

EASTERN ONTARIO COUNTIES
FUTURE DIRECTIONS
UPDATE JUNE 2003

EASTERN ONTARIO COUNTIES

FUTURE DIRECTIONS

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Update June 2003

The firm of Allan & Partners Inc. was asked to update the extensive data contained in the initial 'Future Directions Study' dated November 2002. The study's findings were based on actual data provided up to and including the year 2001 and 2002 budgets. This update includes the data available for the past year including the 2001 CRF reconciliation, the 2002 and 2003 CRF allocation, the 2003 County budgets and 2003 assessment and population data.

Limited Assessment Growth

Assessment growth within Eastern Ontario continues to be modest. The 2002 re-assessment has improved the total assessment increase for the region to an average annual growth of 3.73% for the past five years. Commercial assessment increases have only averaged 1.39% and industrial assessment has actually declined an average of 2.45% per year during the same period. The updated figures demonstrate there has not been significant economic growth or new construction in Eastern Ontario during the past five years.

Property Tax Base

The November study highlighted the limitation of the property tax base indicating the total 2002 budgeted taxation for the twelve counties was only \$184.7 million. Concern was expressed that the Eastern Ontario Counties would not be able to absorb increased expenditures without raising taxes significantly.

The impact of local services realignment appears to be reflected in the total 2003 County levies which increased to \$203.2 million, an overall increase of approximately 10%. Four Counties required increases in their 2003 levy in the 13.5% to 19.6% range. Taxpayers will not be able to sustain these increases in the long term.

Tax Policies

The significant potential shift from commercial and industrial ratepayers to the residential class continues to be an issue for those Counties with higher ratios. Disparities between Counties with respect to commercial and industrial education tax rates continue to exist.

Impact of Local Services Realignment (LSR)

The LSR deficit continues to grow for the Counties of Eastern Ontario. The original study showed most Counties were in a positive position with regard to the funding of local services realignment for the period 1998 to 2001, however, an overall deficit of \$3.3 million for 2002 and a projected deficit of \$6.6 million for 2003 appear to confirm the trend feared by the Eastern Ontario Counties. These numbers exclude the initial required savings of approximately \$5,000,000 per year.

- **Land Ambulance Service**
 - 2003 budgets reflect a widening spread between CRF funding for the ambulance service and the required ambulance net expenditure. Estimates for the Counties currently include approximately \$13,000,000 of CRF funding versus 2003 net expenditures of \$22,000,000, after taking into account Ministry of Health funding and cross border revenue. The source of the increased costs are wage settlements in excess of the additional Ministry of Health funding, including retroactive settlements and an increased need for improved response time in rural areas.

- **Social Housing**
 - The 2003 social housing budgets for the Eastern Ontario Counties show funding deficits of approximately \$1,200,000. No additional capital reserve funding has been announced and rising costs (ie: utilities) are putting pressure on the funding envelope for manageable costs.

- **Farmland and Managed Forests**
 - Despite the fact that the 2003 CRF reconciliation updated the farmland and managed forest rebate calculation, the level of foregone revenue continues to grow.

Downloaded Highways/Other Issues

The cost of highway infrastructure continues to be a grave concern for Eastern Ontario Counties. No new funding for the downloaded highways has been announced by the Province. It is anticipated the cumulative impact for the twelve Counties will exceed \$21,000,000 per annum.

The other issues identified in the initial report, including the taxation of crown lands, conservation lands, hydro corridors and pipelines have not yet been addressed.

This 2003 update demonstrates the ongoing need for a major investment in the infrastructure of the Eastern Ontario Counties. Increasing financial pressure due to the broad range of services transferred through the provincial government's Local Services Realignment Initiative is clearly being felt in many jurisdictions in Eastern Ontario. The conclusions and recommendations contained in the 'Future Directions November 2002' Study are vital to the financial well being of Eastern Ontario.

