

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 16009

MUNICIPALITY OF: Lindsay T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Lindsay T

		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	21,601,223	4,957,493	6,777,832	9,865,898
Direct water billings on ratepayers -- own municipality	2	2,436,656	-		2,436,656
-- other municipalities	3	25,030	-		25,030
Sewer surcharge on direct water billings -- own municipality	4	2,492,106	-		2,492,106
-- other municipalities	5	11,967	-		11,967
Subtotal	6	26,566,982	4,957,493	6,777,832	14,831,657
PAYMENTS IN LIEU OF TAXATION					
Canada	7	68,716	10,910	4	57,802
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	152,883	51,451		101,432
The Municipal Act, section 157	10	135,375	70,014		65,361
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	354,493	102,480	49,991	202,022
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,971	2,346	-	4,625
Other	15	-	-	-	-
Municipal enterprises	16	169,172	26,923	-	142,249
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	887,610	264,124	49,995	573,491
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	43,000			43,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	948,000			948,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	991,000			991,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	205,344			205,344
Canada specific grants	30	94,436			94,436
Other municipalities - grants and fees	31	1,447,580			1,447,580
Fees and service charges	32	2,378,114			2,378,114
Subtotal	33	4,125,474			4,125,474
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	322,005	-	-	322,005
Rents, concessions and franchises	36	-			-
Fines	37	35,834			35,834
Penalties and interest on taxes	38	294,022			294,022
Investment income - from own funds	39	33,346			33,346
- other	40	-			-
Donations	70	81,851			81,851
Sales of publications, equipment, etc	42	14,445			14,445
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	668,647			668,647
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	1,450,150	-	-	1,450,150

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Lindsay T

2LT - UP
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					40,864
4000		Subtotal levied by tax rate					4,957,493
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					-
3200		Total upper tier purpose taxation					4,957,493

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Lindsay T

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	0.414000	2,614,423	2,259,813	4,891	344,595	5,124
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	216,047	199,423	997	14,671	956
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	870	870	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,831,340	2,460,106	5,888	359,266	6,080
Subtotal Commercial		2,644,397	2,311,203	-	333,194	-
Subtotal Industrial		1,153,631	1,008,273	-	145,358	-
Pipeline	2.547400	66,945	58,510	-	8,435	-
Other	-	-	-	-	-	-
Supplementary Taxes		81,519	71,844	-	9,675	-
Subtotal levied by tax rate		6,777,832	5,909,936	5,888	855,928	6,080
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		6,777,832	5,909,936	5,888	855,928	6,080

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Lindsay T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	81,896	-	565,493	44,648
Protection to Persons and Property					
Fire	2	-	-	74,935	11,973
Police	3	36,578	-	557,904	69,863
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,614
Emergency measures	6	-	-	-	-
Subtotal	7	36,578	-	632,839	84,450
Transportation services					
Roadways	8	-	-	21,360	133,237
Winter Control	9	-	-	-	-
Transit	10	-	-	-	84,078
Parking	11	-	-	-	223,372
Street Lighting	12	-	-	-	4,031
Air Transportation	13	-	-	-	10,593
--	14	-	-	-	-
Subtotal	15	-	-	21,360	455,311
Environmental services					
Sanitary Sewer System	16	-	-	31,549	66,354
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	85,757
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	159,880	15,123
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	191,429	167,234
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	47,530	4,118	-	1,428,331
Libraries	38	39,340	4,179	20,919	46,982
Other Cultural	39	-	86,139	-	14,214
Subtotal	40	86,870	94,436	20,919	1,489,527
Planning and Development					
Planning and Development	41	-	-	15,540	136,944
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	15,540	136,944
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	205,344	94,436	1,447,580	2,378,114

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality
Lindsay 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	1,089,698	32,084	1,027,735	1,593,129	15,025	- 357,385	3,400,286
Protection to Persons and Property								
Fire	2	1,020,540	54,534	72,125	70,000	-	89,005	1,306,204
Police	3	2,875,108	82,571	379,527	44,025	-	89,005	3,292,226
Conservation Authority	4	-	-	-	-	70,394	-	70,394
Protective inspection and control	5	80,186	-	2,830	-	-	2,845	85,861
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,975,834	137,105	454,482	114,025	70,394	2,845	4,754,685
Transportation services								
Roadways	8	510,590	703,964	265,380	647,100	-	70,013	2,197,047
Winter Control	9	104,271	-	91,202	-	-	110,385	305,858
Transit	10	185,381	-	26,917	-	-	79,938	292,236
Parking	11	43,520	-	86,304	58,768	-	55,550	244,142
Street Lighting	12	13,167	-	126,499	-	-	6,227	145,893
Air Transportation	13	-	-	17,519	-	-	-	17,519
--	14	-	-	-	-	-	-	-
Subtotal	15	856,929	703,964	613,821	705,868	-	322,113	3,202,695
Environmental services								
Sanitary Sewer System	16	399,863	1,069,085	736,280	953,269	-	261,434	3,419,931
Storm Sewer System	17	-	93,376	-	-	-	-	93,376
Waterworks System	18	434,534	992,887	660,368	1,333,284	-	261,434	3,159,639
Garbage Collection	19	2,453	-	295,808	-	-	3,957	302,218
Garbage Disposal	20	-	-	315,210	-	-	-	315,210
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	836,850	2,155,348	2,007,666	2,286,553	-	3,957	7,290,374
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	40,000	-	40,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	40,000	-	40,000
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,266,951	524,282	865,265	191,210	-	10,925	2,858,633
Libraries	38	383,415	-	85,675	51,000	-	17,000	537,090
Other Cultural	39	2,913	-	114,791	-	-	545	118,249
Subtotal	40	1,653,279	524,282	1,065,731	242,210	-	28,470	3,513,972
Planning and Development								
Planning and Development	41	169,786	-	2,746	114,170	-	-	286,702
Commercial and Industrial	42	-	153,337	-	-	170,000	-	323,337
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	169,786	153,337	2,746	114,170	170,000	-	610,039
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	8,582,376	3,706,120	5,172,181	5,055,955	295,419	-	22,812,051

