

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 1002

MUNICIPALITY OF: South Glengarry Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

South Glengarry Tp

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	11,230,400	3,921,258	4,099,786	3,209,356
Direct water billings on ratepayers -- own municipality	2	80,495	-		80,495
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	60,371	-		60,371
-- other municipalities	5	-	-		-
Subtotal	6	11,371,266	3,921,258	4,099,786	3,350,222
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,645	2,295	-	7,350
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	37,443	22,262		15,181
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	5,590	1,556	769	3,265
Liquor Control Board of Ontario	14	2,648	1,572	-	1,076
Other	15	2,013	206	-	1,807
Municipal enterprises	16	5,717	5,717	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	63,056	33,608	769	28,679
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,737,000			1,737,000
Special Transition Assistance	63	216,000			216,000
Special Circumstances Fund	64	213,584			213,584
Municipal Restructuring Fund	65	348,000			348,000
.....	61	-			-
Subtotal	69	2,514,584			2,514,584
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	827,067			827,067
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	863,578			863,578
Subtotal	33	1,690,645			1,690,645
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	61,265	-	-	61,265
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	229,187			229,187
Investment income - from own funds	39	-			-
- other	40	139,799			139,799
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	14,191			14,191
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	444,442	-	-	444,442
TOTAL REVENUE	51	16,083,993	3,954,866	4,100,555	8,028,572

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

South Glengarry Tp

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	2,344,685	1,279,992	54,101	494,683	515,909
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	7,738	5,876	87	823	952
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	103,137	63,753	616	24,158	14,610
Managed Forest	0.115000	528	227	8	142	151
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,456,088	1,349,848	54,812	519,806	531,622
Subtotal Commercial		823,615	335,714	29,881	135,979	322,041
Subtotal Industrial		211,541	86,226	7,675	34,925	82,715
Pipeline	1.648800	541,928	220,895	19,661	89,472	211,900
Other	-	-	-	-	-	-
Supplementary Taxes		66,614	46,692	1,362	7,023	11,537
Subtotal levied by tax rate		4,099,786	2,039,375	113,391	787,205	1,159,815
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,099,786	2,039,375	113,391	787,205	1,159,815

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 Glengarry 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	-	-	-	48,409
Protection to Persons and Property					
Fire	2	8,820	-	-	13,711
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	9,080
Emergency measures	6	754,048	-	-	-
Subtotal	7	762,868	-	-	22,791
Transportation services					
Roadways	8	11,573	-	-	6,045
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	11,573	-	-	6,045
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	34,341
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	91,756
Pollution Control	21	3,775	-	-	-
--	22	-	-	-	-
Subtotal	23	3,775	-	-	126,097
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	33,620	-	-	9,470
--	35	-	-	-	-
Subtotal	36	33,620	-	-	9,470
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	380,822
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	380,822
Planning and Development					
Planning and Development	41	-	-	-	5,720
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	15,231	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	264,224
--	46	-	-	-	-
Subtotal	47	15,231	-	-	269,944
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	827,067	-	-	863,578