FUTURE DIRECTIONS

Comparison of 2002/2003 Tax Rates

County	2002 Residential	2003 Residential
Frontenac	0.368967	0.329993
Haliburton	0.234524	0.236736
Hastings	0.466900	0.428500
Lanark	0.507084	0.507385
Leeds & Grenville	0.390572	0.389491
Lennox & Addington	0.510900	0.480200
Northumberland	0.458525	0.453323
Peterborough	0.394768	0.375424
Prescott Russell	0.566737	0.529088
Prince Edward	0.954387	0.911232
Renfrew	0.437019	0.464956
Stormont Dundas Glengarry	0.741850	0.800180

County	2002 Multi-Residential	2003 Multi-Residential
Frontenac	0.368967	0.329993
Haliburton	0.326785	0.329868
Hastings	0.538500	0.494200
Lanark	1.155798	1.156522
Leeds & Grenville	0.799033	0.738632
Lennox & Addington	1.260000	1.184200
Northumberland	1.016091	1.004563
Peterborough	0.702766	0.668329
Prescott Russell	1.168158	1.090556
Prince Edward	1.374508	1.312356
Renfrew	0.849390	0.903689
Stormont Dundas Glengarry	2.029780	2.189370

FUTURE DIRECTIONS

Comparison of 2002/2003 Tax Rates/continued

County	2002 Commercial	2003 Commercial
Frontenac	0.368967	0.329932
Haliburton	0.347728	0.351008
Hastings	0.513600	0.471300
Lanark	0.764075	0.764554
Leeds & Grenville	0.553558	0.524411
Lennox & Addington	0.724600	0.681000
Northumberland	0.694757	0.686875
Peterborough	0.433692	0.412441
Prescott Russell	0.716979	0.669349
Prince Edward	1.061755	1.013745
Renfrew	0.793058	0.843756
Stormont Dundas Glengarry	1.140820	1.230520

FUTURE DIRECTIONS

Comparison of 2002/2003 Tax Rates/continued

County	2002 Industrial	2003 Industrial
Frontenac	0.368967	0.329932
Haliburton	0.402935	0.406736
Hastings	0.527200	0.483800
Lanark	1.577224	1.503809
Leeds & Grenville	0.744704	0.705525
Lennox & Addington	1.112100	1.045300
Northumberland	1.205920	1.192239
Peterborough	0.609209	0.579354
Prescott Russell	1.205449	1.125370
Prince Edward	1.439406	1.266157
Renfrew	1.395388	1.348615
Stormont Dundas Glengarry	1.392380	1.501860

County	2002 Large Industrial	2003 Large Industrial
Frontenac	0.368967	0.329932
Haliburton	0.402935	0.406736
Hastings	0.527200	0.483800
Lanark	1.577224	1.503809
Leeds & Grenville	1.152579	1.091939
Lennox & Addington	1.396000	1.312100
Northumberland	1.205920	1.192239
Peterborough	0.609206	0.579354
Prince Edward	1.439406	1.266157
Prescott Russell	1.619847	1.512239
Renfrew	1.740851	1.682491
Stormont Dundas Glengarry	2.795810	3.015640

FUTURE DIRECTIONS

Commercial Education Tax Rates (2002 vs 2003)

Rank	Municipality	2003
1	Parry Sound	1.040402
2	Prince Edward County	1.044370
3	Hastings County	1.319398
4	Huron County	1.386027
5	Wellington County	1.461710
6	Dufferin County	1.532871
7	Haliburton County	1.566596
8	Bruce County	1.586307
9	Halton	1.623239
10	Elgin County	1.657160
11	Essex	1.674744
12	Perth County	1.680424
13	Prescott-Russell	1.733804
14	Peterborough County	1.745204
15	Peterborough	1.745204
16	York	1.758765
17	Niagara Region	1.802873
18	Leeds-Grenville	1.900382
19	Lanark County	1.903940
20	Simcoe County	1.950711
21	Prescott	2.010697
22	Renfrew County	2.011652
23	Grey County	2.041873
24	Ottawa	2.119240

FUTURE DIRECTIONS

Commercial Education Tax Rates (2002 vs 2003)/continued

Rank	Municipality	2003
25	Lennox & Addington	2.121051
26	Northumberland	2.149776
27	Pembroke	2.203329
28	Oxford County	2.212018
29	Frontenac County	2.224256
30	Stormont Dundas Glengarry	2.229403
31	Kingston	2.240816
32	Gananoque	2.255423
33	Brockville	2.376009
34	North Bay	2.376693
35	Smiths Falls	2.403131
36	Timiskaming District	2.758133

