

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 49003

MUNICIPALITY OF: Seguin Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Seguin 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	9,052,636	-	4,015,800	5,036,836
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	9,052,636	-	4,015,800	5,036,836
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	9,207	-		9,207
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	9,623	-	4,549	5,074
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	18,830	-	4,549	14,281
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,174,000			2,174,000
Special Transition Assistance	63	266,000			266,000
Special Circumstances Fund	64	239,427			239,427
Municipal Restructuring Fund	65	346,780			346,780
.....	61	-			-
Subtotal	69	3,026,207			3,026,207
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,086,375			2,086,375
Canada specific grants	30	9,555			9,555
Other municipalities - grants and fees	31	278,822			278,822
Fees and service charges	32	1,606,263			1,606,263
Subtotal	33	3,981,015			3,981,015
OTHER REVENUES					
Trailer revenue and licences	34	5,190			5,190
Licences and permits	35	80,979	-	-	80,979
Rents, concessions and franchises	36	117			117
Fines	37	-			-
Penalties and interest on taxes	38	171,843			171,843
Investment income - from own funds	39	12,515			12,515
- other	40	147,705			147,705
Donations	70	-			-
Sales of publications, equipment, etc	42	15,382			15,382
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	250,000			250,000
Contributions from non-consolidated entities	45	-			-
--	46	150,285			150,285
--	47	33,711			33,711
--	48	22,469			22,469
Subtotal	50	890,196	-	-	890,196
TOTAL REVENUE	51	16,968,884	-	4,020,349	12,948,535





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Seguin Tp
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	3,612,029	3,436,254	12,962	160,872	1,941
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	503	503	-	-	-
Managed Forest	0.115000	3,170	3,170	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,615,702	3,439,927	12,962	160,872	1,941
Subtotal Commercial		285,557	285,557	-	-	-
Subtotal Industrial		83,775	83,775	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		30,766	29,383	-	1,383	-
Subtotal levied by tax rate		4,015,800	3,838,642	12,962	162,255	1,941
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,015,800	3,838,642	12,962	162,255	1,941

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Seguin 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	2,752	-	-	26,444
Protection to Persons and Property					
Fire	2	-	-	-	6,885
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,314
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	8,199
Transportation services					
Roadways	8	3,986	-	-	11,528
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,986	-	-	11,528
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	720	-	-	35,253
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	720	-	-	35,253
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,586
--	29	-	-	-	-
Subtotal	30	-	-	-	17,586
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	2,029,329	9,555	254,001	1,314,921
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,029,329	9,555	254,001	1,314,921
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,469	-	-	130,005
Libraries	38	38,060	-	-	4,953
Other Cultural	39	8,059	-	24,821	14,424
Subtotal	40	49,588	-	24,821	149,382
Planning and Development					
Planning and Development	41	-	-	-	42,950
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	42,950
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,086,375	9,555	278,822	1,606,263



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality	
Seguin 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	470,069	-	584,801	1,114,793	-	-	2,169,663
Protection to Persons and Property								
Fire	2	90,722	-	350,747	76,483	-	-	517,952
Police	3	-	-	614,380	-	-	-	614,380
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	169,619	-	56,275	25,000	-	-	250,894
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	260,341	-	1,021,402	101,483	-	-	1,383,226
Transportation services								
Roadways	8	450,628	-	514,520	424,028	-	-	1,389,176
Winter Control	9	103,251	-	65,377	-	-	-	168,628
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,057	-	-	-	14,057
Air Transportation	13	1,685	-	15,600	74,200	35,267	-	126,752
--	14	-	-	-	-	-	-	-
Subtotal	15	555,564	-	609,554	498,228	35,267	-	1,698,613
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	99,011	-	324,658	49,588	-	-	473,257
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	99,011	-	324,658	49,588	-	-	473,257
Health Services								
Public Health Services	24	-	-	-	-	213,605	-	213,605
Public Health Inspection and Control	25	-	-	525	-	-	-	525
Hospitals	26	-	-	-	30,000	-	-	30,000
Ambulance Services	27	-	-	403,539	-	-	-	403,539
Cemeteries	28	7,593	-	30,258	-	-	-	37,851
--	29	-	-	-	-	-	-	-
Subtotal	30	7,593	-	434,322	30,000	213,605	-	685,520
Social and Family Services								
General Assistance	31	-	-	-	-	1,475,617	-	1,475,617
Assistance to Aged Persons	32	3,106,133	-	1,105,721	96,565	-	-	4,308,419
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	3,106,133	-	1,105,721	96,565	1,475,617	-	5,784,036
Social Housing	90	-	-	69,958	-	-	-	69,958
Recreation and Cultural Services								
Parks and Recreation	37	229,869	-	197,701	26,640	-	-	454,210
Libraries	38	43,180	-	48,475	-	-	-	91,655
Other Cultural	39	46,718	-	33,104	1,920	-	-	81,742
Subtotal	40	319,767	-	279,280	28,560	-	-	627,607
Planning and Development								
Planning and Development	41	40,138	-	26,811	30,000	-	-	96,949
Commercial and Industrial	42	-	-	-	-	21,535	-	21,535
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	40,138	-	26,811	30,000	21,535	-	118,484
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	4,858,616	-	4,456,507	1,949,217	1,746,024	-	13,010,364

