

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 1047**

**MUNICIPALITY OF: North Glengarry Tp**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	8,446,533	3,574,345	3,040,856	1,831,332
Direct water billings on ratepayers -- own municipality	2	667,724	-		667,724
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	562,133	-		562,133
-- other municipalities	5	-	-		-
Subtotal	6	9,676,390	3,574,345	3,040,856	3,061,189
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	4,350	3,211	-	1,139
Ontario					
The Municipal Tax Assistance Act	9	12,352	-		12,352
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	70,978	47,531	7,315	16,132
Ontario Hydro	13	3,581	1,017	91	2,473
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	61,046	32,546	-	28,500
Municipal enterprises	16	16,668	12,279	4	4,385
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	168,975	96,584	7,410	64,981
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,699,000			1,699,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	157,000			157,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,856,000			1,856,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	144,737			144,737
Canada specific grants	30	3,568			3,568
Other municipalities - grants and fees	31	74,150			74,150
Fees and service charges	32	1,327,259			1,327,259
Subtotal	33	1,549,714			1,549,714
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	127,661	-	-	127,661
Rents, concessions and franchises	36	-			-
Fines	37	210			210
Penalties and interest on taxes	38	190,405			190,405
Investment income - from own funds	39	-			-
- other	40	84,410			84,410
Donations	70	-			-
Sales of publications, equipment, etc	42	12,724			12,724
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	417,185			417,185
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	38,300			38,300
--	47	-			-
--	48	-			-
Subtotal	50	870,895	-	-	870,895





## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## North Glengarry Tp

## 2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

2LT - UP  
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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					44,965
4000		Subtotal levied by tax rate					2,505,778
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	--						1,068,567
3100		Subtotal special charges on tax bill					1,068,567
3200		Total upper tier purpose taxation					3,574,345

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

North Glengarry Tp
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2LT - SB  
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	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	1,350,060	618,048	34,777	251,532	445,703
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	18,993	10,862	948	4,267	2,916
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	68,661	43,458	845	9,674	14,684
Managed Forest		0.103500	672	276	9	211	176
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	1,438,386	672,644	36,579	265,684	463,479
Subtotal Commercial			859,818	350,797	31,848	148,035	329,138
Subtotal Industrial			679,561	277,254	25,171	117,000	260,136
Pipeline		1.648800	19,190	7,829	711	3,304	7,346
Other		2.364400	1,952	796	72	336	748
Supplementary Taxes			41,949	17,114	1,554	7,222	16,059
Subtotal levied by tax rate			3,040,856	1,326,434	95,935	541,581	1,076,906
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			3,040,856	1,326,434	95,935	541,581	1,076,906

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	33,754	2,276	-	61,457
Protection to Persons and Property					
Fire	2	-	-	-	9,852
Police	3	43,935	-	5,323	125
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	14,268	-	-	-
Subtotal	7	58,203	-	5,323	9,977
Transportation services					
Roadways	8	17,881	1,292	-	7,584
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	17,881	1,292	-	7,584
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	25,803
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	113,262
Pollution Control	21	3,316	-	41,358	464,664
--	22	-	-	-	-
Subtotal	23	3,316	-	41,358	603,729
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	-	-	27,469	434,528
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	27,469	434,528
Planning and Development					
Planning and Development	41	-	-	-	19,313
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	31,583	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	190,671
--	46	-	-	-	-
Subtotal	47	31,583	-	-	209,984
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	144,737	3,568	74,150	1,327,259



