**MUNICIPAL CODE: 38000** 

**MUNICIPALITY OF: Lambton Co** 

Municipality

# ANALYSIS OF REVENUE FUND REVENUES

Lambto

Lambton Co

For the year ended December 31, 1998.						
			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1	2	3	4
			\$	\$	\$	\$
TAXATION						
Taxation from schedule 2LTxx						
or requisitions from schedule 2UT		1	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		<u></u>	-	-		-
other municipalities	Subtotal	5	39,660,812	-	<u>.</u>	39,660,812
PAYMENTS IN LIEU OF TAXATION	Subtotat	υ	37,000,012			37,000,012
Canada		7	-	-	-	-
Canada Enterprises		8	-	-	-	-
Ontario						
The Municipal Tax Assistance Act		9	-	-		-
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	-	-	<u>-</u>	_
Ontario Hydro		13	-	-	-	-
Liquor Control Board of Ontario		14	-	-	-	-
Other		15	-	-	-	-
Municipal enterprises		16	-	-	-	-
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS						T
Community Reinvestment Fund		62	·			-
Special Transition Assistance		63				-
Special Circumstances Fund  Municipal Restructuring Fund		64 65	576,191			576,191
		61				
	Subtotal	69	576,191			576,191
REVENUES FOR SPECIFIC FUNCTIONS		<u> </u>	, , <u>, , , , , , , , , , , , , , , , , </u>			,
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		<b>.</b> ₄⊏				ı
Trailer revenue and licences Licences and permits		34 35	-	_	<u>.</u>	-
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	4 005 000			4 005 000
		46 47	1,095,000			1,095,000
		48				-
	Subtotal	50	3,704,332	-	-	3,704,332
TOTAL	REVENUE	51	83,053,020	-	-	83,053,020

# ANALYSIS OF TAXATION - OWN PURPOSES

Lambton Co

Municipality

2LT - OP

For the	year ended December 31, 1998.						
Levy	Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Code 1	Purpose 2	RTQ 3	Description 4	Band 5	Assessment 7	Rate 8	Levied 9
'	2	, 	4	,	,	•	,
	-						

# ANALYSIS OF TAXATION - OWN PURPOSES

Municipality

Lambton Co

2LT - OP

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
		-					
		<del> </del>					
		t					
		T					
		1					
		-					
		-					
			<u></u>				
3300			Total supplementary taxes				
4000			Subtotal levied by tax rate				-
2200	Local Improvements						
	Sewer and water service charges						
	Sewer and water connection charges						
	Fire service charges						
	Minimum tax (differential only)						
	Municipal drainage charges						
	Waste management collection charges						
2900	Business improvement area						
	Railway rights-of-way						
	Utility transmission and utility corridors						
3000							
3600							
3100			Subtotal special charges on tax bill				-

Total own purpose taxation

## ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Lambton Co

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	-	-	-	-	-	
- 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		-	-	-	-	-	-	
		_		-		-	1	
Subtotal Commercial			-	-	-	-	-	
		_						
Subtotal Industrial			-	-	-	-	-	
		Г						
Pipeline		-	-	-	-	-	-	
Other		-	-	-	-	-	-	
Supplementary Taxes		_	-	-	-	-	-	
Subtotal levied by tax rate			-	-	-	-	-	
Pailway rights of way			1	T		1		
Railway rights-of-way Utility transmission / distribution corridor			-	-	-	-	-	
outility transmission / distribution corridor			-	-		-	-	
Subtotal special charges on tax bills			-	-	-	-	-	
שמשלים של שלים של שלים שלים שלים שלים שלים			-					
Total school board purposes			-	-	-	-	-	

Lambton Co

Municipality

**2UT** 5

For the year ended December 31, 1998.