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Lindsay T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	6,069,373
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,867,710
Reserves and Reserve Funds	3	2,924,258
Subtotal	4	5,791,968
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	7,000,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	7,000,000
Grants and Loan Forgiveness		
Ontario	20	294,463
Canada	21	107,591
Other Municipalities	22	1,549
Subtotal	23	403,603
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	20,849
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	297,989
--	30	85,735
--	31	25,000
Subtotal	32	429,573
Total Sources of Financing	33	13,625,144
Applications		
Own Expenditures		
Short Term Interest Costs	34	54,234
Other	35	8,903,893
Subtotal	36	8,958,127
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	151,823
Total Applications	42	9,109,950
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,554,179
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	453,494
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	454,543
- Proceeds From Long Term Liabilities	46	1,553,130
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,554,179
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Lindsay T

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	563,398
Protection to Persons and Property					
Fire	2	-	-	1,549	8,949
Police	3	-	-	-	203,199
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	1,549	212,148
Transportation services					
Roadways	8	- 1,457	- 1,457	-	632,740
Winter Control	9	-	-	-	-
Transit	10	-	-	-	10,000
Parking	11	-	-	-	796
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	- 1,457	- 1,457	-	643,536
Environmental services					
Sanitary Sewer System	16	295,920	-	-	6,184,539
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	620,486
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	295,920	-	-	6,805,025
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	89,500	-	581,004
Libraries	38	-	19,548	-	67,162
Other Cultural	39	-	-	-	-
Subtotal	40	-	109,048	-	648,166
Planning and Development					
Planning and Development	41	-	-	-	85,854
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	85,854
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	294,463	107,591	1,549	8,958,127

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Lindsay T

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	168,491	
Police	3	174,760	
Conservation Authority	4	433,633	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	608,393	
Winter Control	9	3,654,311	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	3,654,311	
Storm Sewer System	17	6,672,938	
Waterworks System	18	106,900	
Garbage Collection	19	2,107,393	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	674,699	
Subtotal	23	-	
Health Services			
Public Health Services	24	9,561,930	
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	1,485,240	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	1,485,240	
Commercial and Industrial	42	-	
Residential Development	43	191,135	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	191,135	
Gas	49	450,000	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lindsay T

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	16,119,500
	Subtotal		4	16,119,500
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			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	16,119,500
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	9,511,630
Long term bank loans			18	6,607,870
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 U.S. dollars			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	40,000
- university support			40	-
- leases and other agreements			41	102,010
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	142,010

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Lindsay T

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. 1999 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	1,145,355	547,703				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	12,219	4,326				
- user rates (consolidated entities)	53	1,311,439	685,078				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	86,000	58,960				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	2,555,013	1,296,067				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	306,513	-				
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
		\$	\$	\$	\$	\$	\$
2000	61	2,017,829	1,099,664	67,066	42,179	96,000	49,500
2001	62	2,180,597	920,286	70,803	37,791	107,000	38,940
2002	63	2,258,631	734,316	75,541	32,999	118,000	27,170
2003	64	2,188,726	544,110	78,541	27,820	129,000	14,190
2004		1,174,915	164,035	86,279	22,152	-	-
2005 - 2009	65	5,246,130	680,172	224,442	26,660	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	15,066,828	4,142,583	602,672	189,601	450,000	129,800
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000						72	195,461
2001						73	211,702
2002						74	225,505
2003						75	245,714
2004						76	256,580
Total						77	1,134,962
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	-	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

Lindsay T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		4,916,629	40,864	4,957,493	-	-	-	-	-	-
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		264,124	-	264,124	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	5,180,753	40,864	5,221,617	4,957,493	-	264,124	-	5,221,617	-
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	-	5,180,753	40,864	5,221,617	4,957,493	-	264,124	-	5,221,617	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Lindsay T

9LT
13

For the year ended December 31, 1999.