FUTURE DIRECTIONS

Industrial Education Tax Rates (2002 vs 2003)

Rank	Municipality	2003
1	Parry Sound	0.903652
2	Huron County	1.500232
3	Haliburton County	1.565195
4	Hastings County	1.715841
5	Prince Edward County	2.075440
6	Bruce County	2.301182
7	Halton	2.314354
8	North Bay	2.343513
9	Frontenac County	2.390303
10	Ottawa	2.434085
11	York	2.435653
12	Perth County	2.435653
13	Dufferin County	2.489587
14	Peterborough County	2.563009
15	Peterborough	2.563009
16	Wellington County	2.612564
17	Prescott-Russell	2.822630
18	Grey County	2.836812
19	Essex	2.905078
20	Simcoe County	3.009579
21	Smiths Falls	3.022637
22	Lanark County	3.104435
23	Stormont Dundas Glengarry	3.145299
24	Oxford County	3.168159
25	Niagara Region	3.169343
26	Renfrew County	3.205616

FUTURE DIRECTIONS

Industrial Education Tax Rates (2002 vs 2003)/continued

Rank	Municipality	2003
27	Gananoque	3.219802
28	Timiskaming District	3.247167
29	Lennox & Addington	3.341423
30	Northumberland	3.357449
31	Brockville	3.392761
32	Pembroke	3.397579
33	Elgin County	3.398089
34	Prescott	3.412146
35	Leeds-Grenville	3.424416
36	Kingston	3.463981

APPENDIX IV

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

Net Revenue(Expenditure)	1998	1999	2000	2001	2002	2003
Frontenac	28,698	40,699	44,741	-440,735	-699,247	-529,776
Haliburton	352,863	493,725	268,293	137,362	120,565	-166,008
Hastings	1,634,225	898,140	1,511,091	-260,625	-1,382,111	-348,261
Lanark	-47,935	160,743	902,675	183,828	-124,314	-373,947
Leeds & Grenville	-646,017	1,091,393	79,604	158,666	-336,349	-568,564
Lennox & Addington	46,334	122,043	612,787	133,704	115,966	-13,058
Northumberland	124,687	-292,182	-79,898	-1,208,337	-1,800,257	-2,563,242
Peterborough	151,875	-308,848	-401,787	-888,239	-1,406,019	-1,808,101
Prescott Russell	716,242	875,955	3,170,656	1,978,429	1,638,322	716,996
Prince Edward	-97,994	381,742	672,346	622,649	14,217	-241,640
Renfrew	306,380	729,699	192,901	1,689,871	153,026	151,320
Stormont Dundas Glengary	-3,838,423	1,372,983	1,670,785	1,926,507	445,641	-880,523
	<u>-1,269,065</u>	<u>5,566,092</u>	<u>8,644,194</u>	<u>4,033,080</u>	<u>-3,260,560</u>	<u>-6,624,804</u>

