

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 16009

MUNICIPALITY OF: Lindsay T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Lindsay T

		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	22,287,504	4,839,403	7,075,966	10,372,135
Direct water billings on ratepayers -- own municipality	2	2,313,304	-		2,313,304
-- other municipalities	3	42,467	-		42,467
Sewer surcharge on direct water billings -- own municipality	4	912,484	-		912,484
-- other municipalities	5	4,713	-		4,713
Subtotal	6	25,560,472	4,839,403	7,075,966	13,645,103
PAYMENTS IN LIEU OF TAXATION					
Canada	7	74,587	11,393	5	63,189
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	159,013	50,914		108,099
The Municipal Act, section 157	10	146,475	-		146,475
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	372,273	101,411	55,544	215,318
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	9,311	2,981	-	6,330
Other	15	-	-	-	-
Municipal enterprises	16	175,411	26,828	-	148,583
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	937,070	193,527	55,549	687,994
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	445,000			445,000
Special Transition Assistance	63	54,000			54,000
Special Circumstances Fund	64	948,000			948,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,447,000			1,447,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	199,920			199,920
Canada specific grants	30	9,070			9,070
Other municipalities - grants and fees	31	771,268			771,268
Fees and service charges	32	2,544,492			2,544,492
Subtotal	33	3,524,750			3,524,750
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	315,051	-	-	315,051
Rents, concessions and franchises	36	10,316			10,316
Fines	37	49,361			49,361
Penalties and interest on taxes	38	380,169			380,169
Investment income - from own funds	39	33,372			33,372
- other	40	-			-
Donations	70	78,593			78,593
Sales of publications, equipment, etc	42	13,000			13,000
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,139,098			1,139,098
Contributions from non-consolidated entities	45	-			-
--	46	10,784			10,784
--	47	-			-
--	48	-			-
Subtotal	50	2,029,744	-	-	2,029,744
TOTAL REVENUE	51	33,499,036	5,032,930	7,131,515	21,334,591





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Lindsay T
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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	2,858,308	2,469,653	6,372	376,590	5,693
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	243,338	217,342	1,154	24,252	590
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	717	717	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,102,363	2,687,712	7,526	400,842	6,283
Subtotal Commercial		2,719,269	2,378,327	-	340,942	-
Subtotal Industrial		1,155,871	1,010,948	-	144,923	-
Pipeline	2.547400	66,130	57,839	-	8,291	-
Other	-	-	-	-	-	-
Supplementary Taxes		32,333	29,568	-	2,765	-
Subtotal levied by tax rate		7,075,966	6,164,394	7,526	897,763	6,283
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		7,075,966	6,164,394	7,526	897,763	6,283

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Lindsay T

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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	-	-	250,000	26,092
Protection to Persons and Property					
Fire	2	-	-	71,758	13,016
Police	3	8,000	-	39,984	48,466
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	12,159
Emergency measures	6	-	-	-	-
Subtotal	7	8,000	-	111,742	73,641
Transportation services					
Roadways	8	-	-	87,627	418,336
Winter Control	9	-	-	21,168	-
Transit	10	11,526	-	-	67,946
Parking	11	-	-	-	217,259
Street Lighting	12	-	-	-	-
Air Transportation	13	97,100	-	-	-
--	14	-	-	-	-
Subtotal	15	108,626	-	108,795	703,541
Environmental services					
Sanitary Sewer System	16	-	-	-	87,778
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	10,758	90,447
Garbage Collection	19	-	-	-	5,158
Garbage Disposal	20	-	-	265,417	5,475
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	276,175	188,858
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	46,744	6,905	-	1,400,237
Libraries	38	36,550	2,165	20,219	81,589
Other Cultural	39	-	-	-	-
Subtotal	40	83,294	9,070	20,219	1,481,826
Planning and Development					
Planning and Development	41	-	-	4,337	70,534
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	4,337	70,534
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	199,920	9,070	771,268	2,544,492



