

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 49028

MUNICIPALITY OF: McKellar Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

McKellar Tp

1
3

		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	1,625,104	-	915,221	709,883
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,625,104	-	915,221	709,883
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	380	-		380
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	213	-	-	213
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	309	-	-	309
Subtotal	18	902	-	-	902
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	626,000			626,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	34,855			34,855
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	660,855			660,855
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	12,372			12,372
Canada specific grants	30	406			406
Other municipalities - grants and fees	31	535			535
Fees and service charges	32	18,271			18,271
Subtotal	33	31,584			31,584
OTHER REVENUES					
Trailer revenue and licences	34	11,540			11,540
Licences and permits	35	17,577	-	-	17,577
Rents, concessions and franchises	36	27,897			27,897
Fines	37	-			-
Penalties and interest on taxes	38	62,429			62,429
Investment income - from own funds	39	-			-
- other	40	14,108			14,108
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	15,257			15,257
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	148,808	-	-	148,808
TOTAL REVENUE	51	2,467,253	-	915,221	1,552,032

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

McKellar Tp

2LT - SB
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	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	814,284	776,701	1,978	35,605	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	329	329	-	-	-
Managed Forest	0.115000	36	36	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	814,649	777,066	1,978	35,605	-
Subtotal Commercial		90,048	86,447	-	3,601	-
Subtotal Industrial		1,532	1,471	-	61	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		8,992	8,632	-	360	-
Subtotal levied by tax rate		915,221	873,616	1,978	39,627	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		915,221	873,616	1,978	39,627	-

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

McKellar Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	406	-	5,820
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,250	-	-	202
Emergency measures	6	-	-	-	-
Subtotal	7	4,250	406	-	6,022
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,456
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,456
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	60
--	29	-	-	-	-
Subtotal	30	-	-	-	60
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	2,000	-	-	8,824
Libraries	38	6,122	-	535	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,122	-	535	8,824
Planning and Development					
Planning and Development	41	-	-	-	909
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	909
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	12,372	406	535	18,271

		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	114,659	-	122,081	6,330	-	-	243,070
Protection to Persons and Property								
Fire	2	-	-	49,074	71,990	-	-	121,064
Police	3	-	-	103,787	-	-	-	103,787
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	21,264	-	9,641	-	-	-	30,905
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	21,264	-	162,502	71,990	-	-	255,756
Transportation services								
Roadways	8	127,646	-	205,540	42,249	-	-	375,435
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,876	-	-	-	1,876
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	127,646	-	207,416	42,249	-	-	377,311
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	19,280	-	8,998	7,456	-	-	35,734
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	19,280	-	8,998	7,456	-	-	35,734
Health Services								
Public Health Services	24	-	-	-	-	50,205	-	50,205
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	16,677	-	-	-	16,677
Ambulance Services	27	-	-	76,315	-	-	-	76,315
Cemeteries	28	-	-	4,862	-	-	-	4,862
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	97,854	-	50,205	-	148,059
Social and Family Services								
General Assistance	31	-	-	-	-	301,442	-	301,442
Assistance to Aged Persons	32	-	-	-	-	24,490	-	24,490
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	325,932	-	325,932
Social Housing	90	-	-	46,822	-	-	-	46,822
Recreation and Cultural Services								
Parks and Recreation	37	6,422	-	38,043	4,641	-	-	49,106
Libraries	38	10,610	-	10,857	3	-	-	21,470
Other Cultural	39	-	-	1,204	-	-	-	1,204
Subtotal	40	17,032	-	50,104	4,644	-	-	71,780
Planning and Development								
Planning and Development	41	-	-	8,825	-	-	-	8,825
Commercial and Industrial	42	-	-	6,309	-	-	-	6,309
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	15,134	-	-	-	15,134
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	299,881	-	710,911	132,669	376,137	-	1,519,598

1998 FINANCIAL INFORMATION RETURN

Municipality

McKellar Tp

59

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year		1	-	
Source of Financing				
Contributions from Own Funds				
Revenue Fund		2	87,320	
Reserves and Reserve Funds		3	-	
Subtotal		4	87,320	
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	1,100	
Canada		21	-	
Other Municipalities		22	-	
Subtotal		23	1,100	
Other Financing				
Prepaid Special Charges		24	-	
Proceeds From Sale of Land and Other Capital Assets		25	-	
Investment Income				
From Own Funds		26	-	
Other		27	-	
Donations		28	-	
--		30	-	
--		31	-	
Subtotal		32	-	
Total Sources of Financing		33	88,420	
Applications				
Own Expenditures				
Short Term Interest Costs		34	-	
Other		35	88,420	
Subtotal		36	88,420	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities		37	-	
Unconsolidated Local Boards		38	-	
Individuals		39	-	
Subtotal		40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund		41	-	
Total Applications		42	88,420	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		43	-	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)		44	-	
To be Recovered From:				
- Taxation or User Charges Within Term of Council		45	-	
- Proceeds From Long Term Liabilities		46	-	
- Transfers From Reserves and Reserve Funds		47	-	
- -		48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)		49	-	
		19	-	
			-	

* - Amount in Line 18 Raised on Behalf of Other Municipalities

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

McKellar Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,330
Protection to Persons and Property					
Fire	2	-	-	-	50,198
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	50,198
Transportation services					
Roadways	8	-	-	-	32,249
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	32,249
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
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	-	-	-	1,540
Libraries	38	1,100	-	-	1,103
Other Cultural	39	-	-	-	-
Subtotal	40	1,100	-	-	2,643
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,100	-	-	88,420

