

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42041

MUNICIPALITY OF: The Blue Mountains T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

The Blue Mountains T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	12,594,949	4,445,510	4,291,879	3,857,560
Direct water billings on ratepayers -- own municipality	2	358,350	-		358,350
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	180,719	-		180,719
-- other municipalities	5	-	-		-
Subtotal	6	13,134,018	4,445,510	4,291,879	4,396,629
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,437	1,112	-	4,325
Ontario					
The Municipal Tax Assistance Act	9	51,351	32,155		19,196
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	29,547	11,274	7,829	10,444
Ontario Hydro	13	33,396	8,649	1,983	22,764
Liquor Control Board of Ontario	14	2,942	1,527	-	1,415
Other	15	-	-	-	-
Municipal enterprises	16	36,490	8,962	-	27,528
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	159,163	63,679	9,812	85,672
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,223,000			1,223,000
Special Transition Assistance	63	152,000			152,000
Special Circumstances Fund	64	173,325			173,325
Municipal Restructuring Fund	65	442,700			442,700
.....	61	-			-
Subtotal	69	1,991,025			1,991,025
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	34,083			34,083
Canada specific grants	30	3,134			3,134
Other municipalities - grants and fees	31	37,569			37,569
Fees and service charges	32	920,311			920,311
Subtotal	33	995,097			995,097
OTHER REVENUES					
Trailer revenue and licences	34	2,215			2,215
Licences and permits	35	128,669	-	-	128,669
Rents, concessions and franchises	36	8,920			8,920
Fines	37	5,833			5,833
Penalties and interest on taxes	38	183,453			183,453
Investment income - from own funds	39	11,633			11,633
- other	40	177,640			177,640
Donations	70	-			-
Sales of publications, equipment, etc	42	9,495			9,495
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	85,375			85,375
Contributions from non-consolidated entities	45	-			-
--	46	101,295			101,295
--	47	-			-
--	48	-			-
Subtotal	50	714,528	-	-	714,528
TOTAL REVENUE	51	16,993,831	4,509,189	4,301,691	8,182,951





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

The Blue Mountains T
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	3,324,616	3,005,868	9,442	299,549	9,757
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	2,625	2,625	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	25,096	24,457	15	624	-
Managed Forest	0.115000	1,564	1,510	-	54	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,353,901	3,034,460	9,457	300,227	9,757
Subtotal Commercial		781,865	671,082	-	110,783	-
Subtotal Industrial		64,029	54,957	-	9,072	-
Pipeline	1.064800	25,843	22,181	-	3,662	-
Other	-	-	-	-	-	-
Supplementary Taxes		66,241	58,770	-	7,471	-
Subtotal levied by tax rate		4,291,879	3,841,450	9,457	431,215	9,757
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,291,879	3,841,450	9,457	431,215	9,757

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

The Blue Mountains T

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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	4,381	-	-	27,214
Protection to Persons and Property					
Fire	2	1,440	-	13,056	24,659
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,180	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,620	-	13,056	24,659
Transportation services					
Roadways	8	5,684	-	-	34,036
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	1,700	-	205,299
Subtotal	15	5,684	1,700	-	239,335
Environmental services					
Sanitary Sewer System	16	-	-	-	125,558
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	17,585
Garbage Collection	19	-	-	-	74,172
Garbage Disposal	20	-	-	-	80,589
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	297,904
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	338	-	-	174,528
Libraries	38	21,060	1,434	-	24,914
Other Cultural	39	-	-	-	-
Subtotal	40	21,398	1,434	-	199,442
Planning and Development					
Planning and Development	41	-	-	23,360	57,240
Commercial and Industrial	42	-	-	-	17,452
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	1,153	1,625
Tile Drainage and Shoreline Assistance	45	-	-	-	55,440
--	46	-	-	-	-
Subtotal	47	-	-	24,513	131,757
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	34,083	3,134	37,569	920,311