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

HALIBURTON													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000CRF	County 2000	Province 2001 CRF	County 2001	Province 2002CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	4,001,015		9,521,030		2,574,448		1,827,579		1,733,536		1,971,000		
Provincial grants	-3,225,983		-7,479,351		-604,747								
Other funding	0		0		0		0		0		0	0	0
Less 1997 base	775,032		2,041,679	0	1,969,701	0	1,827,579		1,733,536		1,971,000	0	0
			-775,032		-775,032		-775,032		-775,032		-775,032	-775,032	-775,032
			1,266,647		1,194,669		1,052,547		958,504		1,195,968	-775,032	-775,032
Social Assistance		-1,262,000	-1,262,000	-1,229,000	-1,229,000	-1,290,000	-1,290,000	-1,270,000	-1,270,000	-1,270,000	-1,270,000	-1,270,000	-1,270,000
Child Care		-101,000	-101,000	-64,000	-64,000	-101,000	-101,000	-106,000	-106,000	-106,000	-106,000	-106,000	-106,000
Public Health(less 1997 base amount)	128,668	-370,000	-411,264	-124,000	-119,152	-149,000	-135,812	-164,000	-187,406	-164,000	-214,692	-164,000	-227,241
Ambulances		-1,299,000	-1,299,381	-672,000	-673,635	-846,000	-752,691	-974,000	-957,695	-974,000	-901,517	-974,000	-1,142,547
Social Housing		-714,000	-713,874	-756,000	-756,000	-750,000	-754,262	-727,000	-762,832	-793,000	-882,727	-793,000	-900,000
Childrens Aid Societies	126,280	110,000	126,280	110,000	126,280	110,000	126,280	110,000	126,280	110,000	126,280	110,000	126,280
Property Assessment		-722,000	-721,898	-715,000	-714,768	-715,000	-708,222	-715,000	-692,985	-715,000	-684,779	-715,000	-700,500
Provincial Offenses Net Revenue		0	0	0	0	0	0	0	0	0	0	0	0
Gross Receipts Tax		-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000	-90,000
Managed Forest/Conservation Land Rebates		-223,000	-223,000	-279,000	-279,000	-279,000	-279,000	-287,000	-287,000	-287,000	-287,000	-287,000	-287,000
Farm Tax Rebates		-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000	-4,000
Municipal Support Grant		-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000	-1,836,000
Required Savings		201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000	201,000
Residential Education Tax Room		2,599,000	2,599,000	2,912,000	2,912,000	2,912,000	2,912,000	2,911,000	2,911,000	2,911,000	2,911,000	2,911,000	2,911,000
CRF Funding		4,089,000	4,089,000	3,020,000	3,020,000	2,980,000	2,980,000	3,093,000	3,093,000	3,159,000	3,159,000	3,159,000	3,159,000
Net Revenue (Expenditure)		378,000	352,863	474,000	493,725	143,000	268,293	142,000	137,362	142,000	120,565	142,000	-166,008
Analysis of Net Revenue													
CRF Bonus				142,000		142,000		142,000		142,000		142,000	
Supplementary Assistance													
Reconciliation Benefit		-378,000		331,000		0							

Assumptions

As of 1998 the child care envelope was managed by the CMSM. The billing for child care was included in the social assistance expenditures. To prevent an understatement of net costs, the spreadsheet has included an estimate of child care costs equal to the CRF envelope for 1998 to 2003.

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

HASTINGS													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	36,608,856		46,242,708		53,551,943		50,732,115		48,340,376		50,114,300		49,750,500
Provincial grants	-29,397,067		-26,200,454		-33,820,101		-30,544,350		-30,289,761		-30,403,920		-30,614,620
CMSM partners	-4,359,638		-14,728,446		-14,466,034		-19,093,646		-19,804,943		-26,789,862		-22,689,597
Other funding	-32,173		-21,698		-12,198		-34,688		-112,373		0	0	0
	2,819,978		5,292,110		5,253,610		1,059,431		-1,866,701		-7,079,482		-3,553,717
Less 1997 base			-2,819,978		-2,819,978		-2,819,978		-2,819,978		0	0	0
Net			2,472,132		2,433,632		-1,760,547		-4,686,679		-7,079,482	0	-3,553,717
Social Assistance		-3,716,000	-2,472,132	-3,667,000	-2,433,632	-3,807,000	1,760,547	-3,825,000	4,686,679	-3,825,000	7,079,482	-3,825,000	3,553,717
Child Care		-76,000	-62,686	-76,000	-11,843	-193,000	-740,983	-192,000	-1,639,195	-192,000	-1,664,680	-192,000	-1,580,280
Public Health(less 1997 base amount)	433,778	-869,000	-668,962	-287,000	-118,915	-363,000	-162,858	-387,000	-224,706	-387,000	-404,722	-387,000	-405,122
Ambulances		-888,000	-955,244	-471,000	-1,527,746	-481,000	-1,743,121	-631,000	-2,940,653	-631,000	-4,081,500	-631,000	-4,471,100
Social Housing		-1,414,000	-1,621,400	-1,279,000	-1,056,409	-1,317,000	-4,925,139	-1,270,000	-7,482,192	-1,473,000	-9,834,800	-1,473,000	-5,287,800
Childrens Aid Societies	584,209	355,000	584,209	355,000	584,209	355,000	584,209	355,000	584,209	355,000	584,209	355,000	584,209
Property Assessment		-736,000	-735,560	-729,000	-728,524	-729,000	-722,216	-729,000	-694,704	-729,000	-700,000	-729,000	-685,000
Provincial Offenses Net Revenue		117,000	0	117,000	0	117,000	186,652	225,000	328,937	225,000	333,900	225,000	338,115
Gross Receipts Tax		-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000	-117,000
Managed Forest/Conservation Land Rebates		-192,000	-192,000	-214,000	-214,000	-214,000	-214,000	-291,000	-291,000	-291,000	-291,000	-291,000	-291,000
Farm Tax Rebates		-131,000	-131,000	-133,000	-133,000	-133,000	-133,000	-150,000	-150,000	-150,000	-150,000	-150,000	-150,000
Municipal Support Grant		-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,736,000	-3,436,000
Required Savings		490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000	490,000
Residential Education Tax Room		8,585,000	8,585,000	8,768,000	8,768,000	8,768,000	8,768,000	8,767,000	8,768,000	8,767,000	8,768,000	8,767,000	8,767,000
CRF Funding		2,667,000	2,667,000	1,133,000	1,133,000	2,216,000	2,216,000	2,157,000	2,157,000	2,342,000	2,342,000	2,342,000	2,342,000
Net Revenue (Expenditure)		339,000	1,634,225	154,000	898,140	856,000	1,511,091	666,000	-260,625	648,000	-1,382,111	648,000	-348,261

