

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10013

MUNICIPALITY OF: South Frontenac Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	14,337,805	3,023,899	4,778,130	6,535,776
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	14,337,805	3,023,899	4,778,130	6,535,776
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,899	1,318	-	7,581
Canada Enterprises	8	3,194	295	-	2,899
Ontario					
The Municipal Tax Assistance Act	9	40,499	13,846		26,653
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	8,696	2,048	2,976	3,672
Ontario Hydro	13	15,603	1,060	-	14,543
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	76,891	18,567	2,976	55,348
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	487,100			487,100
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	484,166			484,166
Municipal Restructuring Fund	65	1,014,960			1,014,960
.....	61	-			-
Subtotal	69	1,986,226			1,986,226
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,363,668			2,363,668
Canada specific grants	30	3,210			3,210
Other municipalities - grants and fees	31	932,234			932,234
Fees and service charges	32	569,613			569,613
Subtotal	33	3,868,725			3,868,725
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	226,689	-	-	226,689
Rents, concessions and franchises	36	5,120			5,120
Fines	37	1,510			1,510
Penalties and interest on taxes	38	357,739			357,739
Investment income - from own funds	39	-			-
- other	40	183,004			183,004
Donations	70	12,268			12,268
Sales of publications, equipment, etc	42	27,652			27,652
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	186,078			186,078
Contributions from non-consolidated entities	45	-			-
--	46	4,022	4,022		
--	47	11,656	11,656		
--	48	-	-		
Subtotal	50	1,015,738	-	-	1,015,738
TOTAL REVENUE	51	21,285,385	3,042,466	4,781,106	13,461,813

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

South Frontenac Tp

2LT - OP
41

[illegible]

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

South Frontenac Tp

2LT - SB
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	4,250,769	3,843,128	7,411	383,820	16,410
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	3,228	3,228	-	-	-
Multi-residential -general	0.460000	6,321	6,124	-	197	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	36,620	31,221	-	5,398	1
Managed Forest	0.115000	978	963	-	14	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	4,297,916	3,884,664	7,411	389,429	16,412
Subtotal Commercial		366,522	280,485	1,847	78,755	5,435
Subtotal Industrial		92,922	71,109	469	19,966	1,378
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		20,770	19,910	8	829	23
Subtotal levied by tax rate		4,778,130	4,256,168	9,735	488,979	23,248
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,778,130	4,256,168	9,735	488,979	23,248

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

South Frontenac Tp

3
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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	-	2,210	89,920	16,965
Protection to Persons and Property					
Fire	2	-	-	-	3,510
Police	3	900	-	-	7,546
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,380	-	-	25,450
Emergency measures	6	204,685	-	-	-
Subtotal	7	209,965	-	-	36,506
Transportation services					
Roadways	8	1,873,862	-	822,170	190,052
Winter Control	9	264,976	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,138,838	-	822,170	190,052
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	2,060	-	-	-
Garbage Disposal	20	160	-	-	19,682
Pollution Control	21	-	-	-	-
--	22	3,265	-	-	6,894
Subtotal	23	5,485	-	-	26,576
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	21,788
--	29	-	-	-	-
Subtotal	30	-	-	-	21,788
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	9,380	1,000	20,144	212,838
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	9,380	1,000	20,144	212,838
Planning and Development					
Planning and Development	41	-	-	-	64,650
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	238
--	46	-	-	-	-
Subtotal	47	-	-	-	64,888
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,363,668	3,210	932,234	569,613