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality	
Lindsay T	

		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	1,582,379	31,720	1,248,328	1,560,748	-	- 15,354	4,407,821
Protection to Persons and Property								
Fire	2	1,020,387	71,073	91,635	8,622	-	66,000	1,257,717
Police	3	2,671,014	81,700	391,208	16,000	-	- 66,000	3,093,922
Conservation Authority	4	-	-	-	-	68,426	-	68,426
Protective inspection and control	5	134,229	-	15,409	-	-	-	149,638
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,825,630	152,773	498,252	24,622	68,426	-	4,569,703
Transportation services								
Roadways	8	764,774	342,536	523,965	111,573	-	-	1,742,848
Winter Control	9	85,409	-	146,179	36,594	-	-	268,182
Transit	10	259,402	-	93,284	-	-	-	352,686
Parking	11	76,737	-	123,188	37,404	-	15,354	252,683
Street Lighting	12	8,889	-	79,817	-	-	-	88,706
Air Transportation	13	1,751	-	14,077	-	-	-	15,828
--	14	-	-	-	-	-	-	-
Subtotal	15	1,196,962	342,536	980,510	185,571	-	15,354	2,720,933
Environmental services								
Sanitary Sewer System	16	325,559	113,935	769,237	-	-	- 106,722	1,102,009
Storm Sewer System	17	-	140,375	-	-	-	-	140,375
Waterworks System	18	331,699	706,902	846,542	927,691	-	106,722	2,919,556
Garbage Collection	19	43,197	-	305,205	-	-	-	348,402
Garbage Disposal	20	-	-	306,916	-	-	-	306,916
Pollution Control	21	-	244,455	-	-	-	-	244,455
--	22	-	-	-	-	-	-	-
Subtotal	23	700,455	1,205,667	2,227,900	927,691	-	-	5,061,713
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	40,000	-	40,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	40,000	-	40,000
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,448,123	576,102	877,782	-	-	-	2,902,007
Libraries	38	481,407	-	80,419	1,000	-	-	562,826
Other Cultural	39	-	-	-	-	25,485	-	25,485
Subtotal	40	1,929,530	576,102	958,201	1,000	25,485	-	3,490,318
Planning and Development								
Planning and Development	41	149,655	-	19,871	-	-	-	169,526
Commercial and Industrial	42	-	173,966	-	-	170,000	-	343,966
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	149,655	173,966	19,871	-	170,000	-	513,492
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,384,611	2,482,764	5,933,062	2,699,632	303,911	-	20,803,980

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Lindsay T		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,125,264
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,577,292
Reserves and Reserve Funds	3	1,522,755
Subtotal	4	3,100,047
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	2,059,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	2,059,000
Grants and Loan Forgiveness		
Ontario	20	100,537
Canada	21	69,289
Other Municipalities	22	2,234
Subtotal	23	172,060
Other Financing		
Prepaid Special Charges	24	49,980
Proceeds From Sale of Land and Other Capital Assets	25	254,537
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	301,324
--	30	26,096
--	31	29,875
Subtotal	32	661,812
Total Sources of Financing	33	5,992,919
Applications		
Own Expenditures		
Short Term Interest Costs	34	89,785
Other	35	8,891,576
Subtotal	36	8,981,361
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	955,667
Total Applications	42	9,937,028
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	6,069,373
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	151,823
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	2,580,903
- Proceeds From Long Term Liabilities	46	2,919,504
- Transfers From Reserves and Reserve Funds	47	720,789
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	6,069,373
* - 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

Lindsay T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	163,994
Protection to Persons and Property					
Fire	2	-	-	-	346,036
Police	3	-	-	-	260,113
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	606,149
Transportation services					
Roadways	8	87,704	63,956	2,234	1,159,438
Winter Control	9	-	-	-	-
Transit	10	-	-	-	83,847
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	87,704	63,956	2,234	1,243,285
Environmental services					
Sanitary Sewer System	16	-	-	-	2,681,180
Storm Sewer System	17	-	-	-	107,379
Waterworks System	18	5,333	5,333	-	3,332,428
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	972
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,333	5,333	-	6,121,959
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	7,500	-	-	697,994
Libraries	38	-	-	-	53,411
Other Cultural	39	-	-	-	-
Subtotal	40	7,500	-	-	751,405
Planning and Development					
Planning and Development	41	-	-	-	94,569
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	94,569
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	100,537	69,289	2,234	8,981,361

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Lindsay T

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	186,910
Police	3	208,710
Conservation Authority	4	481,114
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
Transportation services		
Roadways	8	689,824
Winter Control	9	4,100,868
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	4,100,868
Storm Sewer System	17	137,259
Waterworks System	18	230,522
Garbage Collection	19	2,806,513
Garbage Disposal	20	-
Pollution Control	21	-
--	22	855,392
	Subtotal 23	-
Health Services		
Public Health Services	24	4,029,686
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	Subtotal 30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	1,818,449
Other Cultural	39	-
	Subtotal 40	-
Planning and Development		
Planning and Development	41	1,818,449
Commercial and Industrial	42	-
Residential Development	43	312,776
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	Subtotal 47	-
Electricity	48	312,776
Gas	49	536,000
Telephone	50	-
	Total 51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Lindsay T

			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	11,674,513
	Subtotal		4	11,674,513
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:School boards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	11,674,513
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Instalment (serial) debentures			17	11,368,000
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	306,513
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	80,000
- university support			40	-
- leases and other agreements			41	131,886
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	211,886

