

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38000

MUNICIPALITY OF: Lambton Co

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Lambton Co

		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	39,660,812	-	-	39,660,812
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	39,660,812	-	-	39,660,812
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario	9				
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	-	-		-
Ontario Enterprises	12				
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	576,191			576,191
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	576,191			576,191
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	25,723,481			25,723,481
Canada specific grants	30	10,398			10,398
Other municipalities - grants and fees	31	1,272,031			1,272,031
Fees and service charges	32	12,105,775			12,105,775
Subtotal	33	39,111,685			39,111,685
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	323,878			323,878
Donations	70	74,765			74,765
Sales of publications, equipment, etc	42	2,501			2,501
Contributions from capital fund	43	396			396
Contributions from reserves and reserve funds	44	2,207,792			2,207,792
Contributions from non-consolidated entities	45	-			-
--	46	1,095,000			1,095,000
--	47	-			-
--	48	-			-
Subtotal	50	3,704,332	-	-	3,704,332
TOTAL REVENUE	51	83,053,020	-	-	83,053,020

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Lambton Co

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	-	-	-	-	-
Subtotal Commercial		-	-	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		-	-	-	-	-

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Lambton Co

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ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Lambton Co

		LEVIES ON SUPPORTING MUNICIPALITIES								DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges		
		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	76,338,958	-	-	-	-	-	2,522,100	460,566	79,321,624	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Lambton Co

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,750	-	-	282,655
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	90,097	-	199,701	84,034
Emergency measures	6	-	-	17,943	801
Subtotal	7	90,097	-	217,644	84,835
Transportation services					
Roadways	8	-	-	92,940	987,728
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	92,940	987,728
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,498,259
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	903,660	968,437
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	903,660	4,466,696
Health Services					
Public Health Services	24	194,495	-	49,848	401,658
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	400
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	194,495	-	49,848	402,058
Social and Family Services					
General Assistance	31	16,552,690	-	-	61,587
Assistance to Aged Persons	32	6,820,475	-	-	5,265,915
Assistance to Children	33	-	-	-	-
Day Nurseries	34	1,697,034	-	-	171,039
--	35	-	-	-	-
Subtotal	36	25,070,199	-	-	5,498,541
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	301,907	3,371	7,939	125,585
Other Cultural	39	61,882	7,027	-	186,952
Subtotal	40	363,789	10,398	7,939	312,537
Planning and Development					
Planning and Development	41	2,151	-	-	70,725
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,151	-	-	70,725
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	25,723,481	10,398	1,272,031	12,105,775

		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	1,451,719	233,717	2,638,951	2,577,310	11,100	-	6,912,797
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	383,780	-	76,505	-	-	-	460,285
Emergency measures	6	157,723	-	21,063	801	-	-	179,587
Subtotal	7	541,503	-	97,568	801	-	-	639,872
Transportation services								
Roadways	8	1,227,473	697,929	2,258,674	1,041,140	-	-	5,225,216
Winter Control	9	143,379	-	561,123	-	-	-	704,502
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,370,852	697,929	2,819,797	1,041,140	-	-	5,929,718
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	3,498,259	-	-	-	3,498,259
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	76,422	671,995	1,252,081	508,895	-	-	2,509,393
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	76,422	671,995	4,750,340	508,895	-	-	6,007,652
Health Services								
Public Health Services	24	2,722,748	281,404	722,259	-	-	-	3,726,411
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	3,124,023	-	-	-	3,124,023
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	2,722,748	281,404	3,846,282	-	-	-	6,850,434
Social and Family Services								
General Assistance	31	2,556,218	284,345	1,757,470	191,067	24,317,842	-	29,106,942
Assistance to Aged Persons	32	11,686,192	989,381	2,067,500	1,460,877	-	-	16,203,950
Assistance to Children	33	-	67,904	-	-	5,763	-	73,667
Day Nurseries	34	773,336	1,320	1,806,625	-	-	-	2,581,281
--	35	-	-	-	-	-	-	-
Subtotal	36	15,015,746	1,342,950	5,631,595	1,651,944	24,323,605	-	47,965,840
Social Housing	90	-	-	2,368,638	-	-	-	2,368,638
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	248,190	-	248,190
Libraries	38	2,609,548	236,451	902,187	143,368	-	-	3,891,554
Other Cultural	39	566,027	41,442	251,856	48,325	210	-	907,860
Subtotal	40	3,175,575	277,893	1,154,043	191,693	248,400	-	5,047,604
Planning and Development								
Planning and Development	41	427,412	-	46,407	90,895	-	-	564,714
Commercial and Industrial	42	-	-	-	-	663,500	-	663,500
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	4,859	-	4,859
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	427,412	-	46,407	90,895	668,359	-	1,233,073
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	24,781,977	3,505,888	23,353,621	6,062,678	25,251,464	-	82,955,628

For the year ended December 31, 1998.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,070,287
Reserves and Reserve Funds	3	7,955,751
Subtotal	4	9,026,038
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	3,561,835
Canada	21	156,806
Other Municipalities	22	-
Subtotal	23	3,718,641
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	17,248
--	30	-
--	31	470,886
Subtotal	32	488,134
Total Sources of Financing	33	13,232,813
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	9,447,333
Subtotal	36	9,447,333
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	3,793,918
Total Applications	42	13,241,251
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	8,438
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	8,438
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	8,438
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Lambton Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	69,034
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	3,561,835	78,635	-	8,765,694
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,561,835	78,635	-	8,765,694
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	69,116
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	69,116
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	43,223
Assistance to Aged Persons	32	-	-	-	265,098
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	308,321
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	78,171	-	223,646
Other Cultural	39	-	-	-	11,522
Subtotal	40	-	78,171	-	235,168
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	3,561,835	156,806	-	9,447,333

