

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 52019**

**MUNICIPALITY OF: Sables-Spanish Rivers Tp**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Sables-Spanish Rivers Tp

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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	940,851	-	344,375	596,476
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	27,274	-		27,274
-- other municipalities	5	-	-		-
Subtotal	6	968,125	-	344,375	623,750
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,543	-	-	3,543
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	16,564	-		16,564
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	5,877	-	1,426	4,451
Ontario Hydro	13	510	-	13	497
Liquor Control Board of Ontario	14	1,048	-	-	1,048
Other	15	53	-	53	-
Municipal enterprises	16	1,320	-	-	1,320
Other municipalities and enterprises	17	701	-	-	701
Subtotal	18	29,616	-	1,492	28,124
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,303,009			1,303,009
Special Transition Assistance	63	30,189			30,189
Special Circumstances Fund	64	30,845			30,845
Municipal Restructuring Fund	65	208,540			208,540
.....	61	-			-
Subtotal	69	1,572,583			1,572,583
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,916			7,916
Canada specific grants	30	10,090			10,090
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	98,368			98,368
Subtotal	33	116,374			116,374
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	14,082			14,082
Investment income - from own funds	39	20,369			20,369
- other	40	-			-
Donations	70	11,344			11,344
Sales of publications, equipment, etc	42	8,724			8,724
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	137,687			137,687
Contributions from non-consolidated entities	45	1,494			1,494
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	193,700	-	-	193,700
TOTAL REVENUE	51	2,880,398	-	345,867	2,534,531





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Sables-Spanish Rivers Tp

2LT - SB  
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		Distribution by Purpose				
		English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB	
Tax Band	Tax Rate	Total				
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	239,295	183,013	1,059	43,722	11,501
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	1,682	1,191	-	491	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	2,620	2,346	-	224	50
Managed Forest	0.115000	242	173	-	55	14
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	243,839	186,723	1,059	44,492	11,565
Subtotal Commercial						
		66,486	48,167	2,019	10,060	6,240
Subtotal Industrial						
		30,613	22,178	929	4,632	2,874
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		2,539	1,886	75	357	221
Subtotal levied by tax rate		343,477	258,954	4,082	59,541	20,900
Railway rights-of-way						
		898	651	27	136	84
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		898	651	27	136	84
Total school board purposes						
		344,375	259,605	4,109	59,677	20,984

## 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

Sables-Spanish Rivers Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	2,053	-	3,134
Protection to Persons and Property					
Fire	2	-	-	-	9,422
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,093
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	13,515
Transportation services					
Roadways	8	698	3,619	-	5,719
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	698	3,619	-	5,719
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	27,912
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,845
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	32,757
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	238	-	-	1,627
--	29	-	-	-	-
Subtotal	30	238	-	-	1,627
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	3,075	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	3,075	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	4,000	-	30,570
Libraries	38	3,905	418	-	6,902
Other Cultural	39	-	-	-	530
Subtotal	40	3,905	4,418	-	38,002
Planning and Development					
Planning and Development	41	-	-	-	2,530
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	26
Tile Drainage and Shoreline Assistance	45	-	-	-	1,058
--	46	-	-	-	-
Subtotal	47	-	-	-	3,614
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,916	10,090	-	98,368



		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	165,640	5,055	71,937	593,986	-	10,949	825,669
Protection to Persons and Property								
Fire	2	19,736	19,757	35,526	53,253	-	403	128,675
Police	3	-	-	370,337	-	-	-	370,337
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	2,263	-	3,386	-	-	2,500	8,149
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	21,999	19,757	409,249	53,253	-	2,903	507,161
Transportation services								
Roadways	8	162,039	21,624	133,973	79,227	-	2,571	394,292
Winter Control	9	9,929	-	25,767	-	-	-	35,696
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	6,140	-	-	-	6,140
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	171,968	21,624	165,880	79,227	-	2,571	436,128
Environmental services								
Sanitary Sewer System	16	-	14,040	9,791	5,965	-	-	29,796
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	27,553	-	-	-	27,553
Garbage Collection	19	-	-	56,907	-	-	-	56,907
Garbage Disposal	20	1,466	10,572	55,630	-	-	7,415	75,083
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,466	24,612	149,881	5,965	-	7,415	189,339
Health Services								
Public Health Services	24	-	-	-	-	55,530	-	55,530
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	82,196	-	82,196
Cemeteries	28	953	-	1,543	-	-	926	3,422
--	29	-	-	-	-	-	-	-
Subtotal	30	953	-	1,543	-	137,726	926	141,148
Social and Family Services								
General Assistance	31	-	-	-	-	148,000	-	148,000
Assistance to Aged Persons	32	-	-	6,700	-	-	1,250	7,950
Assistance to Children	33	-	-	-	-	6,309	-	6,309
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	1,067	-	-	-	1,067
Subtotal	36	-	-	7,767	-	154,309	1,250	163,326
Social Housing	90	-	-	-	-	133,700	-	133,700
Recreation and Cultural Services								
Parks and Recreation	37	28,511	-	38,293	18,345	-	-	85,149
Libraries	38	17,940	-	11,445	-	-	-	29,385
Other Cultural	39	-	-	7,227	-	-	564	7,791
Subtotal	40	46,451	-	56,965	18,345	-	564	122,325
Planning and Development								
Planning and Development	41	-	6,483	3,491	58	-	462	10,494
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,058	-	-	-	-	1,058
--	46	-	-	-	-	-	-	-
Subtotal	47	-	7,541	3,491	58	-	462	11,552
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	408,477	78,589	866,713	750,834	425,735	-	2,530,348