		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	386,388	6,259	487,351	56,759	-	-	936,757
Protection to Persons and Property								
Fire	2	158,623	808	138,257	50,706	-	-	348,394
Police	3	-	1,774	1,000	-	-	-	2,774
Conservation Authority	4	-	-	-	-	80,696	-	80,696
Protective inspection and control	5	26,359	-	11,296	-	-	-	37,655
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	184,982	2,582	150,553	50,706	80,696	-	469,519
Transportation services								
Roadways	8	458,647	69,938	775,075	359,390	-	-	1,663,050
Winter Control	9	152,882	-	103,505	-	-	-	256,387
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	83,740	-	-	-	83,740
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	611,529	69,938	962,320	359,390	-	-	2,003,177
Environmental services								
Sanitary Sewer System	16	24,801	179,153	262,625	119,030	-	-	585,609
Storm Sewer System	17	-	33,181	-	-	-	-	33,181
Waterworks System	18	223,296	66,755	309,926	62,227	-	-	662,204
Garbage Collection	19	-	-	230,768	102,547	-	-	333,315
Garbage Disposal	20	884	21,732	238,743	-	-	-	261,359
Pollution Control	21	260,887	27,018	176,674	38,217	-	-	502,796
--	22	-	-	-	-	-	-	-
Subtotal	23	509,868	327,839	1,218,736	322,021	-	-	2,378,464
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	272,919	7,464	440,673	179,984	-	-	901,040
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	272,919	7,464	440,673	179,984	-	-	901,040
Planning and Development								
Planning and Development	41	103,917	19,673	56,680	-	-	-	180,270
Commercial and Industrial	42	-	129,096	39,582	-	-	-	168,678
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	235,000	-	-	235,000
Tile Drainage and Shoreline Assistance	45	-	190,671	-	-	-	-	190,671
--	46	-	-	-	-	-	-	-
Subtotal	47	103,917	339,440	96,262	235,000	-	-	774,619
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,069,603	753,522	3,355,895	1,203,860	80,696	-	7,463,576

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
North Glengarry Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,028,179
Reserves and Reserve Funds	3	112,212
Subtotal	4	1,140,391
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	235,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	235,000
Grants and Loan Forgiveness		
Ontario	20	28,418
Canada	21	-
Other Municipalities	22	-
Subtotal	23	28,418
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	33,855
--	31	7,184
Subtotal	32	41,039
Total Sources of Financing	33	1,444,848
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,490,158
Subtotal	36	1,490,158
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	-
Total Applications	42	1,490,158
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	45,310
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	45,310
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	45,310
* - 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

North Glengarry Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	55,842
Protection to Persons and Property					
Fire	2	-	-	-	57,891
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	57,891
Transportation services					
Roadways	8	-	-	-	545,132
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	545,132
Environmental services					
Sanitary Sewer System	16	-	-	-	89,515
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	62,227
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	51,867
Pollution Control	21	-	-	-	38,217
--	22	-	-	-	-
Subtotal	23	-	-	-	241,826
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	-	-	-	263,838
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	263,838
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	28,418	-	-	325,629
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	28,418	-	-	325,629
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	28,418	-	-	1,490,158

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	235,000
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	235,000
Storm Sewer System	17	829,174
Waterworks System	18	-
Garbage Collection	19	261,710
Garbage Disposal	20	-
Pollution Control	21	-
--	22	76,571
Subtotal	23	-
Health Services		
Public Health Services	24	1,167,455
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	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	33,804
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	665,686
Subtotal	47	-
Electricity	48	699,490
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

8  
12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	2,101,945	
Subtotal	4	2,101,945	
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	2,101,945	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	665,686	
Long term bank loans	18	1,436,259	
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	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

North Glengarry Tp
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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			50	287,473	29,470
- general tax rates					
- special are rates and special charges			51	172,392	73,516
- benefitting landowners			52	135,864	54,807
- 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	595,729	157,793
Line 78 includes:					
Financing of one-time real estate purchase			90	-	-
Other lump sum (balloon) repayments of long term debt			91	249,999	20,253
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	5	6
		\$	\$	\$	\$
2000	61	383,223	110,341	-	-
2001	62	386,273	109,089	-	-
2002	63	350,621	84,508	-	-
2003	64	327,303	60,919	-	-
2004		252,219	40,069	-	-
2005 - 2009	65	402,306	56,756	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,101,945	461,682	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	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	-	-	-	

1999 FINANCIAL INFORMATION RETURN

Municipality

North Glengarry Tp

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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		2,460,813	34,807	2,495,620	-	-	-	-	-	-
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		96,584	-	96,584	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,557,397	34,807	2,592,204	2,505,778	-	96,584	-	2,602,362	10,158
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	1,068,567	10,158	1,078,725	1,068,567	-	-	-	1,068,567	- 10,158
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,625,964	44,965	3,670,929	3,574,345	-	96,584	-	3,670,929	-

1999 FINANCIAL INFORMATION RETURN

Municipality

North Glengarry Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

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1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

