MUNICIPAL CODE: 1047

MUNICIPALITY OF: North Glengarry Tp

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

North Glengarry Tp

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION			>	>	ş	
Taxation Taxation from schedule 2LTxx		Г				
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 Canada Enterprises		8	12,373			12,373
Ontario		° -	12,373		-	12,373
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	-	-	36,530
Other municipalities and enterprises		17	4,350	-	-	4,350
2	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			156,70
Municipal Restructuring Fund		65			_	-
		61	-		-	-
	Subtotal	69	2,088,707			2,088,70
REVENUES FOR SPECIFIC FUNCTIONS		20	4 227 000			4 227 009
Ontario specific grants Canada specific grants		29 30	1,227,808		_	1,227,808
Other municipalities - grants and fees		31	17,389 134,136		-	134,130
Fees and service charges		32	1,239,876		-	1,239,87
	Subtotal	33	2,619,209		-	2,619,209
OTHER REVENUES			2,0.7,207			_,_,
Trailer revenue and licences		34				
Licences and permits		35	128,864	- 1	-	128,864
Rents, concessions and franchises		36	-			-
Fines		37	-			-
Penalties and interest on taxes		38	262,445			262,44
Investment income - from own funds		39	-			-
- other		40	42,479			42,47
Donations		70	-			-
Sales of publications, equipment, etc		42	35,370			35,37
Contributions from capital fund		43				-
Contributions from reserves and reserve funds		44	376,018			376,01
Contributions from non-consolidated entities		45	· .			-
		46	6,820			6,82
		47				-
) 	CL4-4-1	48	- 004			- 054.00
	Subtotal EVENUE	50 51	851,996 15,397,688	3,502,141	3,196,492	851,996 8,699,055

ANALYSIS OF TAXATION - OWN PURPOSES

North Glengarry Tp

2LT - OP

For the year ended December 31, 1998.

Municipality

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
1	General	СТ	Commercial - Full Occupied	0	29,631,479	0.6328	187,508
1	General		Commercial - Vacant Land Commercial - Excess Land	0	647,900	0.443	2,870
1	General General		Farmland - Full Occupied	0	6,691,990	0.443 0.1029	29,646
	General General		Parking Lot - Full Occupied	0	65,018,307 82,500	0.1029	66,904 522
1	General		Industrial - Full Occupied	0	11,914,113	1.1112	132,390
1	General		Industrial - Vacant Land	0	332,100	0.7223	2,399
1	General		Industrial - Excess Land	0	934,405	0.7223	6,749
1	General		Large Industrial - Full Occupied	0	3,078,530	1.8713	57,609
1	General		Large Industrial - Excess Land	0	17,470	1.2164	213
1	General		Multi-Residential - Full Occupied	0	4,771,585	1.1264	53,747
1	General		Pipeline - Full Occupied	0	1,099,000	0.4672	5,135
1	General		Residential/Farm - Full Occupied	0	321,817,626	0.4115	1,324,280
1	General		Managed Forest - Full Occupied	0	508,255	0.1029	523
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ANALYSIS OF TAXATION - OWN PURPOSES

North Glengarry Tp

Municipality

2LT - OP

1,829,349

For the year ended December 31, 1998.

3200

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
2222							24.074
3300			Total supplementary taxes				36,274
4000			Subtotal levied by tax rate				1,906,769
2200	Level Improvements						
2200	Local Improvements						
2300	Sewer and water service charges						
2400 2500	Sewer and water connection charges						
	Fire service charges						
2600	Minimum tax (differential only)						
	Municipal drainage charges						
2800 2900	Waste management collection charges						
3400	Business improvement area Railway rights-of-way						7,580
3500	Utility transmission and utility corridors						7,560
							- 85,000
3600							65,000
3100			Subtotal special charges on tax bill				- 77,420
							,.=0

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

North Glengarry Tp

2LT - SB

Distribution by Purpose

				Dis	tribution by Purpose	9	
	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	Ī		18,120	7,386	657	2,992	7,085
Other			1,992	812	72	329	7,003
Supplementary Taxes	ļ		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		-	-	-			-
otitity 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
rotat scrioot board purposes			3,100,304	1,309,371	96,392	556,924	1,143,6//

