**MUNICIPAL CODE: 16024** 

MUNICIPALITY OF: Fenelon Falls V

Municipality

# ANALYSIS OF REVENUE FUND REVENUES

Fenelon Falls V

Falls V

1

			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	2,320,796	565,336	744,570	1,010,890
Direct water billings on ratepayers						
own municipality		2	223,186	-		223,186
other municipalities		3	3,147	-		3,147
Sewer surcharge on direct water billings own municipality		4	281,788	_		281,788
other municipalities		5	3,973	-		3,973
•	Subtotal	6	2,832,890	565,336	744,570	1,522,984
PAYMENTS IN LIEU OF TAXATION		<u> </u>	<u> </u>			
Canada		7	6,167	1,015	-	5,152
Canada Enterprises		8	7,073	1,164	-	5,909
Ontario						
The Municipal Tax Assistance Act		9	5,943	2,157		3,786
The Municipal Act, section 157		10	-	-		-
Other Ontario Enterprises		11	-	-		-
Ontario Housing Corporation		12	75,652	23,640	10,502	41,510
Ontario Hydro		13	1,446	241	-	1,205
Liquor Control Board of Ontario		14	2,582	937	-	1,645
Other		15	-	-	-	-
Municipal enterprises		16	5,054	1,469	-	3,585
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	103,918	30,623	10,502	62,792
ONTARIO NON-SPECIFIC GRANTS						
Community Reinvestment Fund		62	174,000			174,000
Special Transition Assistance		63	-			-
Special Circumstances Fund		64	44,579			44,579
Municipal Restructuring Fund		65				-
	C	61	240 570			- 240 570
DEVENUES FOR SPECIFIC FUNCTIONS	Subtotal	69	218,579			218,579
REVENUES FOR SPECIFIC FUNCTIONS Optoble specific grants		29	2,000			2 000
Ontario specific grants  Canada specific grants		30	3,610			3,610
Other municipalities - grants and fees		31	319,019			319,019
Fees and service charges		32	278,484			278,484
	Subtotal	33	603,113			603,113
OTHER REVENUES		<u> </u>	· · · · · ·			,
Trailer revenue and licences		34	- 1			-
Licences and permits		35	10,565	-	-	10,565
Rents, concessions and franchises		36	38,491			38,491
Fines		37	-			-
Penalties and interest on taxes		38	60,383			60,383
Investment income - from own funds		39	22,335			22,335
- other		40	-			-
Donations		70	15,710			15,710
Sales of publications, equipment, etc		42	<u> </u>			-
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44	98,758			98,758
Contributions from non-consolidated entities		45	· ·			-
 		46 47	-			-
		48	<u>-</u> _			-
	Subtotal	50	246,242			246,242
TOTAL	REVENUE	51	4,004,741	595,959	755,072	2,653,710

# ANALYSIS OF TAXATION - OWN PURPOSES

Fenelon Falls V

Municipality

2LT - OP

For the	year ended December 31, 1998.						
Levy	Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Code	Purpose	RTQ	Description	Band	Assessment	Rate	Levied
1	2	3	4	5	7	8	9
	General		Commercial - Full Occupied	0	14,845,910	0.8212	121,915
	General General		Commercial - Vacant Land Commercial - Excess Land	0	118,000 2,402,470	0.5749 0.5749	678 13,812
	General		Industrial - Full Occupied	0	208,475	1.1564	2,411
	General		Industrial - Vacant Land	0	395,600	0.8095	3,202
	General		Industrial - Excess Land	0	176,315	0.8095	1,427
1	General	MT	Multi-Residential - Full Occupied	0	2,165,290	1.4248	30,851
1	General		Residential/Farm - Full Occupied	0	84,233,610	0.7142	601,596
	sewer and urban service area		Commercial - Full Occupied	0	12,619,024	0.2267	28,607
12	sewer and urban service area		Commercial - Excess Land	0	2,042,099	0.1587	3,241
12	sewer and urban service area		Commercial - Vacant Land	0	100,300	0.1587	159
	sewer and urban service area sewer and urban service area		Industrial - Full Occupied Industrial - Excess Land	0	177,204 149,868	0.3193 0.2235	566 335
	sewer and urban service area		Industrial - Excess Land Industrial - Vacant Land	0	336,260	0.2235	752
	sewer and urban service area		Multi-Residential - Full Occupied	0	1,840,496	0.3934	7,241
	sewer and urban service area		Residential/Farm - Full Occupied	0	71,184,560	0.1972	140,376
			·				
-							
-							
-							
-							
<u> </u>							
<u> </u>							
-							
<u> </u>							
-							
<u> </u>							
<u> </u>							