North Glengarry Tp

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		1	\$
Balance at the beginning of the year	1	1,472,856	
Revenues			
Contributions from revenue fund	2	175,681	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	16,800	
--	9	9,418	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	201,899	
Expenditures			
Transferred to capital fund	14	112,212	
Transferred to revenue fund	15	417,185	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	529,397	
Balance at the end of the year for:			
Reserves	23	689,062	
Reserve Funds	24	456,296	
Total	25	1,145,358	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	412,000	
Contingencies	27	-	
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	206,708	
- roads	35	-	
- sanitary and storm sewers	36	349,149	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	39,515	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	26	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	40,000	
--	53	86,490	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	1,411	
Lot levies and subdivider contributions	44	641	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	9,418	
--	56	-	
--	57	-	
Total	58	1,145,358	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Glengarry Tp
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	194,999	4,975
Accounts receivable			
Canada	2	77,813	
Ontario	3	532,143	
Region or county	4	53,302	
Other municipalities	5	18,434	
School Boards	6	102,643	portion of taxes
Waterworks	7	172,802	receivable for
Other (including unorganized areas)	8	567,556	business taxes
Taxes receivable			
Current year's levies	9	651,439	
Previous year's levies	10	372,942	-
Prior year's levies	11	441,341	-
Penalties and interest	12	224,368	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	339,175	
Other current assets	18	64,048	portion of line 20
Capital outlay to be recovered in future years	19	2,101,945	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	97,104	81,002
	Total 21	6,012,054	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Glengarry Tp
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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	2,302,529		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	4,455		
Ontario	27	5,174		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	280,668		
Other	32	-		
Other current liabilities	33	13,255		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	345,375		
- special area rates and special charges	35	-		
- benefitting landowners	36	665,686		
- user rates (consolidated entities)	37	1,090,884		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,145,358		
Accumulated net revenue (deficit)				
General revenue	42	- 4,645		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	165,776		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	42,849		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 45,310		
Total	59	6,012,054		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	5			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	17			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	1			
Libraries	11	-			
Planning	12	2			
Total	13	25			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:					
Wages and salaries	14	347,606	115,868		
Employee benefits	15	33,105	11,035		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	16	7,541,758			
Current year's tax	17	742,230			
Previous years' tax	18	183,024			
Penalties and interest	19	8,467,012			
Subtotal	20	-			
Discounts allowed	25	69,808			
Tax adjustments under section 421, 441 and 442 of the Municipal Act	90	73,173			
- recoverable from general municipal accounts	91	131,446			
- recoverable from upper tier	26	-			
- recoverable from school boards	27	-			
Transfers to tax sale and tax registration accounts	28	-			
The Municipal Elderly Residents' Assistance Act - reductions					
- refunds	92	-			
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act	93	-			
- deferrals	94	-			
- cancellations					
- other					
		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	-	-		
- industrial properties	99	-	-		
--	80	-	-		
Total reductions	29	8,741,439			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 441(1) of the Municipal Act	81	106,819			
		1			
4. Tax due dates for 1999 (lower tier municipalities only)					
Interim billings:	31	2			
Number of installments	32	19,990,430			
Due date of first installment (YYYYMMDD)	33	19,990,531			
Due date of last installment (YYYYMMDD)	34	2			
Final billings:	35	19,990,730			
Number of installments	36	19,990,930			
Due date of first installment (YYYYMMDD)		\$			
Due date of last installment (YYYYMMDD)	37	-			
Supplementary taxes levied with 2000 due date					
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	972,000	-	-	972,000
in 2000	59	1,000,000	-	-	1,000,000
in 2001	60	1,050,000	-	-	1,050,000
in 2002	61	1,100,000	-	-	1,100,000
in 2003	62	1,175,000	-	-	1,175,000
in 2004	63	5,297,000	-	-	5,297,000
Total					

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	127,368	111,920		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	1,571	303,861	363,863	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	1,800	477,813	84,320	
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	196,978	
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, 1998		67	-	-	-	
Approved in 1999		68	-	235,000	235,000	
Financed in 1999		69	-	235,000	235,000	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		7,750,000	7,800,000	7,875,000	8,000,000	8,150,000
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

North Glengarry Tp

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
	20	1 Cubic foot			113,262	0
	21	2 Cubic metre			464,664	0
	37	3 Hour			382,779	0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			960,705	
All other user fees		22			366,554	
	Total	23			1,327,259	