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

						SUPPORTING MI	UNICIPALITIES						ON RATEPAYE	
				levies for s	pecial purposes (p	lease specify		_			water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
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Municipality

This Schedule Not Required For This Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

Municipality

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

North Glengarry Tp

For the year ended December 31, 1998.

other Ontario municipalities fees and Specific Canada grants, fees and service service charges Grants Grants charges \$ \$ \$ General Government 80,390 Protection to Persons and Property Fire 13,371 3,717 Police Conservation Authority -Protective inspection and control 864,394 Emergency measures Subtotal 864,394 13,371 3,717 Transportation services Roadways 325,650 17,389 9,763 Winter Control Transit 10 11 Street Lighting 12 Air Transportation 13 14 17,389 325,650 9.763 Subtotal 15 **Environmental services** Sanitary Sewer System 16 17 Storm Sewer System 35,845 Waterworks System 18 10,189 Garbage Collection 19 Garbage Disposal 20 119,148 **Pollution Control** 21 8,686 88,277 290,954 22 18,875 88,277 445,947 Subtotal 23 **Health Services Public Health Services** 24 25 Public Health Inspection and Control Hospitals 26 27 **Ambulance Services** Cemeteries 28 29 30 Subtotal Social and Family Services General Assistance Assistance to Aged Persons 32 Assistance to Children 33 Day Nurseries 34 35 36 Subtotal Social Housing 90 Recreation and Cultural Services Parks and Recreation 37 32,488 427,000 Libraries 38 Other Cultural 39 32,488 427,000 Subtotal 40 Planning and Development Planning and Development 9,550 41 --Commercial and Industrial 42 Residential Development 43 18,889 18,941 Agriculture and Reforestation 45 244,568 Tile Drainage and Shoreline Assistance Subtotal 47 18,889 273,059 Electricity 48 Gas 49 Telephone 50 1,227,808 17,389 134,136 1,239,876 51 Total

ANALYSIS OF REVENUE FUND

North Glengarry T _l)

EXPENDITURES For the year ended December 31, 1998. Materials,

Municipality

		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 Conservation Authority	3	27,685	3,549	268,745	-	- 42.055	-	299,979
Protective inspection and control	4	30,760	-	6,702	-	42,955	-	42,955 37,462
Emergency measures	6	140,790	-	669,564	-		<u> </u>	810,354
Emergency measures	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	27,074	101,918	730,012			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		-	-	-		<u> </u>	-
Hospitals Ambulance Services	26 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	_	-	-	_	-		_
Social Flousing	70	-	-	-	-	-	<u> </u>	
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	- 93,042	19,043	10,422	-	-	<u> </u>	129,907
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

Municipality

ANALYSIS OF CAPITAL OPERATION

North Glengarry Tp

5

		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 11	-
Ontario Clean Water Agency 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	-
Subtotal *	17	300,000
Grants and Loan Forgiveness	18	300,000
Ontario 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	l l	10,953
Total Sources of Financing		2,754,793
Applications		
Own Expenditures Short Term Interest Costs		
Other	34 35	2,519,793
Subtotal	l l	2,519,793
Transfer of Proceeds From Long Term Liabilities to:		2,317,773
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals Subtotal	39	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	40 41	-
Total Applications	l l	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)	48 49	-
, ,	.,[•
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

Municipality

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

North Glengarry Tp

6

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	674,620	-	-	819,308
Protection to Persons and Property						
Fire Police		3	· ·	-	-	2,050
Conservation Authority		4	<u> </u>	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	-	2,050
Transportation services Roadways		8	_	_	_	713,965
Winter Control		9	<u> </u>	-	-	713,703
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
	Subtotal	14 15	<u>.</u>	-	-	713,965
Environmental services	Jubiotai	١٠				713,703
Sanitary Sewer System		16	54,075	-	-	543,701
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	42,187
Garbage Collection Garbage Disposal		19 20	· ·		-	71,695
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	54,075	-	-	657,583
Health Services						
Public Health Inspection and Control		24 25	-	-	-	-
Public Health Inspection and Control Hospitals		26	-		-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
		29	-	-	-	-
Social and Social Committee	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	<u> </u>	-	-	-
Recreation and Cultural Services		ŀ				
Parks and Recreation		37	18,245	18,245	-	128,485
Libraries		38	-	-	-	-
Other Cultural	6 1	39	- 40.245	- 40.245	-	-
Planning and Development	Subtotal	40	18,245	18,245	-	128,485
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	<u> </u>	-	-	-
	Subtotal	ŀ	100,760	-	11,760	198,402
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	
	Total	51	847,700	18,245	11,760	2,519,793

