

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7001

MUNICIPALITY OF: Edwardsburgh Tp

## ANALYSIS OF REVENUE FUND REVENUES

Edwardsburgh Tp

*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	3,780,695	894,694	1,609,765	1,276,236
Direct water billings on ratepayers -- own municipality	2	33,577	-		33,577
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,294	-		4,294
-- other municipalities	5	-	-		-
Subtotal	6	3,818,566	894,694	1,609,765	1,314,107
PAYMENTS IN LIEU OF TAXATION					
Canada	7	398,063	168,522	-	229,541
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	43,350	17,142		26,208
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	9,198	2,896	1,762	4,540
Ontario Hydro	13	11,073	4,688	-	6,385
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	4,812	1,517	1,239	2,056
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	466,496	194,765	3,001	268,730
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	734,000			734,000
Special Transition Assistance	63	92,000			92,000
Special Circumstances Fund	64	68,750			68,750
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	894,750			894,750
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	260,223			260,223
Canada specific grants	30	76,532			76,532
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	350,657			350,657
Subtotal	33	687,412			687,412
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	140,314	-	-	140,314
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	86,802			86,802
Investment income - from own funds	39	-			-
- other	40	49,266			49,266
Donations	70	2,550			2,550
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Subtotal	50	278,932	-	-	278,932
TOTAL REVENUE	51	6,146,156	1,089,459	1,612,766	3,443,931





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Edwardsburgh Tp
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	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	946,506	815,866	-	116,962	13,678
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	518	453	-	65	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	17,887	16,709	-	1,117	61
Managed Forest	0.115000	151	130	-	20	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	965,062	833,158	-	118,164	13,740
Subtotal Commercial		215,863	172,194	-	42,057	1,612
Subtotal Industrial		227,566	181,529	-	44,337	1,700
Pipeline	2.259100	195,209	155,718	-	38,033	1,458
Other	-	-	-	-	-	-
Supplementary Taxes		6,065	5,739	-	320	6
Subtotal levied by tax rate		1,609,765	1,348,338	-	242,911	18,516
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		1,609,765	1,348,338	-	242,911	18,516

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## 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

Edwardsburgh 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	-	-	-	6,256
Protection to Persons and Property					
Fire	2	16,500	-	-	11,250
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	25
Emergency measures	6	228,756	76,532	-	400
Subtotal	7	245,256	76,532	-	11,675
Transportation services					
Roadways	8	-	-	-	9,724
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	9,724
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	952	-	-	53,074
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	952	-	-	53,074
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	-	-	-	223,615
Libraries	38	8,603	-	-	6,561
Other Cultural	39	-	-	-	-
Subtotal	40	8,603	-	-	230,176
Planning and Development					
Planning and Development	41	-	-	-	8,800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,412	-	-	988
Tile Drainage and Shoreline Assistance	45	-	-	-	29,964
--	46	-	-	-	-
Subtotal	47	5,412	-	-	39,752
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	260,223	76,532	-	350,657



		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	162,641	-	121,845	156,285	-	-	440,771
Protection to Persons and Property								
Fire	2	23,473	-	53,931	87,721	-	-	165,125
Police	3	-	-	689,080	-	-	-	689,080
Conservation Authority	4	-	-	-	-	18,457	-	18,457
Protective inspection and control	5	30,015	-	17,776	20,000	-	-	67,791
Emergency measures	6	104,690	-	124,065	-	-	-	228,755
Subtotal	7	158,178	-	884,852	107,721	18,457	-	1,169,208
Transportation services								
Roadways	8	118,946	-	378,148	516,563	-	-	1,013,657
Winter Control	9	18,316	-	78,705	-	-	-	97,021
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	2,085	13,929	-	-	-	16,014
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	137,262	2,085	470,782	516,563	-	-	1,126,692
Environmental services								
Sanitary Sewer System	16	-	21,363	52,630	1,270	-	-	75,263
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	54,375	-	-	-	54,375
Garbage Collection	19	-	-	13,000	-	-	-	13,000
Garbage Disposal	20	20,244	-	73,751	72,520	-	-	166,515
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	20,244	21,363	193,756	73,790	-	-	309,153
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	500	-	-	-	500
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	500	-	-	-	500
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	151,971	-	124,738	438	-	-	277,147
Libraries	38	18,505	-	11,165	-	-	-	29,670
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	170,476	-	135,903	438	-	-	306,817
Planning and Development								
Planning and Development	41	16,147	-	6,022	-	-	-	22,169
Commercial and Industrial	42	-	-	-	-	18,000	-	18,000
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	9,771	-	5,132	-	1,000	-	15,903
Tile Drainage and Shoreline Assistance	45	-	29,964	-	-	-	-	29,964
--	46	-	-	-	-	-	-	-
Subtotal	47	25,918	29,964	11,154	-	19,000	-	86,036
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	674,719	53,412	1,818,792	854,797	37,457	-	3,439,177

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
Edwardsburgh Tp		9
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	562,976
Reserves and Reserve Funds	3	162,685
Subtotal	4	725,661
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	76,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	76,000
Grants and Loan Forgiveness		
Ontario	20	124,627
Canada	21	-
Other Municipalities	22	-
Subtotal	23	124,627
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	16,315
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	25,078
--	30	-
--	31	-
Subtotal	32	41,393
Total Sources of Financing	33	967,681
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	891,681
Subtotal	36	891,681
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	76,000
Subtotal	40	76,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	967,681
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

