

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31000

MUNICIPALITY OF: Perth Co

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Perth Co
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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	8,027,448	-	-	8,027,448
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	8,027,448	-	-	8,027,448
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,717,000			1,717,000
Special Transition Assistance	63	245,117			245,117
Special Circumstances Fund	64	223,611			223,611
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,185,728			2,185,728
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,964,623			7,964,623
Canada specific grants	30	80,756			80,756
Other municipalities - grants and fees	31	2,907,844			2,907,844
Fees and service charges	32	2,728,796			2,728,796
Subtotal	33	13,682,019			13,682,019
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	224,341			224,341
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	363,881			363,881
Donations	70	2,005			2,005
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	431,679			431,679
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	1,021,906	-	-	1,021,906
TOTAL REVENUE	51	24,917,101	-	-	24,917,101





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Perth Co
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48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	-	-	-	-	-
Subtotal Commercial		-	-	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		-	-	-	-	-

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## Perth Co

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ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Perth Co

		LEVIES ON SUPPORTING MUNICIPALITIES								DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify					Payments in lieu of taxes	share of supplementary taxes	total levies	water service charges		sewer service charges	
											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	15,731,700	-	-	-	-	-	208,606	114,590	16,054,896	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Perth Co

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	14,104	-	-	11,878
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	4,553,670	-	358,090	16,147
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,553,670	-	358,090	16,147
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	11,633	-	1,116,621	25,704
Public Health Inspection and Control	25	17,849	-	-	60,700
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	29,482	-	1,116,621	86,404
Social and Family Services					
General Assistance	31	597,530	80,756	1,131,453	-
Assistance to Aged Persons	32	2,730,699	-	293,485	2,578,526
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	3,328,229	80,756	1,424,938	2,578,526
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	39,138	-	8,195	35,841
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	39,138	-	8,195	35,841
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,964,623	80,756	2,907,844	2,728,796



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Perth Co

		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	323,447	-	737,655	302,024	7,450	- 34,250	1,336,326
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	30,390	-	-	-	30,390
Emergency measures	6	-	-	47,323	-	-	-	47,323
Subtotal	7	-	-	77,713	-	-	-	77,713
Transportation services								
Roadways	8	500,978	-	1,162,857	6,804,207	-	5,700	8,473,742
Winter Control	9	129,243	-	493,483	-	-	-	622,726
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	630,221	-	1,656,340	6,804,207	-	5,700	9,096,468
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	-	-	-	-	-
Health Services								
Public Health Services	24	1,899,293	302,367	325,802	119,846	-	-	2,647,308
Public Health Inspection and Control	25	59,799	-	18,750	-	-	-	78,549
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	1,914,104	-	-	-	1,914,104
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	1,959,092	302,367	2,258,656	119,846	-	-	4,639,961
Social and Family Services								
General Assistance	31	323,035	-	32,773	978	1,381,564	17,550	1,755,900
Assistance to Aged Persons	32	3,996,499	-	1,258,570	687,622	4,975	-	5,947,666
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	11,354	-	26,519	-	-	-	37,873
--	35	-	-	-	-	-	-	-
Subtotal	36	4,330,888	-	1,317,862	688,600	1,386,539	17,550	7,741,439
Social Housing	90	-	-	718,440	-	-	-	718,440
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	136,811	-	136,811
Subtotal	40	-	-	-	-	136,811	-	136,811
Planning and Development								
Planning and Development	41	298,396	-	85,900	1,726	-	11,000	397,022
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	5,000	-	5,000
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	298,396	-	85,900	1,726	5,000	11,000	402,022
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,542,044	302,367	6,852,566	7,916,403	1,535,800	-	24,149,180

1998 FINANCIAL INFORMATION RETURN

Municipality

Perth Co

59

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,230,570	
Reserves and Reserve Funds	3		25,018	
Subtotal	4		2,255,588	
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		-	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		-	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		121,674	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		121,674	
Total Sources of Financing	33		2,377,262	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,377,262	
Subtotal	36		2,377,262	
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		2,377,262	
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

Perth Co
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	49,504
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	-	-	-	1,963,760
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,963,760
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	41,392
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	41,392
Social and Family Services					
General Assistance	31	-	-	-	978
Assistance to Aged Persons	32	-	-	-	321,002
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	321,980
		-	-	-	-
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	-	-	-	626
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	626
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	2,377,262

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Perth Co
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7  
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	184,089	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	184,089	
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

Perth Co
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8  
12

		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	184,089
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	184,089
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	184,089
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	184,089
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	720,822
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	720,822

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Perth Co
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8  
12

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	270,784	31,583
- 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	270,784	31,583
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	62,977	13,379	-	-
2000	61	68,608	7,748	-	-
2001	62	52,504	1,815	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	184,089	22,942	-	-
* 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

