

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9010

MUNICIPALITY OF: Bathurst Burgess Sherbrooke Tp

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Bathurst Burgess Sherbrooke Tp

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For the year ended December 31, 1998.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,853,102	2,106,644	2,466,416	1,280,042
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	5,853,102	2,106,644	2,466,416	1,280,042
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	74,924	48,923		26,001
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	113	-	-	113
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	1,883	415	-	1,468
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	76,920	49,338	-	27,582
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	443,000			443,000
Special Transition Assistance	63	55,000			55,000
Special Circumstances Fund	64	218,214			218,214
Municipal Restructuring Fund	65	114,480			114,480
.....	61	-			-
Subtotal	69	830,694			830,694
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	83,102			83,102
Canada specific grants	30	60,374			60,374
Other municipalities - grants and fees	31	51,624			51,624
Fees and service charges	32	119,741			119,741
Subtotal	33	314,841			314,841
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	90,949	-	-	90,949
Rents, concessions and franchises	36	870			870
Fines	37	-			-
Penalties and interest on taxes	38	79,514			79,514
Investment income - from own funds	39	50,737			50,737
- other	40	-			-
Donations	70	400			400
Sales of publications, equipment, etc	42	2,828			2,828
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	244,517			244,517
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	469,815	-	-	469,815
TOTAL REVENUE	51	7,545,372	2,155,982	2,466,416	2,922,974

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Bathurst Burgess Sherbrooke Tp

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	1,827,776	1,563,424	7,517	251,257	5,578
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	2,824	2,540	-	284	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	19,934	16,777	51	3,106	-
Managed Forest	0.115000	931	777	-	154	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,851,465	1,583,518	7,568	254,801	5,578
Subtotal Commercial		289,518	230,949	-	56,407	2,162
Subtotal Industrial		145,234	115,853	-	28,296	1,085
Pipeline	-	5,676	4,528	-	1,106	42
Other	-	-	-	-	-	-
Supplementary Taxes		172,835	139,159	-	32,416	1,260
Subtotal levied by tax rate		2,464,728	2,074,007	7,568	373,026	10,127
Railway rights-of-way		1,688	1,346	-	329	13
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		1,688	1,346	-	329	13
Total school board purposes		2,466,416	2,075,353	7,568	373,355	10,140

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Bathurst Burgess Sherbrooke Tp

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For the year ended December 31, 1998.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	726	-	51,624	7,173
Protection to Persons and Property					
Fire	2	-	-	-	583
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,075	-	-	11,399
Emergency measures	6	76,318	60,374	-	-
Subtotal	7	80,393	60,374	-	11,982
Transportation services					
Roadways	8	-	-	-	12,460
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	12,460
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	41,399
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	41,399
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	885
--	29	-	-	-	-
Subtotal	30	-	-	-	885
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	891
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	891
Planning and Development					
Planning and Development	41	-	-	-	30,805
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,983	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	14,146
--	46	-	-	-	-
Subtotal	47	1,983	-	-	44,951
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	83,102	60,374	51,624	119,741

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Bathurst Burgess Sherbrooke Tp

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ANALYSIS OF REVENUE FUND EXPENDITURES

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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	220,110	-	134,169	399,148	-	-	753,427
Protection to Persons and Property								
Fire	2	14,395	-	58,247	18,932	97,444	-	189,018
Police	3	-	-	404,929	-	-	-	404,929
Conservation Authority	4	-	-	-	-	12,599	-	12,599
Protective inspection and control	5	38,021	-	12,710	17,791	-	-	68,522
Emergency measures	6	36,725	-	96,542	-	-	-	133,267
Subtotal	7	89,141	-	572,428	36,723	110,043	-	808,335
Transportation services								
Roadways	8	177,090	-	242,626	406,810	-	-	826,526
Winter Control	9	19,753	-	133,246	-	-	-	152,999
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,567	-	-	-	3,567
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	196,843	-	379,439	406,810	-	-	983,092
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	77,798	-	-	-	77,798
Garbage Disposal	20	75,568	-	81,099	-	-	-	156,667
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	75,568	-	158,897	-	-	-	234,465
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,132	-	-	-	1,132
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,132	-	-	-	1,132
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	2,700	-	2,700
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	2,700	-	2,700
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,850	-	16,344	-	74,989	-	93,183
Libraries	38	400	-	-	-	-	-	400
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	2,250	-	16,344	-	74,989	-	93,583
Planning and Development								
Planning and Development	41	122	-	27,741	-	-	-	27,863
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	3,337	-	-	-	3,337
Tile Drainage and Shoreline Assistance	45	-	14,146	-	-	-	-	14,146
--	46	-	-	-	-	-	-	-
Subtotal	47	122	14,146	31,078	-	-	-	45,346
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	584,034	14,146	1,293,487	842,681	187,732	-	2,922,080