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
The Blue Mountains T

		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	645,048	356	406,383	380,546	-	-	32,963
Protection to Persons and Property								
Fire	2	205,685	-	150,012	15,606	-	9,348	380,651
Police	3	-	-	725,872	13,003	378,593	-	1,117,468
Conservation Authority	4	-	-	-	92	43,521	-	43,613
Protective inspection and control	5	69,427	-	89,984	16,828	-	3,517	179,756
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	275,112	-	965,868	45,529	422,114	12,865	1,721,488
Transportation services								
Roadways	8	224,067	-	211,380	352,748	-	-	782,264
Winter Control	9	34,733	-	214,128	-	-	-	248,861
Transit	10	-	-	7,265	-	-	-	7,265
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	6,996	-	53,798	2,254	-	-	63,048
Air Transportation	13	-	-	-	-	-	-	-
--	14	40,103	-	98,478	65,871	-	2,547	206,999
Subtotal	15	305,899	-	585,049	420,873	-	-	1,308,437
Environmental services								
Sanitary Sewer System	16	136,889	-	490,904	463,743	-	15,000	1,106,536
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	185,294	-	208,936	484,371	-	978	879,579
Garbage Collection	19	143,584	-	123,146	60,000	-	13	326,743
Garbage Disposal	20	17,461	-	61,047	17,072	-	-	95,580
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	483,228	-	884,033	1,025,186	-	15,991	2,408,438
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	2,400	-	2,400
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	10,470	-	-	-	10,470
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	10,470	-	2,400	-	12,870
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	145,783	-	158,596	27,433	14,543	2,513	348,868
Libraries	38	77,419	-	65,554	54,721	-	446	198,140
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	223,202	-	224,150	82,154	14,543	2,959	547,008
Planning and Development								
Planning and Development	41	130,427	-	32,464	11,863	-	3,517	178,271
Commercial and Industrial	42	512	1,324	85,222	9,790	8,550	1,015	106,413
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	55,440	-	-	-	-	55,440
--	46	-	-	-	-	-	-	-
Subtotal	47	130,939	56,764	117,686	21,653	8,550	4,532	340,124
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,063,428	57,120	3,193,639	1,975,941	447,607	-	7,737,735

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
The Blue Mountains T		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	417,170
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	803,361
Reserves and Reserve Funds	3	329,632
Subtotal	4	1,132,993
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	6,400
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	6,400
Grants and Loan Forgiveness		
Ontario	20	81,120
Canada	21	- 1,676
Other Municipalities	22	-
Subtotal	23	79,444
Other Financing		
Prepaid Special Charges	24	9,293
Proceeds From Sale of Land and Other Capital Assets	25	46,353
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	55,646
Total Sources of Financing	33	1,274,483
Applications		
Own Expenditures		
Short Term Interest Costs	34	16,197
Other	35	1,137,008
Subtotal	36	1,153,205
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	6,400
Subtotal	40	6,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,159,605
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	302,292
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 17,644
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	319,936
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	302,292
* - 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

The Blue Mountains T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	455,966
Protection to Persons and Property					
Fire	2	-	-	-	14,935
Police	3	-	-	-	4,172
Conservation Authority	4	-	-	-	92
Protective inspection and control	5	-	-	-	5,287
Emergency measures	6	-	-	-	6,284
Subtotal	7	-	-	-	30,770
Transportation services					
Roadways	8	81,120	- 614	-	447,058
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,254
Air Transportation	13	-	-	-	-
--	14	-	- 1,062	-	23,773
Subtotal	15	81,120	- 1,676	-	473,085
Environmental services					
Sanitary Sewer System	16	-	-	-	25,777
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	52,881
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	17,072
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	95,730
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	-	-	-	38,977
Libraries	38	-	-	-	30,144
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	69,121
Planning and Development					
Planning and Development	41	-	-	-	28,533
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	28,533
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	81,120	- 1,676	-	1,153,205

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

The Blue Mountains T

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	608	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	2,261	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	77,277	
	Subtotal 47	-	
Electricity	48	79,538	
Gas	49	200,000	
Telephone	50	-	
	Total 51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

The Blue Mountains T

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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	80,146	
: To Canada and agencies	2	-	
: To other	3	200,000	
Subtotal	4	280,146	
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	280,146	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	280,146	
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

