MUNICIPAL CODE: 10002

MUNICIPALITY OF: Frontenac Islands Tp

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Frontenac Islands Tp

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2	3	4 \$
TAVATION			\$	\$	\$	\$
TAXATION Taxation from schedule 2LTxx						
or requisitions from schedule 2UT		1	1,760,267	483,982	767,659	508,626
Direct water billings on ratepayers own municipality		2	-			-
other municipalities		3	-	-		-
Sewer surcharge on direct water billings own municipality		4	-		_	
other municipalities		5	-	-		-
	ubtotal	6	1,760,267	483,982	767,659	508,626
PAYMENTS IN LIEU OF TAXATION		_				
Canada		7	969	95	753	121
Canada Enterprises		8	3,169	311	2,463	395
Ontario The Municipal Tax Assistance Act		9	2,264	980		1,284
The Municipal Act, section 157		10	-	-		- 1,20
Other		11	-	-		-
Ontario Enterprises						
Ontario Housing Corporation		12	-	-	-	-
Ontario Hydro		13	-	-	-	-
Liquor Control Board of Ontario		14	-	-	-	-
Other		15	-	-	-	-
Municipal enterprises		16	-	-	-	-
Other municipalities and enterprises		17	-	-	-	-
S	ubtotal	18	6,402	1,386	3,216	1,800
ONTARIO NON-SPECIFIC GRANTS		_				
Community Reinvestment Fund		62	204,000		_	204,000
Special Transition Assistance		63			_	-
Special Circumstances Fund		64	22,014		_	22,01
Municipal Restructuring Fund		65	160,658		_	160,65
		61	- 20/ (72		<u> </u>	- 207 77
	ubtotal	69	386,672			386,67
REVENUES FOR SPECIFIC FUNCTIONS Ontario specific grants		29	1,915,361			1,915,36
Canada specific grants		30	1,915,361		_	1,910,30
Other municipalities - grants and fees		31	203,200		_	203,20
Fees and service charges		32	82,912		_	82,91
	ubtotal	33	2,201,473			2,201,47
OTHER REVENUES			, ,			, ,
Trailer revenue and licences		34	-			-
Licences and permits		35	28,820	-	-	28,82
Rents, concessions and franchises		36	17,829			17,82
Fines		37				-
Penalties and interest on taxes		38	36,870			36,87
Investment income - from own funds		39	-			-
- other		40	25,324			25,32
Donations		70	20,064			20,06
Sales of publications, equipment, etc		42	-		_	-
Contributions from capital fund		43				-
Contributions from reserves and reserve funds		44	335,850			335,85
Contributions from non-consolidated entities		45	· .			-
		46	1,519			1,51
		47	100,332			100,33
	ubtotal	48 50	•			566,608
•			566,608	-	-	

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

Frontenac Islands Tp

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	2,218,375	0.143682	3,187
1	General General	CU FT	Commercial - Excess Land Farmland - Full Occupied	0	106,715 13,104,395	0.100577 0.035921	107 4,707
	General		Industrial - Full Occupied	0	410,480	0.143682	590
	General		Industrial - Excess Land	0	55,500	0.093393	52
1	General		Residential/Farm - Full Occupied	0	146,354,530	0.143682	210,285
1	General		Managed Forest - Full Occupied	0	74,400	0.035921	27
	other area rates	CT	Commercial - Full Occupied	0	59,000	0.075439	45
	other area rates other area rates		Commercial - Excess Land Commercial - Excess Land	0	49,715 57,000	0.181584 0.052807	90 30
	other area rates		Commercial - Excess Land Commercial - Full Occupied	0	2,159,375	0.032807	5,602
20	other area rates		Farmland - Full Occupied	0	1,669,885	0.01886	315
20	other area rates		Farmland - Full Occupied	0	11,434,510	0.064851	7,415
20	other area rates		Industrial - Full Occupied	0	410,480	0.259405	1,065
	other area rates		Industrial - Excess Land	0	55,500	0.168613	94
	other area rates		Residential/Farm - Full Occupied	0	57,657,565	0.075439	43,496
20	other area rates other area rates		Residential/Farm - Full Occupied Managed Forest - Full Occupied	0	88,696,965 74,400	0.259405 0.01886	230,084
20	other area rates	- ' '	Managed Forest - Futt Occupied	U	74,400	0.01000	14
<u></u>							
-							
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		L					
		1					

ANALYSIS OF TAXATION - OWN PURPOSES

Frontenac Islands Tp

Municipality

2LT - OP

508,626

For the year ended December 31, 1998.

