

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47092

MUNICIPALITY OF: Rolph Buchanan Wylie & McKay Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

		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	2,640,958	581,657	1,089,566	969,735
Direct water billings on ratepayers -- own municipality	2	21,075	-		21,075
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	8,123	-		8,123
-- other municipalities	5	-	-		-
Subtotal	6	2,670,156	581,657	1,089,566	998,933
PAYMENTS IN LIEU OF TAXATION					
Canada	7	315,996	86,048	43,482	186,466
Canada Enterprises	8	2,253	-	-	2,253
Ontario					
The Municipal Tax Assistance Act	9	9,754	-		9,754
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	77,732	-	-	77,732
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	374	-	-	374
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	406,109	86,048	43,482	276,579
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	33,337			33,337
Municipal Restructuring Fund	65	17,540			17,540
.....	61	-			-
Subtotal	69	50,877			50,877
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	243,069			243,069
Canada specific grants	30	3,296			3,296
Other municipalities - grants and fees	31	56,494			56,494
Fees and service charges	32	37,713			37,713
Subtotal	33	340,572			340,572
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,107	-	-	5,107
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	20,742			20,742
Investment income - from own funds	39	20,013			20,013
- other	40	-			-
Donations	70	45,045			45,045
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-	-		
Contributions from non-consolidated entities	45	-	-		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	90,907	-	-	90,907
TOTAL REVENUE	51	3,558,621	667,705	1,133,048	1,757,868

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Rolph Buchanan Wylie & McKay 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	437,722	317,454	2,552	107,140	10,576
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	146	106	-	22	18
Managed Forest	0.115000	168	78	-	90	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	438,036	317,638	2,552	107,252	10,594
Subtotal Commercial		65,126	65,126	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	1.639000	583,939	583,939	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		2,142	1,692	-	450	-
Subtotal levied by tax rate		1,089,243	968,395	2,552	107,702	10,594
Railway rights-of-way		323	222	-	89	12
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		323	222	-	89	12
Total school board purposes		1,089,566	968,617	2,552	107,791	10,606

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Rolph Buchanan Wylie & McKay 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	-	-	-	8,198
Protection to Persons and Property					
Fire	2	-	-	-	13,590
Police	3	187,000	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	25,576	-	-	-
Subtotal	7	212,576	-	-	13,590
Transportation services					
Roadways	8	-	-	2,949	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	2,949	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	47,049	-
Garbage Disposal	20	7,543	-	6,496	6,352
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	7,543	-	53,545	6,352
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	10,470	-	-	-
--	35	-	-	-	-
Subtotal	36	10,470	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,586	1,488	-	3,293
Libraries	38	6,432	1,808	-	3,499
Other Cultural	39	-	-	-	-
Subtotal	40	10,018	3,296	-	6,792
Planning and Development					
Planning and Development	41	2,462	-	-	2,781
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,462	-	-	2,781
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	243,069	3,296	56,494	37,713

		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	195,363	-	82,195	277,117	-	-	554,675
Protection to Persons and Property								
Fire	2	48,347	-	39,798	37,202	-	-	125,347
Police	3	-	-	222,160	-	-	-	222,160
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	22,052	-	11,650	-	-	-	33,702
Emergency measures	6	21,833	-	40,595	-	-	-	62,428
Subtotal	7	92,232	-	314,203	37,202	-	-	443,637
Transportation services								
Roadways	8	106,517	-	78,288	71,121	-	-	255,926
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	10,474	-	-	-	10,474
Air Transportation	13	-	-	76	-	3,027	-	3,103
--	14	-	-	-	-	-	-	-
Subtotal	15	106,517	-	88,838	71,121	3,027	-	269,503
Environmental services								
Sanitary Sewer System	16	-	-	8,123	-	-	-	8,123
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	21,073	-	-	-	21,073
Garbage Collection	19	-	-	101,865	-	22,315	-	124,180
Garbage Disposal	20	40,380	-	115,454	-	-	-	155,834
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	40,380	-	246,515	-	22,315	-	309,210
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	769	-	603	-	-	-	1,372
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	11,420	-	-	-	11,420
--	35	-	-	-	-	-	-	-
Subtotal	36	769	-	12,023	-	-	-	12,792
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	8,242	-	10,744	-	1,846	-	20,832
Libraries	38	20,210	-	10,988	-	-	-	31,198
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	28,452	-	21,732	-	1,846	-	52,030
Planning and Development								
Planning and Development	41	22,352	-	31,765	-	-	-	54,117
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	22,352	-	31,765	-	-	-	54,117
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	486,065	-	797,271	385,440	27,188	-	1,695,964

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Rolph Buchanan Wylie & McKay Tp	5
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 7,395
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	226,893
Reserves and Reserve Funds	3	-
Subtotal	4	226,893
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	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	226,893
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	226,893
Subtotal	36	226,893
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	226,893
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 7,395
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 7,395
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	- 7,395
* - 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

Rolph Buchanan Wylie & McKay Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	118,570
Protection to Persons and Property					
Fire	2	-	-	-	37,202
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	37,202
Transportation services					
Roadways	8	-	-	-	71,121
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	71,121
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	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	226,893

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Rolph Buchanan Wylie & McKay Tp

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	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Rolph Buchanan Wylie & McKay Tp

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	-	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	-	
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	-	
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	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Rolph Buchanan Wylie & McKay Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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	50	-	-	-	
- general tax rates	51	-	-	-	
- special are rates and special charges	52	-	-	-	
- benefiting landowners	53	-	-	-	
- user rates (consolidated entities)	54	-	-	-	
Recovered from reserve funds	55	-	-	-	
Recovered from unconsolidated entities	57	-	-	-	
- hydro	56	-	-	-	
- gas and telephone	58	-	-	-	
--	59	-	-	-	
--	59	-	-	-	
--	59	-	-	-	
Total	78	-	-	-	
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		recoverable from	
		consolidated revenue fund		reserve funds	
				recoverable from	
				unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	-	-	-	-
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* 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