# **ANALYSIS OF TAXATION - OWN PURPOSES**

Fenelon Falls V

Municipality

2LT - OP

1,010,890

For the year ended December 31, 1998.

3200

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
-			· 	1	-	<u> </u>	<u> </u>
	1	-					
3300			Total supplementary taxes	1		ı	2,475
4000			Subtotal levied by tax rate				959,644
			•				•
2200	Local Improvements						
	Sewer and water service charges						
	Sewer and water connection charges						51,246
	Fire service charges						31,240
	Minimum tax (differential only)						
	Municipal drainage charges						
	Waste management collection charges						
2900							
	Business improvement area						
	Utility transmission and utility corridors						
3000							
3600							
3100			Subtotal special charges on tax bill				51,246
< 7(1(1)							

Total own purpose taxation

### **ANALYSIS OF TAXATION -SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Fenelon Falls V

2LT - SB

			Distribution by Purpose							
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB			
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7			
Residential and Farm - general		0.460000	387,475	369,583	16,035	1,411	446			
- farmland pending development -		0.460000	-	-	-	-	-			
- farmland pending development -		0.460000	-	-	-	-	-			
Multi-residential -general		0.460000	9,960	9,766	-	194	-			
- farmland pending development -		-	-	-	-	-	-			
- farmland pending development -		-	-	-	-	-	-			
Farmland		0.115000	-	-	-	-	-			
Managed Forest		0.115000	-	-	-	-	-			
		-	-	-	-	-	-			
Subtotal Residential /MR/ F/MF		-	397,435	379,349	16,035	1,605	446			
		_	<u>,                                    </u>			<u>,                                      </u>				
Subtotal Commercial			329,331	288,039	41,292	-	-			
		_	ı	1	ı					
Subtotal Industrial			16,555	14,479	2,076	-	-			
··		Г		T						
Pipeline		-	-	-	-	-	-			
Other		-	- 1 240	- 1 240	-	-	-			
Supplementary Taxes		_	1,249	1,249		1,605	-			
Subtotal levied by tax rate			744,570	683,116	59,403	1,605	446			
Railway rights-of-way			_ [		_	- 1	_			
Utility transmission / distribution corridor		-	-		-	-				
		-	_		_		_			
Subtotal special charges on tax bills		_	-	-	-	-	-			
		<u>L</u>	I.	L		l.				
Total school board purposes			744,570	683,116	59,403	1,605	446			

# **ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES**

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

			LEVIES ON SUPPORTING MUNICIPALITIES							DIRECT BILLINGS ON RATEPAYERS  water service charges sewer service charges				
			levies for special purposes (please specify			_			water serv	rice charges	sewer serv	rice charges		
Municipalities which support the upper tier	Municipalities which Municipal support the upper tier Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										<del> </del>			
	9						<del> </del>				<del> </del>			
	10													
	11	-												
	12													
	13													
	14													
	15													
	16													
	17													
	18													
	19													
	20													
	21													
	22													
	23													
	24													
	25													
	26									<u> </u>				
	27													
	28													
	29										ļ			
	30													
	31													
	32													
	33													
	34													
	35													

Municipality

This Schedule Not Required For This Municipality

**2UT** 5

For the year ended December 31, 1998.