3100

3200

RTC/ RTC / RTQ Levy Levy Tax Taxable Tax Taxes RTQ Purpose Band Rate Levied Description Assessment Code 3 5 7 8 9 1 2 4 3300 Total supplementary taxes 1,421 4000 Subtotal levied by tax rate 508,626 2200 Local Improvements 2300 Sewer and water service charges 2400 Sewer and water connection charges 2500 Fire service charges 2600 Minimum tax (differential only) 2700 Municipal drainage charges 2800 Waste management collection charges 2900 Business improvement area 3400 Railway rights-of-way 3500 Utility transmission and utility corridors 3000 --3600 --

Subtotal special charges on tax bill

Total own purpose taxation

For the year ended December 31, 1998.

Municipality

Frontenac Islands Tp

2LT - SB

Distribution by Purpose

			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	673,230	451,048	705	217,568	3,909				
- farmland pending development -		0.460000	-	-	-	-	-				
- farmland pending development -		0.460000	-	-	-	-	-				
Multi-residential -general		0.460000	-	-	-	-	-				
- farmland pending development -		-	-	-	-	-	-				
- farmland pending development -		-	-	-	-	-	-				
Farmland		0.115000	15,070	8,240	-	6,830	-				
Managed Forest		0.115000	86	86	-	-	-				
		-	-	-	-	-	-				
Subtotal Residential /MR/ F/MF		-	688,386	459,374	705	224,398	3,909				
		_									
Subtotal Commercial			57,568	44,054	290	12,370	854				
		<u></u>			T	1					
Subtotal Industrial			18,844	14,421	95	4,049	279				
Pipeline		- 1	-	- 1	- 1	-	_				
Other		-	-	-	-	-	-				
Supplementary Taxes			2,861	2,815	-	46	-				
Subtotal levied by tax rate			767,659	520,664	1,090	240,863	5,042				
			1	•	<u> </u>						
Railway rights-of-way			-	-	-	-	-				
Utility transmission / distribution corridor			-	-	-	-	-				
			-	-	-	-	-				
Subtotal special charges on tax bills			-	-	-	-	-				
		_									
Total school board purposes			767,659	520,664	1,090	240,863	5,042				

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

						SUPPORTING MI	UNICIPALITIES						ON RATEPAYE	
				levies for s	pecial purposes (p	lease specify		_			water serv	ice charges	sewer serv	rice 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										 			
	9						 				 			
	10													
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	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>	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality

Frontenac Islands Tp

3

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 1,120 Protection to Persons and Property Fire Police Conservation Authority 1,280 Protective inspection and control 48,926 150,000 Emergency measures Subtotal 50,206 150,000 Transportation services Roadways 1,603,650 1,257 Winter Control Transit 10 11 Street Lighting 12 Air Transportation 13 261,505 51,943 50.865 14 1,865,155 53,200 50,865 Subtotal 15 **Environmental services** Sanitary Sewer System 16 17 Storm Sewer System Waterworks System 18 Garbage Collection 19 Garbage Disposal 20 900 Pollution Control 21 22 900 Subtotal 23 **Health Services Public Health Services** 24 25 Public Health Inspection and Control Hospitals 26 27 **Ambulance Services** Cemeteries 28 29 30 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 Libraries 38 Other Cultural 39 Subtotal 40 Planning and Development Planning and Development 8,622 41 42 --Commercial and Industrial Residential Development 43 Agriculture and Reforestation 21,405 Tile Drainage and Shoreline Assistance Subtotal 47 30,027 Electricity 48 Gas 49 Telephone 50 1,915,361 203,200 82,912 51 Total

