

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 60042

MUNICIPALITY OF: Ear Falls Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

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		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	1,624,605	-	472,298	1,152,307
Direct water billings on ratepayers -- own municipality	2	200,328	-		200,328
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	145,462	-		145,462
-- other municipalities	5	-	-		-
Subtotal	6	1,970,395	-	472,298	1,498,097
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,730	-	1,070	1,660
Canada Enterprises	8	559	-	219	340
Ontario					
The Municipal Tax Assistance Act	9	9,411	-		9,411
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	62,994	-	9,885	53,109
Ontario Hydro	13	92,851	-	29,479	63,372
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	74,364	-	18,808	55,556
Municipal enterprises	16	713	-	279	434
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	243,622	-	59,740	183,882
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,005,000			1,005,000
Special Transition Assistance	63	125,000			125,000
Special Circumstances Fund	64	43,242			43,242
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,173,242			1,173,242
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	491,231			491,231
Canada specific grants	30	17,728			17,728
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	255,088			255,088
Subtotal	33	764,047			764,047
OTHER REVENUES					
Trailer revenue and licences	34	33,074			33,074
Licences and permits	35	9,183	-	-	9,183
Rents, concessions and franchises	36	-			-
Fines	37	1,024			1,024
Penalties and interest on taxes	38	51,662			51,662
Investment income - from own funds	39	4,829			4,829
- other	40	935			935
Donations	70	-			-
Sales of publications, equipment, etc	42	24,112			24,112
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	18,230			18,230
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	1,122			1,122
--	48	-			-
Subtotal	50	144,171	-	-	144,171
TOTAL REVENUE	51	4,295,477	-	532,038	3,763,439

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Ear Falls 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	97,692	94,902	636	2,154	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	644	644	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	239	239	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	98,575	95,785	636	2,154	-
Subtotal Commercial		108,989	98,995	-	9,994	-
Subtotal Industrial		137,717	125,088	-	12,629	-
Pipeline	0.033943	46,604	42,330	-	4,274	-
Other	-	-	-	-	-	-
Supplementary Taxes		80,413	80,413	-	-	-
Subtotal levied by tax rate		472,298	442,611	636	29,051	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		472,298	442,611	636	29,051	-

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

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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	2,890	-	-	12,360
Protection to Persons and Property					
Fire	2	840	-	-	465
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	840	-	-	465
Transportation services					
Roadways	8	-	-	-	5,449
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	144,900	-	-	4,989
--	14	-	-	-	-
Subtotal	15	144,900	-	-	10,438
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	650
Garbage Collection	19	-	-	-	6,357
Garbage Disposal	20	-	-	-	12,374
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	19,381
Health Services					
Public Health Services	24	47,464	-	-	42,616
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,170
--	29	-	-	-	-
Subtotal	30	47,464	-	-	43,786
Social and Family Services					
General Assistance	31	146,962	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	77,909	-	-	30,668
--	35	52,674	-	-	6,180
Subtotal	36	277,545	-	-	36,848
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	4,171	2,380	-	122,172
Libraries	38	5,308	15,348	-	4,448
Other Cultural	39	4,673	-	-	379
Subtotal	40	14,152	17,728	-	126,999
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	255	-	-	4,811
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	3,185	-	-	-
Subtotal	47	3,440	-	-	4,811
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	491,231	17,728	-	255,088