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

Municipality

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Fenelon Falls V

For the year ended December 31, 1998.

other Ontario municipalities fees and Specific Canada grants, fees and service service charges Grants Grants charges \$ \$ \$ General Government 14,810 Protection to Persons and Property Fire 271,459 9,753 Police Conservation Authority Protective inspection and control Emergency measures Subtotal 271,459 9,753 Transportation services Roadways 33,103 Winter Control Transit 10 11 72,072 Street Lighting 12 Air Transportation 13 14 72,072 33,103 Subtotal 15 **Environmental services** Sanitary Sewer System 16 17 Storm Sewer System 1,315 Waterworks System 18 Garbage Collection 19 642 Garbage Disposal 20 Pollution Control 21 22 1,315 Subtotal 23 642 **Health Services Public Health Services** 24 25 Public Health Inspection and Control Hospitals 26 27 **Ambulance Services** Cemeteries 28 43,902 29 30 43,902 Subtotal Social and Family Services General Assistance Assistance to Aged Persons 32 Assistance to Children 33 Day Nurseries 34 35 36 Subtotal Social Housing 90 Recreation and Cultural Services Parks and Recreation 37 2,000 3,610 13,815 136,632 Libraries 38 Other Cultural 39 40 2,000 3,610 13,815 136,632 Subtotal Planning and Development Planning and Development 41 42 --Commercial and Industrial Residential Development 43 Agriculture and Reforestation Tile Drainage and Shoreline Assistance Subtotal 47 Electricity 48 Gas 49 Telephone 50 2,000 3,610 319,019 278,484 51 Total

Municipality

# ANALYSIS OF REVENUE FUND EXPENDITURES

Fenelon Fa	lle V	
i enemini a	1113 ¥	

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		1 189,659	- 1	185,919	5,265	- 1	173,742	554,58
Protection to Persons and Property								
Fire		2 147,140	-	110,904	116,990	-	1,200	376,234
Police Conservation Authority		3 -	-	-	-	-	-	-
•		4 - 5 21,038	-	338,551	-	8,512	-	8,512 359,589
Protective inspection and control  Emergency measures		6 -	-	336,331	-	-	-	339,369
inergency measures	Subtotal	7 168,178	-	449,455	116,990	8,512	1,200	744,335
		,		,	,	,	,	· · · · · · · · · · · · · · · · · · ·
Transportation services Roadways		8 86,496	_	56,971	123,901	_	_	267,368
Winter Control		9 5,366	-	13,028	-	-	-	18,394
Transit	1	-	-	-	-	-	-	-
Parking	1	24,522	-	12,293	34,495	-	1,000	72,310
Street Lighting	1	-	-	20,325	-	-	-	20,325
Air Transportation	1	-	-	-	-	-	-	-
		-	-	-	-	-	-	-
Forder worked and	Subtotal 1	116,384	-	102,617	158,396	-	1,000	378,397
Environmental services Sanitary Sewer System		2,000	67,794	173,612	18,187	_	1,000	262,593
Storm Sewer System		17 -	-	-	-	-	-	-
Waterworks System		3,547	21,093	159,269	42,083	-	- 96,289	129,703
Garbage Collection	1	4,843	-	63,865	-	-	-	68,708
Garbage Disposal	2	-	-	31,656	-	-	-	31,656
Pollution Control	2	-	-	-	-	-	-	-
	1		-	-	-	-	-	-
	Subtotal 2	10,390	88,887	428,402	60,270	-	- 95,289	492,660
Health Services Public Health Services		24	_	_	_	_	_	
Public Health Inspection and Control		25 -	-		-	-	-	
Hospitals		26 -	-	-	-	-	-	-
Ambulance Services	2	-	-	-	-	-	-	-
Cemeteries		28 28,995	-	15,828	23,419	-	1,500	69,742
	2		-	-	-	-	-	-
	Subtotal 3	28,995	-	15,828	23,419	-	1,500	69,742
Social and Family Services General Assistance		-						
Assistance to Aged Persons		31 -	-		-	-	-	-
Assistance to Children		33 -	-	-	-	-	-	-
Day Nurseries		34 -	-	-	-	-	-	-
	3	-	-	-	-	-	-	-
	Subtotal 3	-	-	-	-	-	-	
Social Housing	Ģ	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	ž	73,351	-	106,760	60,257	-	- 82,153	158,215
Libraries		-	-	2,175	-	-	-	2,175
Other Cultural	3		-	497	-	10,000	-	10,497
	Subtotal 4	73,351	-	109,432	60,257	10,000	- 82,153	170,887
Planning and Development								·
Planning and Development		3,120	-	59,079	-	-	-	62,199
Commercial and Industrial		12 -	-	-	-	-	-	-
Residential Development  Agriculture and Reforestation		- 14 -	-			-	-	-
Tile Drainage and Shoreline Assistance		15 -	-	-	-	-	-	
		16 -	-	-	-	-	-	-
		3,120	-	59,079	-	-	-	62,199
Electricity	4	-	-	-	-	-	-	-
Gas	4	-	-	-	-	-	-	-
Telephone		-	-	-	-	-	-	-
	Total 5	590,077	88,887	1,350,732	424,597	18,512	_	2,472,805