ANALYSIS OF REVENUE FUND EXPENDITURES

	Municipality
UE FUND	Frontenac Islands Tp

		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	105,857	-	239,831	179,117	-	-	524,805
Protection to Persons and Property Fire				40.046	12.4/2			93.500
Police	2	-	-	40,046	42,462	149,917	<u> </u>	82,508 149,917
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	18,793	-	-	-	18,793
Emergency measures	6 Subtotal 7	-	-	203,031 261,870	42,462	149,917	<u> </u>	203,031 454,249
	Subtotut /	_		201,070	42,402	147,717		737,27
Transportation services Roadways	8	134,780	-	259,490	1,754,414			2,148,684
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	•	-
Parking Street Lighting	11	-	-	- 4 299	-	-	-	4 200
Air Transportation	12 13	-		4,388	-	-	-	4,388
	14	207,554	-	102,158	127,070	-	-	436,782
	Subtotal 15	342,334	-	366,036	1,881,484	-	•	2,589,854
Environmental services Sanitary Sewer System	16	_	_	_	_	-	_	_
Storm Sewer System	17	-	-	-	-	-		-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal Pollution Control	20 21	28,775	-	52,754	-	-	<u> </u>	81,529
	22	-	-	-	-	-		-
	Subtotal 23	28,775	-	52,754	-	-	-	81,529
Health Services Public Health Services	24							
Public Health Inspection and Control	24 25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	•	-
	29 Subtotal 30	-	-	-	-	-	-	-
Social and Family Services	Subtotut 30							
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons Assistance to Children	32 33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-		-
	35	-	-	-	-	-	-	-
	Subtotal 36	-	-	-	-	-		-
Social Housing	90	-	_		-	-		_
Social Housing	70		-		-	-		-
Recreation and Cultural Services								
Parks and Recreation Libraries	37 38	-	14,227	6,773 4,717	12,626	-	-	19,399 18,944
Other Cultural	39	-	-	-	-	-		-
	Subtotal 40	-	14,227	11,490	12,626	-	-	38,343
Planning and Development Planning and Development	41	_		150	10,000	_	_	10,150
Commercial and Industrial	41	-		-	-	-	<u> </u>	- 10,130
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45 46	-	21,405	-	-	-	-	21,405
	46 Subtotal 47	-	21,405	150	10,000	-	-	31,555
Electricity	48	-	-		-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	476,966	35,632	932,131	2,125,689	149,917	-	3,720,335

Municipality

Frontenac Islands Tp

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1998. \$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year Source of Financing Contributions from Own Funds Revenue Fund 95,379 Reserves and Reserve Funds Subtotal 95,379 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs 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 21 Other Municipalities 22 Subtotal 23 Other Financing Prepaid Special Charges 24 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 18.120 28 Donations 30 31 Subtotal 32 18,120 Total Sources of Financing 33 113,499 Applications Own Expenditures Short Term Interest Costs 34 Other 35 113,499 Subtotal 113,499 36 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** 113,499 42 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) To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) - Amount in Line 18 Raised on Behalf of Other Municipalities

Municipality

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Frontenac Islands Tp

6

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	5,117
Protection to Persons and Property						
Fire		2	-	-	-	18,120
Police Conservation Authority		3 4		-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	-	18,120
Transportation services						
Roadways Winter Control		8	-	-	-	78,123
		9 10	-	-	-	-
Transit Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
·		14	-	-	-	7,263
	Subtotal	15	-	-	-	85,386
Environmental services						
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System Waterworks System		17 18		-	-	-
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	•	-	-	-
	Subtotal	23	-	-	-	-
Health Services						
Public Health Services		24	-	-	-	-
Public Health Inspection and Control Hospitals		25 26	-	-	-	-
Ambulance Services		27	-		-	-
Cemeteries		28	-	-	-	-
		29	-	-	-	-
	Subtotal	30	-	-	-	-
Social and Family Services						
General Assistance		31	-	-	-	-
Assistance to Aged Persons Assistance to Children		32 33	-	-	-	-
Day Nurseries		34	-		-	
		35	-	-	-	-
	Subtotal	36	-	-	-	-
			-	-	-	-
Social Housing		90	-	-	-	-
Recreation and Cultural Services Parks and Recreation						
		37	-	-	-	4,876
Libraries Other Cultural		38 39	-		-	-
otici cutturut	Subtotal		-	-	-	4,876
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	-	-	-	113,499