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Municipality

Bathurst Burgess Sherbrooke Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	325,615
Reserves and Reserve Funds	3	-
Subtotal	4	325,615
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	4,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	4,300
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	329,915
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	325,615
Subtotal	36	325,615
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	4,300
Subtotal	40	4,300
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	329,915
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)	44	-
To be Recovered From:		
- 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)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Bathurst Burgess Sherbrooke Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	52,870
Protection to Persons and Property					
Fire	2	-	-	-	15,932
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	17,791
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	33,723
Transportation services					
Roadways	8	-	-	-	239,022
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	239,022
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	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
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	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	325,615

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Bathurst Burgess Sherbrooke Tp

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
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	45	-
--	46	42,531
Subtotal	47	-
Electricity	48	42,531
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Bathurst Burgess Sherbrooke Tp

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For the year ended December 31, 1998.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	42,531
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	42,531
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	42,531
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	42,531
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
28	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
31	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
32	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
33	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	-
Total	45	-

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Bathurst Burgess Sherbrooke Tp

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		2,037,812	68,832	2,106,644	-	-	-	-	-	-
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		49,338	-	49,338	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,087,150	68,832	2,155,982	2,106,644	-	49,338	-	2,155,982	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	2,087,150	68,832	2,155,982	2,106,644	-	49,338	-	2,155,982	-

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Bathurst Burgess Sherbrooke Tp

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,936,194	139,159	-	2,075,353	2,075,353	-	-	2,075,353	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	7,568	-	-	7,568	7,568	-	-	7,568	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	340,939	32,416	-	373,355	373,355	-	-	373,355	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	8,880	1,260	-	10,140	10,140	-	-	10,140	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,293,581	172,835	-	2,466,416	2,466,416	-	-	2,466,416	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Bathurst Burgess Sherbrooke Tp

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	1,029,597
Revenues		
Contributions from revenue fund	2	517,066
Contributions from capital fund	3	-
Development Charges Act	67	4,700
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	631
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	522,397
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	244,517
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	244,517
Balance at the end of the year for:		
Reserves	23	1,207,805
Reserve Funds	24	99,672
Total	25	1,307,477
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	265,000
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	124,759
- roads	35	754,646
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	63,400
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	77,610
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	20,512
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	1,550
--	56	-
--	57	-
Total	58	1,307,477

1998 FINANCIAL INFORMATION RETURN

Municipality

Bathurst Burgess Sherbrooke Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	900,324	-
Accounts receivable			
Canada	2	37,793	
Ontario	3	79,945	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	29,196	business taxes
Taxes receivable			
Current year's levies	9	373,058	
Previous year's levies	10	99,450	3,729
Prior year's levies	11	62,279	3,730
Penalties and interest	12	30,569	1,461
Less allowance for uncollectables (negative)	13	- 13,527	- 8,920
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,550	portion of line 20
Capital outlay to be recovered in future years	19	42,531	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	1,643,168	

1998 FINANCIAL INFORMATION RETURN

Municipality

Bathurst Burgess Sherbrooke Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
Current Liabilities						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	-				
Region or county	28	55,922				
Other municipalities	29	-				
School Boards	30	146,175				
Trade accounts payable	31	74,767				
Other	32	-				
Other current liabilities	33	15,402				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	42,531				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	1,307,477				
Accumulated net revenue (deficit)						
General revenue	42	614				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	294				
Recreation, community centres and arenas	51	14				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	1,643,168				

1998 FINANCIAL INFORMATION RETURN

Municipality

Bathurst Burgess Sherbrooke Tp

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STATISTICAL DATA

For the year ended December 31, 1998.