Municipality

The Blue Mountains T

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	15,505	733,067				
- share of integrated projects			49	-	-				
7. 1998 Debt Charges									
			principal		interest				
			1	2					
			\$	\$					
Recovered from the consolidated revenue fund			50	304	52				
- general tax rates			51	1,131	193				
- special are rates and special charges			52	46,451	8,989				
- benefiting landowners			53	-	-				
- user rates (consolidated entities)			54	-	-				
Recovered from reserve funds			55	15,000	20,520				
Recovered from unconsolidated entities			57	-	-				
- hydro			56	-	-				
- gas and telephone			57	-	-				
--			58	-	-				
--			59	-	-				
--			78	62,886	29,754				
Total			78	62,886	29,754				
Line 78 includes:			90	-	-				
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	principal	interest	
			1	2	3	4	5	6	
			\$	\$	\$	\$	\$	\$	
1999	60	27,543	6,695	-	-	16,000	19,245		
2000	61	19,902	4,447	-	-	17,000	17,805		
2001	62	11,912	2,804	-	-	18,000	16,190		
2002	63	5,876	1,762	-	-	19,000	14,480		
2003	64	2,561	1,194	-	-	21,000	12,675		
2004 - 2008	65	12,352	2,627	-	-	109,000	27,982		
2009 onwards	79	-	-	-	-	-	-		
interest to be earned on sinking funds *	69	-	-	-	-	-	-		
Downtown revitalization program	70	-	-	-	-	-	-		
Total	71	80,146	19,529	-	-	200,000	108,377		
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds									
9. Future principal payments on EXPECTED NEW debt									
								1	
								\$	
1999	72	-							
2000	73	-							
2001	74	-							
2002	75	-							
2003	76	-							
Total	77	-							
10. Other notes (attach supporting schedules as required)									
11. Long term debt refinanced:									
								principal	interest
								1	2
								\$	\$
Repayment of Provincial Special Assistance	92	-						-	
Other long term debt refinanced	93	-						-	

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

The Blue Mountains T

9LT  
13

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		4,401,700	43,810	4,445,510	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		63,679	-	63,679	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,465,379	43,810	4,509,189	4,445,510	-	63,679	-	4,509,189	-
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	-	4,465,379	43,810	4,509,189	4,445,510	-	63,679	-	4,509,189	-

1998 FINANCIAL INFORMATION RETURN

Municipality

The Blue Mountains T

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	62	-	3,792,269	58,770	-	3,851,039	3,841,450	9,589	-	3,851,039	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	9,457	-	-	9,457	9,457	-	-	9,457	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	423,967	7,471	-	431,438	431,215	223	-	431,438	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	9,757	-	-	9,757	9,757	-	-	9,757	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	4,235,450	66,241	-	4,301,691	4,291,879	9,812	-	4,301,691	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

The Blue Mountains T

10  
15

		1	\$
Balance at the beginning of the year	1	7,458,229	
Revenues			
Contributions from revenue fund	2	1,172,580	
Contributions from capital fund	3	-	
Development Charges Act	67	124,237	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	6,490	
Investment income - from own funds	5	66,088	
- other	6	215,069	
--	9	21,078	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,605,542	
Expenditures			
Transferred to capital fund	14	329,632	
Transferred to revenue fund	15	85,375	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	415,007	
Balance at the end of the year for:			
Reserves	23	1,873,312	
Reserve Funds	24	6,775,452	
Total	25	8,648,764	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	822,877	
Contingencies	27	114,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	21,500	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	16,161	
Capital expenditure - general administration	34	69,625	
- roads	35	589,178	
- sanitary and storm sewers	36	543,300	
- parks and recreation	64	-	
- library	65	4,400	
- other cultural	66	-	
- water	38	226,503	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	158,562	
Waterworks current purposes	49	1,528,960	
Transit current purposes	50	-	
Library current purposes	51	29,961	
--	52	164,302	
--	53	10,752	
--	54	3,089,813	
Obligatory reserve funds:			
Development Charges Act	68	427,735	
Lot levies and subdivider contributions	44	253,242	
Recreational land (the Planning Act)	46	577,893	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,648,764	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