		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	447,089	-	593,831	365,666	-	-	1,406,586
Protection to Persons and Property								
Fire	2	-	-	249,583	40,966	-	-	290,549
Police	3	-	-	811,000	-	-	-	811,000
Conservation Authority	4	-	-	-	-	53,393	-	53,393
Protective inspection and control	5	37,357	-	41,044	-	-	-	78,401
Emergency measures	6	-	-	691,603	-	-	-	691,603
Subtotal	7	37,357	-	1,793,230	40,966	53,393	-	1,924,946
Transportation services								
Roadways	8	482,115	-	1,140,764	502,752	-	-	2,125,631
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	93,471	-	-	-	93,471
Air Transportation	13	-	-	-	-	9,502	-	9,502
--	14	5,702	-	-	-	-	-	5,702
Subtotal	15	487,817	-	1,234,235	502,752	9,502	-	2,234,306
Environmental services								
Sanitary Sewer System	16	-	13,414	66,397	-	-	-	79,811
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	204,523	398,813	-	-	-	603,336
Garbage Collection	19	-	-	219,793	-	-	-	219,793
Garbage Disposal	20	10,152	-	86,955	126,741	-	-	223,848
Pollution Control	21	-	-	99,105	8,325	-	-	107,430
--	22	-	-	-	-	-	-	-
Subtotal	23	10,152	217,937	871,063	135,066	-	-	1,234,218
Health Services								
Public Health Services	24	-	-	1,240	-	-	-	1,240
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,240	-	-	-	1,240
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	36,341	-	7,217	-	-	-	43,558
--	35	-	-	-	-	-	-	-
Subtotal	36	36,341	-	7,217	-	-	-	43,558
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	280,428	-	456,288	120,969	-	-	857,685
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	280,428	-	456,288	120,969	-	-	857,685
Planning and Development								
Planning and Development	41	37,391	-	2,961	-	-	-	40,352
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	28,855	15,816	-	-	44,671
Tile Drainage and Shoreline Assistance	45	-	256,222	-	-	-	-	256,222
--	46	-	-	-	-	-	-	-
Subtotal	47	37,391	256,222	31,816	15,816	-	-	341,245
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,336,575	474,159	4,988,920	1,181,235	62,895	-	8,043,784

1998 FINANCIAL INFORMATION RETURN				
		Municipality		
ANALYSIS OF CAPITAL OPERATION		South Glengarry Tp		59
For the year ended December 31, 1998.				
			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	160,845		
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2	657,369		
Reserves and Reserve Funds	3	213,487		
Subtotal	4	870,856		
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	148,200		
Serial Debentures	13	-		
Sinking Fund Debentures	14	-		
Long Term Bank Loans	15	-		
Long Term Reserve Fund Loans	16	-		
- -	17	-		
Subtotal *	18	148,200		
Grants and Loan Forgiveness				
Ontario	20	92,314		
Canada	21	-		
Other Municipalities	22	-		
Subtotal	23	92,314		
Other Financing				
Prepaid Special Charges	24	122,651		
Proceeds From Sale of Land and Other Capital Assets	25	-		
Investment Income				
From Own Funds	26	-		
Other	27	-		
Donations	28	-		
--	30	-		
--	31	-		
Subtotal	32	122,651		
Total Sources of Financing	33	1,234,021		
Applications				
Own Expenditures				
Short Term Interest Costs	34	-		
Other	35	980,125		
Subtotal	36	980,125		
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37	-		
Unconsolidated Local Boards	38	-		
Individuals	39	148,200		
Subtotal	40	148,200		
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-		
Total Applications	42	1,128,325		
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	55,149		
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	55,149		
- Proceeds From Long Term Liabilities	46	-		
- Transfers From Reserves and Reserve Funds	47	-		
- -	48	-		
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	55,149		
* - 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 Glengarry Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	74,349
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	74,349
Transportation services					
Roadways	8	-	-	-	527,470
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	527,470
Environmental services					
Sanitary Sewer System	16	46,346	-	-	42,847
Storm Sewer System	17	-	-	-	-
Waterworks System	18	15,623	-	-	11,099
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	126,741
Pollution Control	21	-	-	-	8,325
--	22	-	-	-	-
Subtotal	23	61,969	-	-	189,012
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	-	-	-	92,770
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	92,770
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	30,345	-	-	96,524
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	30,345	-	-	96,524
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	92,314	-	-	980,125

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

South Glengarry Tp

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		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	98,818	
Waterworks System	18	-	
Garbage Collection	19	497,436	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	596,254	
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	985,664	
	Subtotal	47	-
Electricity	48	985,664	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

South Glengarry Tp

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		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	985,664
: To Canada and agencies		2	-
: To other		3	596,254
Subtotal		4	1,581,918
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	1,581,918
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	1,581,918
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

