

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14033

MUNICIPALITY OF: Campbellford/Seymour M

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Campbellford/Seymour M

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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	7,996,009	2,065,525	3,010,758	2,919,726
Direct water billings on ratepayers -- own municipality	2	742,137	-		742,137
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	646,658	-		646,658
-- other municipalities	5	-	-		-
Subtotal	6	9,384,804	2,065,525	3,010,758	4,308,521
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	82,427	-	-	82,427
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	41,638	-		41,638
Ontario Enterprises					
Ontario Housing Corporation	12	43,444	-	7,032	36,412
Ontario Hydro	13	120,154	2,410	-	117,744
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	67,736	-	-	67,736
Other municipalities and enterprises	17	4,073	-	-	4,073
Subtotal	18	359,472	2,410	7,032	350,030
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	869,000			869,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	116,820			116,820
Municipal Restructuring Fund	65	100,439			100,439
.....	61	-			-
Subtotal	69	1,086,259			1,086,259
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,832,977			2,832,977
Canada specific grants	30	11,966			11,966
Other municipalities - grants and fees	31	41,265			41,265
Fees and service charges	32	771,584			771,584
Subtotal	33	3,657,792			3,657,792
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	38,647			38,647
Fines	37	-			-
Penalties and interest on taxes	38	146,755			146,755
Investment income - from own funds	39	-			-
- other	40	139,835			139,835
Donations	70	5,337			5,337
Sales of publications, equipment, etc	42	5,297			5,297
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,434,307			1,434,307
Contributions from non-consolidated entities	45	-			-
--	46	317,975			317,975
--	47	-			-
--	48	-			-
Subtotal	50	2,088,153	-	-	2,088,153
TOTAL REVENUE	51	16,576,480	2,067,935	3,017,790	11,490,755

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Campbellford/Seymour M

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	1,637,252	1,462,704	4,698	166,341	3,509
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	28,085	25,379	176	2,399	131
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	44,044	39,215	135	4,632	62
Managed Forest	0.115000	408	378	-	30	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,709,789	1,527,676	5,009	173,402	3,702
Subtotal Commercial		739,115	591,063	-	148,052	-
Subtotal Industrial		485,270	388,066	-	97,204	-
Pipeline	1.910900	23,533	18,819	-	4,714	-
Other	-	-	-	-	-	-
Supplementary Taxes		53,051	53,051	-	-	-
Subtotal levied by tax rate		3,010,758	2,578,675	5,009	423,372	3,702
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,010,758	2,578,675	5,009	423,372	3,702

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Campbellford/Seymour M

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	134,917
Protection to Persons and Property					
Fire	2	-	-	-	3,734
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	7,687	25,588
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	7,687	29,322
Transportation services					
Roadways	8	2,818,894	5,478	14,336	184,506
Winter Control	9	-	-	-	1,001
Transit	10	-	-	-	-
Parking	11	-	-	-	23,074
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,818,894	5,478	14,336	208,581
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	28,822
Garbage Collection	19	-	-	-	33,188
Garbage Disposal	20	-	-	-	14,166
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	76,176
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	14,083	1,488	2,000	217,704
Libraries	38	-	-	-	-
Other Cultural	39	-	5,000	-	11,659
Subtotal	40	14,083	6,488	2,000	229,363
Planning and Development					
Planning and Development	41	-	-	17,242	28,953
Commercial and Industrial	42	-	-	-	51,844
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	12,428
--	46	-	-	-	-
Subtotal	47	-	-	17,242	93,225
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,832,977	11,966	41,265	771,584