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

North Glengarry Tp

7

For the year ended December 31, 1998.		
		1 \$
General Government		1 -
Protection to Persons and Property		`
Fire		6,054
Police		782
Conservation Authority		4 1,740
Protective inspection and control		5
Emergency measures		
Transportation services	Subtotal	7 -
Roadways		8 2,522
Winter Control		9 64,183
Transit	1	0 -
Parking	1	1 -
Street Lighting	1	2 -
Air Transportation	1	-
	1	-
	Subtotal 1	-
Environmental services Sanitary Sewer System		
	1	
Storm Sewer System Waterworks System	1	
Waterworks System Garbage Collection	1	-
Garbage Disposal	2	
Pollution Control	2	
	2	
	Subtotal 2	-
Health Services		
Public Health Services	2	4 1,530,633
Public Health Inspection and Control	2	5 -
Hospitals	2	-
Ambulance Services	2	7 -
Cemeteries	2	
	2	
	Subtotal 3	0 -
Social and Family Services General Assistance	3	1 -
Assistance to Aged Persons	3	
Assistance to Aged Persons Assistance to Children	3	-
Day Nurseries	3	
	3	
	Subtotal 3	
Social Housing	9	0 -
Recreation and Cultural Services		
Parks and Recreation	3	7 -
Libraries	3	7,220
Other Cultural	3	9 -
	Subtotal 4	-
Planning and Development Planning and Development	4	7 220
	4	
Commercial and Industrial Residential Development	4	-
Agriculture and Reforestation	4	
Tile Drainage and Shoreline Assistance	4	
	4	
	Subtotal 4	-
Electricity	4	
Gas	4	-
Telephone	5	0 -
	Total 5	1 -
		-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

North Glengarry Tp

For the year ended December 31, 1998.

\$ Calculation of the Debt Burden of the Municipality
 All debt issued by the municipality, predecessor municipalities and
 consolidated entities :To Ontario and agencies : To Canada and agencies : To other 2,351,373 Subtotal 2,351,373 Plus: All debt assumed by the municipality from others Less: All debt assumed by others :School boards :Other municipalities Subtotal Less: Ontario Clean Water Agency debt retirement funds Own sinking funds (actual balances) - general 12 - enterprises and other 13 Subtotal Total 15 2.351.373 Amount reported in line 15 analyzed as follows: Sinking fund debentures 690,250 Instalment (serial) debentures Long term bank loans 1,543,359 Lease purchase agreements 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 - par value of this amount in U.S. dollars 26 - Canadian dollar equivalent included in line 15 above 27 - par value of this amount in _ 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 5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits 33 Total liability under OMERS plans - initial unfunded - 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 Total 45

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

North Glengarry Tp

8 12

For the year ended December 31, 1998.

