

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 54018

MUNICIPALITY OF: New Liskeard T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
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		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	5,328,061	-	1,974,471	3,353,590
Direct water billings on ratepayers -- own municipality	2	29,203	-		29,203
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	16,155	-		16,155
-- other municipalities	5	-	-		-
Subtotal	6	5,373,419	-	1,974,471	3,398,948
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	28,957	-	-	28,957
Ontario					
The Municipal Tax Assistance Act	9	127,507	-		127,507
The Municipal Act, section 157	10	16,650	-		16,650
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	59,436	-	8,800	50,636
Ontario Hydro	13	96,844	-	-	96,844
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	60,388	-	-	60,388
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	389,782	-	8,800	380,982
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,820,000			1,820,000
Special Transition Assistance	63	215,000			215,000
Special Circumstances Fund	64	128,599			128,599
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,163,599			2,163,599
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	309,610			309,610
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	79,127			79,127
Fees and service charges	32	626,004			626,004
Subtotal	33	1,014,741			1,014,741
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	37,088	-	-	37,088
Rents, concessions and franchises	36	163,151			163,151
Fines	37	5,096			5,096
Penalties and interest on taxes	38	27,042			27,042
Investment income - from own funds	39	-			-
- other	40	81,543			81,543
Donations	70	26,181			26,181
Sales of publications, equipment, etc	42	929			929
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	46,486			46,486
Contributions from non-consolidated entities	45	-			-
--	46	33,836	33,836		
--	47	2,804	2,804		
--	48	-	-	-	
Subtotal	50	424,156	-	-	424,156
TOTAL REVENUE	51	9,365,697	-	1,983,271	7,382,426

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

New Liskeard T

2LT - SB
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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	742,985	421,714	5,365	115,661	200,245
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	23,562	13,817	271	4,702	4,772
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	51	-	-	-	51
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	766,598	435,531	5,636	120,363	205,068
Subtotal Commercial		1,061,898	478,024	24,434	117,499	441,941
Subtotal Industrial		123,078	55,405	2,832	13,618	51,223
Pipeline	1.283100	12,677	5,706	292	1,403	5,276
Other	-	-	-	-	-	-
Supplementary Taxes		10,220	3,357	137	1,944	4,782
Subtotal levied by tax rate		1,974,471	978,023	33,331	254,827	708,290
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		1,974,471	978,023	33,331	254,827	708,290

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

New Liskeard 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	6,539	-	-	4,090
Protection to Persons and Property					
Fire	2	472	-	18,491	15,738
Police	3	8,699	-	-	5,449
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	9,171	-	18,491	21,187
Transportation services					
Roadways	8	-	-	-	3,459
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	3,459
Environmental services					
Sanitary Sewer System	16	35,196	-	26,490	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	7,856	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	16,428
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	35,196	-	34,346	16,428
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	29,155
--	29	-	-	-	-
Subtotal	30	-	-	-	29,155
Social and Family Services					
General Assistance	31	212,607	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	212,607	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	33,211	-	9,207	596,556
Libraries	38	12,411	-	17,083	8,879
Other Cultural	39	-	-	-	59,706
Subtotal	40	45,622	-	26,290	545,729
Planning and Development					
Planning and Development	41	-	-	-	4,400
Commercial and Industrial	42	-	-	-	1,556
Residential Development	43	475	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	475	-	-	5,956
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	309,610	-	79,127	626,004

		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	360,615	-	202,019	9,390	-	2,850	574,874
Protection to Persons and Property								
Fire	2	103,280	-	45,297	7,356	-	-	155,933
Police	3	778,632	-	73,232	23,695	-	9,550	885,109
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	79,588	-	25,502	-	100	-	105,190
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	961,500	-	144,031	31,051	100	9,550	1,146,232
Transportation services								
Roadways	8	439,875	1,096	181,638	340,889	-	-	894,991
Winter Control	9	51,315	-	116,502	-	-	-	167,817
Transit	10	-	-	44,913	-	-	-	44,913
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	310	-	70,955	-	-	-	71,265
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	491,500	1,096	414,008	340,889	-	-	1,178,986
Environmental services								
Sanitary Sewer System	16	62,277	-	164,910	88,000	-	17,513	332,700
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	67,286	-	127,475	11,862	-	28,278	234,901
Garbage Collection	19	4,617	-	70,599	-	-	-	75,216
Garbage Disposal	20	24,847	19,508	60,349	-	-	5,321	110,025
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	159,027	19,508	423,333	99,862	-	51,112	752,842
Health Services								
Public Health Services	24	23,554	-	52,467	1,418	253,457	1,104	332,000
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,214	-	1,214
Ambulance Services	27	-	-	-	-	366,845	-	366,845
Cemeteries	28	46,679	-	13,857	2,834	-	204	63,574
--	29	-	-	-	-	-	-	-
Subtotal	30	70,233	-	66,324	4,252	621,516	1,308	763,633
Social and Family Services								
General Assistance	31	40,723	-	25,960	-	818,127	-	884,810
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	22,139	-	22,139
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	40,723	-	25,960	-	840,266	-	906,949
Social Housing	90	-	-	-	-	263,728	-	263,728
Recreation and Cultural Services								
Parks and Recreation	37	680,394	-	630,860	142,464	-	-	1,446,696
Libraries	38	98,253	-	38,506	2,285	-	-	139,044
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	778,647	-	669,366	144,749	-	-	1,585,740
Planning and Development								
Planning and Development	41	123	-	3,509	-	-	-	3,632
Commercial and Industrial	42	2,365	-	36,644	100,844	-	10,709	150,562
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,488	-	40,153	100,844	-	10,709	154,194
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,864,733	20,604	1,985,194	731,037	1,725,610	-	7,327,178