Municipality

# ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

Fenelon Falls V

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year		
Source of Financing Contributions from Own Funds		-
Revenue Fund Reserves and Reserve Funds	2 3	291,722
Subtotal	4	291,722
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 Tile Drainage and Shoreline Property Assistance Programs	11	-
Serial Debentures	12 13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	
	17	-
Subtotal * Grants and Loan Forgiveness	18	-
Ontario Ontario	20	73,177
Canada	21	-
Other Municipalities	22	-
Subtotal	23	73,177
Other Financing Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	18,000
Investment Income	ľ	
From Own Funds	26	-
Other	27	-
Donations	28 30	11,314
	31	
Subtotal	32	29,314
Total Sources of Financing	33	394,213
Applications	ŀ	
Own Expenditures Short Term Interest Costs	34	
Other	35	394,213
Subtotal	36	394,213
Transfer of Proceeds From Long Term Liabilities to:	ŀ	·
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals Subtotal	39 40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	394,213
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:	ľ	
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	-
Amount in Line to haised on benati of other maintipatities	17	-

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Fenelon Falls V	

For the year ended December 31, 1998.

**CAPITAL GRANTS** TOTAL Ontario Canada Other OWN **EXPENDITURES** Grants Grants municipalities \$ \$ \$ \$ General Government 5,265 Protection to Persons and Property Fire 18,610 Police Conservation Authority Protective inspection and control **Emergency measures** Subtotal 18,610 Transportation services Roadways 141,901 Winter Control Transit 10 Parking 11 Street Lighting 12 Air Transportation 13 14 Subtotal 15 141,901 **Environmental services** Sanitary Sewer System 18,187 16 Storm Sewer System 17 73,177 115,260 18 Waterworks System Garbage Collection 19 20 Garbage Disposal 21 **Pollution Control** 22 Subtotal 23 73,177 133,447 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals 27 **Ambulance Services** 23,419 Cemeteries 28 29 23,419 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 71,571 Libraries 38 Other Cultural 39 71,571 Subtotal 40 Planning and Development Planning and Development 41 Commercial and Industrial 42 Residential Development 43 Agriculture and Reforestation 44 45 Tile Drainage and Shoreline Assistance 46 47 Subtotal Electricity 48 49 Gas Telephone 50 73,177 394,213 Total 51

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Fenelon Falls V

7

For the year ended December 31, 1998.		
		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police Consequation Authority	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6 Subtotal 7	<u> </u>
Transportation services	Subtotal /	-
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
	14	-
	Subtotal 15	-
Environmental services	Ī	
Sanitary Sewer System	16	-
Storm Sewer System	17	614,720
Waterworks System	18	-
Garbage Collection	19	191,280
Garbage Disposal	20	-
Pollution Control	21	-
<del></del>	22	-
	Subtotal 23	-
Health Services		
Public Health Services	24	806,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
<del></del>	29	-
Social and Family Services	Subtotal 30	-
General Assistance	31	-
Assistance to Aged Persons	32	
Assistance to Aged Tersons  Assistance to Children	33	
Day Nurseries	34	
	35	-
	Subtotal 36	
Social Housing	90	
Recreation and Cultural Services	~ <u> </u>	
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	Subtotal 40	-
Planning and Development	5	
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	-
	49	-
Gas	47]	
Gas Telephone	50	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Fenelon Falls V