Other long term debt refinanced

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated	capital	debt
					surplus (deficit)	obligation	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	-	-	-
				47			-
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	recovera	able from	recovera	able from
		consolidated r	evenue fund	reserv	e funds	unconsolida	ted entities
							iced chereies
	_	principal	interest	principal	interest	principal	interest
	- Г	principal 1	interest 2	principal 3			
	_	1	2	3	interest	principal 5	interest 6
1999	60	1 \$	2 \$	3 \$	interest 4 \$	principal 5 \$	interest 6 \$
1999 2000	<u> </u>	1 \$ 382,640	2 \$ 143,965	3 \$ 7,301	interest 4 \$ 12,071	principal 5 \$	interest 6 \$
2000	61	1 \$ 382,640 357,977	2 \$ 143,965 93,461	3 \$ 7,301 8,049	interest 4 \$ 12,071 11,322	principal 5 \$ -	interest 6 \$ -
2000 2001	61 62	1 \$ 382,640 357,977 334,685	2 \$ 143,965 93,461 94,112	3 \$ 7,301 8,049 8,875	interest 4 \$ 12,071 11,322 10,497	principal 5 \$	interest 6 \$
2000 2001 2002	61 62 63	1 \$ 382,640 357,977 334,685 265,108	2 \$ 143,965 93,461 94,112 73,627	3 \$ 7,301 8,049 8,875 9,784	interest 4 \$ 12,071 11,322 10,497 9,588	principal 5 \$	interest 6 \$ - - - - -
2000 2001 2002 2003	61 62 63 64	1 \$ 382,640 357,977 334,685 265,108 237,522	2 \$ 143,965 93,461 94,112 73,627 56,487	3 \$ 7,301 8,049 8,875 9,784 10,787	interest 4 \$ 12,071 11,322 10,497 9,588 8,585	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	1 \$ 382,640 357,977 334,685 265,108	2 \$ 143,965 93,461 94,112 73,627	3 \$ 7,301 8,049 8,875 9,784	interest 4 \$ 12,071 11,322 10,497 9,588	principal 5 \$	interest 6 \$
2000 2001 2002 2003	61 62 63 64	1 \$ 382,640 357,977 334,685 265,108 237,522	2 \$ 143,965 93,461 94,112 73,627 56,487	3 \$ 7,301 8,049 8,875 9,784 10,787	interest 4 \$ 12,071 11,322 10,497 9,588 8,585	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	1 \$ 382,640 357,977 334,685 265,108 237,522	2 \$ 143,965 93,461 94,112 73,627 56,487	3 \$ 7,301 8,049 8,875 9,784 10,787	interest 4 \$ 12,071 11,322 10,497 9,588 8,585	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$ - - - - - - - - - - - -
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$ - - - - - - - - - - - -	interest 6 5
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$ \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 5
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced:	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 5
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	1 \$ 382,640 357,977 334,685 265,108 237,522 655,677	2 \$ 143,965 93,461 94,112 73,627 56,487 170,975	3 \$, 7,301 8,049 8,875 9,784 10,787 72,968	interest 4 \$ 12,071 11,322 10,497 9,588 8,585 23,892 75,955	principal 5 \$	interest 6 5

Municipality	
	North Glengarry Tp

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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	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	-	-	-	-	-	-	-	-	-
1	16	-	-	-	-	-	-	-	-	-
	17	-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate special areas		-	-	-	-	-	-	-	-	-
		929,750	-	929,750	909,855	-	19,895	-	929,750	-
_	20 -	-	-	-	-	-	-	-	-	-
_	-	-	-	-	-	-	-	-	-	-
Total region or county	2,216	3,453,099	51,258	3,504,357	3,455,713		46,428	-	3,502,141	-

Municipality		
	North Glengarry Tp	
	North Glengarry rp	

For the year ended December 31, 1998.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62 -	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	

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

North Glengarry Tp

10

		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 Reserve Funds	23	760,115
	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	-
- other and unspecified		-
- other and unspecified Waterworks current purposes	49	
	49 50	-
Waterworks current purposes		-
Waterworks current purposes Transit current purposes	50 51 52	
Waterworks current purposes Transit current purposes Library current purposes	50 51 52 53	-
Waterworks current purposes Transit current purposes Library current purposes	50 51 52	-
Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds:	50 51 52 53 54	
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act	50 51 52 53 54	- - - -
Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions	50 51 52 53 54 68 44	- - - - - 1,362
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act)	50 51 52 53 54 68 44 46	- - - -
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues	50 51 52 53 54 68 44 46 45	- - - - 1,362 20,453
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment	50 51 52 53 54 68 44 46 45 47	- - - - 1,362 20,453 - 295,319
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	50 51 52 53 54 68 44 46 45 47 48	- - - - 1,362 20,453 - 295,319
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment	50 51 52 53 54 68 44 46 45 47 48 55	- - - - - 1,362 20,453 - 295,319 - 52,000
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	50 51 52 53 54 68 44 46 45 47 48 55	- - - - 1,362 20,453 - 295,319 - 52,000 40,000
Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	50 51 52 53 54 68 44 46 45 47 48 55	- - - - - 1,362 20,453 - 295,319 - 52,000

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	North Glengarry Tp

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
	Total	21	6,701,924	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

unicipality		
	North Glengarry Tp	

For the year ended December 31, 1998.

