

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 1047**

**MUNICIPALITY OF: North Glengarry Tp**

## 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	8,473,426	3,455,713	3,188,364	1,829,349
Direct water billings on ratepayers -- own municipality	2	682,579	-		682,579
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	534,173	-		534,173
-- other municipalities	5	-	-		-
Subtotal	6	9,690,178	3,455,713	3,188,364	3,046,101
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	12,373	-	-	12,373
Ontario					
The Municipal Tax Assistance Act	9	17,318	-		17,318
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	73,083	46,428	8,128	18,527
Ontario Hydro	13	3,938	-	-	3,938
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	36,536	-	-	36,536
Other municipalities and enterprises	17	4,350	-	-	4,350
Subtotal	18	147,598	46,428	8,128	93,042
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,932,000			1,932,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	156,707			156,707
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,088,707			2,088,707
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,227,808			1,227,808
Canada specific grants	30	17,389			17,389
Other municipalities - grants and fees	31	134,136			134,136
Fees and service charges	32	1,239,876			1,239,876
Subtotal	33	2,619,209			2,619,209
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	128,864	-	-	128,864
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	262,445			262,445
Investment income - from own funds	39	-			-
- other	40	42,479			42,479
Donations	70	-			-
Sales of publications, equipment, etc	42	35,370			35,370
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	376,018			376,018
Contributions from non-consolidated entities	45	-			-
--	46	6,820	6,820		
--	47	-	-		
--	48	-	-		
Subtotal	50	851,996	-	-	851,996
TOTAL REVENUE	51	15,397,688	3,502,141	3,196,492	8,699,055





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

North Glengarry Tp
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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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	1,480,361	676,283	37,064	280,885	486,129
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	21,959	9,713	541	5,282	6,423
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	74,773	46,953	857	10,980	15,983
Managed Forest		0.115000	584	316	10	118	140
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	1,577,677	733,265	38,472	297,265	508,675
Subtotal Commercial			839,577	342,220	30,460	138,614	328,283
Subtotal Industrial			682,233	278,085	24,751	112,637	266,760
Pipeline		-	18,120	7,386	657	2,992	7,085
Other		-	1,992	812	72	329	779
Supplementary Taxes			68,765	27,603	1,980	7,087	32,095
Subtotal levied by tax rate			3,188,364	1,389,371	96,392	558,924	1,143,677
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			3,188,364	1,389,371	96,392	558,924	1,143,677

## 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

North Glengarry Tp

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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	-	-	-	80,390
Protection to Persons and Property					
Fire	2	-	-	13,371	3,717
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	864,394	-	-	-
Subtotal	7	864,394	-	13,371	3,717
Transportation services					
Roadways	8	325,650	17,389	-	9,763
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	325,650	17,389	-	9,763
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	10,189	-	-	35,845
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	119,148
Pollution Control	21	8,686	-	88,277	290,954
--	22	-	-	-	-
Subtotal	23	18,875	-	88,277	445,947
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	-	-	32,488	427,000
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	32,488	427,000
Planning and Development					
Planning and Development	41	-	-	-	9,550
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	18,889	-	-	18,941
Tile Drainage and Shoreline Assistance	45	-	-	-	244,568
--	46	-	-	-	-
Subtotal	47	18,889	-	-	273,059
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,227,808	17,389	134,136	1,239,876



		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	389,701	4,041	392,340	310,499	-	-	1,096,581
Protection to Persons and Property								
Fire	2	137,294	522	116,855	2,050	-	-	256,721
Police	3	27,685	3,549	268,745	-	-	-	299,979
Conservation Authority	4	-	-	-	-	42,955	-	42,955
Protective inspection and control	5	30,760	-	6,702	-	-	-	37,462
Emergency measures	6	140,790	-	669,564	-	-	-	810,354
Subtotal	7	336,529	4,071	1,061,866	2,050	42,955	-	1,447,471
Transportation services								
Roadways	8	522,263	29,894	882,657	938,012	-	-	2,372,826
Winter Control	9	58,029	-	101,918	-	-	-	159,947
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	580,292	29,894	984,575	938,012	-	-	2,532,773
Environmental services								
Sanitary Sewer System	16	-	164,835	281,186	189,626	-	-	635,647
Storm Sewer System	17	-	19,440	5,153	-	-	-	24,593
Waterworks System	18	247,334	66,588	353,726	52,187	-	-	719,835
Garbage Collection	19	-	-	264,166	-	-	-	264,166
Garbage Disposal	20	8,902	11,988	137,332	71,695	-	-	229,917
Pollution Control	21	239,377	27,047	126,516	40,000	-	-	432,940
--	22	-	-	-	-	-	-	-
Subtotal	23	495,613	289,898	1,168,079	353,508	-	-	2,307,098
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	304,309	4,819	391,775	141,995	39,139	-	882,037
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	304,309	4,819	391,775	141,995	39,139	-	882,037
Planning and Development								
Planning and Development	41	93,842	19,643	16,422	-	-	-	129,907
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	39,527	85,882	-	-	125,409
Tile Drainage and Shoreline Assistance	45	-	244,568	-	-	-	-	244,568
--	46	-	-	-	-	-	-	-
Subtotal	47	93,842	264,211	55,949	85,882	-	-	499,884
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,200,286	596,934	4,054,584	1,831,946	82,094	-	8,765,844