1998 FINANCIAL INFORMATION RETURN		
Municipality		
New Liskeard T		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	- 40,948
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	545,025
Reserves and Reserve Funds	3	-
Subtotal	4	545,025
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	26,666
Canada	21	-
Other Municipalities	22	-
Subtotal	23	26,666
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	18,639
--	30	-
--	31	-
Subtotal	32	18,639
Total Sources of Financing	33	590,330
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	577,314
Subtotal	36	577,314
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	577,314
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 53,964
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 53,964
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	- 53,964
* - 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

New Liskeard T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	21,390
Protection to Persons and Property					
Fire	2	-	-	-	7,356
Police	3	-	-	-	23,694
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	31,050
Transportation services					
Roadways	8	-	-	-	302,896
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	302,896
Environmental services					
Sanitary Sewer System	16	-	-	-	13,536
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	12,438
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	25,974
Health Services					
Public Health Services	24	-	-	-	1,418
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,834
--	29	-	-	-	-
Subtotal	30	-	-	-	4,252
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	-	-	-	67,469
Libraries	38	-	-	-	2,285
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	69,754
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	26,666	-	-	121,998
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	26,666	-	-	121,998
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	26,666	-	-	577,314

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

New Liskeard T

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			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	1,310	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	1,310	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	108,059	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	108,059	
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

New Liskeard T

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		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	109,369	
Subtotal	4	109,369	
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	109,369	
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	1,310	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	108,059	
--	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	148,807	
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	148,807	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

New Liskeard T

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	12,362	8,242			
- 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	12,362	8,242			
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	13,189	7,415	-	-	-
2000	61	13,887	6,326	-	-	-
2001	62	14,275	5,232	-	-	-
2002	63	15,292	4,216	-	-	-
2003	64	16,381	3,126	-	-	-
2004 - 2008	65	36,345	2,670	-	-	-
2009 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	109,369	28,985	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

New Liskeard 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	-	978,627	3,357	-	981,984	978,023	3,961	-	981,984	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	33,397	137	-	33,534	33,331	203	-	33,534	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	253,857	1,944	-	255,801	254,827	974	-	255,801	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	707,170	4,782	-	711,952	708,290	3,662	-	711,952	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	1,973,051	10,220	-	1,983,271	1,974,471	8,800	-	1,983,271	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

New Liskeard T

10
15

		1	\$
Balance at the beginning of the year	1	1,991,081	
Revenues			
Contributions from revenue fund	2	186,012	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	19,831	
--	9	10,000	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	215,843	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	46,486	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	46,486	
Balance at the end of the year for:			
Reserves	23	1,767,585	
Reserve Funds	24	392,853	
Total	25	2,160,438	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,202,521	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	281,822	
Sick leave	31	319,727	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	100,708	
- parks and recreation	64	100,000	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	85,625	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	12,997	
--	53	57,038	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,160,438	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

New Liskeard T

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,063,353	-
Accounts receivable			
Canada	2	12,995	
Ontario	3	117,441	
Region or county	4	-	
Other municipalities	5	19,767	
School Boards	6	3,231	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	97,802	business taxes
Taxes receivable			
Current year's levies	9	179,045	
Previous year's levies	10	54,285	2,072
Prior year's levies	11	27,555	1,809
Penalties and interest	12	24,481	1,247
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	376,727	
Other current assets	18	72,949	portion of line 20
Capital outlay to be recovered in future years	19	109,369	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	3,159,000	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

New Liskeard T

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	430,401		
Region or county	28	-		
Other municipalities	29	2,000		
School Boards	30	-		
Trade accounts payable	31	166,041		
Other	32	127,389		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	109,369		
- 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	2,160,438		
Accumulated net revenue (deficit)				
General revenue	42	109,398		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	53,964		
Total	59	3,159,000		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		2
Non-line Department Support Staff	2		5
Fire	3		5
Police	4		8
Transit	5		-
Public Works	6		15
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		1
Parks and Recreation	10		11
Libraries	11		1
Planning	12		-
Total	13		48
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,916,364	432,645
Employee benefits	15	425,329	37,561
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		5,118,747
Previous years' tax	17		82,473
Penalties and interest	18		22,805
Subtotal	19		5,224,025
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		16,747
- recoverable from upper tier	90		-
- recoverable from school boards	91		17,138
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2 %	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		5,257,910
Amounts added to the tax roll for collection purposes only	30		3,616
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		2
Due date of first installment (YYYYMMDD)	32		19,980,331
Due date of last installment (YYYYMMDD)	33		19,980,430
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,981,016
Due date of last installment (YYYYMMDD)	36		19,981,130
			\$
Supplementary taxes levied with 1999 due date	37		24,362
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$
Estimated to take place		3 \$	4 \$
in 1999	58	-	-
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	13,341	13,341		
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	-	29,203		
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	-	16,155		
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	2,191	2,191		
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	108,059	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
--		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1997		67	-	-	-	
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
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

New Liskeard 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	Each			138,846	0
	2	Each			222,103	0
	3	Each			160,231	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			521,180	
All other user fees		22			104,824	
	Total	23			626,004	

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

-

-

-

-

-

-

-