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Campbellford/Seymour M

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	477,669	-	394,266	767,741	-	-	1,639,676
Protection to Persons and Property								
Fire	2	63,320	-	55,816	71,298	-	-	190,434
Police	3	-	-	1,097,709	-	-	-	1,097,709
Conservation Authority	4	-	-	-	-	28,837	-	28,837
Protective inspection and control	5	108,855	-	33,425	16,532	-	-	158,812
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	172,175	-	1,186,950	87,830	28,837	-	1,475,792
Transportation services								
Roadways	8	537,675	-	639,361	4,357,380	-	-	5,534,416
Winter Control	9	92,829	-	86,600	-	-	-	179,429
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	8,063	-	-	-	8,063
Street Lighting	12	-	-	1,069	-	-	-	1,069
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	630,504	-	735,093	4,357,380	-	-	5,722,977
Environmental services								
Sanitary Sewer System	16	-	346,486	215,145	4,642	-	-	566,273
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	207,042	-	385,204	359,108	-	-	951,354
Garbage Collection	19	32,566	-	4,630	-	127,173	-	164,369
Garbage Disposal	20	-	-	-	-	76,494	-	76,494
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	239,608	346,486	604,979	363,750	203,667	-	1,758,490
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,427	-	-	-	1,427
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,427	-	-	-	1,427
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	3,705	-	19,469	-	23,174
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	3,705	-	19,469	-	23,174
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	248,835	-	175,583	51,855	-	-	476,273
Libraries	38	10,698	-	24,152	39,041	-	-	73,891
Other Cultural	39	1,523	-	15,191	-	-	-	16,714
Subtotal	40	261,056	-	214,926	90,896	-	-	566,878
Planning and Development								
Planning and Development	41	56,471	-	108,232	523	-	-	165,226
Commercial and Industrial	42	15,391	-	48,325	-	10,000	-	73,716
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	447	-	-	-	447
Tile Drainage and Shoreline Assistance	45	-	12,428	-	-	-	-	12,428
--	46	-	-	-	-	-	-	-
Subtotal	47	71,862	12,428	157,004	523	10,000	-	251,817
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,852,874	358,914	3,298,350	5,668,120	261,973	-	11,440,231

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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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	199,308
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	3,456,993
Reserves and Reserve Funds	3	2,960
Subtotal	4	3,459,953
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	46,800
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	46,800
Grants and Loan Forgiveness		
Ontario	20	76,416
Canada	21	-
Other Municipalities	22	-
Subtotal	23	76,416
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	17,131
--	30	-
--	31	-
Subtotal	32	17,131
Total Sources of Financing	33	3,447,468
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,381,750
Subtotal	36	3,381,750
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	46,800
Subtotal	40	46,800
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	3,428,550
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	180,390
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	180,390
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	180,390
* - 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

Campbellford/Seymour M

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	54,923
Protection to Persons and Property					
Fire	2	-	-	-	69,214
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	16,532
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	85,746
Transportation services					
Roadways	8	-	-	-	2,814,274
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	2,814,274
Environmental services					
Sanitary Sewer System	16	15,487	-	-	19,198
Storm Sewer System	17	-	-	-	-
Waterworks System	18	91,903	-	-	368,045
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	76,416	-	-	387,243
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	-	-	-	39,041
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	39,041
Planning and Development					
Planning and Development	41	-	-	-	523
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	523
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	76,416	-	-	3,381,750

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Campbellford/Seymour M

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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	112,422
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	112,422
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	90,315
Subtotal	47	-
Electricity	48	90,315
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

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	-
: To Canada and agencies	2	-
: To other	3	202,737
Subtotal	4	202,737
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	202,737
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	-
Long term bank loans	18	112,422
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	90,315
\$		
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	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
	33	-
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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Municipality

Campbellford/Seymour M

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ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation		debt charges		
			1	2		3	
		\$	\$	\$	\$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1998 Debt Charges		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	328,800	17,686				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	8,286	4,142				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	337,086	21,828				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	-	-				
8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	123,111	8,474	-	-	-	-
2000	61	10,217	6,369	-	-	-	-
2001	62	7,055	5,553	-	-	-	-
2002	63	7,620	4,988	-	-	-	-
2003	64	8,229	4,379	-	-	-	-
2004 - 2008	65	46,505	10,900	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	202,737	40,663	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt						1	
						\$	
1999						72	-
2000						73	-
2001						74	-
2002						75	-
2003						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:		principal		interest			
		1	2				
		\$	\$				
Repayment of Provincial Special Assistance	92	-	-				
Other long term debt refinanced	93	-	-				

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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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		2,046,927	16,188	2,063,115	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		72,187	-	72,187	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		2,410	-	2,410	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	3,670	2,121,524	16,188	2,137,712	2,065,525	-	2,410	-	2,067,935	-
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	3,670	2,121,524	16,188	2,137,712	2,065,525	-	2,410	-	2,067,935	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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13

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	1,858	2,529,916	53,051	-	2,582,967	2,578,675	6,150	-	2,584,825	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	5,009	-	-	5,009	5,009	-	-	5,009	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	424,254	-	-	424,254	423,372	882	-	424,254	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	3,702	-	-	3,702	3,702	-	-	3,702	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,858	2,962,881	53,051	-	3,015,932	3,010,758	7,032	-	3,017,790	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Campbellford/Seymour M

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	1,498,127
Revenues		
Contributions from revenue fund	2	2,211,127
Contributions from capital fund	3	-
Development Charges Act	67	25,664
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,748
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	2,238,539
Expenditures		
Transferred to capital fund	14	2,960
Transferred to revenue fund	15	1,434,307
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,437,267
Balance at the end of the year for:		
Reserves	23	-
Reserve Funds	24	2,299,399
Total	25	2,299,399
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	-
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	37,885
- roads	35	1,451,400
- sanitary and storm sewers	36	-
- parks and recreation	64	50,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	705,000
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	55,114
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	2,299,399

