

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 12027

MUNICIPALITY OF: Tweed Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Tweed Tp
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	3,369,239	1,174,169	1,284,674	910,396
Direct water billings on ratepayers	2	132,375	-		132,375
-- own municipality	3	-	-		-
-- other municipalities	4	140,403	-		140,403
Sewer surcharge on direct water billings	5	-	-		-
-- own municipality	6	3,642,017	1,174,169	1,284,674	1,183,174
-- other municipalities					
Subtotal					
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,987	1,333	3,688	966
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	20,810	6,274	5,304	9,232
Ontario Hydro	13	20,177	7,138	-	13,039
Liquor Control Board of Ontario	14	1,047	607	-	440
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	48,021	15,352	8,992	23,677
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,276,000			1,276,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	286,335			286,335
Municipal Restructuring Fund	65	162,494			162,494
.....	61	-			-
Subtotal	69	1,724,829			1,724,829
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	629,787			629,787
Canada specific grants	30	4,652			4,652
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	188,331			188,331
Subtotal	33	822,770			822,770
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	46,324	-	-	46,324
Rents, concessions and franchises	36	9,642			9,642
Fines	37	610			610
Penalties and interest on taxes	38	107,657			107,657
Investment income - from own funds	39	58,437			58,437
- other	40	-			-
Donations	70	167			167
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	171,268			171,268
Contributions from non-consolidated entities	45	37,418			37,418
--	46	27,481			27,481
--	47	35,561			35,561
--	48	-			-
Subtotal	50	494,565	-	-	494,565
TOTAL REVENUE	51	6,732,202	1,189,521	1,293,666	4,249,015





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Tweed Tp
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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	1,036,910	810,190	193	221,985	4,542
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	9,339	7,672	-	1,667	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	15,810	10,188	-	5,542	80
Managed Forest	0.115000	5,736	4,546	-	1,132	58
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,067,795	832,596	193	230,326	4,680
Subtotal Commercial		177,449	140,211	2,348	34,890	-
Subtotal Industrial		30,826	24,357	408	6,061	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		8,604	7,198	54	1,352	-
Subtotal levied by tax rate		1,284,674	1,004,362	3,003	272,629	4,680
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		1,284,674	1,004,362	3,003	272,629	4,680

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

Tweed Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	2,410	-	-
Protection to Persons and Property					
Fire	2	-	-	-	5,913
Police	3	928	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	928	-	-	5,913
Transportation services					
Roadways	8	42,220	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	42,220	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	570,108	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	52,442
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	570,108	-	-	52,442
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	4,000	-	-	126,996
Libraries	38	12,531	2,242	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	16,531	2,242	-	126,996
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,980
--	46	-	-	-	-
Subtotal	47	-	-	-	2,980
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	629,787	4,652	-	188,331



		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	231,026	-	183,424	146,748	-	-	561,198
Protection to Persons and Property								
Fire	2	104,211	-	49,759	79,572	-	-	233,542
Police	3	-	-	657,058	-	-	-	657,058
Conservation Authority	4	-	-	13,065	-	-	-	13,065
Protective inspection and control	5	-	-	12,438	-	-	-	12,438
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	104,211	-	732,320	79,572	-	-	916,103
Transportation services								
Roadways	8	289,342	-	632,015	-	-	-	921,357
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	27,966	-	-	-	27,966
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	289,342	-	659,981	-	-	-	949,323
Environmental services								
Sanitary Sewer System	16	24,778	-	27,834	-	-	-	52,612
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	18,756	-	604,993	598,493	-	-	1,222,242
Garbage Collection	19	-	-	39,811	-	-	-	39,811
Garbage Disposal	20	47,911	-	71,875	57,042	-	-	176,828
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	91,445	-	744,513	655,535	-	-	1,491,493
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	881	-	-	-	881
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	881	-	-	-	881
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	69,300	-	99,991	120,423	-	-	289,714
Libraries	38	27,235	-	21,439	-	-	-	48,674
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	96,535	-	121,430	120,423	-	-	338,388
Planning and Development								
Planning and Development	41	-	-	5,436	-	-	-	5,436
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,980	-	-	-	-	2,980
--	46	-	-	-	-	-	-	-
Subtotal	47	-	2,980	5,436	-	-	-	8,416
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	812,559	2,980	2,447,985	1,002,278	-	-	4,265,802

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Tweed Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	399,293
Reserves and Reserve Funds	3	665,894
Subtotal	4	1,065,187
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	30,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	30,300
Grants and Loan Forgiveness		
Ontario	20	634,256
Canada	21	-
Other Municipalities	22	-
Subtotal	23	634,256
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	1,729,743
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,699,443
Subtotal	36	1,699,443
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	30,300
Subtotal	40	30,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,729,743
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Tweed Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	7,807
Protection to Persons and Property					
Fire	2	10,000	-	-	39,572
Police	3	928	-	-	928
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	10,928	-	-	40,500
Transportation services					
Roadways	8	42,220	-	-	781,914
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	42,220	-	-	781,914
Environmental services					
Sanitary Sewer System	16	-	-	-	15,038
Storm Sewer System	17	-	-	-	-
Waterworks System	18	570,108	-	-	755,758
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	71,005
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	570,108	-	-	841,801
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	-	-	-	16,421
Libraries	38	11,000	-	-	11,000
Other Cultural	39	-	-	-	-
Subtotal	40	11,000	-	-	27,421
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	634,256	-	-	1,699,443

