<b>996,329</b>	
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
	<b>Subtotal</b> 40	<b>-</b>	
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41	-	
	<b>Total Applications</b> 42	<b>996,329</b>	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	<b>206,350</b>	
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	1,931	
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45	208,281	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> 49	<b>206,350</b>	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	
		-	

# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Arthur V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	52,209
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	181,130
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	181,130
<b>Transportation services</b>					
Roadways	8	135,000	-	-	142,103
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	135,000	-	-	142,103
<b>Environmental services</b>					
Sanitary Sewer System	16	130,632	130,632	-	406,337
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	148,541
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	130,632	130,632	-	554,878
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	66,009
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	66,009
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	265,632	130,632	-	996,329

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Arthur V

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For the year ended December 31, 1998.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal</b> 7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b> 15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	365,000
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal</b> 23	-
<b>Health Services</b>		
Public Health Services	24	365,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal</b> 30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal</b> 36	-
<b>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b> 40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	<b>Subtotal</b> 47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total</b> 51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Municipality

Arthur V

For the year ended December 31, 1998.

		1
		\$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	365,000
<b>Subtotal</b>	4	365,000
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	365,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	-
Long term bank loans	18	365,000
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1998.

		total		
		accumulated	outstanding	debt
		surplus (deficit)	capital obligation	charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	652,464	26,503
- share of integrated projects	49	-	-	-

		principal		interest	
		1		2	
		\$	\$	\$	\$
7. 1998 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	65,000		4,451	
- special are rates and special charges	51	-		-	
- benefiting landowners	52	-		-	
- user rates (consolidated entities)	53	-		22,283	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	65,000		26,734	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
8. Future principal and interest payments on EXISTING net debt							
1999	60	50,000	25,550	-	-	-	-
2000	61	50,000	22,050	-	-	-	-
2001	62	50,000	18,550	-	-	-	-
2002	63	50,000	15,050	-	-	-	-
2003	64	50,000	11,550	-	-	-	-
2004 - 2008	65	50,000	8,050	-	-	-	-
2009 onwards	79	65,000	4,550	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	365,000	105,350	-	-	-	-

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1		2	
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-		-	
Other long term debt refinanced	93	-		-	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General levy	1		554,381	14,614	568,995	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		12,857	-	12,857	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	<b>11</b>	-	567,238	14,614	581,852	568,995	-	12,857	-	581,852	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- special areas</b>	<b>18</b>	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	<b>19</b>	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	<b>20</b>	-	-	-	-	-	-	-	-	-	-
<b>Sewer surcharge on direct water billings</b>	<b>21</b>	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	<b>22</b>	-	567,238	14,614	581,852	568,995	-	12,857	-	581,852	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	605,068	27,533	-	632,601	630,080	2,521	-	632,601	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	947	-	-	947	819	128	-	947	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	164,641	7,577	-	172,218	171,791	427	-	172,218	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	3,595	254	-	3,849	3,843	6	-	3,849	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	36	-	774,251	35,364	-	809,615	806,533	3,082	-	809,615	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Arthur V
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For the year ended December 31, 1998.

		1 \$
<b>Balance at the beginning of the year</b>	1	925,732
<b>Revenues</b>		
Contributions from revenue fund	2	97,365
Contributions from capital fund	3	-
Development Charges Act	67	24,720
Lot levies and subdivider contributions	60	400
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	6,205
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	128,690
<b>Expenditures</b>		
Transferred to capital fund	14	378,660
Transferred to revenue fund	15	3,579
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	382,239
<b>Balance at the end of the year for:</b>		
Reserves	23	470,942
Reserve Funds	24	201,241
<b>Total</b>	25	672,183
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	150,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	35,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	205,676
Waterworks current purposes	49	80,266
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	171,543
Lot levies and subdivider contributions	44	4,895
Recreational land (the Planning Act)	46	24,803
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	672,183

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1998.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	429,176	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	121,837	
Ontario	3	228,223	
Region or county	4	-	
Other municipalities	5	14,408	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	50,756	business taxes
Taxes receivable			
Current year's levies	9	57,462	
Previous year's levies	10	21,102	-
Prior year's levies	11	9,215	-
Penalties and interest	12	9,731	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	365,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	17,019	-
<b>Total</b>	21	1,323,929	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	63,326				
Region or county	28	1,207				
Other municipalities	29	22,590				
School Boards	30	25				
Trade accounts payable	31	91,727				
Other	32	-				
Other current liabilities	33	9,000				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	365,000				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	672,183				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	301,366				
Special charges and special areas (specify)						
--	43	3,855				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	206,350				
<b>Total</b>	59	1,323,929				

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## STATISTICAL DATA

For the year ended December 31, 1998.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	2
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	1
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	1
Libraries	11	-
Planning	12	-
<b>Total</b>	<b>13</b>	<b>4</b>

		continuous full time employees December 31	
		1 \$	2 \$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	206,250	256,950
Employee benefits	15	15,500	5,500

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	2,090,841
Previous years' tax	17	42,630
Penalties and interest	18	10,644
<b>Subtotal</b>	<b>19</b>	<b>2,144,115</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	12,166
- recoverable from upper tier	90	8,674
- recoverable from school boards	91	20,307
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
- deferrals	92	-
- cancellations	93	-
- other	94	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	-
- recoverable from upper tier	96	-
- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
<b>Total reductions</b>	<b>29</b>	<b>2,185,262</b>
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
<b>4. Tax due dates for 1998 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,980,227
Due date of last installment (YYYYMMDD)	33	19,980,430
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,980,930
Due date of last installment (YYYYMMDD)	36	19,981,130
<b>Supplementary taxes levied with 1999 due date</b>	<b>37</b>	<b>\$ -</b>

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
<b>Total</b>	<b>63</b>	-	-	-	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Arthur V

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## STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	-	-	-
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Water</b>					
In this municipality		39	695	149,009	133,186
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Sewer</b>					
In this municipality		44	781	214,622	185,741
In other municipalities (specify municipality)					
--		45	-	-	-
--		46	-	-	-
--		47	-	-	-
--		48	-	-	-
--		65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		<b>66</b>	-	-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31				<b>84</b>	5,072
<b>10. Joint boards consolidated by this municipality</b>					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards					
--		53	-	-	-
--		54	-	-	-
--		55	-	-	-
--		56	-	-	-
--		57	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1997		67	-	730,029	175,000
Approved in 1998		68	-	-	-
Financed in 1998		69	-	40,000	40,000
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1998		71	-	730,029	135,000
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
		<b>73</b>	-	-	-
<b>13. Municipal procurement this year</b>					
			1	2	
			\$	\$	
Total construction contracts awarded		<b>85</b>	3	483,975	
Construction contracts awarded at \$100,000 or greater		<b>86</b>	2	476,727	

**ANALYSIS OF USER FEES**

Municipality

Arthur V

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Hour	40	90	84,287	0
	2	Day	200	500	25,580	0
	3	Each	20	30	22,532	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	21	<b>Subtotal</b>			132,399	
All other user fees	22				85,089	
	23	<b>Total</b>			217,488	