#### I EVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

						LEVIES ON SI	UPPORTING MU	JNICIPALITIES				DI	RECT BILLINGS	ON RATEPAYE	:RS
		Γ			levies for sp	pecial purposes (ple	ease 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 \$
			•	Ť	•	,	Ť	*	•	Ť	Ť	•	•	•	Ţ
Lambton Co	38000	1	38,169,479	-	-	-	-	-	1,261,050	230,283	39,660,812	-	-	-	-
Sombra Tp	38001	2	1,566,865	-	-	-	-	-	18,803	3,533	1,589,201	-	-	-	-
Dawn-Euphemia Tp	38005	3	900,635	-	-	-	-	-	623	586	901,844	-	i	-	-
Brooke Tp	38012	4	597,802		-	-	-	-	1,656	758	600,216	-	-	-	-
Alvinston V	38014	5	165,169	-	-	-	-	-	7,670	-	172,839	-	-	-	-
Enniskillen Tp	38016	6	761,109	-	-	-	-	-	4,981	1,471	767,561	-	-	-	-
Oil Springs V	38018	7	125,438	-	-	-	-	-	2	180	125,620	-		•	-
Petrolia T	38019	8	966,463	-	-	-	-	-	22,570	2,541	991,574	-		•	-
Moore Tp	38022	9	3,992,875	-	-	-	-	-	149,321	27,680	4,169,876	-	-	-	-
Sarnia C	38030	10	21,506,865	-	-	-	-	-	583,089	140,025	22,229,979	-	-	-	-
Point Edward V	38031	11	751,297	-	-	-	-	-	128,357	8,112	887,766	-	-	-	-
Plympton Tp	38034	12	1,427,341	-	-	-	-	-	14,273	10,177	1,451,791	-	-	-	-
Wyoming V	38036	13	457,020	-	-	-	-	-	12,149	4,247	473,416	-	-	-	-
Forest T	38038	14	663,355	-	-	-	-	-	9,377	4,805	677,537	-	-	-	-
Warwick Tp	38040	15	1,010,366	-	-	-	-	-	15,729	6,612	1,032,707	-	-	-	-
Bosanquet T	38046	16	2,300,026	-	-	-	-	-	281,176	12,304	2,593,506	-	-	-	-
Arkona V	38048	17	102,287	-	-	-	-	-	-	-	102,287	-	-	-	-
Thedford V	38049	18	152,667	-	-	-	-	-	3,591	1,307	157,565	-	-	-	-
Grand Bend V	38052	19	721,899	-	-	-	-	-	7,683	5,945	735,527	-	-	-	-
		20													
		21													
		22													
		23													
		24													
		25													
		26													
		27													
		28													
		29													
		30													
		31													
		32													
		33													
		34													
		35													

# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Lambton Co

Municipality

**2UT** 5

For the year ended December 31, 1998.

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

				levies for s	pecial purposes (pl	ease specify		_			water serv	rice charges	sewer serv	ice 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
		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	-	-	-	

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Lambton Co	
	Lambton Co	

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	\$	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	Subtotal	6 7	90,097	-	17,943	801 84,835
	Subtotal	- ′⊢	90,097	-	217,644	04,033
Transportation services Roadways					22.042	007 700
Winter Control		8_	-	-	92,940	987,728
		9_	-	-	-	-
Transit		10	-	-	-	-
Parking Street Lighting		11	-	-	-	-
		12	-	-	-	-
Air Transportation		13	-	-	-	-
	Cubtotal	14	-	-	- 02.040	007 720
Environmental services	Subtotal	15	-	-	92,940	987,728
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	2				133,555	.,,
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		27				
Libraries		37 38	204 007	- 274		125,585
Other Cultural		39	301,907 61,882	3,371 7,027	7,939	186,952
Other Cutturat	Subtotal	40	363,789	10,398	7,939	312,537
Planning and Development	Subtotat	~~\_	303,707	10,370	7,757	312,337
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

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Lambton Co		

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	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 Subtotal 7	157,723 541,503	-	21,063 97,568	801 801	-	-	179,587 639,872
	Subtotat /	541,505	-	97,300	801	-		039,672
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 Street Lighting	11	-	-	-	-	-	-	-
Air Transportation	12 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 Pollution Control	20 21	76,422	671,995	1,252,081	508,895	-	-	2,509,393
	22	-	-	-	-	-	<u> </u>	-
	Subtotal 23	76,422	671,995	4,750,340	508,895	-	-	6,007,652
Health Services Public Health Services	24	2 722 740	204 404	722 250				2 727 444
Public Health Inspection and Control	24 25	2,722,748	281,404	722,259	-	-	-	3,726,411
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	54210141	2,722,710	201,101	3,0 13,202				0,000,101
General Assistance	31	2,556,218	284,345	1,757,470	191,067	24,317,842	-	29,106,942
Assistance to Aged Persons Assistance to Children	32 33	11,686,192	989,381 67,904	2,067,500	1,460,877	5,763	-	16,203,950 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
	~			2,500,050				2,500,050
Recreation and Cultural Services Parks and Recreation	3-7					249 400		249 400
Libraries	37 38	2,609,548	236,451	902,187	143,368	248,190	-	248,190 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
	Total 31	۲٦,/01,7//	3,303,000	23,333,021	0,002,078	404,131,404	-	02,733,020