**8** 

			1 \$
Calculation of the Debt Burden of the Municipality		Г	
All debt issued by the municipality, predecessor municipalities and			
consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	806,000
	Subtotal	4	806,000
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	
		10	-
- water		11	
Own sinking funds (actual balances) - general		12	_
- enterprises and other		13	
	Subtotal	14	
	Total	15	806,000
Amount reported in line 15 analyzed as follows:	Total	' -	000,000
Sinking fund debentures		16	806,000
Instalment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	_
Mortgages		20	-
Ontario Clean Water Agency		22	_
Long term reserve fund loans		23	_
		24	-
		- · L	
		-	\$
Total debt payable in foreign currencies (net of sinking fund holdings)     U.S. dollars - Canadian dollar equivalent included in line 15 above		25	
		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	-
			\$
		Ī	
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	-
		L	
			\$
5. Long term commitments and contingencies at year end		Γ	
Total liability for accumulated sick pay credits		33	15,924
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		ļ	
the Ontario Municipal Board or Council, as the case may be - hospital support		3.	
		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
<del></del>		43	-
<del>"</del>		44	-
	Total	45	15,924

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Fenelon Falls V

8

12

LIABILITIES AND COMMITMENTS

Fenelon Falls V

6. Ontario Clean Water Agency Provincial Projects total outstanding accumulated capital debt surplus (deficit) obligation charges \$ Water projects - for this municipality only 47 - share of integrated projects Sewer projects - for this municipality only 48 - share of integrated projects 7. 1998 Debt Charges 1 2 Ś Ś Recovered from the consolidated revenue fund general tax rates 51 - benefiting landowners - user rates (consolidated entities) 53 22,000 66,887 Recovered from reserve funds Recovered from unconsolidated entities - hydro 55 - gas and telephone 57 56 58 59 Total 78 22,000 66,887 Line 78 includes: Other  $\underline{\text{lump sum (balloon)}}$  repayments of long term debt 8. Future principal and interest payments on EXISTING net debt recoverable from the consolidated revenue fund recoverable from unconsolidated entities reserve funds principal interest principal interest principal interest 1999 60 23,000 52,761 2000 61 24,000 51,611 2001 62 26,000 50,291 2002 63 27,000 48,796 2003 64 30,000 47,210 2004 - 2008 65 676,000 169,408 2009 onwards 79 interest to be earned on sinking funds \* 69 Downtown revitalization program 70 806,000 420,077 \* Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt \$ 1999 2000 73 2001 74 2002 75 2003 76 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced: principal interest \$ Repayment of Provincial Special Assistance Other long term debt refinanced

Municipality	
	Fenelon Falls V

**9LT** 

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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		546,041	1,367	547,408	-	-	-	-	-	-
Special pupose levies Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		17,886	42	17,928	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
	7		-	-	-	-	-	-	-	-	-
	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		30,623	-	30,623	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	594,550	1,409	595,959	565,336	-	30,623	-	595,959	-
Special purpose levies					1	1					
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	-	594,550	1,409	595,959	565,336	-	30,623	-	595,959	-

Municipality	
Fenelo	n Falls V

9LT

# **CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES**

		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	-	691,507	1,249	-	692,756	683,117	9,639	-	692,756	
	63	-	-	-	-	-	-	-	-	-	
rench Language Public DSB (specify)											
	64	-	-	-	-	-	-	-	-	-	
	65	-	1,561	-	-	1,561	1,411	150	-	1,561	
Inglish Language Catholic DSB (specify)											
<del></del>	93	-	-	-	-	-	-	-	-	-	
	94	-	60,309	-	-	60,309	59,596	713	-	60,309	
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	
	96	-	446	-	-	446	446	-	-	446	
Total school boards	36	-	753,823	1,249		755,072	744,570	10,502	=	755,072	