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Frontenac Islands Tp

7

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	
Protective inspection and control	5	-
Emergency measures	6	
Transportation services	Subtotal 7	-
Roadways	8	_
Winter Control	9	
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
	22	-
	Subtotal 23	-
Health Services		
Public Health Services	24	
Public Health Inspection and Control	25	
Hospitals	26	
Ambulance Services	27	
Cemeteries	28	-
	29	
Carial and Family Camina	Subtotal 30	-
Social and Family Services 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		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	56,667
	Subtotal 40	-
Planning and Development		
Planning and Development	41	56,667
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	
Tile Drainage and Shoreline Assistance	45	
	46	
	Subtotal 47	
Electricity	48	3,633
Gas	49	-
Telephone	50	-
	Total 51	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Frontenac Islands Tp

8

ror the year ended December 31, 1998.			
			1 \$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	3,633
: To Canada and agencies		2	-
: To other		3	56,667
	Subtotal	4	60,300
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	
Assessed assessed in line 45 and mades fallows	Total	15	60,300
Amount reported in line 15 analyzed as follows: Sinking fund debentures		16	
Instalment (serial) debentures		17	3,633
Long term bank loans		18	56,667
Lease purchase agreements		19	-
Mortgages		20	
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
- 		24	-
		<u> </u>	
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		- J-	
- 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	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Frontenac Islands Tp

8

6. Ontario Clean Water Agency Provincial Projects						total	
					accumulated	outstanding capital	debt
					surplus (deficit)	obligation	charges
					1	2	3
W					\$	\$	\$
Water projects - for this municipality only - share of integrated projects				46 47	-	-	-
Sewer projects - for this municipality only				48	<u> </u>	-	-
- share of integrated projects				49		-	-
7. 1998 Debt Charges							
					i	principal	interest
						1	2
Recovered from the consolidated revenue fund						\$	\$
- general tax rates					50	10,000	4,227
- special are rates and special charges					51	•	-
- benefiting landowners					52	19,775	1,630
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds Recovered from unconsolidated entities					54	-	-
- hydro					55	-	-
- gas and telephone					57	•	-
					56	-	-
					58	-	-
				Total	59 78	29,775	- 5,857
				TOTAL	/8	29,775	3,837
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	e from the	recovera	ble from	recovera	ıble from
		consolidated i		reserve			ited entities
	_	principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
1999	60	\$	\$	\$	\$	\$	\$
2000	61	11,747 11,886	991 851	-	-	-	-
2001	62	10,000	700	-	-	-	-
2002	63	10,000	700	-	-	-	-
2003	64	10,000	700		-	-	-
2004 - 2008	65	6,667	467	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds * Downtown revitalization program	69 70	-	-	-	-	-	-
Total	70	60,300	4,409	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement fund	L.	00,300	7,707		-	-	
9. Future principal payments on EXPECTED NEW debt							
							1
							\$
1999						72	-
2000						73	-
2001						74	-
2002						75	-
2003						76	-
10. Other notes (attach supporting schedules as required					Total	77	-
11. Long term debt refinanced:						principal	interest
						1	2
Description of Description of Assistance						\$	\$
Repayment of Provincial Special Assistance Other long term debt refinanced					92	-	-

Municipality	
	Frontenac Islands Tp

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		482,307	1,672	483,979	-	-	-	-	-	-
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		1,386	-	1,386	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	483,693	1,672	485,365	483,982	-	1,386	-	485,368	
Special purpose levies		Ī							T		
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	-	483,693	1,672	485,365	483,982	-	1,386	-	485,368	

Municipality	
	Frontenac Islands Tp

9LT

For the year ended December 31, 1998.