Municipality

Lambton Co

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1998.

at the beginning of the year	r	1 \$
	F	
at the beginning of the year	г	Ŧ
at the beginning of the year		
at the beginning of the year		
	1	-
Source of Financing	f	
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 Subtotal	22	2 749 444
Other Financing	23	3,718,641
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 Our Expenditures		
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:	ŀ	.,,555
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:	77	-
- 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
	_	
	19	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	·'' -	

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

пстрастсу	
ı	ambton Co

For the year ended December 31, 1998.

			CAPITAL GRANTS			
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	69,0
Protection to Persons and Property						
Fire		2	-	-	-	
Police		3	-	-	-	
Conservation Authority		4	-	-	-	
Protective inspection and control		5	-	-	-	
Emergency measures	Subtotal	6 7			<u> </u>	
Transportation services	Subtotal		-	-	-	
Roadways		8	3,561,835	78,635	_	8,765,
Winter Control		9	-	-	-	5): 25)
Transit		10	-	-	-	
Parking		11	-	-	-	
Street Lighting		12	-	-	-	
Air Transportation		13	-	-	-	
		14	-	-	-	
	Subtotal	15	3,561,835	78,635	-	8,765,
Environmental services						
Sanitary Sewer System		16	-	-	-	
Storm Sewer System		17	-	-	-	
Waterworks System		18	-	-	-	
Garbage Collection		19	-	-	-	
Garbage Disposal		20	-	-	-	69,
Pollution Control		21	-	-	-	
<del></del>	Subtotal	22 23		-	<u> </u>	(0
Health Services	Subtotal	23	-	-	-	69,
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,
Assistance to Aged Persons		32	-	-	-	265,
Assistance to Children		33			<u> </u>	
Day Nurseries		34 35	-			
<del></del>	Subtotal	36	-	-	-	308,
	Subtotal	30		-		300,
Social Housing		90	-	-	-	
Recreation and Cultural Services						
Parks and Recreation		37	-	-	-	
Libraries		38	-	78,171	-	223,
Other Cultural		39	-	-	-	11,
	Subtotal	40	-	78,171	-	235,
Planning and Development						
Planning and Development		41	-	-	-	
Commercial and Industrial		42	-	-	-	
Residential Development		43	-	-	-	
Agriculture and Reforestation		44	-	-	-	
Tile Drainage and Shoreline Assistance		45	-	-	-	
	Subtotal	46 47			-	
Electricity	Suptotal	47	-	-	-	
Gas		40 49	-	-	-	
Telephone		50	-	-	-	
1 1 1		51				

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Lambton Co

7

For the year ended December 31, 1998.		
		1 \$
General Government		1 -
Protection to Persons and Property		
Fire		126,699
Police	:	-
Conservation Authority	•	4 -
Protective inspection and control	!	-
Emergency measures		-
Transportation services	Subtotal	-
Roadways	:	B -
Winter Control		3,953,269
Transit	10	-
Parking	1	-
Street Lighting	1:	
Air Transportation	1	
<del></del>	1.	
Environmental services	Subtotal 1	-
Sanitary Sewer System	10	3,953,269
Storm Sewer System	1'	
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	2	4,970,413
<del></del>	2:	
	Subtotal 2	-
Health Services Public Health Services	2.	4,970,413
Public Health Inspection and Control	2	
Hospitals	2	
Ambulance Services	2'	7 -
Cemeteries	2	-
<del></del>	2	-
	Subtotal 3	-
Social and Family Services General Assistance		4 750 004
	3	
Assistance to Aged Persons Assistance to Children	3.	
Day Nurseries	3.	
	3:	
	Subtotal 3	
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	3	7
Libraries	38	
Other Cultural	3	
Planning and Development	Subtotal 4	220,318
Planning and Development  Planning and Development	4	975,042
Commercial and Industrial	4:	
Residential Development	4.	-
Agriculture and Reforestation	4	-
Tile Drainage and Shoreline Assistance	4	-
	4	-
	Subtotal 4	
Electricity	4	
Gas	4'	
Telephone	50 Total 5	
	Total 5	1

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Lambton Co

Total

45 182,721

For the year ended December 31, 1998.