1998 FINANCIAL INFORMATION RETURN				
		Municipality		
ANALYSIS OF CAPITAL OPERATION		North Glengarry Tp		59
For the year ended December 31, 1998.				
			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	235,000		
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2	1,231,348		
Reserves and Reserve Funds	3	334,787		
Subtotal	4	1,566,135		
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	300,000		
Subtotal *	18	300,000		
Grants and Loan Forgiveness				
Ontario	20	847,700		
Canada	21	18,245		
Other Municipalities	22	11,760		
Subtotal	23	877,705		
Other Financing				
Prepaid Special Charges	24	-		
Proceeds From Sale of Land and Other Capital Assets	25	10,953		
Investment Income				
From Own Funds	26	-		
Other	27	-		
Donations	28	-		
--	30	-		
--	31	-		
Subtotal	32	10,953		
Total Sources of Financing	33	2,754,793		
Applications				
Own Expenditures				
Short Term Interest Costs	34	-		
Other	35	2,519,793		
Subtotal	36	2,519,793		
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	2,519,793		
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	-		
* - 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

North Glengarry Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	674,620	-	-	819,308
Protection to Persons and Property					
Fire	2	-	-	-	2,050
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,050
Transportation services					
Roadways	8	-	-	-	713,965
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	713,965
Environmental services					
Sanitary Sewer System	16	54,075	-	-	543,701
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	42,187
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	71,695
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	54,075	-	-	657,583
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	18,245	18,245	-	128,485
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	18,245	18,245	-	128,485
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	100,760	-	11,760	198,402
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	100,760	-	11,760	198,402
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	847,700	18,245	11,760	2,519,793

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

North Glengarry Tp

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	6,054
Police	3	782
Conservation Authority	4	1,740
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	2,522
Winter Control	9	64,183
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	64,183
Storm Sewer System	17	1,072,409
Waterworks System	18	31,644
Garbage Collection	19	308,630
Garbage Disposal	20	-
Pollution Control	21	5,406
--	22	112,544
Subtotal	23	-
Health Services		
Public Health Services	24	1,530,633
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	7,220
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	7,220
Commercial and Industrial	42	-
Residential Development	43	50,511
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	690,250
Subtotal	47	-
Electricity	48	740,761
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

North Glengarry Tp

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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	2,351,373	
Subtotal	4	2,351,373	
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	2,351,373	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	690,250	
Long term bank loans	18	1,543,359	
Lease purchase agreements	19	-	
Mortgages	20	117,764	
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

North Glengarry Tp

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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	105,285	35,030	
- special are rates and special charges				51	-	-	
- benefiting landowners				52	182,103	62,465	
- user rates (consolidated entities)				53	146,074	65,977	
Recovered from reserve funds				54	-	-	
Recovered from unconsolidated entities							
- hydro				55	-	-	
- gas and telephone				57	-	-	
--				56	-	-	
--				58	-	-	
--				59	-	-	
Total				78	433,462	163,472	
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	382,640	143,965	7,301	12,071	-	-
2000	61	357,977	93,461	8,049	11,322	-	-
2001	62	334,685	94,112	8,875	10,497	-	-
2002	63	265,108	73,627	9,784	9,588	-	-
2003	64	237,522	56,487	10,787	8,585	-	-
2004 - 2008	65	655,677	170,975	72,968	23,892	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,233,609	632,627	117,764	75,955	-	-
* 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

