MUNICIPAL CODE: 47036

MUNICIPALITY OF: South Algona Tp

Municipality

ANALYSIS OF REVENUE FUND REVENUES

South Algona Tp

1

For the year ended December 31, 1998.						
			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION				·		·
Taxation from schedule 2LTxx						
or requisitions from schedule 2UT		1	416,401	123,405	147,531	145,465
Direct water billings on ratepayers own municipality			_	_		_
other municipalities		3		-		
Sewer surcharge on direct water billings						
own municipality		4	-	-		-
other municipalities		5	-	-		-
	Subtotal	6	416,401	123,405	147,531	145,465
PAYMENTS IN LIEU OF TAXATION					1	
Canada		7	-	-	-	-
Canada Enterprises Ontario		8	-	-	-	-
The Municipal Tax Assistance Act		9	340	-		340
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises						
Ontario Housing Corporation		12	-	-	-	-
Ontario Hydro		13	-	-	-	-
Liquor Control Board of Ontario Other		14	-	-	-	-
Municipal enterprises		16			<u>-</u>	
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	340	-	-	340
ONTARIO NON-SPECIFIC GRANTS				_		
Community Reinvestment Fund		62	194,000			194,000
Special Transition Assistance		63	-			-
Special Circumstances Fund		64	22,539			22,539
Municipal Restructuring Fund		65	-			-
	Subtotal	61	- 244 520			- 244 520
REVENUES FOR SPECIFIC FUNCTIONS	Subtotal	69	216,539			216,539
Ontario specific grants		29	39,866			39,866
Canada specific grants		30	-			-
Other municipalities - grants and fees		31	21,784			21,784
Fees and service charges		32	-			-
	Subtotal	33	61,650			61,650
OTHER REVENUES		_				
Trailer revenue and licences		34				-
Licences and permits		35	3,069	-	-	3,069
Rents, concessions and franchises		36	-			-
Fines Penalties and interest on taxes		37 38	6,598			6,598
Investment income - from own funds		39	695			695
- other		40	-			
Donations		70	-			-
Sales of publications, equipment, etc		42	3,830			3,830
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44	-			-
Contributions from non-consolidated entities		45	-			-
		46	-			-
		47	-			-
	Subtotal	48 50	14,192	_	-	14,192
TOTAL	REVENUE	51	709,122	123,405	147,531	438,186

ANALYSIS OF TAXATION - OWN PURPOSES

South Algona Tp

Municipality

2LT - OP

For the year ended December 31, 1998. RTC/ RTC / RTQ Taxable Tax Taxes Levy Levy Tax Band Levied Purpose RTQ Description Rate Code Assessment 1 2 3 4 5 7 8 9 CT Commercial - Full Occupied General 0 129,025 0.8399 1,084 1 2,313,500 General FT Farmland - Full Occupied 0 0.11577 2,678 1 General ΙT Industrial - Full Occupied 0 45,600 1.6843 768 0 RT 30,320,885 140,325 General Residential/Farm - Full Occupied 0.4628 TT Managed Forest - Full Occupied 0 54,900 0.1157 64 1 General

ANALYSIS OF TAXATION - OWN PURPOSES

South Algona Tp

Municipality

2LT - OP

145,465

For the year ended December 31, 1998.

3200

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
'	Z T	, 	7		,	0	,
3300			Total supplementary taxes				546
4000	1		Subtotal levied by tax rate				145,465
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2600	Minimum tax (differential only)						
2700	Municipal drainage charges						
2800	Waste management collection charges						
2900	Business improvement area						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3600							
3100			Subtotal special charges on tax bill				-

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

South Algona Tp

2LT - SB

Distribution by Purpose

				Dis	tribution by Purpose)	
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	139,476	109,508	1,012	28,212	744
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	2,661	1,917	-	744	-
Managed Forest		0.115000	63	63	-	-	-
		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	142,200	111,488	1,012	28,956	744
Subtotal Commercial			2,856	1,964	-	785	107
Subtotal Industrial			1,931	1,328	-	531	72
Pipeline		- 1	-	-	-	- 1	-
Other		-	-	-	-	-	-
Supplementary Taxes			544	373	-	171	-
Subtotal levied by tax rate			147,531	115,153	1,012	30,443	923
Railway rights-of-way		Г		- T	.	.	-
Utility transmission / distribution corridor			-	-	-	-	-
		<u> </u>	-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes		Г	147,531	115,153	1,012	30,443	923
rotat serioot board purposes		<u>L</u>	177,331	113,133	1,012	30,443	723