Municipality

**CONTINUITY OF RESERVES** AND RESERVE FUNDS

Fenelon Falls V

			1
			\$
Balance at the beginning of t	he year	1	296,7
Revenues  Contributions from revenu	a fund		422.0
		2	132,8
Contributions from capital Development Charges Act	fund	3	-
Lot levies and subdivider of	contributions	67	-
		60	•
Recreational land (the Plan		61	
Investment income - from		5	
- ot	ner	6	Ċ
		9	
		10	
		11	
		12	
	Total revenue	13	133,
expenditures			
Transferred to capital fund	j	14	
Transferred to revenue fur		15	98,
	ilities - principal and interest	16	70,
Charges for long term trab	titles - principal and interest	63	
		20	
	<b>-</b>	21	
	Total expenditure	22	98,
alance at the end of the year. Reserves	ar tor;	22	205
Reserve Funds		23	295,
Neserve runus		24	36,
	Total	25	331,
Analysed as follows:	acomia film del		
Reserves and discretionary r Working funds	eserve runus.	26	117,
		27	117,
Contingencies			
Ontario Clean Water Agend	cy funds for renewals, etc.		
- sewer	sy fulfus for renewals, etc	28	
		29	
- water		H	
Replacement of equipmen		30	
Sick leave		31	
Insurance		32	
Workers' compensation		33	
Capital expenditure - gene		34	
- rc	ads	35	
- sa	initary and storm sewers	36	
- pa	arks and recreation	64	
	prary	65	18,
	cher cultural	66	7,
	ater	38	- ,
	ansit	39	
	ousing	39 40	
	-	ŀ	
	dustrial development	41	
	ther and unspecified	42	143,
Waterworks current purpo	ses	49	
Transit current purposes		50	
Library current purposes		51	
		52	
		53	
		54	
bligatory reserve funds:		ľ	
Development Charges Act		68	
Lot levies and subdivider of	ontributions	44	
Recreational land (the Pla	nning Act)	46	
Parking revenues		45	36,
Debenture repayment		47	50,
Exchange rate stabilization	I	48	
		55	8,
		56	
		57	331

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Fenelon Falls V	

For the year ended December 31, 1998.

			1 \$	2 \$
ASSETS				portion of cash not in chartered banks
Current assets			-	in chartered banks
Cash		1	175,701	-
Accounts receivable				
Canada		2	13,483	
Ontario		3	5,943	
Region or county		4	12,116	
Other municipalities		5	70,531	
School Boards		6	21,538	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	208,151	business taxes
Taxes receivable			·	
Current year's levies		9	213,474	
Previous year's levies		10	116,818	5,12
Prior year's levies		11	70,793	11,48
Penalties and interest		12	42,410	7,73
Less allowance for uncollectables (negative)		13 -	24,000	
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	1,497	portion of line 20
Capital outlay to be recovered in future years		19	806,000	for tax sale / tax
Deferred taxes receivable		60	-	registration
Other long term assets		20	104,000	-
	Total	21	1,838,455	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality		
	Fenelon Falls V	

For the year ended December 31, 1998.

portion of loans not **LIABILITIES** from chartered banks **Current Liabilities** Temporary loans - current purposes 22 - capital - Ontario 23 - Canada 24 - Other 25 Accounts payable and accrued liabilities Canada 26 7,505 Ontario 27 14,496 Region or county 28 Other municipalities 11,063 29 School Boards 131,270 30 Trade accounts payable 31 163,038 Other 32 Other current liabilities 19,926 Net long term liabilities Recoverable from the Consolidated Revenue Fund - general tax rates 34 35 - special area rates and special charges - benefitting landowners 36 806,000 - user rates (consolidated entities) 37 Recoverable from Reserve Funds 38 Recoverable from unconsolidated entities Less: Own holdings (negative) 40 331,795 Reserves and reserve funds 41 Accumulated net revenue (deficit) General revenue 42 294,225 Special charges and special areas (specify) 43 44 45 Consolidated local boards (specify) Transit operations 47 33,013 Water operations 48 Libraries 49 Cemetaries 7,901 Recreation, community centres and arenas 51 2,493 52 53 54 55 Region or county 56 57 School boards Unexpended capital financing / (unfinanced capital outlay) 58 1,838,455 Total

Municipality
Fenelon Falls V

12

17

STATISTICAL DATA

For the year ended December 31, 1998.