Edwardsburgh Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	6,875
Protection to Persons and Property					
Fire	2	-	-	-	32,048
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,048
Transportation services					
Roadways	8	124,627	-	-	772,690
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	124,627	-	-	772,690
Environmental services					
Sanitary Sewer System	16	-	-	-	910
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	57,335
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	58,245
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	-	-	-	21,823
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	21,823
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	124,627	-	-	891,681

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Edwardsburgh Tp
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		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	52,000	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	52,000	
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	3,041	
--	46	157,189	
Subtotal	47	-	
Electricity	48	160,230	
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

Edwardsburgh Tp

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		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	157,189	
: To Canada and agencies	2	-	
: To other	3	55,041	
Subtotal	4	212,230	
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	212,230	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	209,189	
Long term bank loans	18	3,041	
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

Edwardsburgh Tp

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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	875	-				
- special are rates and special charges	51	1,210	-				
- benefiting landowners	52	35,734	15,593				
- 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	37,819	15,593				
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	43,913	18,579	-	-	-	-
2000	61	38,617	14,680	-	-	-	-
2001	62	37,249	11,038	-	-	-	-
2002	63	17,801	7,395	-	-	-	-
2003	64	14,605	5,972	-	-	-	-
2004 - 2008	65	60,045	14,140	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	212,230	71,804	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999	72					15,000	
2000	73					15,000	
2001	74					15,000	
2002	75					15,000	
2003	76					15,000	
Total	77					75,000	
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

Edwardsburgh Tp

9LT  
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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		890,566	4,128	894,694	-	-	-	-	-	-
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		194,765	-	194,765	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,085,331	4,128	1,089,459	894,694	-	194,765	-	1,089,459	-
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	-	1,085,331	4,128	1,089,459	894,694	-	194,765	-	1,089,459	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Edwardsburgh 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

Edwardsburgh Tp

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15

		1	\$
Balance at the beginning of the year	1	842,847	
Revenues			
Contributions from revenue fund	2	291,821	
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	-	
- other	6	4,999	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	296,820	
Expenditures			
Transferred to capital fund	14	162,685	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	162,685	
Balance at the end of the year for:			
Reserves	23	895,847	
Reserve Funds	24	81,135	
Total	25	976,982	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	470,037	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	425,810	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	18,722	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	43,019	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,550	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	1,958	
Recreational land (the Planning Act)	46	14,886	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	976,982	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Edwardsburgh Tp
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	702,776	-
Accounts receivable			
Canada	2	41,898	
Ontario	3	166,367	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	44,947	business taxes
Taxes receivable			
Current year's levies	9	313,254	
Previous year's levies	10	102,273	3,833
Prior year's levies	11	56,002	530
Penalties and interest	12	36,844	833
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	18,000	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	212,230	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	1,694,591	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Edwardsburgh Tp
-----------------

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	173,926		
Region or county	28	75,150		
Other municipalities	29	37,860		
School Boards	30	-		
Trade accounts payable	31	57,446		
Other	32	78,774		
Other current liabilities	33	12,126		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	212,230		
- 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	976,982		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	4,213		
--	45	45,330		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	20,554		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,694,591		

				1	
1. Number of continuous full time employees as at December 31					
Administration		1		2	
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		2	
Libraries		11		-	
Planning		12		1	
Total		13		11	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1 \$	2 \$
Wages and salaries	14	413,677		182,144	
Employee benefits	15	67,415		11,483	
				1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:				16	3,451,920
Current year's tax				17	201,023
Previous years' tax				18	91,879
Penalties and interest				19	3,744,822
		Subtotal		20	-
Discounts allowed				25	29,513
Tax adjustments under section 421, 441 and 442 of the Municipal Act				90	13,184
- recoverable from general municipal accounts				91	59,675
- recoverable from upper tier				26	-
- recoverable from school boards				27	-
Transfers to tax sale and tax registration accounts				28	-
The Municipal Elderly Residents' Assistance Act - reductions					
- refunds				92	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				93	-
- deferrals				94	-
- cancellations					
- other					
				2 %	
Rebates to eligible charities under section 442.1 of the Municipal Act				95	-
- recoverable from general municipal accounts				96	-
- recoverable from upper tier				97	-
- recoverable from school boards					
Rebates under section 442.2 of the Municipal Act					
- commercial properties				98	-
- industrial properties				99	-
--				80	-
Total reductions				29	3,847,194
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:				31	1
Number of installments				32	19,980,316
Due date of first installment (YYYYMMDD)				33	-
Due date of last installment (YYYYMMDD)				34	1
Final billings:				35	19,980,930
Number of installments				36	-
Due date of first installment (YYYYMMDD)					\$
Due date of last installment (YYYYMMDD)					
Supplementary taxes levied with 1999 due date				37	-
				long term financing requirements	
5. Projected capital expenditures and long term financing requirements as at December 31					
				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
Estimated to take place				1 \$	2 \$
in 1999	58	600,000	-	3 \$	4 \$
in 2000	59	600,000	-		
in 2001	60	600,000	-		
in 2002	61	600,000	-		
in 2003	62	600,000	-		
Total	63	3,000,000	-		

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		21,779		17,920					
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		39		-		33,577					
In this municipality											
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		44		-		-		4,294			
In this municipality											
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		25				25			
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		85,887		-		-		85,887	
Approved in 1998		68		-		-		-		-	
Financed in 1998		69		76,000		-		-		76,000	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1998		71		9,887		-		-		9,887	
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		3,500,000		3,500,000		3,500,000		3,500,000		3,500,000	
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

Edwardsburgh Tp
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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					
	2	Tonne			53,074	0
	3	Each			202,876	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			255,950	
All other user fees		22			94,707	
	Total	23			350,657	

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

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-