		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	240,995	4,071	249,126	108,955	32,263	- 9,005	626,405
Protection to Persons and Property								
Fire	2	14,374	6,073	57,192	17,954	-	755	96,348
Police	3	-	-	-	-	713,704	-	713,704
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	6,198	-	-	-	6,198
Emergency measures	6	711	-	1,251	-	-	-	1,962
Subtotal	7	15,085	6,073	64,641	17,954	713,704	755	818,212
Transportation services								
Roadways	8	50,560	-	69,121	17,326	-	- 33,724	103,283
Winter Control	9	11,637	-	4,081	-	-	11,140	26,858
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,956	-	-	-	14,956
Air Transportation	13	1,885	-	5,452	215,900	-	1,141	224,378
--	14	-	-	-	-	-	-	-
Subtotal	15	64,082	-	93,610	233,226	-	- 21,443	369,475
Environmental services								
Sanitary Sewer System	16	1,788	-	156,571	14,635	-	1,278	174,272
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,854	-	220,552	84,468	-	4,693	311,567
Garbage Collection	19	30,266	-	21,359	-	11,913	109	63,647
Garbage Disposal	20	8,631	-	1,021	15,034	-	7,413	32,099
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	42,539	-	399,503	114,137	11,913	13,493	581,585
Health Services								
Public Health Services	24	18,291	-	75,939	1,061	71,680	813	167,784
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	1,658	-	-	-	1,658
Ambulance Services	27	-	-	-	-	46,864	-	46,864
Cemeteries	28	1,535	-	101	-	-	1,068	2,704
--	29	-	-	-	-	-	-	-
Subtotal	30	19,826	-	77,698	1,061	118,544	1,881	219,010
Social and Family Services								
General Assistance	31	28,030	-	4,208	-	227,052	5,855	265,145
Assistance to Aged Persons	32	-	-	-	-	23,077	-	23,077
Assistance to Children	33	-	-	-	-	361	-	361
Day Nurseries	34	96,824	-	28,313	5,765	-	- 3,945	126,957
--	35	46,266	-	16,596	-	-	9,656	72,518
Subtotal	36	171,120	-	49,117	5,765	250,490	11,566	488,058
Social Housing	90	-	-	-	-	46,803	-	46,803
Recreation and Cultural Services								
Parks and Recreation	37	125,690	9,232	133,907	101,787	13,313	843	384,772
Libraries	38	60,537	-	20,384	22,388	-	244	103,553
Other Cultural	39	9,706	-	4,888	864	-	-	15,458
Subtotal	40	195,933	9,232	159,179	125,039	13,313	1,087	503,783
Planning and Development								
Planning and Development	41	-	-	27,264	-	-	-	27,264
Commercial and Industrial	42	8,775	2,780	16,613	-	20,000	47	48,215
Residential Development	43	1,303	-	11,401	-	-	1,619	14,323
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	3,141	-	-	-	-	-	3,141
Subtotal	47	13,219	2,780	55,278	-	20,000	1,666	92,943
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	762,799	22,156	1,148,152	606,137	1,207,030	-	3,746,274

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
Ear Falls Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	110,052
Reserves and Reserve Funds	3	104,253
Subtotal	4	214,305
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	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	40,727
Canada	21	36,878
Other Municipalities	22	-
Subtotal	23	77,605
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	6,487
--	30	-
--	31	-
Subtotal	32	6,487
Total Sources of Financing	33	298,397
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	298,397
Subtotal	36	298,397
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	298,397
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	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	23,955
Protection to Persons and Property					
Fire	2	-	-	-	6,746
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	6,746
Transportation services					
Roadways	8	-	-	-	31,111
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	31,111
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	36,878	36,878	-	155,487
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	36,878	36,878	-	155,487
Health Services					
Public Health Services	24	-	-	-	30,168
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	30,168
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	3,849	-	-	9,614
--	35	-	-	-	-
Subtotal	36	3,849	-	-	9,614
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	20,387
Libraries	38	-	-	-	17,020
Other Cultural	39	-	-	-	1,214
Subtotal	40	-	-	-	38,621
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	2,695
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,695
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	40,727	36,878	-	298,397

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	9,555	
Police	3	14,257	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	14,257	
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	21,667	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	21,667	
Commercial and Industrial	42	-	
Residential Development	43	6,521	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	6,521	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

		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	52,000	
Subtotal	4	52,000	
Plus: All debt assumed by the municipality from others	5	-	
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	52,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	-	
Long term bank loans	18	52,000	
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	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	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

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			50	18,000	4,156
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefiting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			57	-	-
- hydro			56	-	-
- gas and telephone			58	-	-
--			59	-	-
--			78	18,000	4,156
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
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
		1	2	3	4
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	18,000	3,380	-	-
2000	61	18,000	2,210	-	-
2001	62	16,000	1,040	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	52,000	6,630	-	-
* 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

Ear Falls Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

Ear Falls Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Ear Falls Tp

10
15

		1
		\$
Balance at the beginning of the year	1	466,910
Revenues		
Contributions from revenue fund	2	496,085
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,053
- other	6	9,616
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	506,754
Expenditures		
Transferred to capital fund	14	104,253
Transferred to revenue fund	15	18,230
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	122,483
Balance at the end of the year for:		
Reserves	23	123,650
Reserve Funds	24	727,531
Total	25	851,181
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	249,745
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	50,000
- roads	35	-
- sanitary and storm sewers	36	38,284
- parks and recreation	64	74,900
- library	65	6,424
- other cultural	66	-
- water	38	116,953
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	251,655
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	8,000
--	53	3,000
--	54	16,735
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	3,413
--	56	31,985
--	57	87
Total	58	851,181