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			LEVIES ON SUPPORTING MUNICIPALITIES levies for special purposes (please specify						DIRECT BILLINGS ON RATEPAYERS					
				levies for s	pecial purposes (p	lease specify		_			water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										 			
	9						 				 			
	10													
	11	-												
	12													
	13													
	14													
	15													
	16													
	17													
	18													
	19													
	20													
	21													
	22													
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	24													
	25													
	26									<u> </u>				
	27													
	28													
	29										ļ			
	30													
	31													
	32													
	33													
	34													
	35													

Municipality

This Schedule Not Required For This Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

Municipality

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

South Algona Tp

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	39,275	-	12,852	-
Protection to Persons and Property						
Fire		2	-	-	500	-
Police Conservation Authority		3	-	-	-	-
Protective inspection and control		4 5	-	-	-	-
Emergency measures		6	-		_	
Emergency measures	Subtotal	7	-	-	500	-
Transportation services						
Roadways		8	-	-	2,346	-
Winter Control		9	-	-	5,809	-
Transit		10	-	-	-	
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
		14	-	-	-	-
Environmental services	Subtotal	15	-	-	8,155	-
Sanitary Sewer System		16	_	_	_	_
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	-
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	277	-
		22	-	-	-	-
	Subtotal	23	-	-	277	-
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 34		-	-	<u> </u>
Day Nurseries		35	- 591	-	-	
	Subtotal	36	591	-	-	· .
	Subtotut	-	37.			
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 44	-	-	-	<u> </u>
Agriculture and Reforestation Tile Drainage and Shoreline Assistance		44	-	-	-	-
Tile Drainage and Shoreline Assistance		46		-	-	-
	Subtotal	47		-	-	<u> </u>
Electricity	Jubiolai	48		-	-	<u> </u>
Gas		49	-	-	-	
Telephone		50	-	-	-	-
	Total	51	39,866	-	21,784	-

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

South Algona Tp	

For the year ended December 31, 1998.

		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	49,300	-	36,560	7,500	-	-	93,360
Protection to Persons and Property		4 425		44 000				42.25
Fire Police	2	1,425	-	11,832 78,279	-	-	-	13,257 78,279
Conservation Authority	4	-	-	76,279	-	-	-	76,279
Protective inspection and control	5	754	-	910	-	-	-	1,664
Emergency measures	6	-	-	-	-	-	-	-
	Subtotal 7	2,179	-	91,021	-	-	-	93,200
Transportation services								
Roadways	8	51,642	-	104,934	-	-	-	156,576
Winter Control	9	-	-	64,714	-	-	-	64,714
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	
Street Lighting	12	-	-	272	-	-	-	272
Air Transportation	13 14	-	-	-	-	-	-	-
·	14 Subtotal 15	51,642	-	169,920	-	-	-	221,562
Environmental services	Subtotal 13	31,042	-	107,720	-	-	<u> </u>	221,302
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	5,565	-	7,922	-	-	-	13,487
Pollution Control	21	-	-	-	-	-	-	-
	22 Subtotal 23	5,565	-	7,922	-	-	-	13,487
Health Services	-	·						·
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control Hospitals	25 26		-		-	-	-	-
Ambulance Services	27				-			_
Cemeteries	28	-	-	-	-	-	_	-
	29		-	-	-	-	-	-
	Subtotal 30	-	-	-		-	-	-
Social and Family Services	-							
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children Day Nurseries	33 34	-	-	-	-	-	-	-
	35	-	-	-	-	-	-	-
	Subtotal 36	-	-	-	-	-	-	-
	-							
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services Parks and Recreation	37	1,050	-	3,928	-	-	<u>-</u>	4,978
Libraries	38	- 1,030	-	3,926	-	-	-	4,976
Other Cultural	39	-	-	-	-	-	-	-
	Subtotal 40	1,050	-	3,928	-	-	-	4,978
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 Tatal 51	100.736	-	- 200 354	7 500	-	-	427 507
	Total 51	109,736	-	309,351	7,500	-	-	426,587