Analysis of Net Revenue

CRF Bonus				155,000		155,000		155,000		155,000		155,000	
Supplementary Assistance						493,000		493,000		493,000		493,000	
Reconciliation Benefit		340,000				209,000		18,000					

Assumptions

Hastings is the CMSM for the area as well as the designated Intake Screening Unit for Eastern Ontario. The recoveries from the CMSM partners for all programs are recorded under social assistance.

As the CMSM recovery is not isolated by program, the net social assistance costs were not calculated, the schedule does not isolate Ontario Works savings.

The spreadsheet reflects the County's contribution to the public health unit

The County became the POA provider in June 2000. No Provincial funds were flowed until after the transfer and the funding was reported in the year it was received.

EASTERN ONTARIO COUNTIES

FUTURE DIRECTIONS

APPENDIX IV

LANARK													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	9,094,344		11,257,661		10,947,397		14,675,199		13,855,651		14,823,392		14,282,892
Provincial grants	-7,449,446		-6,271,098		-6,470,256		-8,502,105		-7,780,619		-8,045,876		-10,212,785
CMSM partners			-18,497				-2,168,484		-2,234,979		-2,376,136		
Other funding	0		-13,000		0		0		0		0		0
Less 1997 base	1,644,898		4,955,066	0	4,477,141	0	4,004,610		3,840,053		4,401,380		4,070,107
			-1,644,898		-1,644,898		-1,644,898		-1,644,898		-1,644,898		-1,644,898
			3,310,168		2,832,243		2,359,712		2,195,155		2,756,482		2,425,209
Social Assistance		-3,622,000	-3,622,000	-3,551,000	-3,551,000	-3,111,000	-3,111,000	-3,151,000	-3,150,000	-3,151,000	-3,151,000	-3,151,000	-3,151,000
Child Care		-189,000	-189,100	-397,000	-328,694	-427,000	-587,319	-428,000	-566,017	-428,000	-522,772	-428,000	-611,257
Public Health(less 1997 base amount)	282,944	-1,144,000	-1,154,147	-385,000	-435,601	-468,000	-496,457	-491,000	-572,204	-491,000	-597,858	-491,000	-633,090
Ambulances		-2,043,000	-2,043,000	-1,002,000	-1,026,188	-1,174,000	-1,043,645	-1,710,000	-1,649,352	-1,710,000	-2,241,810	-1,710,000	-2,492,278
Social Housing		-2,057,000	-2,057,000	-1,897,000	-1,969,628	-1,911,000	-1,773,407	-1,965,000	-2,174,561	-2,007,000	-1,952,005	-2,007,000	-1,817,020
Childrens Aid Societies	493,298	531,000	493,298	531,000	493,298	531,000	493,298	531,000	493,298	531,000	493,298	531,000	493,298
Property Assessment		-757,000	-756,986	-757,000	-755,444	-757,000	-752,795	-757,000	-725,336	-757,000	-722,167	-757,000	-732,600
Provincial Offenses Net Revenue		389,000	389,000	389,000	389,000	389,000	389,000	165,000	165,000	165,000	165,000	165,000	165,000
Gross Receipts Tax		-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000
Managed Forest/Conservation Land Rebates		-61,000	-61,000	-66,000	-66,000	-66,000	-66,000	-69,000	-69,000	-69,000	-69,000	-69,000	-69,000
Farm Tax Rebates		-116,000	-116,000	-119,000	-119,000	-119,000	-119,000	-122,000	-122,000	-122,000	-122,000	-122,000	-122,000
Municipal Support Grant		-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000	-2,891,000
Required Savings		404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000	404,000
Residential Education Tax Room		8,373,000	8,373,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000	8,502,000
CRF Funding		3,323,000	3,323,000	1,655,000	1,655,000	2,095,000	2,095,000	2,679,000	2,679,000	2,721,000	2,721,000	2,721,000	2,721,000
Net Revenue(Expenditure)	0	-47,935	276,000	160,743	857,000	902,675	557,000	183,828	557,000	-124,314	557,000	-373,947	
Analysis of Net Revenue													
CRF Bonus													
Supplementary Assistance				277,000		277,000		277,000		277,000			
Reconciliation Benefit						282,000		282,000		282,000			
						299,000							
Assumptions													
Through an agreement with the lower tier, effective in 2000 the POA revenues are distributed to the lower tier. The spreadsheet includes the original CRF estimate for POA.													
The net POA revenue for 2000 and 2001 did exceed the CRF estimate.													