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,254,487	200
Accounts receivable			portion of cash not in chartered banks
Canada	2	173,937	
Ontario	3	82,265	
Region or county	4	437,530	
Other municipalities	5	25,370	
School Boards	6	50,346	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	352,574	business taxes
Taxes receivable			
Current year's levies	9	503,465	
Previous year's levies	10	204,104	-
Prior year's levies	11	147,465	-
Penalties and interest	12	88,123	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	49,032	portion of line 20
Capital outlay to be recovered in future years	19	202,737	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	3,571,435	

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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	1,741,311			-	
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	1,524				
Ontario	27	2,055				
Region or county	28	48,475				
Other municipalities	29	10,775				
School Boards	30	-				
Trade accounts payable	31	1,149,813				
Other	32	-				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	112,422				
- special area rates and special charges	35	-				
- benefitting landowners	36	90,315				
- 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	2,299,399				
Accumulated net revenue (deficit)						
General revenue	42	1,638,157				
Special charges and special areas (specify)						
--	43	-				
--	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	66,107				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	180,390				
Total	59	3,571,435				

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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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	6
Non-line Department Support Staff	2	10
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	15
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	5
Libraries	11	-
Planning	12	1
Total	13	37

		continuous full time employees December 31	
			other
		1	2
2. Total expenditures during the year on:		\$	\$
Wages and salaries	14	1,219,899	346,508
Employee benefits	15	254,839	26,970

		1
3. Reductions of tax roll during the year (lower tier municipalities only)		\$
Cash collections: Current year's tax	16	7,337,065
Previous years' tax	17	596,902
Penalties and interest	18	148,210
Subtotal	19	8,082,177
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	52,837
- recoverable from upper tier	90	35,250
- recoverable from school boards	91	103,748
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	-
Total reductions	29	8,274,012
Amounts added to the tax roll for collection purposes only	30	36,356
Business taxes written off under subsection 441(1) of the Municipal Act	81	20,013

		1
4. Tax due dates for 1998 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,980,316
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
Total		\$ 93,169

		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
Estimated to take place		1	2	3	4
in 1999	58	\$	\$	\$	\$
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

12
17

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	10,910	8,624		
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	1,782	493,604	248,533	
	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	1,588	429,728	216,930	
	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	Own sinking funds	83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	2,220,318	
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	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	Approved but not financed as at December 31, 1997	67	276,400	-	276,400	
	Approved in 1998	68	-	-	-	
	Financed in 1998	69	46,800	-	46,800	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1998	71	229,600	-	229,600	
	Applications submitted but not approved as at December 31, 1998	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		5,125,000	5,000,000	-	-	-
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	Total construction contracts awarded	85	1	1,026,805		
	Construction contracts awarded at \$100,000 or greater	86	1	1,026,805		

ANALYSIS OF USER FEES

Municipality

Campbellford/Seymour M

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				67,483	0
	8				90,000	0
	8				56,000	0
	37	Hour	44	114	109,567	0
	42	Square metre			50,688	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				373,738	
All other user fees	22				397,846	
	Total				771,584	

1998 FINANCIAL INFORMATION RETURN

Municipality

Campbellford/Seymour M

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	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-
			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	(\$)	16	-	-	-	-	-		
Minimum threshold amount:									
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value	(%)	18	-	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-	-		
Properties decreasing:									
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-		
Minimum threshold amount:									
- dollar value	(\$)	22	-	-	-	-	-		
- per cent value	(%)	23	-	-	-	-	-		
Phase-in rate	(%)	24	-	-	-	-	-		
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	(\$)	28	-	-	-	-	-	-	
Minimum threshold amount:									
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify:									
- minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
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	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-
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	12	-	-	-	-	24	-
Budgetary levy change	(%)	39	3	6	-	-	-	6	-
Properties increasing:									
No. of properties affected within class	(#)	40	8	201	-	-	-	22	-
Total tax increase phase-ins for year	(\$)	41	4,769	62,000	-	-	-	44,081	-
Total tax adjustments for the year	(\$)	42	7,072	168,165	-	-	-	272,530	-
Properties decreasing:									
No. of properties affected within class	(#)	43	4	50	-	-	-	2	-
Percentage used to determine decrease phase-in	(%)	44	0	36	-	-	-	49	-
Total tax decrease phase-ins for year	(\$)	45	8	14,579	-	-	-	551	-
Total tax adjustments for the year	(\$)	46	7,530	27,026	-	-	-	615	-