

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18020

MUNICIPALITY OF: Scugog Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Scugog Tp

		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	21,097,163	9,519,477	7,074,740	4,502,946
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	21,097,163	9,519,477	7,074,740	4,502,946
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,430	2,799	-	6,631
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	3,450	1,023		2,427
Other	11	54,358	16,132		38,226
Ontario Enterprises					
Ontario Housing Corporation	12	74,251	43,486	10,019	20,746
Ontario Hydro	13	949	290	-	659
Liquor Control Board of Ontario	14	4,612	1,369	-	3,243
Other	15	-	-	-	-
Municipal enterprises	16	8,549	2,537	-	6,012
Other municipalities and enterprises	17	27,394	8,130	-	19,264
Subtotal	18	182,994	75,766	10,019	97,209
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	50,000			50,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	50,000			50,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	83,891			83,891
Canada specific grants	30	5,355			5,355
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	638,795			638,795
Subtotal	33	728,041			728,041
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	225,083	-	-	225,083
Rents, concessions and franchises	36	-			-
Fines	37	52,450			52,450
Penalties and interest on taxes	38	447,904			447,904
Investment income - from own funds	39	-			-
- other	40	23,268			23,268
Donations	70	754			754
Sales of publications, equipment, etc	42	736			736
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	29,727			29,727
Contributions from non-consolidated entities	45	-			-
--	46	2,423			2,423
--	47	-			-
--	48	-			-
Subtotal	50	782,344	-	-	782,344
TOTAL REVENUE	51	22,840,542	9,595,243	7,084,759	6,160,540

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

Scugog Tp

2LT - OP

41

[illegible]

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Scugog Tp

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	4,931,884	4,474,062	20,640	431,869	5,313
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	31,966	28,633	225	3,106	2
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	140,844	130,502	978	9,364	-
Managed Forest	0.115000	2,910	2,596	-	-	314
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	5,107,605	4,635,794	21,843	444,340	5,629
Subtotal Commercial		1,584,579	1,135,080	-	431,022	18,477
Subtotal Industrial		287,455	205,912	-	78,191	3,352
Pipeline	1.821300	25,286	18,113	-	6,878	295
Other	-	-	-	-	-	-
Supplementary Taxes		69,815	57,255	-	12,112	448
Subtotal levied by tax rate		7,074,740	6,052,154	21,843	972,543	28,200
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		7,074,740	6,052,154	21,843	972,543	28,200

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

Scugog 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	25,286	-	-	16,860
Protection to Persons and Property					
Fire	2	-	-	-	14,496
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	14,496
Transportation services					
Roadways	8	-	-	-	22,482
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	16,826
Subtotal	15	-	-	-	39,308
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	3,121	-	-	-
Subtotal	36	3,121	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,916	3,570	-	481,005
Libraries	38	53,568	1,785	-	25,030
Other Cultural	39	-	-	-	-
Subtotal	40	55,484	5,355	-	506,035
Planning and Development					
Planning and Development	41	-	-	-	45,744
Commercial and Industrial	42	-	-	-	14,135
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,217
--	46	-	-	-	-
Subtotal	47	-	-	-	62,096
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	83,891	5,355	-	638,795

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Scugog Tp

		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	646,186	-	285,053	205,261	2,975	-	1,139,475
Protection to Persons and Property								
Fire	2	320,607	7,652	138,411	138,015	-	-	604,685
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	150,397	-	78,369	18,845	-	-	247,611
Emergency measures	6	-	-	17,215	5,500	-	-	22,715
Subtotal	7	471,004	7,652	233,996	162,360	-	-	875,012
Transportation services								
Roadways	8	753,264	-	1,041,895	327,891	-	-	2,123,051
Winter Control	9	105,223	-	213,786	-	-	-	319,009
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	87,368	6,629	-	-	93,997
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	858,488	-	1,343,050	334,520	-	-	2,536,057
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	193,805	-	-	-	193,805
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	193,805	-	-	-	193,805
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	6,395	-	6,395
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	247	-	-	-	247
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	247	-	6,395	-	6,642
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	27,472	-	27,472
Subtotal	36	-	-	-	-	27,472	-	27,472
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	405,298	-	389,690	164,056	3,752	-	962,796
Libraries	38	167,674	-	116,060	10,924	-	-	294,658
Other Cultural	39	-	-	-	1,300	40,573	-	41,873
Subtotal	40	572,972	-	505,750	176,280	44,325	-	1,299,327
Planning and Development								
Planning and Development	41	2,469	-	52,577	8,916	-	-	63,962
Commercial and Industrial	42	1,255	-	72,209	-	-	-	73,464
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,217	-	-	-	-	2,217
--	46	-	-	-	-	-	-	-
Subtotal	47	3,724	2,217	124,785	8,916	-	-	139,642
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,552,374	9,869	2,686,686	887,337	81,167	-	6,217,433

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	17,060	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	513,467	
Reserves and Reserve Funds	3	483,403	
Subtotal	4	996,870	
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	3,472	
Canada	21	8,826	
Other Municipalities	22	-	
Subtotal	23	12,298	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	3,436	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	54,484	
--	30	86,493	
--	31	-	
Subtotal	32	144,413	
Total Sources of Financing	33	1,153,581	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,124,546	
Subtotal	36	1,124,546	
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	1,124,546	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 11,975	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 29,035	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	17,060	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 11,975	
* - 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

Scugog Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,586
Protection to Persons and Property					
Fire	2	-	-	-	28,015
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	11,345
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	39,360
Transportation services					
Roadways	8	-	-	-	503,328
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,129
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	504,457
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	3,472	-	-	-
Subtotal	36	3,472	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	455,613
Libraries	38	-	8,826	-	29,582
Other Cultural	39	-	-	-	1,300
Subtotal	40	-	8,826	-	486,495
Planning and Development					
Planning and Development	41	-	-	-	75,648
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	75,648
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,472	8,826	-	1,124,546