Municipality

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

South Algona Tp

			1 \$
		ſ	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year		1	-
Source of Financing			
Contributions from Own Funds Revenue Fund		2	_
Reserves and Reserve Funds		3	-
	Subtotal	4	-
ong Term Liabilities Incurred			
Central Mortgage and Housing Corporation		5	-
Ontario Financing Authority		7	-
Commercial Area Improvement Program		9	-
Other Ontario Housing Programs Ontario Clean Water Agency		10 11	-
Tile Drainage and Shoreline Property Assistance Programs		12	<u> </u>
Serial Debentures		13	-
Sinking Fund Debentures		14	-
Long Term Bank Loans		15	-
Long Term Reserve Fund Loans		16	-
••	Subtotal *	17	-
Grants and Loan Forgiveness	Subtotal	18	-
Ontario		20	-
Canada		21	-
Other Municipalities		22	-
No. 1	Subtotal	23	-
Other Financing Prepaid Special Charges		24	_
Proceeds From Sale of Land and Other Capital Assets		25	-
Investment Income		ı	
From Own Funds		26	-
Other		27	-
Donations		28 30	- 220
		31	329
	Subtotal	32	329
	Total Sources of Financing	33	329
Applications			
Own Expenditures Short Term Interest Costs			
Other		34 35	· ·
oue	Subtotal	36	-
ransfer of Proceeds From Long Term Liabilities to:		l	
Other Municipalities		37	-
Unconsolidated Local Boards		38	-
Individuals	Subtotal	39 40	
Fransfers to Reserves, Reserve Funds and the Revenue Fund		41	329
rainsters to reserves, reserve rains and the revenue rain		42	329
Infinanced 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:		7"	-
- Taxation or User Charges Within Term of Council		45	-
- Proceeds From Long Term Liabilities		46	-
- Transfers From Reserves and Reserve Funds		47	-
••		48 49	<u> </u>
	. sea. Similarices capital outlay (offexperiues capital i malicing)	47	-
- Amount in Line 18 Raised on Behalf of Other Municipalities		19	-
		Ī	-

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	South Algona Tp	

For the year ended December 31, 1998.

CAPITAL GRANTS TOTAL Ontario Canada Other OWN **EXPENDITURES** Grants Grants municipalities \$ \$ \$ \$ General Government Protection to Persons and Property Fire Police Conservation Authority Protective inspection and control **Emergency measures** Subtotal Transportation services Roadways Winter Control 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 26 Hospitals 27 **Ambulance Services** 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 45 Tile Drainage and Shoreline Assistance 46 47 Subtotal Electricity 48 49 Gas 50 Telephone Total 51

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

South Algona Tp

7

For the year ended December 31, 1998.		
		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police Conservation Authority	3	-
	4	-
Protective inspection and control Emergency measures	5	-
Emergency measures	Subtotal 7	-
Transportation services	Subtotal /	
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	Subtotal 30	-
General Assistance	31	-
Assistance to Aged Persons	32	
Assistance to Children	33	<u> </u>
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	

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

South Algona Tp

8

			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	6.1	8	-
Less: Ontario Clean Water Agency debt retirement funds	Subtotal	9	-
- 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 19	-
Lease purchase agreements Mortgages		20	-
Ontario Clean Water Agency		20	-
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		30	
		39 40	-
- university support - leases and other agreements		41	-
Other (specify)		42	-
••		43	-
.		44	-
	Total	45	

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

South Algona Tp

8

6. Ontario Clean Water Agency Provincial Projects							
						total outstanding	
					accumulated	capital	debt
					surplus (deficit)	obligation	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							
71 1770 2020 Gillings						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		-	-
					1		
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							
		recoverab	le from the	recovera	able from	recovera	ble from
	_	consolidated	revenue fund	reserv	e funds	unconsolida	ited entities
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	-	ì	-	-	-	-
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							
						İ	
							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	\$ -	\$ -

