

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6018

MUNICIPALITY OF: Rideau Tp

ANALYSIS OF REVENUE FUND REVENUES

Rideau Tp

For the year ended December 31, 1998.

		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	15,781,618	7,403,304	4,976,462	3,401,852
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	15,781,618	7,403,304	4,976,462	3,401,852
PAYMENTS IN LIEU OF TAXATION					
Canada	7	42,120	12,371	-	29,749
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	23,400	16,024		7,376
The Municipal Act, section 157	10	25,490	17,455		8,035
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	14,959	8,848	2,038	4,073
Ontario Hydro	13	2,122	644	1,181	297
Liquor Control Board of Ontario	14	12,590	8,621	-	3,969
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	97,215	46,945	-	50,270
Subtotal	18	217,896	110,908	3,219	103,769
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	396,382			396,382
Canada specific grants	30	91,299			91,299
Other municipalities - grants and fees	31	20,100			20,100
Fees and service charges	32	595,321			595,321
Subtotal	33	1,103,102			1,103,102
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	114,432	-	-	114,432
Rents, concessions and franchises	36	-			-
Fines	37	11,874			11,874
Penalties and interest on taxes	38	276,937			276,937
Investment income - from own funds	39	-			-
- other	40	27,620			27,620
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	362,033			362,033
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	792,896	-	-	792,896
TOTAL REVENUE	51	17,895,512	7,514,212	4,979,681	5,401,619

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Rideau Tp

2LT - SB
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	3,468,171	2,676,819	729,252	14,398	47,702
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	8,124	6,546	1,578	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	39,844	29,669	9,750	81	344
Managed Forest	0.115000	552	460	85	1	6
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,516,691	2,713,494	740,665	14,480	48,052
Subtotal Commercial		1,001,920	579,951	269,116	45,287	107,566
Subtotal Industrial		28,514	16,505	7,659	1,289	3,061
Pipeline	1.930700	398,415	230,619	107,014	18,008	42,774
Other	-	-	-	-	-	-
Supplementary Taxes		30,922	31,613	2,942	335	1,916
Subtotal levied by tax rate		4,976,462	3,572,182	1,121,512	79,399	203,369
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,976,462	3,572,182	1,121,512	79,399	203,369

For the year ended December 31, 1998.

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

Rideau Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,352	2,528	-	73,302
Protection to Persons and Property					
Fire	2	-	-	-	32,121
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,121
Transportation services					
Roadways	8	-	-	-	15,214
Winter Control	9	337,934	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	337,934	-	-	15,214
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	20,100	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	20,100	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	364,481
Libraries	38	20,353	12,518	-	11,538
Other Cultural	39	-	-	-	6,601
Subtotal	40	20,353	12,518	-	382,620
Planning and Development					
Planning and Development	41	-	-	-	29,025
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	35,743	76,253	-	19,978
Tile Drainage and Shoreline Assistance	45	-	-	-	43,061
--	46	-	-	-	-
Subtotal	47	35,743	76,253	-	92,064
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	396,382	91,299	20,100	595,321

		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	785,100	-	450,478	509,930	-	277	1,745,785
Protection to Persons and Property								
Fire	2	256,491	67,310	65,963	7,895	-	103,398	501,057
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	85,158	-	11,999	-	-	10,980	108,137
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	341,649	67,310	77,962	7,895	-	114,378	609,194
Transportation services								
Roadways	8	349,338	-	734,628	247,503	-	210,905	1,120,564
Winter Control	9	70,577	-	195,436	252,740	-	64,269	583,022
Transit	10	-	-	2,229	-	-	-	2,229
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	111	-	68,691	-	-	-	68,802
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	420,026	-	1,000,984	500,243	-	146,636	1,774,617
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	-	-	-	-	-
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	20,100	-	20,100
Assistance to Aged Persons	32	-	-	2,681	2,283	7,500	157	12,621
Assistance to Children	33	-	-	-	-	4,637	-	4,637
Day Nurseries	34	-	-	-	-	21,535	-	21,535
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,681	2,283	53,772	157	58,893
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	262,538	-	367,752	51,570	1,340	31,486	714,686
Libraries	38	130,103	-	65,340	5,014	800	338	201,595
Other Cultural	39	6,568	-	7,683	2,027	-	-	16,278
Subtotal	40	399,209	-	440,775	58,611	2,140	31,824	932,559
Planning and Development								
Planning and Development	41	63,954	-	14,599	-	-	-	78,553
Commercial and Industrial	42	-	-	13,594	4,915	-	-	18,509
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	22,624	-	180,327	-	-	-	202,951
Tile Drainage and Shoreline Assistance	45	-	43,061	-	-	-	-	43,061
--	46	-	-	-	-	-	-	-
Subtotal	47	86,578	43,061	208,520	4,915	-	-	343,074
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,032,562	110,371	2,181,400	1,083,877	55,912	-	5,464,122