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Lambton Co

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	126,699	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	3,953,269	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	3,953,269	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	4,970,413	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	4,970,413	
Public Health Inspection and Control	25	1,750,821	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	1,750,821	
Assistance to Aged Persons	32	408,800	
Assistance to Children	33	5,813,421	
Day Nurseries	34	165,890	
--	35	110	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	754,724	
Subtotal	40	220,318	
Planning and Development			
Planning and Development	41	975,042	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Lambton Co

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	17,748,775
	Subtotal		4	17,748,775
Plus: All debt assumed by the municipality from others			5	415,690
Less: All debt assumed by others				
:Ontario			6	-
:School boards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	18,164,465
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Instalment (serial) debentures			17	12,997,190
Long term bank loans			18	1,058,653
Lease purchase agreements			19	4,108,622
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	182,721
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	182,721

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Lambton Co

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
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1998 FINANCIAL INFORMATION RETURN

Municipality

Lambton Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Lambton Co

10
15

		1	\$
Balance at the beginning of the year	1	11,667,602	
Revenues			
Contributions from revenue fund	2	4,992,391	
Contributions from capital fund	3	3,793,522	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	18,070	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	8,803,983	
Expenditures			
Transferred to capital fund	14	7,955,751	
Transferred to revenue fund	15	2,207,792	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	10,163,543	
Balance at the end of the year for:			
Reserves	23	7,340,965	
Reserve Funds	24	2,967,077	
Total	25	10,308,042	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,113,080	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	186,056	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,707,056	
- roads	35	1,424,431	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	102,133	
- other cultural	66	108,598	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,379,637	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	447,134	
--	52	1,839,917	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	10,308,042	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lambton Co

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	13,165,792	9,186,700
Accounts receivable			
Canada	2	292,397	
Ontario	3	1,640,996	
Region or county	4	-	
Other municipalities	5	955,748	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	3,512,931	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	498,939	portion of line 20
Capital outlay to be recovered in future years	19	18,164,465	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	38,231,268	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1998.

Lambton Co

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	151,212		
Ontario	27	3,353,952		
Region or county	28	-		
Other municipalities	29	1,503,987		
School Boards	30	-		
Trade accounts payable	31	1,588,909		
Other	32	3,169,139		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	18,164,465		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	10,308,042		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 8,438		
Total	59	38,231,268		

STATISTICAL DATA

For the year ended December 31, 1998.

				1	
1. Number of continuous full time employees as at December 31					
Administration		1		11	
Non-line Department Support Staff		2		33	
Fire		3		-	
Police		4		-	
Transit		5		-	
Public Works		6		31	
Health Services		7		34	
Homes for the Aged		8		130	
Other Social Services		9		67	
Parks and Recreation		10		-	
Libraries		11		34	
Planning		12		8	
	Total	13		348	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1 \$	2 \$
Wages and salaries	14		13,871,685		7,169,108
Employee benefits	15		2,152,912		832,445
				1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax		16		-	
Previous years' tax		17		-	
Penalties and interest		18		-	
	Subtotal	19		-	
Discounts allowed		20		-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts		25		-	
- recoverable from upper tier		90		-	
- recoverable from school boards		91		-	
Transfers to tax sale and tax registration accounts		26		-	
The Municipal Elderly Residents' Assistance Act - reductions		27		-	
- refunds		28		-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals		92		-	
- cancellations		93		-	
- other		94		-	
				2 %	
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95		-		-
- recoverable from upper tier	96		-		-
- recoverable from school boards	97		-		-
Rebates under section 442.2 of the Municipal Act					
- commercial properties		98		-	
- industrial properties		99		-	
--		80		-	
	Total reductions	29		-	
Amounts added to the tax roll for collection purposes only		30		-	
Business taxes written off under subsection 441(1) of the Municipal Act		81		-	
				1	
4. Tax due dates for 1998 (lower tier municipalities only)					
Interim billings:					
Number of installments		31		-	
Due date of first installment (YYYYMMDD)		32		-	
Due date of last installment (YYYYMMDD)		33		-	
Final billings:					
Number of installments		34		-	
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					
				long term financing requirements	
				gross expenditures	approved by the O.M.B. or Concil
				submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
				1 \$	2 \$
Estimated to take place				3 \$	4 \$
in 1999	58	9,806,365	-	230,000	-
in 2000	59	16,014,000	-	-	7,922,000
in 2001	60	9,796,000	-	-	5,628,000
in 2002	61	3,640,000	-	-	-
in 2003	62	2,807,000	-	-	-
	Total	63	42,063,365	-	13,550,000

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-	-		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
		\$		\$		
Water						
In this municipality		39	-	-	-	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
		\$		\$		
Sewer						
In this municipality		44	-	-	-	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1997		67	-	-	-	
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		105,336,542	108,000,000	110,000,000	112,000,000	115,000,000
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

Lambton Co

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	8	1 Hour	7	70	808,705	0
	18	2 Year			3,498,259	Debt payment
	20	3 Tonne	27	35	915,335	0
	32	4 Day	8	42	5,057,664	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			10,279,963	
All other user fees		22			1,825,812	
	Total	23			12,105,775	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		14					
Properties increasing:							
No. of properties affected within class	(#)	15	-	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-	-
Total no.of properties in class	(#)	26	-	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-