Municipality		
	South Algona Tp	

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Baland begin of ye	ning	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
LIDDED TIED	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		122,941	464	123,405	-	-	-	-	-	
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		-	-	-	-	-	-	-	-	
Subtotal levied by tax rate general	11	-	122,941	464	123,405	123,405	-	-	-	123,405	
Special purpose levies Water	12		-	-	-	-	-	-	<u>-</u>	-	
Transit	13		-	-	-	-	-	-	-	-	
Sewer	14		-	-	-	-	-	-	-	-	
Library	15	F	-	-	-	-	-	-	-	-	
	16	F	-	-	-	-	-	-	-	-	
	17		-	-	-	-	-	-	-	-	
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	
Speical charges	19	_ [_	<u>.</u> T	-		<u>-</u>	_	
Direct water billings	20	_	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	
Total region or county		_	122,941	464	123,405	123,405	_	_	-	123,405	

Municipality	
	South Algona Tp

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	-	114,780	373	-	115,153	115,153	-	-	115,153	-
	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	-	-	-	-	-	-	-	-	-
	65	-	1,012	-	-	1,012	1,012	-	-	1,012	-
English Language Catholic DSB (specify)											
	93	-	30,272	171	-	30,443	30,443	-	-	30,443	-
	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	-
	96	-	923	-	-	923	923	-	-	923	-
Total school boards	36	-	146,987	544	_	147,531	147,531	_	-	147,531	

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

South Algona Tp

For the year ended Decer	nber 31, 1998.			
<u> </u>	<u> </u>			1 \$
Balance at the beginning	of the year		1	58,02
Revenues	•		i	30,01
Contributions from rev	enue fund		2	7,50
Contributions from cap Development Charges			3	3:
Lot levies and subdivid			67 60	-
Recreational land (the			61	-
Investment income - f			5	
	- other		6	-
			9	-
			10	
			11	
		Total revenue	12	
		Total revenue	13	7,8
Expenditures Transferred to capital	fund			
Transferred to capital			14 15	•
	liabilities - principal and interest		16	-
	habitities - principal and interest		63	
			20	
			21	-
		Total expenditure	22	-
Balance at the end of the Reserves	year for:		23	64,5
Reserve Funds			24	1,3
		Total		65,8
Analysed as follows:				
Reserves and discretiona	ry reserve funds:			
Working funds			26	64,5
Contingencies			27	-
Ontario Clean Water A	gency funds for renewals, etc			
- sewer			28	-
- water			29	-
Replacement of equip	nent		30	-
Sick leave			31	-
Insurance			32	-
Workers' compensation			33 34	-
Capital expenditure -	- 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	-
Waterworks current purpos			49 50	-
Transit current purpos Library current purpos			51	
			52	
			53	
			54	
Obligatory reserve funds				
Development Charges			68	
Lot levies and subdivid			44	
Recreational land (the	Planning Act)		46 45	1,3
			45 47	
Parking revenues			4/	
Parking revenues Debenture repayment	ation			
Parking revenues	ation		48	-
Parking revenues Debenture repayment Exchange rate stabiliz	ation		48 55	
Parking revenues Debenture repayment Exchange rate stabiliz	ation		48	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

unicipality	
	South Algona Tp

For the year ended December 31, 1998.

			1 \$	2 \$
ASSETS			<u> </u>	portion of cash not in chartered banks
Current assets				
Cash		1	92,497	-
Accounts receivable				
Canada		2	5,792	
Ontario		3	-	
Region or county		4	2,872	
Other municipalities		5	-	
School Boards		6	2,407	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	9,257	business taxes
Taxes receivable				
Current year's levies		9	30,269	
Previous year's levies		10	4,121	-
Prior year's levies		11	3,051	-
Penalties and interest		12	3,135	-
Less allowance for uncollectables (negative)		13 -	500	-
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	-	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	_	-
said long com about	Total	21	152,901	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	South Algona Tp

For the year ended December 31, 1998.

			noution of loans not
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	19,569	
Region or county	28		
Other municipalities	29		
School Boards	30		
Trade accounts payable	31	21,527	
Other	32		
Other current liabilities	33		
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	-	
- special area rates and special charges	35	-	
- benefitting landowners	36	-	
- user rates (consolidated entities)	37		
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	-	
Accumulated net revenue (deficit)	T.	03,031	
General revenue	42	43,828	
Special charges and special areas (specify)			
	43	-	
	44		
	45		
-	46		
 Consolidated local boards (specify)	40	'	
Transit operations	47	,	
Water operations	48		
Libraries	49		
Cemetaries	50		
Recreation, community centres and arenas	51		
	52		
	53		
	54		
	55		
Region or county	56		
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	-	
	Total 59	152,901	

Municipality
South Algona Tp

STATISTICAL DATA

For the year ended December 31, 1998.