The Blue Mountains T

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	375,928	450
Accounts receivable			
Canada	2	84,713	
Ontario	3	194,748	
Region or county	4	162,785	
Other municipalities	5	2,575	
School Boards	6	4,854	portion of taxes
Waterworks	7	111,864	receivable for
Other (including unorganized areas)	8	181,826	business taxes
Taxes receivable			
Current year's levies	9	817,273	
Previous year's levies	10	301,928	-
Prior year's levies	11	109,641	23,825
Penalties and interest	12	105,427	4,282
Less allowance for uncollectables (negative)	13	- 19,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	6,945,991	
Other current assets	18	42,079	portion of line 20
Capital outlay to be recovered in future years	19	280,146	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	318,794	-
	21	10,021,572	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

The Blue Mountains T
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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	36,753		
Ontario	27	35,379		
Region or county	28	29,837		
Other municipalities	29	120,200		
School Boards	30	6,623		
Trade accounts payable	31	595,465		
Other	32	185,643		
Other current liabilities	33	19,158		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	608		
- special area rates and special charges	35	2,261		
- benefitting landowners	36	77,277		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	200,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,648,764		
Accumulated net revenue (deficit)				
General revenue	42	346,149		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 20,619		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	20,328		
--	52	20,038		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 302,292		
Total	59	10,021,572		

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	11		
Non-line Department Support Staff										2	1		
Fire										3	3		
Police										4	-		
Transit										5	-		
Public Works										6	18		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	-		
Parks and Recreation										10	3		
Libraries										11	2		
Planning										12	3		
Total										13	41		
										continuous full time employees December 31		other	
2. Total expenditures during the year on:										1	2		
Wages and salaries										14	\$	\$	
Employee benefits										15	1,425,557	298,762	
											280,354	58,762	
										1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	11,515,237		
Previous years' tax										17	758,661		
Penalties and interest										18	163,440		
Subtotal										19	12,437,338		
Discounts allowed										20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act													
- recoverable from general municipal accounts										25	37,235		
- recoverable from upper tier										90	39,064		
- recoverable from school boards										91	64,474		
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										95	-	-	
- recoverable from general municipal accounts										96	-	-	
- recoverable from upper tier										97	-	-	
- recoverable from school boards													
Rebates under section 442.2 of the Municipal Act													
- commercial properties										98	231,627		
- industrial properties										99	13,720		
										80	-		
Total reductions										29	12,823,458		
										30	123,681		
Amounts added to the tax roll for collection purposes only										81	-		
Business taxes written off under subsection 441(1) of the Municipal Act													
										1			
4. Tax due dates for 1998 (lower tier municipalities only)													
Interim billings: Number of installments										31	2		
Due date of first installment (YYYYMMDD)										32	19,980,326		
Due date of last installment (YYYYMMDD)										33	19,980,528		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,981,009		
Due date of last installment (YYYYMMDD)										36	19,981,130		
											\$		
Supplementary taxes levied with 1999 due date										37	-		
5. Projected capital expenditures and long term financing requirements as at December 31													
										long term financing requirements			
										gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place										1 \$	2 \$	3 \$	4 \$
in 1999										58	-	-	-
in 2000										59	-	-	-
in 2001										60	-	-	-
in 2002										61	-	-	-
in 2003										62	-	-	-
Total										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	24,422		24,367	
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
			\$	\$	
	39	1,012	190,476	167,874	
	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
			\$	\$	
	44	-	-	180,719	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
	66			2,196	2,044
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				1,292,580
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
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-
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
		\$	\$	\$	\$
	67	378,600	161,000	413,740	953,340
	68	-	-	-	-
	69	6,400	-	-	6,400
	70	-	-	-	-
	71	372,200	161,000	413,740	946,940
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	8,000,000	8,075,000	8,250,000	8,400,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85			2	249,200
	86			2	249,200

ANALYSIS OF USER FEES

Municipality

The Blue Mountains T

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
	16	1	16	1,000	119,955	Per 1000 gal
	19	2	65	65	74,098	6 yard bin
	20	3	25	210	59,522	Per load
	37	4	40	86	83,117	Per hour
	45	5	343	16,360	55,440	Per loan
	14	6			159,888	Per foot
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			552,020	
All other user fees		22			368,291	
	Total	23			920,311	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-