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Lindsay T

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6. Ontario Clean Water Agency Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1	2	3		
			\$	\$	\$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1998 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	1,115,558	614,116				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	12,219	5,242				
- user rates (consolidated entities)	53	384,366	351,263				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	71,000	66,593				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	1,583,143	1,037,214				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	-	-				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	1,734,845	916,756	62,328	45,977	86,000	58,960
2000	61	1,497,788	747,527	67,066	42,179	96,000	49,500
2001	62	1,625,730	602,984	70,803	37,791	107,000	38,940
2002	63	1,671,512	449,266	75,541	32,999	118,000	27,170
2003	64	1,568,136	292,532	78,541	27,820	129,000	14,190
2004 - 2008	65	2,375,502	375,737	310,721	48,813	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	10,473,513	3,384,802	665,000	235,579	536,000	188,760
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999	72					531,610	
2000	73					779,069	
2001	74					824,912	
2002	75					878,038	
2003	76					930,123	
Total	77					3,943,752	
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance	92	-	-				
Other long term debt refinanced	93	-	-				

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lindsay T

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,820,798	18,605	4,839,403	-	-	-	-	-	-
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		193,527	-	193,527	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	5,014,325	18,605	5,032,930	4,839,403	-	193,527	-	5,032,930	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	5,014,325	18,605	5,032,930	4,839,403	-	193,527	-	5,032,930	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lindsay T

9LT  
13

For the year ended December 31, 1998.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	6,182,613	29,568	-	6,212,181	6,164,394	47,787	-	6,212,181	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	7,526	-	-	7,526	7,526	-	-	7,526	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	902,760	2,765	-	905,525	897,763	7,762	-	905,525	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	6,283	-	-	6,283	6,283	-	-	6,283	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	7,099,182	32,333	-	7,131,515	7,075,966	55,549	-	7,131,515	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Lindsay T

10  
15

		1	\$
Balance at the beginning of the year	1	4,353,472	
Revenues			
Contributions from revenue fund	2	1,122,340	
Contributions from capital fund	3	955,667	
Development Charges Act	67	235,958	
Lot levies and subdivider contributions	60	47,424	
Recreational land (the Planning Act)	61	9,810	
Investment income - from own funds	5	57,315	
- other	6	12,741	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,441,255	
Expenditures			
Transferred to capital fund	14	1,522,755	
Transferred to revenue fund	15	1,139,098	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	2,661,853	
Balance at the end of the year for:			
Reserves	23	1,555,542	
Reserve Funds	24	2,577,332	
Total	25	4,132,874	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	287,435	
Contingencies	27	82,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	10,000	
Workers' compensation	33	-	
Capital expenditure - general administration	34	214,173	
- roads	35	292,764	
- sanitary and storm sewers	36	1,153,667	
- parks and recreation	64	-	
- library	65	1,341	
- other cultural	66	-	
- water	38	1,397,129	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	431,180	
Waterworks current purposes	49	-	
Transit current purposes	50	1,990	
Library current purposes	51	24,139	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	128,299	
Lot levies and subdivider contributions	44	38,543	
Recreational land (the Planning Act)	46	10,823	
Parking revenues	45	59,391	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	4,132,874	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lindsay T

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	78,737	3,616
Accounts receivable			
Canada	2	285,524	
Ontario	3	183,622	
Region or county	4	339,018	
Other municipalities	5	9,953	
School Boards	6	167,553	portion of taxes
Waterworks	7	724,376	receivable for
Other (including unorganized areas)	8	830,448	business taxes
Taxes receivable			
Current year's levies	9	819,672	
Previous year's levies	10	477,086	93,038
Prior year's levies	11	373,605	56,910
Penalties and interest	12	197,418	32,249
Less allowance for uncollectables (negative)	13	- 141,219	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	464,245	portion of line 20
Capital outlay to be recovered in future years	19	11,674,513	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	273,187	169,929
	21	16,757,738	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Lindsay T

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	786,100		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	2,762,846		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	3,444		
Other municipalities	29	39,439		
School Boards	30	-		
Trade accounts payable	31	2,543,013		
Other	32	421		
Other current liabilities	33	289,792		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,613,236		
- special area rates and special charges	35	-		
- benefitting landowners	36	53,764		
- user rates (consolidated entities)	37	2,806,513		
Recoverable from Reserve Funds	38	665,000		
Recoverable from unconsolidated entities	39	536,000		
Less: Own holdings (negative)	40	- 306,513		
Reserves and reserve funds	41	4,132,874		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	14,627		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	886,555		
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	- 6,069,373		
Total	59	16,757,738		



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					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	7,177	1,481,997	831,307
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	7,181	585,878	326,606
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31		84	2,365,002		
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	4,978,504	4,978,504
	69	-	-	2,059,000	2,059,000
	70	-	-	-	-
	71	-	-	2,919,504	2,919,504
		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
73		20,700,000	20,700,000	20,700,000	20,700,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
				\$	
	85	12	8,430,539		
86		-	-		

ANALYSIS OF USER FEES

Municipality

Lindsay T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Hour	64	116	483,798	ice re
	2	Each	47	58	237,146	per se
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			720,944	
All other user fees		22			1,823,548	
	Total	23			2,544,492	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-