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	262,358	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	7,497	
Reserves and Reserve Funds	3	767,374	
Subtotal	4	774,871	
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	115,116	
Canada	21	31,745	
Other Municipalities	22	-	
Subtotal	23	146,861	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	306,420	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	23,552	
--	30	-	
--	31	-	
Subtotal	32	329,972	
Total Sources of Financing	33	1,251,704	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,037,593	
Subtotal	36	1,037,593	
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	306,420	
Total Applications	42	1,344,013	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	354,667	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	33,310	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	140,000	
- Transfers From Reserves and Reserve Funds	47	247,977	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	354,667	
* - 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

Rideau Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	99,701
Protection to Persons and Property					
Fire	2	-	-	-	52,414
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	52,414
Transportation services					
Roadways	8	115,116	15,116	-	672,060
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	115,116	15,116	-	672,060
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	166,149
Libraries	38	-	13,568	-	30,723
Other Cultural	39	-	3,061	-	12,987
Subtotal	40	-	16,629	-	209,859
Planning and Development					
Planning and Development	41	-	-	-	3,559
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	3,559
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	115,116	31,745	-	1,037,593

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Rideau Tp

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	470,000	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	470,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	149,123	
Subtotal	47	-	
Electricity	48	149,123	
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

Rideau Tp

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	-
Plus: All debt assumed by the municipality from others			5	619,123
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	619,123
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Instalment (serial) debentures			17	619,123
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	169,373
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	169,373

1998 FINANCIAL INFORMATION RETURN

Municipality

Rideau Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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	30,000	37,310				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	28,832	14,229				
- 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	58,832	51,539				
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	60,688	47,290	-	-	-	-
2000	61	66,017	42,880	-	-	-	-
2001	62	59,456	38,054	-	-	-	-
2002	63	58,337	33,592	-	-	-	-
2003	64	60,262	29,237	-	-	-	-
2004 - 2008	65	314,363	74,409	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	619,123	265,462	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999						-	
2000						-	
2001						-	
2002						-	
2003						-	
Total						-	
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

Rideau Tp

9LT
13

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		5,873,447	26,699	5,900,146	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		1,015,149	5,148	1,020,297	-	-	-	-	-	-
--	8		429,715	2,010	431,725	-	-	-	-	-	-
Payments in lieu of taxes	9		110,908	-	110,908	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	7,429,219	33,857	7,463,076	7,352,168	-	110,908	-	7,463,076	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	51,136	-	51,136	51,136	-	-	-	51,136	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	7,480,355	33,857	7,514,212	7,403,304	-	110,908	-	7,514,212	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Rideau Tp

9LT
13

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	-	3,542,432	31,613	-	3,574,045	3,572,182	1,863	-	3,574,045	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
--	64	-	1,125,319	-	2,942	-	1,122,377	1,121,512	865	-	1,122,377	-
--	65	-	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
--	93	-	79,209		335	-	79,544	79,399	145	-	79,544	-
--	94	-	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
--	95	-	201,799		1,916	-	203,715	203,369	346	-	203,715	-
--	96	-	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	4,948,759	30,922	-	4,979,681	4,976,462	3,219	-	4,979,681	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Rideau Tp