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

McKellar Tp

7
11

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

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

McKellar Tp

		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	-	
Subtotal	4	-	
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	-	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
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	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

McKellar Tp

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	-	-	-	
- special are rates and special charges	51	-	-	-	
- benefiting landowners	52	-	-	-	
- user rates (consolidated entities)	53	-	-	-	
Recovered from reserve funds	54	-	-	-	
Recovered from unconsolidated entities					
- hydro	55	-	-	-	
- gas and telephone	57	-	-	-	
--	56	-	-	-	
--	58	-	-	-	
--	59	-	-	-	
Total	78	-	-	-	
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
		1	2	3	4
		\$	\$	\$	\$
1999	60	-	-	-	-
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-	-	-	
2000	73	-	-	-	
2001	74	-	-	-	
2002	75	-	-	-	
2003	76	-	-	-	
Total	77	-	-	-	
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

McKellar Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

McKellar Tp

9LT
13

For the year ended December 31, 1998.

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

McKellar Tp

10
15

		1 \$
Balance at the beginning of the year	1	492,544
Revenues		
Contributions from revenue fund	2	45,349
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	1,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	4,300
--	9	100
--	10	-
--	11	-
--	12	-
Total revenue	13	50,749
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	15,257
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	15,257
Balance at the end of the year for:		
Reserves	23	402,892
Reserve Funds	24	125,144
Total	25	528,036
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	191,370
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	14,416
- roads	35	70,000
- sanitary and storm sewers	36	-
- parks and recreation	64	46,095
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	74,604
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	5,896
--	52	511
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	125,144
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	528,036

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

McKellar Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	180,269	-
Accounts receivable			
Canada	2	5,209	
Ontario	3	12,598	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	4,796	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,871	business taxes
Taxes receivable			
Current year's levies	9	219,732	
Previous year's levies	10	163,174	26,418
Prior year's levies	11	152,876	26,366
Penalties and interest	12	53,430	11,810
Less allowance for uncollectables (negative)	13	- 15,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,943	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	781,898	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

McKellar Tp

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	160,669		
Other	32	17,587		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	528,036		
Accumulated net revenue (deficit)				
General revenue	42	67,497		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 3,339		
Cemetaries	50	11,448		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	781,898		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	3	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	-	
Total	13	5	

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	187,219	86,056		
Employee benefits	15	9,334	5,116		

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	1,386,322			
Previous years' tax	17	130,746			
Penalties and interest	18	38,979			
Subtotal	19	1,556,047			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	7,207			
- recoverable from upper tier	90	-			
- recoverable from school boards	91	11,843			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92	-			
- cancellations	93	-			
- other	94	-			
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-	-		
- recoverable from upper tier	96	-	-		
- recoverable from school boards	97	-	-		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98	-			
- industrial properties	99	-			
--	80	-			
Total reductions	29	1,575,097			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,980,604	
Due date of last installment (YYYYMMDD)	33	-	
Final billings:			
Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,980,908	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 1999 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

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	9,670	7,277		
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1998 billings residential units	all other properties	computer use only	
				1	2	3	4	
				\$	\$	\$		
Water								
In this municipality				39	-	-	-	
In other municipalities (specify municipality)								
--				40	-	-	-	
--				41	-	-	-	
--				42	-	-	-	
--				43	-	-	-	
--				64	-	-	-	
				number of residential units	1998 billings residential units	all other properties	computer use only	
				1	2	3	4	
				\$	\$	\$		
Sewer								
In this municipality				44	-	-	-	
In other municipalities (specify municipality)								
--				45	-	-	-	
--				46	-	-	-	
--				47	-	-	-	
--				48	-	-	-	
--				65	-	-	-	
						water	sewer	
						1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66	-	-	-	
8. Selected investments of own sinking funds as at December 31								
				own municipality	other municipalities, school boards	Province	Federal	
				1	2	3	4	
				\$	\$	\$	\$	
Own sinking funds				83	-	-	-	
9. Borrowing from own reserve funds								
						1		
						\$		
Loans or advances due to reserve funds as at December 31						84	-	
10. Joint boards consolidated by this municipality								
				total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
				1	2	3	4	
				\$	\$	%		
name of joint boards								
--				53	-	-	-	
--				54	-	-	-	
--				55	-	-	-	
--				56	-	-	-	
--				57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council								
				tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
				1	2	4	3	
				\$	\$	\$	\$	
Approved but not financed as at December 31, 1997				67	-	314,528	-	
Approved in 1998				68	-	-	-	
Financed in 1998				69	-	-	-	
No long term financing necessary				70	-	-	-	
Approved but not financed as at December 31, 1998				71	-	314,528	-	
Applications submitted but not approved as at Decemeber 31, 1998				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				1999	2000	2001	2002	2003
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				1,550,000	1,600,000	1,625,000	1,650,000	1,700,000
13. Municipal procurement this year								
						1	2	
						\$	\$	
Total construction contracts awarded						85	-	
Construction contracts awarded at \$100,000 or greater						86	-	

ANALYSIS OF USER FEES

Municipality

McKellar Tp

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	Each	5	50	2,456	0
	2	Day	25	270	8,824	0
	3	Hour	120	300	5,820	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			17,100	
All other user fees		22			1,171	
	Total	23			18,271	

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

-

-

-

-

-

2

-

Budgetary levy change

(%)

39

-

6

-

-

-

6

-

Properties increasing:

No. of properties affected within class

(#)

40

-

12

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

4,114

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

9

-

-

-

1

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-