1998 FINANCIAL INFORMATION RETURN

Municipality

Seguin Tp

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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		293,972	
Reserves and Reserve Funds	3		48,462	
Subtotal	4		342,434	
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		342,434	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		342,434	
Subtotal	36		342,434	
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		342,434	
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		-	
	19		-	
			-	

\* - Amount in Line 18 Raised on Behalf of Other Municipalities

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Seguin Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	84,294
Protection to Persons and Property					
Fire	2	-	-	-	21,103
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	21,103
Transportation services					
Roadways	8	-	-	-	74,028
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	74,028
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	-	-	-	96,565
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	96,565
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	64,524
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	64,524
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,920
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,920
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	342,434

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Seguin Tp

		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

Seguin 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	-
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	106,150
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	106,150

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Seguin Tp

6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefiting landowners	52	-	-	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	-	-	-	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	-	-	-	-
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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Seguin 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	-	3,751,274	29,383	-	3,780,657	3,776,553	4,104	-	3,780,657	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	12,961	-	-	12,961	12,961	-	-	12,961	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	220,992	1,383	-	222,375	221,943	432	-	222,375	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	4,356	-	-	4,356	4,343	13	-	4,356	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,989,583	30,766	-	4,020,349	4,015,800	4,549	-	4,020,349	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Seguin Tp

10  
15

		1	\$
Balance at the beginning of the year	1	3,114,685	
Revenues			
Contributions from revenue fund	2	1,655,245	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	101,214	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	10,000	
- other	6	17,567	
--	9	278	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,784,304	
Expenditures			
Transferred to capital fund	14	48,462	
Transferred to revenue fund	15	250,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	298,462	
Balance at the end of the year for:			
Reserves	23	2,728,649	
Reserve Funds	24	1,871,878	
Total	25	4,600,527	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	441,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	106,150	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	230,000	
- roads	35	350,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	28,055	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,273,152	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	159,889	
--	53	1,209,469	
--	54	170,052	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	632,760	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	4,600,527	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Seguin Tp

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,327,325	-
Accounts receivable			
Canada	2	87,977	
Ontario	3	364,030	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	5,520	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	133,556	business taxes
Taxes receivable			
Current year's levies	9	906,288	
Previous year's levies	10	248,075	13,464
Prior year's levies	11	185,397	16,181
Penalties and interest	12	140,654	8,140
Less allowance for uncollectables (negative)	13	- 12,600	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,208,088	
Other current assets	18	2,660	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	7,596,970	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Seguin Tp
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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	2,185		
Ontario	27	368,492		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	2,127,225		
Trade accounts payable	31	381,518		
Other	32	59,178		
Other current liabilities	33	202,770		
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	4,600,527		
Accumulated net revenue (deficit)				
General revenue	42	150,317		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,734		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5,645		
--	53	- 302,660		
--	54	- 4,961		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	7,596,970		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	8										
Non-line Department Support Staff	2	4										
Fire	3	1										
Police	4	-										
Transit	5	-										
Public Works	6	14										
Health Services	7	-										
Homes for the Aged	8	85										
Other Social Services	9	-										
Parks and Recreation	10	4										
Libraries	11	-										
Planning	12	1										
Total	13	117										
2. Total expenditures during the year on:												
Wages and salaries	14	3,250,100	736,210									
Employee benefits	15	650,000	147,240									
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	8,054,505										
Previous years' tax	17	558,825										
Penalties and interest	18	112,470										
Subtotal	19	8,725,800										
Discounts allowed	20	-										
Tax adjustments under section 421, 441 and 442 of the Municipal Act												
- recoverable from general municipal accounts	25	45,100										
- recoverable from upper tier	90	-										
- recoverable from school boards	91	42,980										
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	8,813,880										
Amounts added to the tax roll for collection purposes only	30	-										
Business taxes written off under subsection 441(1) of the Municipal Act	81	-										
4. Tax due dates for 1998 (lower tier municipalities only)												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19,980,331										
Due date of last installment (YYYYMMDD)	33	19,980,522										
Final billings: Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19,980,911										
Due date of last installment (YYYYMMDD)	36	19,981,023										
		\$										
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								
Estimated to take place	1 \$	2 \$	3 \$	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		7,850	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Water					
In this municipality		39			
In other municipalities (specify municipality)					
--		40			
--		41			
--		42			
--		43			
--		64			
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Sewer					
In this municipality		44			
In other municipalities (specify municipality)					
--		45			
--		46			
--		47			
--		48			
--		65			
				water	
				1	
				2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66			
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		1		3	
		\$		\$	
Own sinking funds		83			
9. Borrowing from own reserve funds				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		1,270,054	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards				this municipality's share of total municipal contributions	
--		53		3	
--		54		%	
--		55		4	
--		56		for computer use only	
--		57			
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		1		other submitted to Council	
		\$		total	
		2		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	
		1		2	
		\$		\$	
73		-		-	
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

Seguin 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
	37	1	Hour	110	94,200	Ice rentals
	32	2	Day		1,229,788	35,596 Resid
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,323,988	
All other user fees		22			282,275	
	Total	23			1,606,263	

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

-

-

-

-

-

-

-