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Scugog 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	2,206	
	Subtotal	47	-
Electricity	48	2,206	
Gas	49	31,000	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Scugog 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	33,206	
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	33,206	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Instalment (serial) debentures		17	33,206	
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

Scugog Tp

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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1998 FINANCIAL INFORMATION RETURN

Municipality

Scugog 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		8,704,798	68,712	8,773,510	-	-	-	-	-	-
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		75,766	-	75,766	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	8,780,564	68,712	8,849,276	8,779,402	-	69,874	-	8,849,276	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		740,175	5,792	745,967	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	740,175	5,792	745,967	740,075	-	5,892	-	745,967	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	9,520,739	74,504	9,595,243	9,519,477	-	75,766	-	9,595,243	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Scugog Tp

9LT
13

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	-	6,003,933	57,255	-	6,061,188	6,052,156	9,032	-	6,061,188	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	22,285	-	-	22,285	21,843	442	-	22,285	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	960,965	12,112	-	973,077	972,542	535	-	973,077	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	27,761	448	-	28,209	28,199	10	-	28,209	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	7,014,944	69,815	-	7,084,759	7,074,740	10,019	7,084,759	-	

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Scugog Tp

10
15

		1	\$
Balance at the beginning of the year	1	3,215,967	
Revenues			
Contributions from revenue fund	2	373,870	
Contributions from capital fund	3	-	
Development Charges Act	67	429,409	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	45,939	
Investment income - from own funds	5	-	
- other	6	32,869	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	882,087	
Expenditures			
Transferred to capital fund	14	483,403	
Transferred to revenue fund	15	29,727	
Charges for long term liabilities - principal and interest	16	-	
--	63	12,480	
--	20	-	
--	21	4,101	
Total expenditure	22	529,711	
Balance at the end of the year for:			
Reserves	23	2,096,940	
Reserve Funds	24	1,471,403	
Total	25	3,568,343	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,150,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	877,279	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	69,661	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	1,330,151	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	141,252	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	3,568,343	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Scugog Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	566,709	-
Accounts receivable			
Canada	2	22,961	
Ontario	3	-	
Region or county	4	108,131	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	254,403	business taxes
Taxes receivable			
Current year's levies	9	2,012,315	
Previous year's levies	10	709,734	23,145
Prior year's levies	11	758,357	14,251
Penalties and interest	12	350,859	16,867
Less allowance for uncollectables (negative)	13	- 18,267	- 18,267
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	155,122	portion of line 20
Capital outlay to be recovered in future years	19	33,206	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	4,953,531	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Scugog 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	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	50,083		
Region or county	28	347,125		
Other municipalities	29	-		
School Boards	30	40,524		
Trade accounts payable	31	391,543		
Other	32	150,690		
Other current liabilities	33	319,794		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	2,206		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	31,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,568,343		
Accumulated net revenue (deficit)				
General revenue	42	16,832		
Special charges and special areas (specify)				
--	43	229		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	14,016		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	9,171		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	11,975		
Total	59	4,953,531		

				1	
1. Number of continuous full time employees as at December 31					
Administration		1		4	
Non-line Department Support Staff		2		9	
Fire		3		-	
Police		4		-	
Transit		5		-	
Public Works		6		18	
Health Services		7		-	
Homes for the Aged		8		-	
Other Social Services		9		-	
Parks and Recreation		10		6	
Libraries		11		1	
Planning		12		-	
Total		13		38	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1 \$	2 \$
Wages and salaries	14		1,442,359	679,409	
Employee benefits	15		368,502	62,104	
				1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax		16		18,960,740	
Previous years' tax		17		1,466,769	
Penalties and interest		18		454,944	
Subtotal		19		20,882,453	
Discounts allowed		20		-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts		25		7,971	
- recoverable from upper tier		90		9,683	
- recoverable from school boards		91		22,749	
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		20,922,857	
Amounts added to the tax roll for collection purposes only		30		8,214	
Business taxes written off under subsection 441(1) of the Municipal Act		81		36,939	
				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		19,980,306	
Due date of last installment (YYYYMMDD)		33		19,980,427	
Final billings:					
Number of installments		34		2	
Due date of first installment (YYYYMMDD)		35		19,980,921	
Due date of last installment (YYYYMMDD)		36		19,981,127	
				\$	
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				3 \$	4 \$
in 1999	58	900,000	-	-	-
in 2000	59	900,000	-	-	-
in 2001	60	900,000	-	-	-
in 2002	61	900,000	-	-	-
in 2003	62	900,000	-	-	-
Total		63	4,500,000	-	-

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	24,149		22,441	
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	-	-	
	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 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	5,800,000	5,800,000	5,800,000	5,800,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	1		450,000	
	86	1		450,000	

ANALYSIS OF USER FEES

Municipality

Scugog 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					
	2		5		13,772	0
	3		31	78	265,973	0
	4		55	121	89,115	0
	5		2		21,969	0
	6		450	550	65,620	0
	7		500		12,452	0
	8				12,858	0
	9					
	10		225		8,100	0
	11		250	500	8,750	0
	12		15		11,659	0
	13		60		27,235	0
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			537,503	
All other user fees		22			101,293	
	Total	23			638,795	

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	3	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	720	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	220,027	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	500	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	739	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	410,625	-	-	-	-	-	-
- dollar value	(\$)	10	423	-	-	-	-	-	-
- 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	-	-	-	-	-	-	-