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	-	520,310	2,815	-	523,125	520,664	2,461	-	523,125	_
	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	1,106	-	-	1,106	1,090	16	-	1,106	-
	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	241,508	46	-	241,554	240,863	691	-	241,554	-
	94	-	-	=	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	5,090	-	-	5,090	5,042	48	-	5,090	-
	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	768,014	2,861	_	770,875	767,659	3,216	_	770,875	-

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Frontenac Islands Tp

Contributions from revenue find 3 3 3 3 3 3 3 3 3	For the year ended Decembe	r 31, 1998.			
Contributions from revenue find 3 3 3 3 3 3 3 3 3	Balance at the beginning of	the year		1	360,234
Control price Control pric	Revenues				
December Charges Act				ŀ	
Recreational load (the Planning Act)	•				
Section Sect	Lot levies and subdivider	contributions		60	-
- other - othe	Recreational land (the Pla	anning Act)		61	5,650
9 21,961 1 1 1 1 1 1 1 1 1				ŀ	
Total revenue 1		ther			
### Total revenue 1				Ė	
Total revenue Total revenu				-	-
Expenditures Notices Transferred to capital fund 14 Transferred to revenue fund 15 3.38,380 Charges for long term liabilities - principal and interest 46 3.43,38 20 3.43,88 Total expenditure 22 1 Total expenditure 22 333,488 Balance at the end of the year for: 28 2 788,334 Reserver funds 24 1,127,817 28,334 Reserver funds 24 1,127,817 28 2,116,201 Reserver funds 26 6,7,100 25 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 20 2,116,201 2,116,201				12	-
Transferred to capital fund			Total revenue	13	2,095,655
Transferred to revenue fund 15 3.3,830 Charge for lang term liabilities - principal and interest 16 3,838 16 3,838 Total expenditure 20 Total expenditure 22 339,688 Balance at the end of the year for: 25 2,288,184 Receiver Funds 24 1,287,817 Receiver Funds 24 1,287,817 Receiver Funds 26 6,71,00 Contringencies 27 7,110,201 Contringencies 27 7,110,201 Ontario Clean Water Agency funds for renewals, etc 27 1,1500 **ewer 30 - **ewar 30 - Replacement of equipment 30 - Sick leave 31 - Insurance 32 15,000 Galiatic expenditure - general administration 32 15,500 Galiatic expenditure - general administration 32 - - Galiatic expen	Expenditures				
Charges for long term liabilities - principal and interest 16 3,3,38 20 2. 20 2. 20 2. Total expenditure 22 Ricervers 23 2,88,384 Ricervers 7 24 1,82,787 Reserver Funds 24 1,82,787 2,116,201 Analysed as follows: 7 21 2,116,201 Analysed as follows: 26 67,100 2,116,201 Analysed as follows: 27 1,15,00 2,116,201 Contingencies 27 1,15,00 2,116,201 Ontano Cland Water Agency funds for renewals, etc 28 - <td></td> <td></td> <td></td> <td>-</td> <td>-</td>				-	-
### Contact				-	
		ollities - principal and interest		- 1	
Balance at the end of the year for: Zea 339,688 Reserves 23 288,384 Reserve Funds 24 1,827,817 Reserve Funds 25 2,116,201 Analysed as follows: Total 25 2,116,201 Reserves and discretionary reserve funds: 26 67,100 C7,100				-	
Balance at the end of the year for: Reserver Funds					-
Reserves 2 288,384 Reserve Funds 2 4,527,817 Analysed as follows: 2 2,116,201 Working funds 26 67,100 Conting funds 26 67,100 Ontario Clean Water Agency funds for renewals, etc 28 - : sewer 28 - water 29 - Replacement of equipment 30 - issik leave 31 - Insurance 32 15,000 Worker's compensation 33 - Capital expenditure - general administration 34 1,565,085 - roads 35 - - anitary and storm sewers 9a*s and recreation 64 45,940 - library 65 1,216 - other cultural 66 - - water 38 - - transit 30 - - tonusing 40 - - industrial development 41 -			Total expenditure	22	339,688
Reserve Funds 24 1.227,817 Total 25 2,116,201 Analysed as follows: Reserves and discretionary reserve funds: Working funds Contringencies 26 67,100 Ontario Clean Water Agency funds for renewals, etc - sewer 29		ear for:			
Total 25 2,116,201 Reserves and discretionary reserve funds:				-	
Analysed as follows: Reserves and discretionary reserve funds: Working funds Contingencies Ontario Clean Water Agency funds for renewals, etc - server - server - server Replacement of equipment Sick leave Insurance Workers' compensation Capital expenditure - general administration - coads - sanitary and storm sewers - parks and recreation - tibrary - other cultural - other and unspecified - vater - transit - housing - industrial development - other and unspecified - other cultural - other cultur	Reserve Funds			-	
Reserves and discretionary reserve funds: 26 67,100 Working funds. 27 11,500 Ontario Clean Water Agency funds for renewals, etc - sewer 28 - water 29 Replacement of equipment 30 Sick leave 31 Insurance 32 15,000 Workers' compensation 33 Capital expenditure - general administration 34 1,565,085 - roads 35 - sanitary and storm sewers 36 - parks and recreation 64 45,940 - library 65 1,216 - other cultural 66 - vater 38 - transit 39 - housing 40 - housing 40 - housing 40 - transit 39 - housing 40	Analysed as follows:		Total	25	2,116,201