		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	468,010	61,478	367,439	926,862	796,618	- 83,750	2,536,657
Protection to Persons and Property								
Fire	2	134,039	-	250,662	194,070	- -	40,655	538,116
Police	3	800	-	1,212,489	456,769	-	-	1,670,058
Conservation Authority	4	4,600	-	-	-	44,323	-	48,923
Protective inspection and control	5	102,193	-	67,957	76,104	6,555	23,750	276,559
Emergency measures	6	67,122	-	52,132	-	44,552	42,559	206,365
Subtotal	7	308,754	-	1,583,240	726,943	95,430	25,654	2,740,021
Transportation services								
Roadways	8	958,626	-	3,134,735	2,118,958	- -	179,213	6,033,106
Winter Control	9	168,644	-	485,313	118,223	-	146,092	918,272
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	28,350	4,000	-	-	32,350
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,127,270	-	3,648,398	2,241,181	- -	33,121	6,983,728
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	25,742	-	156,225	17,614	-	5,642	205,223
Garbage Disposal	20	54,117	-	181,110	83,235	93	5,373	323,928
Pollution Control	21	-	-	-	-	-	-	-
--	22	5,008	-	125,444	1,745	-	9,814	142,011
Subtotal	23	84,867	-	462,779	102,594	93	20,829	671,162
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	1,475	-	39,240	-	2,400	-	43,115
--	29	-	-	-	-	-	-	-
Subtotal	30	1,475	-	39,240	-	2,400	-	43,115
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	146,320	-	252,260	38,414	760	10,388	448,142
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	146,320	-	252,260	38,414	760	10,388	448,142
Planning and Development								
Planning and Development	41	10,030	-	49,969	28,637	-	60,000	148,636
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	274	-	-	-	274
Agriculture and Reforestation	44	-	-	334	-	-	-	334
Tile Drainage and Shoreline Assistance	45	-	238	-	-	-	-	238
--	46	-	-	-	-	-	-	-
Subtotal	47	10,030	238	50,577	28,637	-	60,000	149,482
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,146,726	61,716	6,403,933	4,064,631	895,301	-	13,572,307

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	South Frontenac Tp	5
		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,368
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	355,666
Reserves and Reserve Funds	3	158,499
Subtotal	4	514,165
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	6,150
Subtotal	23	6,150
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	8,285
--	30	-
--	31	-
Subtotal	32	8,285
Total Sources of Financing	33	528,600
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	309,569
Subtotal	36	309,569
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	219,031
Total Applications	42	528,600
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,368
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	3,368
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,368
* - 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

South Frontenac Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	77,280
Protection to Persons and Property					
Fire	2	-	-	-	87,486
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	646
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	88,132
Transportation services					
Roadways	8	-	-	-	17,749
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	592
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	18,341
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,582
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,582
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	-	-	6,150	124,234
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	6,150	124,234
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	-	-	6,150	309,569

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

South Frontenac Tp

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	15,372	
Police	3	20,376	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	2,988	
	Subtotal	7	-
Transportation services			
Roadways	8	23,364	
Winter Control	9	44,353	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	44,353	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	11,198	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	11,198	
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	10,796	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	10,796	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	953	
	Subtotal	47	-
Electricity	48	953	
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

South Frontenac Tp

8
12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	953	
: To Canada and agencies	2	-	
: To other	3	105,083	
Subtotal	4	106,036	
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	106,036	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	953	
Long term bank loans	18	105,083	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

South Frontenac Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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	52,560	8,918		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	150	88		
- 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	52,710	9,006		
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	52,722	6,376	-	-
2000	61	52,698	2,163	-	-
2001	62	189	49	-	-
2002	63	205	33	-	-
2003	64	222	16	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	106,036	8,637	-	-
* 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

South Frontenac Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	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		3,010,376	13,523	3,023,899	-	-	-	-	-	-
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		18,567	-	18,567	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,028,943	13,523	3,042,466	3,023,899	-	18,567	-	3,042,466	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,028,943	13,523	3,042,466	3,023,899	-	18,567	-	3,042,466	-

1998 FINANCIAL INFORMATION RETURN

Municipality

South Frontenac Tp

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	4,239,159	19,910	-	4,259,069	4,256,168	2,901	-	4,259,069	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	9,729	8	-	9,737	9,735	2	-	9,737	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	488,218	829	-	489,047	488,979	68	-	489,047	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	23,230	23	-	23,253	23,248	5	-	23,253	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	4,760,336	20,770	-	4,781,106	4,778,130	2,976	-	4,781,106	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

South Frontenac Tp

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		1	\$
Balance at the beginning of the year	1	4,341,535	
Revenues			
Contributions from revenue fund	2	3,708,965	
Contributions from capital fund	3	219,031	
Development Charges Act	67	102,489	
Lot levies and subdivider contributions	60	3,000	
Recreational land (the Planning Act)	61	49,665	
Investment income - from own funds	5	-	
- other	6	65,540	
--	9	3,312	
--	10	1,000	
--	11	-	
--	12	-	
Total revenue	13	4,153,002	
Expenditures			
Transferred to capital fund	14	158,499	
Transferred to revenue fund	15	186,078	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	344,577	
Balance at the end of the year for:			
Reserves	23	5,835,938	
Reserve Funds	24	2,314,022	
Total	25	8,149,960	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,714,676	
Contingencies	27	284,423	
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	359,569	
- roads	35	2,694,951	
- sanitary and storm sewers	36	-	
- parks and recreation	64	97,011	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	932,346	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	552,440	
--	53	82,052	
--	54	613,944	
Obligatory reserve funds:			
Development Charges Act	68	385,612	
Lot levies and subdivider contributions	44	27,237	
Recreational land (the Planning Act)	46	405,699	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,149,960	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Frontenac Tp