	1		portion of loans not
LIABILITIES			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	
other editent habitates	33	13,200	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund - general tax rates	2.4	200.004	
	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)	42		
	43	-	
	44	-	
	45	-	
	46	-	
Consolidated local boards (specify) Transit operations	4		
	47	- 444.054	
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	

Municipality

North Glengarry Tp

STATISTICAL DATA

For the year ended December 31, 1998.

1 Number of continuous full time employees as at December 34			
1 Number of continuous full time employees as at December 34			1
Number of continuous full time employees as at December 31		<u> </u>	
Administration		1	5
Non-line Department Support Staff		2	-
Fire		3	<u> </u>
Police		4	7
Transit Public Works		5	-
		6	- 11
Health Services Homes for the Aged		8	<u> </u>
Other Social Services		9	
Parks and Recreation		10	-
Libraries		11	-
Planning		12	2
	Total	13	25
		continuous full	
		time employees December 31	other
		1	2
2. Total expenditures during the year on:		\$	\$
Wages and salaries		1,232,160	528,069
Employee benefits		15 308,040	132,017
			1
			\$
3. Reductions of tax roll during the year (lower tier municipalities only)			7.075 (0.1
Cash collections: Current year's tax Previous years' tax		16 17	7,875,124 753,040
Previous years tax Penalties and interest		17	182,704
relatics and interest	Subtotal	19	8,810,868
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	6,947
- recoverable from upper tier		90	18,845
- recoverable from school boards		91	-
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds Tax relief to low income seniors and disabled persons under various Acts		28	-
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			
- recoverable from upper tier		95 - 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	8,836,660
Amounts added to the tax roll for collection purposes only		30	6,406
Business taxes written off under subsection 441(1) of the Municipal Act		81	-
			1
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	19,980,529
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19,980,930
Due date of last installment (YYYYMMDD)		36	19,981,030
Supplementary taxes levied with 1999 due date		37	\$
Supplementally taxes tevied with 1777 due date			
5. Projected capital expenditures and long term			
5. Projected capital expenditures and long term			
5. Projected capital expenditures and long term financing requirements as at December 31	l ₁	ong term financing requiremen	
			forecast not yet submitted to the
	approved by gross the O.M.B.		
	approved by		D.M.B or Council
financing requirements as at December 31	approved by gross the O.M.B. expenditures or Concil	O.M.B. or Council C	O.M.B or Council
financing requirements as at December 31 Estimated to take place	gross the O.M.B. expenditures or Concil 1 2 \$ \$	O.M.B. or Council C	O.M.B or Council 4 \$
financing requirements as at December 31 Estimated to take place in 1999	approved by the O.M.B. or Concil 1 2 5 5 58 -	O.M.B. or Council C	O.M.B or Council 4 \$
financing requirements as at December 31 Estimated to take place in 1999 in 2000	approved by the O.M.B. or Concil 1 2 5 5 58	O.M.B. or Council C	O.M.B or Council 4 \$
financing requirements as at December 31 Estimated to take place in 1999	approved by the O.M.B. or Concil 1 2 5 5 58	O.M.B. or Council C	2.M.B or Council 4 \$ -
financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001	approved by the O.M.B. or Concil 1 2 5 5 58 - 59 - 60	O.M.B. or Council C	2.M.B or Council 4 \$ - -
financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001 in 2002	approved by the O.M.B. or Concil 1 2 5 5 58	O.M.B. or Council C	2.M.B or Council 4 \$ - -

Municipality

North Glengarry Tp

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For the year ended December 31, 1998.