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Ear Falls Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	689,807	-
Accounts receivable			
Canada	2	14,157	
Ontario	3	95,524	
Region or county	4	-	
Other municipalities	5	3,506	
School Boards	6	-	portion of taxes
Waterworks	7	23,021	receivable for
Other (including unorganized areas)	8	71,165	business taxes
Taxes receivable			
Current year's levies	9	371,310	
Previous year's levies	10	46,122	-
Prior year's levies	11	137,496	-
Penalties and interest	12	104,541	-
Less allowance for uncollectables (negative)	13	- 171,810	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	28,660	portion of line 20
Capital outlay to be recovered in future years	19	52,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	1,969	-
	Total 21	1,467,468	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Ear Falls Tp

11
16

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	134,262		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	59,941		
Trade accounts payable	31	281,004		
Other	32	106,658		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	52,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	851,181		
Accumulated net revenue (deficit)				
General revenue	42	- 8,482		
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	- 14,786		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	5,690		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,467,468		

Municipality

Ear Falls Tp

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For the year ended December 31, 1998.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	2		
Non-line Department Support Staff	2	5		
Fire	3	-		
Police	4	-		
Transit	5	3		
Public Works	6	-		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	4		
Parks and Recreation	10	2		
Libraries	11	2		
Planning	12	-		
Total	13	18		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	164,950	
Wages and salaries		485,164		
Employee benefits		100,771	13,443	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	1,320,337		
Previous years' tax	17	53,967		
Penalties and interest	18	21,848		
Subtotal	19	1,396,152		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	36,191		
- recoverable from upper tier	90	-		
- recoverable from school boards	91	15,417		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	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	1,447,760		
Amounts added to the tax roll for collection purposes only	30	37,859		
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	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	19,981,030		
		\$		
Supplementary taxes levied with 1999 due date	37	-		
		1		
5. Projected capital expenditures and long term financing requirements as at December 31				
		long term financing requirements		
	gross expenditures	approved by the O.M.B. or Concil	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	300,000	-	-
in 2000	59	250,000	-	-
in 2001	60	250,000	-	-
in 2002	61	250,000	-	-
in 2003	62	250,000	-	-
Total	63	1,300,000	-	-

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	2,250	1,164		
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	443	141,140	59,188	
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	405	124,659	20,803	
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	-	-	-	
Financed in 1998		69	-	-	-	
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		3,700,000	3,600,000	3,600,000	3,700,000	3,700,000
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

Ear Falls 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
	1	Other 1(specify)	10	10	190	0
	2	Bag	2	50	12,374	0
	3	Hour	4	24	28,213	0
	4	Day	5	25	865	0
	5	Day	2	50	1,149	0
	6	Day	5	25	5,031	0
	7	Hour	25	350	30,659	0
	8					
	9	Year	2,000	2,000	2,000	0
	10	Hour	2	3	2,384	per season p
	11	Hour	2	3	122	per season p
	12	Hour	2	3	7,329	per month/pe
	13	Year	280	280	2,140	0
	14	Year	280	280	10,698	0
	15	Year	150	150	1,887	0
	16	Day	4	11	26,400	0
	17	Other 2(specify)	3	35	918	0
	18	Each	3	10	12,337	incl. clubs,
	19					
	20					
	Subtotal	21			144,696	
All other user fees		22			110,392	
	Total	23			255,088	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

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

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

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

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

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

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

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

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

1

-

-

-

-

5

-

Budgetary levy change

(%)

39

10

0

-

-

-

0

-

Properties increasing:

No. of properties affected within class

(#)

40

-

53

-

-

-

3

-

Total tax increase phase-ins for year

(\$)

41

-

-

63,096

-

-

-

3,476

-

Total tax adjustments for the year

(\$)

42

-

-

2,180

-

-

-

2,875

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

18

-

-

-

2

-

Percentage used to determine decrease phase-in

(%)

44

-

-

9

-

-

-

94

-

Total tax decrease phase-ins for year

(\$)

45

-

-

60,916

-

-

-

601

-

Total tax adjustments for the year

(\$)

46

-

-

2,180

-

-

-

2,875

-