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

LEEDS GRENVILLE

Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	9,199,196		19,583,304		26,371,506		24,451,056		24,519,531		25,521,378		5596804
Provincial grants	-7,879,368		-9,781,381		-15,568,516		-15,166,258		-13,227,963		-14,274,321		
CMSM partners			-3,710,300		-6,836,914		-5,394,492		-5,343,966		-5,790,237		
Other funding							-177		-111,761				
Less 1997 base	1,319,828		6,091,623		3,966,076		3,890,129		5,835,841		5,456,820		5,596,804
			-1,319,828		-1,319,828		-1,319,828		-1,319,828		-1,319,828		-1,319,828
Net			4,771,795		2,646,248		2,570,301		4,516,013		4,136,992		4,276,976
Social Assistance		-3,788,000	-4,771,795	-3,262,000	-3,262,000	-3,819,000	-3,819,000	-3,861,000	-4,516,013	-3,861,000	-4,136,992	-3,861,000	-4,276,976
Child Care		-110,000	-238,835	-24,000	20,229	-202,000	-448,307	-211,000	-471,555	-211,000	-224,691	-211,000	-267,128
Public Health(less 1997 base amount)	377,260	-1,452,000	-1,435,558	-486,000	-529,150	-590,000	-605,916	-616,000	-693,911	-616,000	-726,046	-616,000	-770,178
Ambulances		-1,449,000	-1,448,938	-795,000	-903,718	-823,000	-809,841	-1,488,000	-1,149,831	-1,488,000	-1,658,697	-1,488,000	-1,757,548
Social Housing		-1,400,000	-1,399,715	-1,309,000	-1,186,911	-1,246,000	-1,503,463	-1,329,000	-1,433,578	-1,386,000	-1,830,902	-1,386,000	-1,895,557
Childrens Aid Societies	643,880	562,000	643,880	562,000	643,880	562,000	643,880	562,000	643,880	562,000	643,880	562,000	643,880
Property Assessment		-1,020,000	-1,019,786	-1,012,000	-1,039,025	-1,012,000	-1,004,392	-1,012,000	-966,879	-1,012,000	-1,028,000	-1,012,000	-1,017,900
Provincial Offenses Net Revenue		724,000	723,730	724,000	832,088	724,000	767,643	750,000	1,088,553	750,000	910,099	750,000	1,057,843
Gross Receipts Tax		-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000	-143,000
Managed Forest/Conservation Land Rebates		-26,000	-26,000	-43,000	-43,000	-43,000	-43,000	-58,000	-58,000	-58,000	-58,000	-58,000	-58,000
Farm Tax Rebates		-121,000	-121,000	-124,000	-124,000	-124,000	-124,000	-134,000	-134,000	-134,000	-134,000	-134,000	-134,000
Municipal Support Grant		-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000	-3,732,000
Required Savings		463,000	463,000	463,000	463,000	463,000	463,000	463,000	463,000	463,000	463,000	463,000	463,000
Residential Education Tax Room		8,236,000	8,236,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000	8,358,000
CRF Funding		3,624,000	3,624,000	1,737,000	1,737,000	2,080,000	2,080,000	2,904,000	2,904,000	2,961,000	2,961,000	2,961,000	2,961,000
Net Revenue (Expenditure)	368,000	-646,017	914,000	1,091,393	453,000	79,604	453,000	158,666	453,000	-336,349	453,000	-568,564	