1. Number of continuous full time employees as at December 31 Administration 2 Non-line Department Support Staff Fire Police Transit Public Works Health Services Homes for the Aged Other Social Services Parks and Recreation 10 Libraries 11 Planning 12 continuous full time employees December 31 other 2 \$ 2. Total expenditures during the year on: Wages and salaries 198.980 308.511 Employee benefits 15 37,381 45,205 3. Reductions of tax roll during the year (lower tier municipalities only) Cash collections: Current year's tax 2,101,132 262,610 Previous years' tax Penalties and interest 66,098 18 2,429,840 Subtotal 19 Discounts allowed 20 Tax adjustments under section 421, 441 and 442 of the Municipal Act - recoverable from general municipal accounts  $% \left( {{\mathbf{r}}_{i}}\right) ={{\mathbf{r}}_{i}}$ 11,689 25 - recoverable from upper tier 90 6.594 - recoverable from school boards 91 7,502 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 Rebates to eligible charities under section 442.1 of the Municipal Act - recoverable from general municipal accounts - recoverable from upper tier - recoverable from school boards Rebates under section 442.2 of the Municipal Act - commercial properties 98 - industrial properties 99 80 2,455,625 Total reductions 29 Amounts added to the tax roll for collection purposes only 30 Business taxes written off under subsection 441(1) of the Municipal Act 81 4. Tax due dates for 1998 (lower tier municipalities only) Interim billings: Number of installments 31 19,980,315 Due date of first installment (YYYYMMDD) 32 Due date of last installment (YYYYMMDD) 33 19,980,615 Final billings: Number of installments 34 2 Due date of first installment (YYYYMMDD) 35 19.981.015 Due date of last installment (YYYYMMDD) 36 19,981,115 Supplementary taxes levied with 1999 due date 37 5,133 5. Projected capital expenditures and long term financing requirements as at December 31 approved by the O.M.B. or Concil submitted but not forecast not vet gross expenditures yet approved by O.M.B. or Council submitted to the O.M.B or Council Estimated to take place in 1999 in 2000 59 in 2001 60 in 2002 61 in 2003 62 Total