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
Sables-Spanish Rivers Tp		9
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	359,081
Reserves and Reserve Funds	3	-
Subtotal	4	359,081
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	359,081
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	359,081
Subtotal	36	359,081
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	359,081
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

Sables-Spanish Rivers Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	238,388
Protection to Persons and Property					
Fire	2	-	-	-	53,253
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	53,253
Transportation services					
Roadways	8	-	-	-	49,038
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	49,038
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	-	-	-	18,345
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	18,345
Planning and Development					
Planning and Development	41	-	-	-	57
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	57
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	359,081

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Sables-Spanish Rivers Tp

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	41,600
Police	3	63,910
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	63,910
Winter Control	9	121,263
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	121,263
Storm Sewer System	17	203,166
Waterworks System	18	-
Garbage Collection	19	23,200
Garbage Disposal	20	-
Pollution Control	21	73,555
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	299,921
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	86,664
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	86,664
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

Sables-Spanish Rivers Tp

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		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	613,358	
Subtotal	4	613,358	
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	613,358	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	613,358	
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

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Sables-Spanish Rivers Tp

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6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only			46	-	-
- share of integrated projects			47	-	-
Sewer projects - for this municipality only			48	-	-
- share of integrated projects			49	-	-
7. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	53,277	24,255
- general tax rates			51	-	-
- special are rates and special charges			52	979	78
- 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	-	-
--			78	54,256	24,333
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
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
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	83,093	46,137	-	-
2000	61	69,192	38,474	-	-
2001	62	68,546	33,164	-	-
2002	63	66,447	27,300	-	-
2003	64	67,688	20,059	-	-
2004 - 2008	65	258,392	75,862	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	613,358	240,996	-	-
* 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

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

**Sables-Spanish Rivers Tp**

## 9LT

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1998 FINANCIAL INFORMATION RETURN

Municipality

Sables-Spanish Rivers Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	259,021	1,885	-	260,906	259,605	1,301	-	260,906	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	4,045	70	-	4,115	4,109	6	-	4,115	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	59,418	357	-	59,775	59,677	98	-	59,775	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	20,851	220	-	21,071	20,984	87	-	21,071	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	343,335	2,532	-	345,867	344,375	1,492	-	345,867	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Sables-Spanish Rivers Tp

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		1	\$
Balance at the beginning of the year	1	661,098	
Revenues			
Contributions from revenue fund	2	391,753	
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	3,233	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	394,986	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	137,687	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	137,687	
Balance at the end of the year for:			
Reserves	23	547,066	
Reserve Funds	24	371,331	
Total	25	918,397	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	365,111	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	357,723	
- sanitary and storm sewers	36	15,309	
- parks and recreation	64	11,198	
- library	65	12,843	
- other cultural	66	373	
- water	38	58,589	
- transit	39	-	
- housing	40	-	
- industrial development	41	92,600	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	447	
--	53	3,000	
--	54	1,204	
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	918,397	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sables-Spanish Rivers Tp
--------------------------

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,083,009	-
Accounts receivable			
Canada	2	17,854	
Ontario	3	380,920	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	30,939	receivable for
Other (including unorganized areas)	8	49,740	business taxes
Taxes receivable			
Current year's levies	9	204,172	
Previous year's levies	10	69,348	-
Prior year's levies	11	32,510	-
Penalties and interest	12	22,510	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	55,236	portion of line 20
Capital outlay to be recovered in future years	19	613,358	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	215,324	35,324
	21	2,774,920	
	Total		

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

**Sables-Spanish Rivers Tp**

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## LIABILITIES

		portion of loans not from chartered banks
2	302,865	- 2,865
3	-	
4	-	
5	-	
6	16,892	
7	59	
8	-	
9	35,390	
0	63,216	
1	613,973	
2	56,836	
3	-	
4	410,192	
5	203,166	
6	-	
7	-	
8	-	
9	-	
0	-	
1	918,397	
2	10,306	
3	-	
4	-	
5	-	
6	-	
7	-	
8	138,143	
9	799	
0	4,686	
1	-	
2	-	
3	-	
4	-	
5	-	
6	-	
7	-	
8	-	
9	2,774,920	



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	134,404		103,534	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	218	24,662	2,612
	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	200		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	4,000,000	4,100,000	4,200,000	4,300,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	
	86	-		-	

ANALYSIS OF USER FEES

Municipality

Sables-Spanish Rivers 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
ARENA USER FEES	37	1			37,472	0
BUILDING PERMIT FEES	41	2	50	250	3,875	0
FIRE DEPARTMENT	2	3			9,422	0
WATER BILLINGS	18	4			27,912	0
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			78,681	
All other user fees		22			19,687	
	Total	23			98,368	

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

-

-

-

-

-

-

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

-

-

-

-

-

-