Perth Co

# 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]

## 1998 FINANCIAL INFORMATION RETURN

## Municipality

## Perth Co

# 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Perth Co

10  
15

		1	\$
Balance at the beginning of the year	1	2,898,486	
Revenues			
Contributions from revenue fund	2	5,685,833	
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	28,442	
--	9	21,483	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,735,758	
Expenditures			
Transferred to capital fund	14	25,018	
Transferred to revenue fund	15	431,679	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	456,697	
Balance at the end of the year for:			
Reserves	23	6,994,419	
Reserve Funds	24	1,183,128	
Total	25	8,177,547	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	665,006	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	207,486	
Sick leave	31	691,876	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	5,726,526	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	886,653	
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	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,177,547	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Perth Co
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11  
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,809,018	-
Accounts receivable			
Canada	2	116,949	
Ontario	3	16,640	
Region or county	4	2,744	
Other municipalities	5	207,936	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	158,780	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	6,620,471	
Other current assets	18	5,558	portion of line 20
Capital outlay to be recovered in future years	19	184,089	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	11,122,185	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Perth Co
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11  
16

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	836,930		
Region or county	28	423		
Other municipalities	29	12,666		
School Boards	30	-		
Trade accounts payable	31	541,743		
Other	32	-		
Other current liabilities	33	195,807		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	184,089		
- 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	8,177,547		
Accumulated net revenue (deficit)				
General revenue	42	1,013,638		
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	28,348		
--	53	130,994		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	11,122,185		

		1			
1. Number of continuous full time employees as at December 31					
Administration		1	15		
Non-line Department Support Staff		2	17		
Fire		3	-		
Police		4	-		
Transit		5	-		
Public Works		6	9		
Health Services		7	30		
Homes for the Aged		8	65		
Other Social Services		9	3		
Parks and Recreation		10	-		
Libraries		11	-		
Planning		12	4		
Total		13	143		
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:					
Wages and salaries	14	5,142,552	1,512,515		
Employee benefits	15	756,258	151,252		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	-		
Current year's tax		17	-		
Previous years' tax		18	-		
Penalties and interest		19	-		
Subtotal		20	-		
Discounts allowed		25	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act		90	-		
- recoverable from general municipal accounts		91	-		
- recoverable from upper tier		26	-		
- recoverable from school boards		27	-		
Transfers to tax sale and tax registration accounts		28	-		
The Municipal Elderly Residents' Assistance Act - reductions		92	-		
- refunds		93	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		94	-		
- deferrals					
- cancellations					
- other					
		2 %			
Rebates to eligible charities under section 442.1 of the Municipal Act		95	-		
- recoverable from general municipal accounts		96	-		
- recoverable from upper tier		97	-		
- recoverable from school boards					
Rebates under section 442.2 of the Municipal Act		98	-		
- commercial properties		99	-		
- industrial properties		80	-		
--		29	-		
Total reductions		30	-		
Amounts added to the tax roll for collection purposes only		81	-		
Business taxes written off under subsection 441(1) of the Municipal Act					
		1			
4. Tax due dates for 1998 (lower tier municipalities only)					
Interim billings:		31	-		
Number of installments		32	-		
Due date of first installment (YYYYMMDD)		33	-		
Due date of last installment (YYYYMMDD)		34	-		
Final billings:		35	-		
Number of installments		36	-		
Due date of first installment (YYYYMMDD)					
Due date of last installment (YYYYMMDD)					
		\$			
Supplementary taxes levied with 1999 due date		37	-		
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 \$	3 \$	4 \$
Estimated to take place					
in 1999	58	2,439,000	-	-	-
in 2000	59	2,500,000	-	-	-
in 2001	60	2,600,000	-	-	-
in 2002	61	2,700,000	-	-	-
in 2003	62	2,800,000	-	-	-
Total		63	13,039,000	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	-	-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
		\$		\$	
Water					
In this municipality		39	-	-	-
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
		\$		\$	
Sewer					
In this municipality		44	-	-	-
In other municipalities (specify municipality)					
--		45	-	-	-
--		46	-	-	-
--		47	-	-	-
--		48	-	-	-
--		65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84	136,936		
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
		1	2	3	4
		\$	\$	\$	\$
73		24,698,000	25,192,000	25,696,000	26,209,000
13. Municipal procurement this year					
				1	2
				\$	
Total construction contracts awarded		85	12	1,969,637	
Construction contracts awarded at \$100,000 or greater		86	7	1,559,640	

ANALYSIS OF USER FEES

Municipality

Perth Co
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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
	32	1 Day	42	60	2,032,727	0
		2				
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			2,032,727	
All other user fees		22			696,069	
	Total	23			2,728,796	

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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-