Municipality
Fenelon Falls V

12

#### STATISTICAL DATA

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of direct water and sewer billings as at December 31					
7. Alaysis stateet mater and series simily as at sectimizer 5.		number of residential units	1998 billings residential units	all other	computer use
		1	2	properties 3	only 4
Water	20	022	\$	\$	
In this municipality In other municipalities (specify municipality)	39	922	173,375	49,811	
	40	-	-	-	-
	41	-	-	-	-
<del></del>	42	-	-	-	-
	43 64	-	-	-	<u> </u>
	<u>L</u>	number of	1998 billings		
		residential units	residential units	all other properties	computer use only
S	-	1	2	3	4
Sewer In this municipality	44	922	\$ 211,341	\$ 70,447	
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			other		
		own municipality	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					
I IV. Joint boards consolidated by this municipality					
, , ,					
			contribution	this municipality's share of	for
		total board	contribution from this municipality	share of total municipal	for computer use only
	Γ	expenditure 1	from this municipality 2	share of total municipal contributions	
		expenditure	from this municipality	share of total municipal contributions	computer use only
name of joint boards	53	expenditure 1	from this municipality 2	share of total municipal contributions	computer use only
name of joint boards	53 54	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions	computer use only 4
name of joint boards	54 55	expenditure  1 \$	from this municipality  2  \$  -  -  -	share of total municipal contributions  3 %	computer use only  4  -
name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$  -  -  -  -	share of total municipal contributions  3 %	computer use only  4
name of joint boards	54 55	expenditure  1 \$	from this municipality  2  \$  -  -  -	share of total municipal contributions  3 %	computer use only  4  -
name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$  -  -  -  -	share of total municipal contributions  3 %	computer use only  4
name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$  -  -  -  -	share of total municipal contributions  3 %	computer use only  4
name of joint boards	54 55 56	expenditure  1 \$ tile drainage, shoreline assistance, downtown	from this municipality  2  \$	share of total municipal contributions  3 %	computer use only  4
name of joint boards	54 55 56	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  -  other submitted	share of total municipal contributions  3 %	computer use only  4
name of joint boards	54 55 56	expenditure  1 \$ tile drainage, shoreline assist- ance, downtown revitalization,	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.	share of total municipal contributions  3 %	computer use only  4  total
name of joint boards	54 55 56	expenditure  1 \$ tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	from this municipality  2  \$  -  -  -  -  -  other submitted	share of total municipal contributions  3 %	computer use only  4
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997	54 55 56 57	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.	share of total municipal contributions  3 %	computer use only  4
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998	54 55 56 57 67 68	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.	share of total municipal contributions  3 %	computer use only  4  total 3 \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997	54 55 56 57	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.  2  \$	share of total municipal contributions  3 %	total  3  \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998	54 55 56 57 67 68 69 70 71	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.  2  \$	share of total municipal contributions  3 %	total  3  \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  other submitted to O.M.B.  2  \$  -  -  -  -  -  -  -  -  -  -  -  -	share of total municipal contributions  3	total  3  \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998	54 55 56 57 67 68 69 70 71	expenditure  1 \$	from this municipality  2  \$  -  -  -  -  -  -  -  -  -  -  -  -	share of total municipal contributions  3 %	total  3
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$  tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone  1 \$	from this municipality  2  \$	share of total municipal contributions  3 %	total  3  \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2  \$	share of total municipal contributions  3	total 3 \$ \$
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2  \$	share of total municipal contributions  3	total  total  2003
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2     \$	share of total municipal contributions  3  %  -	total  total  2003
name of joint boards 11. Applications to the Ontario Municipal Board or to Council  Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2     \$	share of total municipal contributions  3  %  -	total  3  \$
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2     \$	share of total municipal contributions  3 %	total  3  5
name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure  1 \$	from this municipality  2     \$	share of total municipal contributions  3  %  -	total  3  \$

# **ANALYSIS OF USER FEES**

Fenelon Falls V

Municipality

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	Each	4,000	4,000	41,600	0
		2	Each			29,050	0
		3	Each			20,853	0
		4	Hour			117,615	0
		5	Each			12,369	0
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18 19					
		20		1			
	Subtotal	20 21				221,487	
All other user fees	Subtotal	22			-	56,997	
All other user rees	Total	23			-	278,484	
	iotal	23			L	270,404	I

Municipality

Fenelon Falls V

**17** 

PROPERTY TAX REFORM TOOLS

Phase-in programs under section 372 of the Municip			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  Cross class funding (1=Yes; 0=No)	(#)	1	-		-	-	-	-	-
Properties increasing:		2	-			1			
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	(#)								
Total adjustments for the year	(\$)	8 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) Properties increasing:		14							
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	-	-	-	-	-	1	
Minimum threshold amount:								1	
- dollar value	(\$)	22 23	-	-	-	-	-		
- per cent value Phase-in rate	(%) (%)	24	-	-	-	-	-	1	
	. ,			Į.	Į.			ı	
2. Rebate programs under section 442.2 of the Munici	pal 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 Minimum threshold amount:	(\$)	28	-	-	-	-	-	-	
- 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	Municip	al 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:	(4)								
No. of properties affected within class  Total adjustments for the year	(#) (\$)	36 37	-	-	-	-	-	-	-
	(+)			I	I	<u> </u>		I	
4. 10/5/5 Capping program and Maximum Taxes progra	am unde	er sec	tion 447.35 of the <i>I</i> multi- residential 1	Municipal Act 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 Total tax decrease phase-ins for year	(%) (\$)	44 45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$) (\$)	45 46	-	-	-	-	-	-	-
			·			1			