						1
1.	Number of continuous full time employees as at December 31				·	
	Administration				1	1
	Non-line Department Support Staff				2	-
	Fire				3	-
	Police				4	-
	Transit				5	-
	Public Works				6	1
	Health Services				7	-
	Homes for the Aged				8	-
	Other Social Services				9	-
	Parks and Recreation				10	-
	Libraries				11	-
	Planning				12	-
				Total	13	2
					continuous full	
					time employees	
					December 31	other
2.	Total expenditures during the year on:				1 \$	2 \$
	Wages and salaries			14	-	66,136
	Employee benefits			15		3,104
	Employee benefits				2,323	3,104
						1
_						\$
3.	Reductions of tax roll during the year (lower tier municipalities only)					
	Cash collections: Current year's tax				16	385,093
	Previous years' tax				17	35,777
	Penalties and interest				18	8,720
				Subtotal	19	429,590
	Discounts allowed				20	-
	Tax adjustments under section 421, 441 and 442 of the Municipal Act - recoverable from general municipal accounts					
					25	-
	 recoverable from upper tier recoverable from school boards 				90 91	-
	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				26	
	including section 373 of the Municipal Act					
	- deferrals				92	_
	- cancellations				93	
	- other				94	
					2	
Re	bates 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	-	-
Re	bates under section 442.2 of the Municipal Act					
	- commercial properties				98	-
	- industrial properties				99	-
					80	-
			Total reductions		29	429,590
۸۳	nounts added to the tax roll for collection purposes only				30	_
	siness taxes written off under subsection 441(1) of the Municipal Act				81	
ЬС	siness taxes written on under subsection 441(1) of the municipal Act				01	
						1
4.	Tax due dates for 1998 (lower tier municipalities only)					
	Interim billings: Number of installments				31	1
	Due date of first installment (YYYYMMDD)				32	-
	Due date of last installment (YYYYMMDD)				33	19,980,331
	Final billings: Number of installments				34	1
	Due date of first installment (YYYYMMDD)				35	-
	Due date of last installment (YYYYMMDD)				36	19,981,030
					ſ	\$
	Supplementary taxes levied with 1999 due date				37	-
5.	Projected capital expenditures and long term					
	financing requirements as at December 31			1	torm financias	monte
				long t approved by	term financing require submitted but not	ments forecast not yet
			gross	the O.M.B.	yet approved by	submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
_	timated to take place		1 \$	2 \$	3 \$	4 \$
ES	timated to take place in 1999					
			58 -	-	-	-
	in 2000		59 -	-	-	-
	in 2001		60 -	-	-	<u> </u>
	in 2002 in 2003			-	-	
		Total	62 -	-	-	-
				<u> </u>	<u> </u>	<u> </u>