For 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 -
: To Canada and agencies		2 -
: To other		3 17,748,775
No. all the control of the control o	Subtotal	4 17,748,775
Plus: All debt assumed by the municipality from others Less: All debt assumed by others		5 415,690
:Ontario		6 -
:School boards		7 -
:Other municipalities		8 -
	Subtotal	9 -
Less: Ontario Clean Water Agency debt retirement funds		
- sewer		10 -
- water 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 20 -
Mortgages Ontario Clean Water Agency		22 -
Long term reserve fund loans		23 -
		24 -
		\$
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		
Total liability for own pension funds - initial unfunded		36 -
- actuarial deficiency		37 -
- accuariat deficiency  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		-
Other (specify)		42 -
-		43 -
<del></del>	<b>.</b>	44 -

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Lambton Co

8

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated surplus (deficit)	capital obligation	debt charges
					1	2	3
					\$	\$	\$
Water projects - for this municipality only				46	· .	-	-
- share of integrated projects				47	-	_	-
Sewer projects - for this municipality only				48	-	-	-
- share of integrated projects				49	-	-	-
7. 1998 Debt Charges					!	•	
						principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund							
- general tax rates					50		1,337,503
- special are rates and special charges					51	-	-
- benefiting landowners					52	-	-
- user rates (consolidated entities) Recovered from reserve funds					53 54	-	-
Recovered from reserve funds Recovered from unconsolidated entities					54	-	-
- hydro					55	-	-
- gas and telephone					57	-	-
					56	-	-
					58	-	-
					59	-	-
				Total	78	2,168,385	1,337,503
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	a from the	recover	hle from	recovers	ble from
		recoverabl consolidated	e from the revenue fund		able from e funds		able from ated entities
	-						
	- [	consolidated	revenue fund	reserv	e funds	unconsolida	ited entities
	-	consolidated principal	revenue fund interest	reserv principal	e funds interest	unconsolida principal	interest
1999	60	consolidated principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
2000	61	consolidated principal	interest  2  \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ited entities interest 6 \$
2000 2001	61 62	consolidated principal  1  \$ 2,022,361 3,417,973 1,787,153	2 \$ 1,197,335 967,575 742,042	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest  6  \$
2000 2001 2002	61 62 63	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175	2 \$ 1,197,335 967,575 742,042 610,337	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003	61 62 63 64	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391	revenue fund interest 2 \$ 1,197,335 967,575 742,042 610,337 149,188	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282	2 \$ 1,197,335 967,575 742,042 610,337	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130 -	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal  3 \$	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130 -	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal  3 \$	e funds interest 4 \$	unconsolida principal  5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal  5 \$	ted entities  interest  6  \$  -  -  -  -  -  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal  5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal 5 \$ \$	1 \$ 42,496 68,392 927,805 1,245,609 1,246,035 3,530,337
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal  5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 2,022,361 3,417,973 1,787,153 5,391,175 786,391 2,648,282 2,111,130	revenue fund interest  2 \$ 1,197,335 967,575 742,042 610,337 149,188 269,790	reserve principal 3 \$ \$	e funds interest  4 \$	unconsolida principal  5 \$	ted entities interest 6 \$

Municipality	
	Lambton Co

**9LT** 

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

	Balan begir of y	nning	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	1	2	3	4	5	8	9	10	12	11
LIDDED TIED	Ş	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	-	-	-	-	-	-	-	-	-
Special purpose levies											
Water	12	L	-	-	-	-	-	-	-	-	-
Transit	13	L	-	-	-	-	-	-	-	-	-
Sewer	14	<u> </u>	-	-	-	-	-	-	-	-	-
Library	15	_	-	-	-	-	-	-	-	-	-
<del></del>	16	_	-	-	-	-	-	-	-	-	-
 Cubbadal lasted badan and a second laste	17		-	-	-	-	-	-	-	-	=
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	-	-	-	-	-	-	-	-	-