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

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	311,376	226,689
Employee benefits	15	29,875	8,768

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	5,435,002
Previous years' tax	17	444,948
Penalties and interest	18	111,196
Subtotal	19	5,991,146
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	7,992
- recoverable from upper tier	90	13,445
- recoverable from school boards	91	23,605
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
	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	-
--	80	-
Total reductions	29	6,036,188
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 1998 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19,980,331
Due date of last installment (YYYYMMDD)	33	-
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,980,915
Due date of last installment (YYYYMMDD)	36	19,981,116
		\$
Supplementary taxes levied with 1999 due date	37	-

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

1998 FINANCIAL INFORMATION RETURN

Municipality

Bathurst Burgess Sherbrooke Tp

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STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	63,079	51,076		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	-	-	-	
	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	
			\$	\$		
Sewer	In this municipality	44	-	-	-	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
			water	sewer		
			1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	83	-	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	53	-	-	-	-	
	54	-	-	-	-	
	55	-	-	-	-	
	56	-	-	-	-	
	57	-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1997	67	-	-	-	-	
Approved in 1998	68	4,300	-	-	4,300	
Financed in 1998	69	4,300	-	-	4,300	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1998	71	-	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1998	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	2,823,000	2,863,000	2,903,000	2,943,000	2,983,000
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	85	-	-	-	-	
Construction contracts awarded at \$100,000 or greater	86	-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Bathurst Burgess Sherbrooke Tp

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
	5	1 Each	175	175	9,125	0
	8	2 Hour	20	90	10,316	RATE DEPENDS
	3					
	20	4 Other 1(specify)	2	30	33,606	RATE DEPENDE
	5					
	41	6 Other 1(specify)	14	18	14,811	COST RECOVER
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				67,858	
All other user fees	22				51,883	
	Total				119,741	

1998 FINANCIAL INFORMATION RETURN

Municipality

Bathurst Burgess Sherbrooke Tp

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PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#) 1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)	2							
Properties increasing:								
No. of properties affected within class	(#) 3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-	-	-
- per cent value	(%)	-	-	-	-	-	-	-
Phase-in rate	(%)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
- dollar value	(\$)	-	-	-	-	-	-	-
- per cent value	(%)	-	-	-	-	-	-	-
Phase-in rate	(%)	-	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#) 13	-	-	-	-	-		
Cross class funding (1=Yes; 0=No)	14							
Properties increasing:								
No. of properties affected within class	(#) 15	-	-	-	-	-		
Total adjustments for the year	(\$)	-	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-		
- per cent value	(%)	-	-	-	-	-		
Phase-in rate	(%)	-	-	-	-	-		
Properties decreasing:								
No. of properties affected within class	(#) 20	-	-	-	-	-		
Total adjustments for the year	(\$)	-	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-		
- per cent value	(%)	-	-	-	-	-		
Phase-in rate	(%)	-	-	-	-	-		
2. Rebate programs under section 442.2 of the Municipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
		1	2	3	4	5	6	
No. of years of the program	(#) 25	-	-	-	-	-	-	
Total no. of properties in class	(#) 26	-	-	-	-	-	-	
No. of properties affected within class	(#) 27	-	-	-	-	-	-	
Total adjustments for the year	(\$)	-	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-	-	
- per cent value	(%)	-	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	-	-	-	-	-	-	
- maximum	(\$)	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 33	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 38	2	-	-	-	-	13	-
Budgetary levy change	(%) 39	13	7	-	-	-	8	-
Properties increasing:								
No. of properties affected within class	(#) 40	2	109	-	-	-	12	-
Total tax increase phase-ins for year	(\$)	1,160	18,803	-	-	-	1,747	-
Total tax adjustments for the year	(\$)	341	116,248	-	-	-	11,857	-
Properties decreasing:								
No. of properties affected within class	(#) 43	-	13	-	-	-	1	-
Percentage used to determine decrease phase-in	(%) 44	75	61	-	-	-	55	-
Total tax decrease phase-ins for year	(\$)	-	20,813	-	-	-	67,527	-
Total tax adjustments for the year	(\$)	-	14,036	-	-	-	57,991	-