Municipality

South Algona Tp

12

CTA	TICT	ΙCΔΙ	D 4 -	┏ ^
$\Delta \cup \Delta$	11/1	IL AI	IJΔ	ΙД

					balance of fund	loans outstanding
					\$	\$
6. Ontario Home Renewal Plan trust fund at year end				82	9,200	5,763
7 Applied of the shorteness of account tillings and December 24						
7. Analysis of direct water and sewer billings as at December 31		Г	number of	1998 billings		
			residential units	residential units	all other properties	computer use only
		-	1	2	3	4
Water In this municipality		39		\$	\$	
In this municipality In other municipalities (specify municipality)		39	-	-	-	
-		40	-	-	-	-
		41	-	-	-	-
		42	-	-	-	-
		43 64	<u> </u>	-	-	-
		- L	number of	1998 billings	1	
			residential units	residential units	all other	computer use
_		ŀ	1	2	properties 3	only 4
Sewer		44	_	<u> </u>	S -	
In this municipality In other municipalities (specify municipality)		**-	<u> </u>	-	-	
		45	-	-	-	-
		46	-	-	-	-
		47	-	-	-	-
		48 65	-	-	-	-
		L				
					water 1	sewer 2
Number of residential units in this municipality receiving municipal water						_
and sewer services but which are not on direct billing				60	-	-
Selected investments of own sinking funds as at December 31						
6. Selected investments of own shinking funds as at December 31				other		
			own municipality	municipalities, school boards	Province	Federal
		Γ	1	2	3	4
Own sinking funds		83	\$ -	\$	\$ -	\$
Own sinking runds		63	<u>-</u>	-	-	-
9. Borrowing from own reserve funds						1
Loans or advances due to reserve funds as at December 31					84	\$
Loans of advances due to reserve funds as at December 31					04	
10. Joint boards consolidated by this municipality						
,,						
				contribution	this municipality's share of	for
			total board expenditure	from this municipality	total municipal contributions	computer use only
		Г	1	2	3	4
			\$	\$	%	
name of joint boards						
		53 54	-	-	-	-
		55	-	-	-	-
		56	-	-	-	-
		57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council			tile drainage,			
			shoreline assist- ance, downtown			
			revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
			1	2	4	3
Annual but not financial and Describer 24, 4007			\$	\$	\$	\$
Approved but not financed as at December 31, 1997 Approved in 1998		67 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			<u></u>			<u></u>
·	1999		2000	2001	2002	2003
	1 \$		2 \$	3 \$	4 \$	5 \$
		-	<u>,</u>	-	-	-
	<u> </u>				<u> </u>	
13. Municipal procurement this year					1	2
					'	\$
Total construction contracts awarded				8!		-
Construction contracts awarded at \$100,000 or greater				86	-	-

ANALYSIS OF USER FEES

South Algona Tp

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					
		3					
		4					
		5					
		6					
		7					
		8					
		9					
		10					
		11 12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21		•	•		
All other user fees		22]
	Total	23					
							-

Municipality

South Algona Tp

17

PROPERTY TAX REFORM TOOLS

1. Phase-in programs under section 372 of the Mu	unicipal Act					-66:			
			residential	multi- residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
No. of warm of the program	(4)	. Г	1	2	3	4	5	6	7
No. of years of the program Cross class funding (1=Yes; 0=No)	(#)	2	-		-	-			-
Properties increasing:		-							
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year Minimum threshold amount:	(\$)	4	-	-	-	-	-	-	•
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate Properties decreasing:	(%)	7	-	-	-	-	-	-	-
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value Phase-in rate	(%) (%)	11 12	-	-	-	-	-	-	-
	(70)	'*L	-		_			_	
			large	Complete d	managed	a ta a Para	new multi-		
			industrial 1	farmland 2	forest 3	pipeline 4	residential 5		
No. of years of the program	(#)	13	· -	-	<u> </u>	-	-]	
Cross class funding (1=Yes; 0=No)		14							
Properties increasing: No. of properties affected within class	(#)	45							
Total adjustments for the year	(#) (\$)	15 16	-	-	-	-	-	-	
Minimum threshold amount:	(7)	, 3	-	-	-	-	-	1	
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value Phase-in rate	(%) (%)	18	-	-	-	-	-	-	
Properties decreasing:	(/0)	19	-	-	-	-	-	-	
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-	1	
Minimum threshold amount: - dollar value	(\$)	22	_	-	_	_	-		
- per cent value	(%)	23	-	-	-	-	-	-	
Phase-in rate	(%)	24	-	-	-	-	-]	
2. Rebate programs under section 442.2 of the M	unicipal 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 Minimum threshold amount:	(\$)	28	-	-	-	-	-	-	
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify: - minimum	(\$)	31	-	_		_	_	_	
- maximum	(\$) (\$)	32	-	-	-	-	-	-	
		L			l				I
3. 2.5% Capping programs under section 447.1 of	the Municipa	l Act							
			multi- residential	commorcial	office	shopping	parking lots/ vacant land	industrial	large industrial
			residential 1	commercial 2	buildings 3	centres 4	vacant land 5	industriai 6	industriai 7
Total no. of properties in class	(#)	33		-	-	-	-	-	-
Properties increasing:		-							
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year Properties decreasing:	(\$)	35	-	-	-	-	-	-	-
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes p	rogram under	sect		Aunicipal 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:	(#)	آ _ [
No. of properties affected within class Percentage used to determine	(#)	43	-	-	-	-	-	-	-
decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-