Municipality	
Lambton Co	

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	-	-	-	-	-	-	-	-	-	
	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)											
<del></del>	64	-	-	-	-	-	-	-	-	-	
	65	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)											
<del></del>	93	-	-	-	-	-	-	-	-	-	
	94	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	<u> </u>
	96	-	-	-	-	-	-	-	-	-	_
Total school boards	36	-	_	-	_	_	_	-	-	_	

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Lambton Co

**10** 

			1
		_	\$
Balance at the beginning of the year Revenues		1	11,667,602
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	· .
<del></del>		10	<u> </u>
 		11	-
<del></del>		12	-
	Total revenue	13	8,803,983
Expenditures		ŀ	
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
		Ī	
Balance at the end of the year for: Reserves		22	7 240 045
Reserve Funds		23 24	7,340,965 2,967,077
	Total	25	10,308,042
Analysed as follows:	rotta		10,300,042
Reserves and discretionary reserve funds:			
Working funds		26	2,113,080
Contingencies		27	-
Optorio Class Water Argany funds for responsible ato			
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 - housing		39	-
- industrial development		40 41	<u> </u>
- other and unspecified		42	2,379,637
Waterworks current purposes		49	-
Transit current purposes		50	-
		51	447,134
		-,	1,839,917
Library current purposes		52	
Library current purposes		53	
Library current purposes		-	-
Library current purposes Cobligatory reserve funds:		53 54	-
Library current purposes Cobligatory reserve funds: Development Charges Act		53 54 68	_
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions		53 54 68 44	-
Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act)		53 54 68 44 46	-
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues		53 54 68 44 46 45	- - - -
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment		53 54 68 44 46 45 47	- - - -
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues		53 54 68 44 46 45 47 48	- - - -
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization		53 54 68 44 46 45 47 48 55	- - - - -
Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization		53 54 68 44 46 45 47 48	- - - - - -

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Lambton Co	

For the year ended December 31, 1998.

			1	2
			\$	\$
ASSETS				portion of cash not
Current assets			-	in chartered banks
Cash		1	13,165,792	9,186,70
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
apital outlay to be recovered in future years		19	18,164,465	for tax sale / tax
eferred taxes receivable		60	-	registration
Other long term assets		20	-	-
	Total	21	38,231,268	

**11** <sub>16</sub>

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Lambton Co

For the year ended December 31, 1998.

LIABILITIES				portion of loans not
Current Liabilities				from chartered banks
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	3,107,137	
Other Current Habitities		33	-	
Not long town linkilities				
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	10,101,103	
Recoverable from unconsolidated entities		39		
Less: Own holdings (negative)		40	-	
		-	10 200 042	
Reserves and reserve funds Accumulated net revenue (deficit)		41	10,308,042	
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	<u>-</u>	
		52	-	
<del></del>		53		
<del></del>		F	-	
<del></del>		54	-	
		55	-	
Region or county		56	-	
School boards		57	-	
Unexpended capital financing / (unfinanced capital outlay)		58 -	8,438	
	Total	59	38,231,268	

Municipality

Lambton Co

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For the year ended December 31, 1998.

							1
1.	Number of continuous full time employees as at December 31					.1	
	Administration					1 2	33
	Non-line Department Support Staff Fire					3	- 33
	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 Planning					11	34
	rtailling				Tatal	12	8
	<del>-</del>				Total	continuous full	348
						time employees	
						December 31	other 2
2.	Total expenditures during the year on:					\$	\$
	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 Penalties and interest					17 18	-
	renatives and interest				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  Transfers to tax sale and tax registration accounts					91 26	-
	Transfers to tax sale and tax registration accounts  The Municipal Elderly Residents' Assistance Act - reductions					27	<u> </u>
	- refunds					28	-
	Tax relief to low income seniors and disabled persons under various Acts						
	including section 373 of the Municipal Act - deferrals						
						92	-
	- cancellations - other					93 94	
	otici					2	
Re	ebates to eligible charities under section 442.1 of the Municipal Act					%	
	<ul> <li>recoverable from general municipal accounts</li> <li>recoverable from upper tier</li> </ul>				95 96		-
	- recoverable from school boards				97		-
Re	ebates under section 442.2 of the Municipal Act						
	- commercial properties					98	-
	- industrial properties					99	-
			-			80	-
			'	otal reductions		29	-
An	nounts added to the tax roll for collection purposes only					30	-
Bu	usiness 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)  Due date of last installment (YYYYMMDD)					32 33	
	Final billings: Number of installments					34	<u> </u>
	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	term financing require submitted but not	forecast not yet
				gross expenditures	the O.M.B. or Concil	yet approved by O.M.B. or Council	submitted to the O.M.B or Council
_	Market day to be a fire			1 \$	2 \$	3 \$	4 \$
Es	timated to take place in 1999		58	ş 9,806,365	\$	\$ 230,000	\$
	in 2000		58 59	16,014,000	-	230,000	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	-	230,000	13,550,000