Rolph Buchanan Wylie & McKay 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		581,363	293	581,656	-	-	-	-	-	-
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		86,048	-	86,048	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	667,411	293	667,704	581,656	-	86,048	-	667,704	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	667,411	293	667,704	581,656	-	86,048	-	667,704	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Rolph Buchanan Wylie & McKay 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	-	1,010,407	1,692	-	1,012,099	968,617	43,482	-	1,012,099	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	10,606	-	-	10,606	10,606	-	-	10,606	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	107,341	450	-	107,791	107,791	-	-	107,791	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	2,552	-	-	2,552	2,552	-	-	2,552	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,130,906	2,142	-	1,133,048	1,089,566	43,482	-	1,133,048	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Rolph Buchanan Wylie & McKay Tp

10
15

		1	\$
Balance at the beginning of the year	1	601,096	
Revenues			
Contributions from revenue fund	2	158,547	
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	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	158,547	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at the end of the year for:			
Reserves	23	282,342	
Reserve Funds	24	477,299	
Total	25	759,641	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	179,927	
Contingencies	27	262,725	
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	-	
- roads	35	55,946	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	4,678	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	120,326	
Waterworks current purposes	49	7,063	
Transit current purposes	50	-	
Library current purposes	51	4,440	
--	52	57,810	
--	53	14,871	
--	54	942	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	50,913	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	759,641	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rolph Buchanan Wylie & McKay Tp

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	672,279	283
Accounts receivable			
Canada	2	41,336	
Ontario	3	4,605	
Region or county	4	3,080	
Other municipalities	5	14,487	
School Boards	6	-	portion of taxes
Waterworks	7	4,154	receivable for
Other (including unorganized areas)	8	6,909	business taxes
Taxes receivable			
Current year's levies	9	145,088	
Previous year's levies	10	49,632	-
Prior year's levies	11	25,067	-
Penalties and interest	12	11,533	-
Less allowance for uncollectables (negative)	13	- 5,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	38,385	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	1,011,555	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rolph Buchanan Wylie & McKay Tp

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	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	58		
Trade accounts payable	31	136,478		
Other	32	2,212		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- 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	759,641		
Accumulated net revenue (deficit)				
General revenue	42	79,870		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 6,143		
Libraries	49	877		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	31,167		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	7,395		
Total	59	1,011,555		

Municipality

12
17

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	3	
Non-line Department Support Staff	2	-	
Fire	3	1	
Police	4	-	
Transit	5	-	
Public Works	6	3	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	1	
Total	13	8	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	191,303
Wages and salaries			220,201
Employee benefits		15	26,738
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,495,869	
Previous years' tax	17	79,556	
Penalties and interest	18	20,243	
Subtotal	19	2,595,668	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	-	
- recoverable from upper tier	90	1,134	
- recoverable from school boards	91	1,950	
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	-	
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	2,598,752	
Amounts added to the tax roll for collection purposes only	30	29,198	
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	19,980,330	
Due date of last installment (YYYYMMDD)	33	19,980,618	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,980,924	
Due date of last installment (YYYYMMDD)	36	19,981,210	
		\$	
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
	1	2	3
	\$	\$	\$
Estimated to take place			4
			\$
in 1999	58	-	-
in 2000	59	-	-
in 2001	60	-	-
in 2002	61	-	-
in 2003	62	-	-
Total	63	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		8,231		6,788					
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		39		36		16,010		5,065			
In this municipality											
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		44		19		7,761		362			
In this municipality											
In other municipalities (specify municipality)											
--		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds											
								1			
								\$			
Loans or advances due to reserve funds as at December 31		84						-			
10. Joint boards consolidated by this municipality											
		total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only			
		1		2		3		4			
		\$		\$		%					
name of joint boards		53		-		-		-			
--		54		-		-		-			
--		55		-		-		-			
--		56		-		-		-			
--		57		-		-		-			
11. Applications to the Ontario Municipal Board or to Council											
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.		other submitted to Council		total			
		1		2		4		3			
		\$		\$		\$		\$			
Approved but not financed as at December 31, 1997		67		-		-		-			
Approved in 1998		68		-		-		-			
Financed in 1998		69		-		-		-			
No long term financing necessary		70		-		-		-			
Approved but not financed as at December 31, 1998		71		-		-		-			
Applications submitted but not approved as at Decemeber 31, 1998		72		-		-		-			
12. Forecast of total revenue fund expenditures											
		1999		2000		2001		2002		2003	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		1,750,000		1,785,000		1,820,700		1,857,000		1,895,000	
13. Municipal procurement this year											
		1		2							
		\$		\$							
Total construction contracts awarded		85		-							
Construction contracts awarded at \$100,000 or greater		86		-							

ANALYSIS OF USER FEES

Municipality

Rolph Buchanan Wylie & McKay 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	Month		200	2,400	0
	20	Each			6,352	0
	2	Hour			13,590	0
	36	Each			2,336	0
	41	Each			2,781	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			27,459	
All other user fees		22			10,254	
	Total	23			37,713	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

1

-

Budgetary levy change

(%)

39

-

12

-

-

-

6

-

Properties increasing:

No. of properties affected within class

(#)

40

-

42

-

-

-

1

-

Total tax increase phase-ins for year

(\$)

41

-

18,159

-

-

-

1,414

-

Total tax adjustments for the year

(\$)

42

-

7,900

-

-

-

1,062

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

10

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

5,732

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

12,427

-

-

-

-

-