10
15

		1	\$
Balance at the beginning of the year	1	1,077,445	
Revenues			
Contributions from revenue fund	2	1,076,380	
Contributions from capital fund	3	306,420	
Development Charges Act	67	63,130	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	14,000	
Investment income - from own funds	5	-	
- other	6	34,617	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,494,547	
Expenditures			
Transferred to capital fund	14	767,374	
Transferred to revenue fund	15	362,033	
Charges for long term liabilities - principal and interest	16	-	
--	63	9,600	
--	20	-	
--	21	-	
Total expenditure	22	1,139,007	
Balance at the end of the year for:			
Reserves	23	640,015	
Reserve Funds	24	792,970	
Total	25	1,432,985	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	474,103	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	42,760	
Sick leave	31	19,285	
Insurance	32	1,335	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	55,738	
- sanitary and storm sewers	36	-	
- parks and recreation	64	13,190	
- library	65	4,822	
- other cultural	66	10,850	
- water	38	-	
- transit	39	-	
- housing	40	5,383	
- industrial development	41	-	
- other and unspecified	42	4,915	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	20,825	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	307,873	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	460,446	
Parking revenues	45	11,460	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,432,985	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rideau Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	308,588	-
Accounts receivable			
Canada	2	88,735	
Ontario	3	112,948	
Region or county	4	148,635	
Other municipalities	5	-	
School Boards	6	52,703	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	219,140	business taxes
Taxes receivable			
Current year's levies	9	1,170,760	
Previous year's levies	10	428,695	16,042
Prior year's levies	11	313,354	4,393
Penalties and interest	12	217,209	1,352
Less allowance for uncollectables (negative)	13	- 4,000	- 4,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	96,750	portion of line 20
Capital outlay to be recovered in future years	19	619,123	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	3,772,640	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rideau Tp

11
16

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,580,441		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	9,390		
Ontario	27	45,236		
Region or county	28	26,458		
Other municipalities	29	2,762		
School Boards	30	2,315		
Trade accounts payable	31	287,590		
Other	32	224,072		
Other current liabilities	33	137,992		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	470,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	149,123		
- 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	1,432,985		
Accumulated net revenue (deficit)				
General revenue	42	- 249,647		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	8,585		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 354,667		
Total	59	3,772,640		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	9	
Fire	3	1	
Police	4	-	
Transit	5	-	
Public Works	6	9	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	1	
Planning	12	1	
Total	13	29	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1	2
		\$	\$
Wages and salaries	14	1,496,157	309,572
Employee benefits	15	203,845	22,988
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	14,350,025	
Previous years' tax	17	1,068,247	
Penalties and interest	18	285,503	
Subtotal	19	15,703,775	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	31,814	
- recoverable from upper tier	90	60,623	
- recoverable from school boards	91	57,146	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	15,853,358	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,326	
Due date of last installment (YYYYMMDD)	33	19,980,423	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	-	
Due date of last installment (YYYYMMDD)	36	19,981,029	
		\$	
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
		\$	\$
Estimated to take place			
in 1999	58	1,403,000	-
in 2000	59	600,000	-
in 2001	60	670,000	-
in 2002	61	676,000	-
in 2003	62	730,000	-
Total	63	4,079,000	-

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		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		-	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Sewer		3		4	
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	
		1		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31				84	
				792,970	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		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.	
		1		4	
		\$		\$	
Approved but not financed as at December 31, 1997		67		32,600	
Approved in 1998		68		-	
Financed in 1998		69		-	
No long term financing necessary		70		20,000	
Approved but not financed as at December 31, 1998		71		32,600	
Applications submitted but not approved as at Decemeber 31, 1998		72		-	
12. Forecast of total revenue fund expenditures					
		1999		2000	
		1		2	
		\$		\$	
73		4,796,000		4,844,000	
		2001		2002	
		3		4	
		\$		\$	
		2003		5	
		4,892,000		4,941,000	
		4,990,000			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		13	
Construction contracts awarded at \$100,000 or greater		86		1	
				459,747	
				112,146	

ANALYSIS OF USER FEES

Municipality

Rideau 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		58	138	184,571	Resolution 9
	2				43,061	Debenture re
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			227,632	
All other user fees		22			367,689	
	Total	23			595,321	

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	-	-	-	-	-	-	-