North Glengarry Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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		2,476,921	51,258	2,528,179	-	-	-	-	-	-
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		46,428	-	46,428	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	2,216	2,523,349	51,258	2,574,607	2,545,858	-	26,533	-	2,572,391	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	929,750	-	929,750	909,855	-	19,895	-	929,750	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,216	3,453,099	51,258	3,504,357	3,455,713	-	46,428	-	3,502,141	-

1998 FINANCIAL INFORMATION RETURN

Municipality

North Glengarry Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	- 1,176	1,363,215	27,603	-	1,390,818	1,389,371	2,623	-	1,391,994	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	95,310	1,980	-	97,290	96,392	898	-	97,290	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	553,621	7,087	-	560,708	558,924	1,784	-	560,708	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	7	1,114,412	32,095	-	1,146,507	1,143,677	2,823	-	1,146,500	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	- 1,169	3,126,558	68,765	-	3,195,323	3,188,364	8,128	-	3,196,492	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

North Glengarry Tp

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		1	\$
Balance at the beginning of the year	1	1,508,506	
Revenues			
Contributions from revenue fund	2	600,598	
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	34,975	
--	9	39,582	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	675,155	
Expenditures			
Transferred to capital fund	14	334,787	
Transferred to revenue fund	15	376,018	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	710,805	
Balance at the end of the year for:			
Reserves	23	760,115	
Reserve Funds	24	712,741	
Total	25	1,472,856	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	412,000	
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	254,243	
- roads	35	-	
- sanitary and storm sewers	36	337,453	
- parks and recreation	64	50,000	
- library	65	-	
- other cultural	66	-	
- water	38	10,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	1,362	
Recreational land (the Planning Act)	46	20,453	
Parking revenues	45	-	
Debenture repayment	47	295,319	
Exchange rate stabilization	48	-	
--	55	52,000	
--	56	40,000	
--	57	26	
Total	58	1,472,856	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Glengarry Tp

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	101,563	650
Accounts receivable			
Canada	2	130,019	
Ontario	3	675,253	
Region or county	4	11,760	
Other municipalities	5	13,760	
School Boards	6	555,449	portion of taxes
Waterworks	7	119,564	receivable for
Other (including unorganized areas)	8	386,545	business taxes
Taxes receivable			
Current year's levies	9	766,408	
Previous year's levies	10	419,422	94,313
Prior year's levies	11	499,249	89,660
Penalties and interest	12	233,549	39,921
Less allowance for uncollectables (negative)	13	- 37,500	- 37,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	321,757	
Other current assets	18	137,570	portion of line 20
Capital outlay to be recovered in future years	19	2,351,373	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	16,183	16,183
	21	6,701,924	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Glengarry Tp
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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,433,774		915,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	50,489		
Ontario	27	48,514		
Region or county	28	75,988		
Other municipalities	29	-		
School Boards	30	596,713		
Trade accounts payable	31	394,160		
Other	32	-		
Other current liabilities	33	13,280		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	280,084		
- special area rates and special charges	35	-		
- benefitting landowners	36	690,250		
- user rates (consolidated entities)	37	1,263,275		
Recoverable from Reserve Funds	38	117,764		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,472,856		
Accumulated net revenue (deficit)				
General revenue	42	123,726		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	141,051		
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	-		
Total	59	6,701,924		



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	185,180	123,507		
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	1,610	344,380	338,199	
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	1,873	454,048	80,125	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-	
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31					84	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
--		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1997		67	-	-	-	
Approved in 1998		68	-	300,000	300,000	
Financed in 1998		69	-	300,000	300,000	
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		8,800,000	8,900,000	9,000,000	9,150,000	9,300,000
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

North Glengarry 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				119,148	0
	2				290,294	0
	3				259,833	0
	4				167,167	0
	5				244,568	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,081,010	
All other user fees		22			158,866	
	Total	23			1,239,876	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

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

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

2. Rebate programs under section 442.2 of the Municipal Act

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

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

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

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

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	14	-	-	-	-	48	-
Budgetary levy change	(%)	39	- 6	12	-	-	-	- 6	-
Properties increasing:									
No. of properties affected within class	(#)	40	9	300	-	-	-	27	-
Total tax increase phase-ins for year	(\$)	41	5,165	62,666	-	-	-	8,604	-
Total tax adjustments for the year	(\$)	42	- 12,481	177,709	-	-	-	78,501	-
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	-	-	-	-	-	-	-