Lambton Co

**12** 

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**STATISTICAL DATA**For the year ended December 31, 1998.

roi tile year ended beteriber 51, 1776.					
			r	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	1998 billings residential	all other	computer use
	-	units 1	units 2	properties 3	only 4
Water			\$	\$	
In this municipality In other municipalities (specify municipality)	39	-	-	-	
	40	-	-	-	-
-	41	-	-	-	-
	42 43		-	-	-
-	64	-	-	-	-
		number of	1998 billings		
		residential units	residential units	all other properties	computer use only
Sewer		1	2 \$	3 5	4
In this municipality	44	-	-	-	
In other municipalities (specify municipality)	45	-	_	_	-
	46	-	-	-	-
	47	-	-	-	-
	48 65	-	-	-	-
	63[		<u> </u>		
				water 1	sewer 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	other municipalities,		
	Г	municipality 1	school boards	Province 3	Federal 4
		\$	\$	\$	\$
Own sinking funds	83	-	-	-	-
9. Borrowing from own reserve funds					1
Lanca and dispass due to recognic funds as at December 24				84	\$
Loans or advances due to reserve funds as at December 31				64	-
10. Joint boards consolidated by this municipality					
				this mouniainality's	
			contribution	this municipality's share of	for
		total board expenditure	from this municipality	total municipal contributions	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 assist- ance, downtown			
		revitalization, electricity	other submitted	other submitted	
	_	gas, telephone	to O.M.B.	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 Approved but not financed as at December 31, 1998	70 71		-	-	-
Applications submitted but not approved as at Decemeber 31, 1998	72		-	-	-
12 Forecast of total revenue fund expenditures					
12. Forecast of total revenue fund expenditures	1999	2000	2001	2002	2003
	1 \$	2 \$	3 \$	4 \$	5 \$
1		~	. *	*	· •
	73 105,336,542	108,000,000	110,000,000	112,000,000	115,000,000
			110,000,000	112,000,000	115,000,000
13. Municipal procurement this year			110,000,000	112,000,000	115,000,000
			[	1	2 \$
Total construction contracts awarded			85	1	2 \$
			[	1	2 \$

#### **ANALYSIS OF USER FEES**

Lambton Co

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	

Municipality

Lambton Co

PROPERTY TAX REFORM TOOLS

For	the	vear	ended	December	31	1998
1 01	LITE	yeui	enueu	December	υι,	1770.