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Tweed 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	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	45,701	
	Subtotal	47	-
Electricity	48	45,701	
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

Tweed Tp

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	45,701	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	45,701	
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	45,701	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	45,701	
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

Tweed Tp

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	
				capital	
				obligation	debt
					charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefiting landowners	52	1,729	1,251		
- 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	1,729	1,251		
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	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	3,839	3,656	-	-
2000	61	4,146	3,349	-	-
2001	62	4,478	3,017	-	-
2002	63	4,836	2,659	-	-
2003	64	5,223	2,272	-	-
2004 - 2008	65	23,179	5,356	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	45,701	20,309	-	-
* 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

Tweed Tp

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		1,168,752	5,417	1,174,169	-	-	-	-	-	-
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		15,352	-	15,352	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,184,104	5,417	1,189,521	1,174,169	-	15,352	-	1,189,521	-
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	-	1,184,104	5,417	1,189,521	1,174,169	-	15,352	-	1,189,521	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Tweed Tp

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	1,004,270	7,198	-	1,011,468	1,004,362	7,106	-	1,011,468	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	3,067	54	-	3,121	3,003	118	-	3,121	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	273,045	1,352	-	274,397	272,629	1,768	-	274,397	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	4,680	-	-	4,680	4,680	-	-	4,680	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,285,062	8,604	-	1,293,666	1,284,674	8,992	-	1,293,666	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Tweed Tp

10  
15

		1	\$
Balance at the beginning of the year	1	2,266,754	
Revenues			
Contributions from revenue fund	2	602,985	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	4,000	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	17,317	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	624,302	
Expenditures			
Transferred to capital fund	14	665,894	
Transferred to revenue fund	15	171,268	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	837,162	
Balance at the end of the year for:			
Reserves	23	1,653,563	
Reserve Funds	24	400,331	
Total	25	2,053,894	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	350,000	
Contingencies	27	170,000	
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	133,365	
- roads	35	706,714	
- sanitary and storm sewers	36	-	
- parks and recreation	64	145,026	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	75,000	
Waterworks current purposes	49	250,000	
Transit current purposes	50	-	
Library current purposes	51	521	
--	52	83,449	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	139,819	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,053,894	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Tweed Tp
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11  
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	989,544	-
Accounts receivable			
Canada	2	-	
Ontario	3	448,432	
Region or county	4	6,526	
Other municipalities	5	-	
School Boards	6	19,391	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	80,882	business taxes
Taxes receivable			
Current year's levies	9	352,653	
Previous year's levies	10	188,151	6,845
Prior year's levies	11	242,181	32,532
Penalties and interest	12	84,363	15,903
Less allowance for uncollectables (negative)	13	- 30,010	- 30,010
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	12,000	portion of line 20
Capital outlay to be recovered in future years	19	45,701	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	2,439,814	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Tweed 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	3,402		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	303,484		
Other	32	-		
Other current liabilities	33	31,946		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	45,701		
- 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	2,053,894		
Accumulated net revenue (deficit)				
General revenue	42	2,092		
Special charges and special areas (specify)				
--	43	2,092		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	1,387		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,439,814		

STATISTICAL DATA

For the year ended December 31, 1998.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1		2	
Non-line Department Support Staff	2		4	
Fire	3		1	
Police	4		-	
Transit	5		8	
Public Works	6		1	
Health Services	7		-	
Homes for the Aged	8		-	
Other Social Services	9		-	
Parks and Recreation	10		-	
Libraries	11		1	
Planning	12		-	
Total	13		17	
		continuous full time employees December 31		
		other		
2. Total expenditures during the year on:		1 \$	2 \$	
Wages and salaries	14	566,010	104,807	
Employee benefits	15	121,407	22,523	
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16		2,956,903	
Previous years' tax	17		243,225	
Penalties and interest	18		88,004	
Subtotal	19		3,288,132	
Discounts allowed	20		-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25		10,486	
- recoverable from upper tier	90		11,943	
- recoverable from school boards	91		21,792	
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		3,332,353	
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		2	
Due date of first installment (YYYYMMDD)	32		19,990,331	
Due date of last installment (YYYYMMDD)	33		19,990,630	
Final billings: Number of installments	34		2	
Due date of first installment (YYYYMMDD)	35		19,990,930	
Due date of last installment (YYYYMMDD)	36		19,991,130	
			\$	
Supplementary taxes levied with 1999 due date	37		18,075	
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		36,05133,714							
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		3		4			
		\$		\$		\$					
Water		39		577		84,425		47,950			
In this municipality											
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		3		4	
				\$		\$		\$			
Sewer		44		557		89,909		50,494			
In this municipality											
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		3		4			
		\$		\$		\$		\$			
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		-		-		-		-	
Approved in 1998		68		30,300		-		-		30,300	
Financed in 1998		69		30,300		-		-		30,300	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1998		71		-		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1998		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1999		2000		2001		2002		2003	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		4,700,000		5,170,000		5,687,000		6,255,700		688,100	
13. Municipal procurement this year											
						1		2			
						\$		\$			
Total construction contracts awarded		85		4		1,547,120					
Construction contracts awarded at \$100,000 or greater		86		3		1,535,928					

ANALYSIS OF USER FEES

Municipality

Tweed 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
BAG TAGS	20	1 Bag	1	3	52,442	0
ICE RENTAL	32	2 Hour	70	90	119,489	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			171,931	
All other user fees		22			16,400	
	Total	23			188,331	

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

-

-

-

-

-

-

-