				i	balance of fund	loans outstanding
					\$	\$
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						
7. Analysis of direct water and sever billings as at becember 51		Г	number of residential	1998 billings residential	all other	computer use
			units	units	properties	only
Water			1	2 \$	3 \$	4
In this municipality		39	1,610	344,380	338,199	
In other municipalities (specify municipality)			,	,,,,,,		
		40	-	-	-	-
		41	-	-	-	-
-		43	-	-	-	-
		64	-	-	-	-
		Ī	number of	1998 billings		
			residential units	residential units	all other properties	computer use only
Sewer			1	2	3	4
In this municipality		44	1,873	454,048	80,125	
In other municipalities (specify municipality)						
		45 46	-	-	-	-
		47	-	-	-	-
		48	-	-	-	-
-		65	-	-	-	<u> </u>
					water	sewer
North and Considerated and the Architecture of the University of the Architecture of t					1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66	-	-
				l		
8. Selected investments of own sinking funds as at December 31				other		
			own	municipalities,		
		_	municipality 1	school boards	Province 3	Federal 4
			\$	\$	\$	\$
Own sinking funds		83	-	-	-	-
9. Borrowing from own reserve funds						1
2. Borrowing from own reserve failed					i	\$
Loans or advances due to reserve funds as at December 31					84	-
10. Joint boards consolidated by this municipality						
					this municipality's	
			total board	contribution from this	share of total municipal	for computer
		-	expenditure	municipality	contributions	use only
			1 \$	2 \$	3 %	4
name of joint boards						
		53	-	-	-	-
		54 55	-	-	-	-
		56	-	-	-	-
		57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council						
			tile drainage, shoreline assist-			
			ance, downtown revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
		Γ	gas, telephone	2	4	3
			\$	\$	\$	\$
Approved but not financed as at December 31, 1997		67	-	-	-	-
Approved in 1998 Financed in 1998		68 69	-	-	300,000 300,000	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 8,800,00	100	\$ 8,900,000	9,000,000	\$ 9,150,000	9,300,000
	0,000,0		0,700,000	9,000,000	7,130,000	7,300,000
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

North Glengarry Tp

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	
		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	

Municipality

North Glengarry Tp

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PROPERTY TAX REFORM TOOLS

Phase-in programs under section 372 or	f 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	-			1		1	
Properties increasing: No. of properties affected within class	(#)	3	-	_	<u>-</u>	_	-	_	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount: - dollar value	(6)	_							
- per cent value	(\$) (%)	5 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 Phase-in rate	(%)	11	-	-	-	-	-	-	-
Filase-III Late	(%)	12	-	-	-	-	-	-	-
			large industrial	farmland	managed forest	pipeline	new multi- residential		
No. of years of the program	(#)	13	1 .	2	3	4	5	1	
Cross class funding (1=Yes; 0=No)	(")	14		-	-			1	
Properties increasing:	(#\	أير						1	
No. of properties affected within class Total adjustments for the year	(#) (\$)	15 16	-	-	-	-	-	-	
Minimum threshold amount:	(4)	. 3	-	-	-	-	-	1	
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value Phase-in rate	(%) (%)	18 19	-	-	-	-	-	-	
Properties decreasing:		-						1	
No. of properties affected within class Total adjustments for the year	(#) (\$)	20 21	-	-	-	-	-	-	
Minimum threshold amount:	(,,	- '					_	-	
- dollar value	(\$)	22	-	-	-	-	-	1	
- per cent value Phase-in rate	(%) (%)	23 24		-	-	-	-	-	
	(/	F				Į.	Į.	1	
2. Rebate programs under section 442.2 c	of the Municipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial -	large industrial	
No. of years of the program	(#)	25	<u> </u>	2 -	- 3 -	- 4	5 .	6	
Total no.of properties in class	(#)	26	-	-	-	-	-	-	
No. of properties affected within class	(#)	27	•	-		-	-	-	
Total adjustments for the year Minimum threshold amount:	(\$)	28	-	-	-	-	-	-	
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify: - minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
3. 2.5% Capping programs under section 4	147.1 of the Municipa	al 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 Total adjustments for the year	(#) (\$)	36 37	-	-	-	-	-	-	-
	(47	L							
4. 10/5/5 Capping program and Maximum	Taxes program unde	r sect	tion 447.35 of the <i>N</i> multi- residential 1	Aunicipal Act 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	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 Total tax decrease phase-ins for year	(%) (\$)	44 45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-
	. ,	L							