1. Phase-in programs under section 372 of the Muni	icipal Act		residential	multi- residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial -
No. of years of the program	(#)	آد	1	2	3	4	5	6	7
Cross class funding (1=Yes; 0=No)	(#)	1	-	-	-	-	-	-	-
Properties increasing:		-	-					T I	
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value Phase-in rate	(%) (%)	6	-	-	-	-	-	-	-
Properties decreasing:	(%)	7	-	-	-	-	-	-	-
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-
			large industrial 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 5		
No. of years of the program	(#)	13	- '	-			-		
Cross class funding (1=Yes; 0=No)		14							
Properties increasing:	,								
No. of properties affected within class	(#)	15	-	-	-	-	-		
Total adjustments for the year Minimum threshold amount:	(\$)	16	-	-	-	-	-		
minimum threshold amount: - dollar value	(\$)	17	-	-	-	-	-		
- per cent value	(%)	18	-	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-	-		
Properties decreasing:		ľ							
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-		
Minimum threshold amount: - dollar value	(\$)	22	-	_	-		_		
- per cent value	(%)	23	-	-	<u> </u>	-	<u> </u>		
Phase-in rate	(%)	24	-	-	<u> </u>	-			
Rebate programs under section 442.2 of the Mun	nicipal 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		- 1	-	-			
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 Assessment value to qualify:	(%)	30	-	-	-	-	-	-	
- minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	•		•	-	
3. 2.5% Capping programs under section 447.1 of th	ne Municipa	al Act	multi-		office	shopping	parking lots/		large
			residential	commercial	buildings	centres	vacant land	industrial 6	industrial
			4	•	•		-		7
Total no. of properties in class	(#)	33	1	2	3	4	5 -		,
Total no. of properties in class Properties increasing:	(#)	33	- 1	-	3 -	-	5 -	ı	-
Total no. of properties in class Properties increasing: No. of properties affected within class	(#) (#)	33 34						ı	-
Properties increasing:			-	-	-	-	-	-	-
Properties increasing:  No. of properties affected within class  Total adjustments for the year  Properties decreasing:	(#) (\$)	34 35	-	-		-		-	-
Properties increasing: No. of properties affected within class Total adjustments for the year	(#) (\$) (#)	34	-	-	-	-	-	-	-
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year	(#) (\$) (#) (\$)	34 35 36 37	- - - -	- - - -	-	-		-	-
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year	(#) (\$) (#) (\$)	34 35 36 37	- - - -	- - - -	-	-		-	-
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro	(#) (\$) (#) (\$)	34 35 36 37	tion 447,35 of the M multi- residential		office	shopping centres	parking lots/		large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro	(#) (\$) (#) (\$) ogram unde	34 35 36 37 r sec	- - - - tion 447.35 of the <i>N</i> multi- residential	- - - - - - - - - - - - - - - - - - -	office buildings	shopping centres	parking lots/ vacant land		large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro Total no. of properties in class Budgetary levy change Properties increasing:	(#) (\$) (\$) ogram unde	34 35 36 37 r sec	- - - - tion 447.35 of the <i>N</i> multi- residential 1	- - - - - - - - - - - - - - - - - - -	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class	(#) (\$) (\$) Ogram unde (#) (%)	34 35 36 37 r sec	- - - - tion 447.35 of the <i>N</i> multi- residential 1	- - - - - - - - - - - - - - - - - - -	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year	(#) (\$) (#) (\$) Ogram unde (#) (%) (#)	34 35 36 37 38 39 40 41	- - - - tion 447.35 of the <i>M</i> multi- residential 1 -		office buildings	shopping centres 4	parking lots/ vacant land		large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro  Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year Total tax adjustments for the year	(#) (\$) (\$) Ogram unde (#) (%)	34 35 36 37 37 38 39 40	- - - - tion 447.35 of the <i>M</i> multi- residential 1 - -		office buildings	shopping centres 4	parking lots/ vacant land		large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro  Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year Total tax adjustments for the year	(#) (\$) (#) (\$) Ogram unde (#) (%) (#)	34 35 36 37 38 39 40 41	- - - - tion 447.35 of the <i>M</i> multi- residential 1 - -		office buildings	shopping centres 4	parking lots/ vacant land 5		large industrial
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro  Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine	(#) (\$) (#) (\$) ogram unde (#) (%) (#) (\$) (\$)	34 35 36 37 38 39 40 41 42			office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 7
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro  Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine decrease phase-in	(#) (\$) (#) (\$) ogram unde (#) (%) (\$) (\$) (\$)	34 35 36 37 38 39 40 41 42 43 44	- - - - tion 447,35 of the M multi- residential 1 - - - -		office buildings 3	shopping centres  4	parking lots/ vacant land 5	industrial 6	large industrial 7
Properties increasing: No. of properties affected within class Total adjustments for the year Properties decreasing: No. of properties affected within class Total adjustments for the year  4. 10/5/5 Capping program and Maximum Taxes pro  Total no. of properties in class Budgetary levy change Properties increasing: No. of properties affected within class Total tax increase phase-ins for year Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine	(#) (\$) (#) (\$) ogram unde (#) (%) (#) (\$) (\$)	34 35 36 37 38 39 40 41 42 43	- - - - tion 447,35 of the M multi- residential 1 - - -		office buildings 3 -	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 7