		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	-	5,883,886	71,844	-	5,955,730	5,909,936	45,794	-	5,955,730	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	6,023	-	-	6,023	5,888	135	-	6,023	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	850,319	9,675	-	859,994	855,928	4,066	-	859,994	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	6,080	-	-	6,080	6,080	-	-	6,080	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	6,746,308	81,519	-	6,827,827	6,777,832	49,995	-	6,827,827	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Lindsay T

10
15

		1	\$
Balance at the beginning of the year	1	4,132,874	
Revenues			
Contributions from revenue fund	2	2,188,245	
Contributions from capital fund	3	151,823	
Development Charges Act	67	130,467	
Lot levies and subdivider contributions	60	5,371	
Recreational land (the Planning Act)	61	5,950	
Investment income - from own funds	5	20,053	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,501,909	
Expenditures			
Transferred to capital fund	14	2,924,258	
Transferred to revenue fund	15	668,647	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,592,905	
Balance at the end of the year for:			
Reserves	23	2,403,035	
Reserve Funds	24	638,843	
Total	25	3,041,878	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,823,680	
Contingencies	27	82,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	10,000	
Workers' compensation	33	11,162	
Capital expenditure - general administration	34	134,207	
- roads	35	301,547	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	1,382	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	452,934	
Waterworks current purposes	49	-	
Transit current purposes	50	1,880	
Library current purposes	51	23,259	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	33,251	
Lot levies and subdivider contributions	44	39,257	
Recreational land (the Planning Act)	46	7,379	
Parking revenues	45	119,940	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	3,041,878	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lindsay T

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,648,567	4,466
Accounts receivable			
Canada	2	114,767	
Ontario	3	69,927	
Region or county	4	-	
Other municipalities	5	67,765	
School Boards	6	100,546	portion of taxes
Waterworks	7	1,310,327	receivable for
Other (including unorganized areas)	8	861,130	business taxes
Taxes receivable			
Current year's levies	9	979,099	
Previous year's levies	10	368,636	-
Prior year's levies	11	364,430	-
Penalties and interest	12	176,698	-
Less allowance for uncollectables (negative)	13	- 50,054	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	451,687	portion of line 20
Capital outlay to be recovered in future years	19	16,119,500	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	292,737	198,375
	21	22,875,762	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Lindsay T

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	2,700,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	278,156		
Other municipalities	29	41,500		
School Boards	30	-		
Trade accounts payable	31	1,871,430		
Other	32	-		
Other current liabilities	33	316,574		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	5,578,346		
- special area rates and special charges	35	-		
- benefitting landowners	36	41,545		
- user rates (consolidated entities)	37	9,446,937		
Recoverable from Reserve Funds	38	602,672		
Recoverable from unconsolidated entities	39	450,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,041,878		
Accumulated net revenue (deficit)				
General revenue	42	89,755		
Special charges and special areas (specify)				
--	43	13,068		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 41,920		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,554,179		
Total	59	22,875,762		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	26			
Non-line Department Support Staff	2	-			
Fire	3	14			
Police	4	48			
Transit	5	1			
Public Works	6	27			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	17			
Libraries	11	4			
Planning	12	2			
Total	13	139			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	6,078,826	1,736,226		
Employee benefits	15	801,944	146,026		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	20,365,844			
Previous years' tax	17	1,416,569			
Penalties and interest	18	337,580			
Subtotal	19	22,119,993			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	159,534			
- recoverable from upper tier	90	56,383			
- recoverable from school boards	91	175,765			
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	32.40	4,368		
- recoverable from upper tier	96	15.30	2,063		
- recoverable from school boards	97	52.30	7,051		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98	-			
- industrial properties	99	-			
--	80	-			
Total reductions	29	22,525,157			
Amounts added to the tax roll for collection purposes only	30	23,547			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1999 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19,990,325			
Due date of last installment (YYYYMMDD)	33	19,990,525			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19,990,924			
Due date of last installment (YYYYMMDD)	36	19,991,025			
		\$			
Supplementary taxes levied with 2000 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place	58	2,813,811	2,700,000	-	-
in 2000					
in 2001	59	2,715,473	-	-	-
in 2002	60	2,656,543	-	-	-
in 2003	61	3,542,840	-	-	-
in 2004	62	4,029,612	-	-	-
Total	63	15,758,279	2,700,000	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1999 billings residential units	
		1		2	
		\$		\$	
Water		39		7,177	
In this municipality		1,561,828		874,828	
In other municipalities (specify municipality)					
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1999 billings residential units	
		1		2	
		\$		\$	
Sewer		44		7,181	
In this municipality		1,682,009		810,097	
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	
		1		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		533,681	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		this municipality's share of total municipal contributions	
--		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.	
		1		4	
		\$		\$	
Approved but not financed as at December 31, 1998		67		2,919,504	
Approved in 1999		68		7,000,000	
Financed in 1999		69		7,000,000	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1999		71		2,919,504	
Applications submitted but not approved as at Decemeber 31, 1999		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		20,200,000		20,200,000	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		1,318,400	

ANALYSIS OF USER FEES

Municipality

Lindsay T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Each	68	120	486,734	0
	2	Each	47	58	246,564	0
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			733,298	
All other user fees		22			1,644,816	
	Total	23			2,378,114	