Contingencies 27 11,500 Ontario Clean Water Agency funds for renewals, etc	Reserves and discretionary	reserve funds:			
Ontario Clean Water Agency funds for renewals, etc - sewer - water Replacement of equipment 30 - Sick leave Insurance 31 - Insurance 32 - 15,000 Workers' compensation 33 - Capital expenditure - general administration - roads - sanitary and storm sewers - parks and recreation - library - other cultural - other cultural - insurance - transit - housing - industrial development - industrial development - other and unspecified Waterworks current purposes - Library current purposes - Library current purposes - Signature - general administration - Signature - General				- 1	
- sewer - water water water	Contingencies			27	11,500
- water		cy funds for renewals, etc		20	
Replacement of equipment 30				-	
Sick leave 31 Insurance 32 15,000 Worker's compensation 33 Capital expenditure - general administration 34 1,565,085 - roads 35 - sanitary and storm sewers 36 - parks and recreation 64 45,940 - library 65 1,216 - other cultural 66 - water 38 Waterworks current purposes 50		nt		-	
Workers' compensation 33				31	-
Capital expenditure - general administration 34 1,565,085 - roads 35 - - sanitary and storm sewers 36 - - parks and recreation 64 45,940 - library 65 1,216 - other cultural 66 - - water 38 - - transit 39 - - housing 40 - - industrial development 41 - - other and unspecified 42 74,955 Waterworks current purposes 50 - Library current purposes 50 - Library current purposes 51 - 52 65,740 53 128,431 53 128,431 53 128,431 53 128,431 54 119,807 Obligatory reserve funds: 54 119,807 Development Charges At 68 - Lot levies and subdivider contributions 44 -	Insurance			32	15,000
Formatis	•			33	-
- sanitary and storm sewers					
- parks and recreation - library - library - other cultural - other cultural - water - water - water - transit - housing - housing - other and unspecified - other and unspeci				-	-
- library		•		-	45.940
- other cultural				-	
- transit 39 . - housing 40 . - industrial development 41 . - other and unspecified 42 74,955 Waterworks current purposes 49 . Transit current purposes 50 . Library current purposes 51 . 52 65,740 53 128,431 54 119,807 Obligatory reserve funds: 54 119,807 Development Charges Act 68 . Lot levies and subdivider contributions 44 . Recreational land (the Planning Act) 46 21,427 Parking revenues 45 . Debenture repayment 47 . Exchange rate stabilization 48 . 55 . 56 . 55 . 55 . 55 . 55 . 5	- o	ther cultural		66	-
- housing - industrial development 41 - cother and unspecified 42 74,955 Waterworks current purposes 49 - cother and unspecified 45 74,955 Waterworks current purposes 50 - cother and unspecified 5	- v	vater		38	-
- industrial development - other and unspecified - other and unspecified Waterworks current purposes Waterworks current purposes Transit current purposes Library current purposes Library current purposes				39	-
- other and unspecified 42 74,955 Waterworks current purposes 49		_		-	-
Waterworks current purposes 49 . Transit current purposes 50 . Library current purposes 51 . 52 65,740 53 128,431 119,807 Obligatory reserve funds: 68 . Development Charges Act 68 . Lot levies and subdivider contributions 44 . Recreational land (the Planning Act) 46 21,427 Parking revenues 45 . Debenture repayment 47 . Exchange rate stabilization 48 . 55 . 55 . 56 . 56 . 57 .				-	
Transit current purposes 50 - Library current purposes 51 - 52 65,740 53 128,431 54 119,807 Obligatory reserve funds: Development Charges Act 68 - Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 21,427 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 - 56 - 57 -		·			
Library current purposes 51 - 52 65,740 53 128,431 54 119,807 Obligatory reserve funds: Development Charges Act 68 - Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 21,427 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 - 56 - 57 -	1	J3C3		-	
53 128,431 54 119,807 Obligatory reserve funds:				51	-
119,807 119,				52	65,740
Obligatory reserve funds:Development Charges Act68-Lot levies and subdivider contributions44-Recreational land (the Planning Act)4621,427Parking revenues45-Debenture repayment47-Exchange rate stabilization48555657-				53	128,431
Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization The stabiliz	Obligatory reserve funds:			54	119,807
Recreational land (the Planning Act) 46 21,427 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 - 56 - 57 -				68	
Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 - 56 - 57 -	Lot levies and subdivider	contributions		44	-
Debenture repayment 47 - Exchange rate stabilization 48 - 55 - 56 - 57 -		anning Act)			21,427
Exchange rate stabilization				-	
55 - 56 - 57 - 57 - 57 - 55 - 57 - 57				-	
56 <u> 57 </u>		on .			
57 <u>-</u>				-	
			Total		2,116,201