South Glengarry 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			50	-	-
- general tax rates			51	-	-
- special are rates and special charges			52	349,044	125,115
- benefiting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--			78	349,044	125,115
Total					
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
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	195,845	114,135	-	-
2000	61	192,297	98,720	-	-
2001	62	186,129	85,329	-	-
2002	63	172,630	71,255	-	-
2003	64	178,325	59,067	-	-
2004 - 2008	65	614,170	118,089	-	-
2009 onwards	79	42,522	11,135	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,581,918	557,730	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	100,000			
2000	73	100,000			
2001	74	100,000			
2002	75	100,000			
2003	76	100,000			
Total	77	500,000			
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 Glengarry 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		3,999,979	36,535	4,036,514	-	-	-	-	-	-
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		33,608	-	33,608	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,033,587	36,535	4,070,122	4,036,514	-	33,608	-	4,070,122	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	- 115,256	-	- 115,256	- 115,256	-	-	-	- 115,256	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,918,331	36,535	3,954,866	3,921,258	-	33,608	-	3,954,866	-

1998 FINANCIAL INFORMATION RETURN

Municipality

South Glengarry Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,993,011	46,692	-	2,039,703	2,039,375	328	-	2,039,703	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	112,029	1,362	-	113,391	113,391	-	-	113,391	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	780,182	7,023	-	787,205	787,205	-	-	787,205	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	1,148,719	11,537	-	1,160,256	1,159,815	441	-	1,160,256	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	4,033,941	66,614	-	4,100,555	4,099,786	769	-	4,100,555	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

South Glengarry Tp

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15

		1	\$
Balance at the beginning of the year	1	3,707,960	
Revenues			
Contributions from revenue fund	2	523,866	
Contributions from capital fund	3	-	
Development Charges Act	67	20,513	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	15,000	
Investment income - from own funds	5	13,530	
- other	6	13,948	
--	9	500,000	
--	10	19,100	
--	11	-	
--	12	-	
Total revenue	13	1,105,957	
Expenditures			
Transferred to capital fund	14	213,487	
Transferred to revenue fund	15	14,191	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	227,678	
Balance at the end of the year for:			
Reserves	23	4,200,476	
Reserve Funds	24	385,763	
Total	25	4,586,239	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,904,521	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,295,955	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	317,545	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	68,218	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	4,586,239	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Glengarry Tp

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,360,967	-
Accounts receivable			
Canada	2	46,997	
Ontario	3	255,240	
Region or county	4	136,771	
Other municipalities	5	-	
School Boards	6	15,315	portion of taxes
Waterworks	7	73,273	receivable for
Other (including unorganized areas)	8	285,739	business taxes
Taxes receivable			
Current year's levies	9	860,627	
Previous year's levies	10	366,572	14,387
Prior year's levies	11	390,520	36,427
Penalties and interest	12	191,480	10,192
Less allowance for uncollectables (negative)	13	- 23,394	- 23,294
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	443,595	
Other	17	1,029,940	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	1,581,918	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	7,015,560	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Glengarry 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	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	955,785		
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	1,581,918		
- 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	4,586,239		
Accumulated net revenue (deficit)				
General revenue	42	45,000		
Special charges and special areas (specify)				
--	43	36,342		
--	44	9,570		
--	45	- 6,557		
--	46	- 164,830		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	13,515		
--	54	3,244		
--	55	10,483		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 55,149		
Total	59	7,015,560		

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	36,346		26,947	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	278	59,566	20,929
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	278	44,674	15,697
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	-			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	
	86	-		-	

ANALYSIS OF USER FEES

Municipality

South Glengarry 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
	45	1	492	2,980	264,224	0
	37	2	15	250	163,800	0
	37	3	25	100	176,683	0
	20	4	10	400	91,596	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			696,303	
All other user fees		22			167,275	
	Total	23			863,578	

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	6	-	-	-	-	34	-
Budgetary levy change	(%)	39	8	6	-	-	-	3	-
Properties increasing:									
No. of properties affected within class	(#)	40	1	191	-	-	-	17	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	478	146,673	-	-	-	47,140	-
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	-	-	-	-	-	-	-