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,037,277	-
Accounts receivable			
Canada	2	189,768	
Ontario	3	745,448	
Region or county	4	7,782	
Other municipalities	5	66,529	
School Boards	6	3,575	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	190,212	business taxes
Taxes receivable			
Current year's levies	9	1,557,546	
Previous year's levies	10	597,390	-
Prior year's levies	11	453,101	-
Penalties and interest	12	272,320	-
Less allowance for uncollectables (negative)	13	- 6,300	-
Investments			
Canada	14	-	
Provincial	15	289,559	
Municipal	16	-	
Other	17	-	
Other current assets	18	61,027	portion of line 20
Capital outlay to be recovered in future years	19	106,036	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	9,571,270	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Frontenac Tp

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	68,589		
Ontario	27	5,856		
Region or county	28	531,429		
Other municipalities	29	-		
School Boards	30	12,634		
Trade accounts payable	31	495,755		
Other	32	77,213		
Other current liabilities	33	103,357		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	105,083		
- special area rates and special charges	35	-		
- benefitting landowners	36	953		
- 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	8,149,960		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	24,827		
Recreation, community centres and arenas	51	- 1,018		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,368		
Total	59	9,571,270		

										1	
1. Number of continuous full time employees as at December 31											
Administration										1	3
Non-line Department Support Staff										2	7
Fire										3	-
Police										4	-
Transit										5	-
Public Works										6	16
Health Services										7	-
Homes for the Aged										8	-
Other Social Services										9	-
Parks and Recreation										10	2
Libraries										11	-
Planning										12	-
Total										13	28
2. Total expenditures during the year on:										continuous full time employees December 31	
Wages and salaries										14	1,706,630
Employee benefits										15	292,096
3. Reductions of tax roll during the year (lower tier municipalities only)										1	
Cash collections: Current year's tax										16	12,571,312
Previous years' tax										17	1,176,102
Penalties and interest										18	305,547
Subtotal										19	14,052,961
Discounts allowed										20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act											
- recoverable from general municipal accounts										25	38,947
- recoverable from upper tier										90	20,000
- recoverable from school boards										91	150,000
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	14,261,908
Amounts added to the tax roll for collection purposes only										30	-
Business taxes written off under subsection 441(1) of the Municipal Act										81	-
										1	
4. Tax due dates for 1998 (lower tier municipalities only)											
Interim billings: Number of installments										31	1
Due date of first installment (YYYYMMDD)										32	19,980,331
Due date of last installment (YYYYMMDD)										33	-
Final billings: Number of installments										34	1
Due date of first installment (YYYYMMDD)										35	19,980,930
Due date of last installment (YYYYMMDD)										36	-
										\$	
Supplementary taxes levied with 1999 due date										37	-
5. Projected capital expenditures and long term financing requirements as at December 31											

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		107,504	
107,504				107,504	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		-	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1998 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		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 municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
Own sinking funds		83		-	
-				-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		this municipality's share of total municipal contributions		for computer use only	
		1		2	
		\$		\$	
		3		4	
		%			
name of joint boards		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		other submitted to Council		total	
		1		2	
		\$		\$	
		4		3	
		\$		\$	
Approved but not financed as at December 31, 1997		67		74,900	
Approved in 1998		68		-	
Financed in 1998		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1998		71		74,900	
Applications submitted but not approved as at Decemeber 31, 1998		72		-	
12. Forecast of total revenue fund expenditures					
		1999		2000	
		2001		2002	
		2003			
		1		2	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		5	
Construction contracts awarded at \$100,000 or greater		86		1	
				408,000	
				285,205	

ANALYSIS OF USER FEES

Municipality

South Frontenac 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
	8	1			90,605	0
	8	2			47,533	0
	37	3			98,599	0
	37	4			48,440	0
	41	5			40,300	0
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			325,477	
All other user fees		22			244,136	
	Total	23			569,613	

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	-	-	-	-	-	-	-
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	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	-	-	-	-	-	-	-