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

unicipality		
	Frontenac Islands Tp	

For the year ended December 31, 1998.

			1 \$	2 \$
ASSETS				portion of cash not in chartered banks
Current assets				iii Cilai tered Dariks
Cash		1	1,378,307	-
Accounts receivable				
Canada		2	22,870	
Ontario		3	135,229	
Region or county		4	1,655	
Other municipalities		5	-	
School Boards		6	2,781	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	1,064	business taxes
Taxes receivable				
Current year's levies		9	223,434	
Previous year's levies		10	110,651	-
Prior year's levies		11	61,224	-
Penalties and interest		12	33,012	-
Less allowance for uncollectables (negative)		13	-	-
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	566,303	
Other current assets		18	-	portion of line 20
apital outlay to be recovered in future years		19	60,300	for tax sale / tax
eferred taxes receivable		60	-	registration
Other long term assets		20	13,819	-
	Total	21	2,610,649	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Frontenac Islands Tp

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 Ontario 27 118,557 Region or county 83,145 28 Other municipalities 29 School Boards 34,399 30 Trade accounts payable 31 126,922 Other 32 Other current liabilities 33 69,220 Net long term liabilities Recoverable from the Consolidated Revenue Fund - general tax rates 34 56,667 35 - special area rates and special charges 3,633 - benefitting landowners 36 - user rates (consolidated entities) 37 Recoverable from Reserve Funds 38 Recoverable from unconsolidated entities Less: Own holdings (negative) 40 2,116,201 Reserves and reserve funds 41 Accumulated net revenue (deficit) General revenue 42 2,093 Special charges and special areas (specify) 43 44 -45 Consolidated local boards (specify) Transit operations 47 Water operations 48 Libraries 49 Cemetaries 3,995 Recreation, community centres and arenas 51 52 53 54 55 Region or county 56 57 School boards Unexpended capital financing / (unfinanced capital outlay) 58 2,610,649 Total

Municipality

Frontenac Islands Tp

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 10 Health Services Homes for the Aged Other Social Services 10 Libraries 11 Planning 12 12 continuous full time employees December 31 other 2 \$ 2. Total expenditures during the year on: Wages and salaries 338,901 96.145 Employee benefits 15 26,592 5,848 3. Reductions of tax roll during the year (lower tier municipalities only) Cash collections: Current year's tax 1,533,860 175,135 Previous years' tax Penalties and interest 41,336 18 1,750,331 Subtotal 19 Discounts allowed 20 Tax adjustments under section 421, 441 and 442 of the Municipal Act - recoverable from general municipal accounts $% \left(\mathbf{r}\right) =\left(\mathbf{r}\right)$ 718 25 - recoverable from upper tier 90 919 - recoverable from school boards 91 1,336 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 1,753,304 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 19,980,403 Due date of first installment (YYYYMMDD) 32 Due date of last installment (YYYYMMDD) 33 19,980,630 Final billings: Number of installments 34 19,981,116 Due date of first installment (YYYYMMDD) 35 Due date of last installment (YYYYMMDD) 36 Supplementary taxes levied with 1999 due date 37 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

Frontenac Islands Tp

STATISTICAL DATA

For the year ended December 31, 1998.

					balance of fund	loans outstanding
				Ī	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		-	number of	1998 billings		1
			residential	residential	all other	computer use
			units	units	properties	only
Water			1	2 \$	3 \$	4
In this municipality		39	-	-	· · ·	
In other municipalities (specify municipality)		" -				
		40	-	-	-	-
		41	-	_	-	-
		42		-	-	-
		43		-	-	-
		64	-	-	-	-
			number of	1998 billings		
			residential	residential	all other	computer use
			units	units	properties	only
Sewer			1	2	3	4
In this municipality		44	-	-	-	
In other municipalities (specify municipality)						
-		45	-	-	-	-
		46	-	-	-	-
		47	-	-	-	-
		48	-	-	-	-
		65	-	-	-	-
					water	sewer
					1	2
Number of residential units in this municipality receiving municipal water					·	
and sewer services but which are not on direct billing				66	-	-
						l
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 \$
Leave or advances due to recenie funda as at December 24					0.4	1-
Loans or advances due to reserve funds as at December 31					84	300,346
10. Joint boards consolidated by this municipality						
10. Joint boards consolidated by this municipality						
10. Joint boards consolidated by this municipality				contribution	this municipality's share of	for
10. Joint boards consolidated by this municipality			total board	contribution from this	share of total municipal	for computer
10. Joint boards consolidated by this municipality			expenditure	from this municipality	share of total municipal contributions	computer use only
10. Joint boards consolidated by this municipality			expenditure 1	from this municipality 2	share of total municipal contributions	computer
			expenditure	from this municipality	share of total municipal contributions	computer use only
10. Joint boards consolidated by this municipality name of joint boards		53	expenditure 1	from this municipality 2	share of total municipal contributions	computer use only
name of joint boards		53	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards		54	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	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 \$	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 assist- ance, 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 % other submitted	computer use only 4
name of joint boards		54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - other submitted to 0.M.B.	share of total municipal contributions 3 % other	computer use only 4 total
name of joint boards		54 55 56	expenditure 1 \$	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 11. Applications to the Ontario Municipal Board or to Council		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 total \$\$
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 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		54 55 56 57 67 68	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B. 2 \$	share of total municipal contributions 3 %	total
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		54 55 56 57 67 68 69	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		54 55 56 57 67 68 69 70	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	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	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	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	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	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	total 3 \$
name of joint boards	1999	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	1999	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	1999 1 \$	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total total 3 \$
name of joint boards	1999 1 \$	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total total 3 \$
name of joint boards	1999 1 \$	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	1999 1 \$	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	1999 1 \$	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
name of joint boards	1999 1 \$	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4

ANALYSIS OF USER FEES

Frontenac Islands Tp

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
				\$	\$	\$	
	2	1		20		1,120	0
	2	2		1	2	50,865	Ferry fares
	23	3		10		900	Tipping fees
	2	4		300	500	8,622	
		5					
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21				61,507	
All other user fees		22				21,405	
	Total	23				82,912	

Municipality

Frontenac Islands Tp

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Munic		ſ	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) Properties increasing:		2	-			l		I	
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount: - dollar value	(\$)	5	-	_	_	_	_	-	-
- per cent value	(%)	6	<u> </u>	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:	(4)								
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	-	<u>-</u>	_	_	_		
- 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 Phase-in rate	(%) (%)	23 24	-	-	-	-	-		
	(70)	!		<u> </u>	<u> </u>	ļ	<u> </u>	I	
2. Rebate programs under section 442.2 of the Muni	cipal 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	e 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:									
No. of properties affected within class Total adjustments for the year	(#) (\$)	36 37	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes prog	gram unde	r 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 Properties increasing:	(%)	39	-	-	-	-	-	-	-
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	(\$)	46	-	-	-	-	-	-	-