Analysis of Net Revenue

CRF Bonus				255,000		255,000		255,000		255,000		255,000
Supplementary Assistance						198,000		198,000		198,000		198,000
Reconciliation Benefit	368,000			659,000								

Assumptions

Leeds & Grenville has experienced social assistance costs in excess of the amount funded by CRF. The spreadsheet reflects the actual social assistance costs, but does not isolate the Ontario Works impact.

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

LENNOX & ADDINGTON

Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance OW and ODSP	6,061,660		9,433,879		15,733,747		16,742,941		15,161,404		17,237,700		
Provincial grants	-4,987,372		-4,883,188		-9,025,980		-9,744,092		-8,452,474		-10,078,200		
CMSM partners					-2,295,574		-2,578,966		-2,514,859		-2,699,300		
Other funding	0		0		0		-3,062		-2,895		-39,300		
	1,074,288		4,550,691	0	4,412,193	0	4,416,821		4,191,176		4,420,900		0
Less 1997 base			-1,074,288		-1,074,288		-1,074,288		-1,074,288		-1,074,288		-1,074,288
Net			3,476,403		3,337,905		3,342,533		3,116,888		3,346,612		0
Social Assistance		-3,559,000	-3,658,038	-3,848,000	-3,848,000	-3,526,000	-3,526,000	-3,373,000	-3,373,000	-3,373,000	-3,373,000	-3,373,000	-3,373,000
Child Care		-73,000	-67,660	-166,000	-90,953	-220,000	-204,290	-219,000	-240,843	-219,000	-225,300	-219,000	-225,000
Public Health(less 1997 base amount)	214,301	-979,000	-832,739	-330,000	-390,408	-411,000	-455,778	-373,000	-569,243	-373,000	-610,875	-373,000	-660,199
Ambulances		-864,000	-864,000	-416,000	-418,264	-428,000	-445,026	-660,000	-702,032	-660,000	-765,000	-660,000	-1,000,000
Social Housing		-1,037,000	-1,037,000	-1,094,000	-1,093,601	-942,000	-941,763	-903,000	-863,945	-952,000	-854,900	-952,000	-911,700
Childrens Aid Societies	265,341	272,000	265,341	272,000	265,341	272,000	265,341	272,000	265,341	272,000	265,341	272,000	265,341
Property Assessment		-534,000	-533,570	-529,000	-529,188	-529,000	-527,319	-529,000	-503,551	-529,000	-496,300	-529,000	-502,700
Provincial Offenses Net Revenue		960,000	960,000	960,000	908,116	960,000	1,108,622	784,000	728,977	784,000	784,000	784,000	983,200
Gross Receipts Tax		-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000
Managed Forest/Conservation Land Rebates		-16,000	-16,000	-17,000	-17,000	-17,000	-17,000	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000
Farm Tax Rebates		-167,000	-167,000	-166,000	-166,000	-166,000	-166,000	-174,000	-174,000	-174,000	-174,000	-174,000	-174,000
Municipal Support Grant		-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000	-2,497,000
Required Savings		322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000	322,000
Residential Education Tax Room		6,272,000	6,272,000	6,423,000	6,423,000	6,423,000	6,423,000	6,424,000	6,424,000	6,424,000	6,424,000	6,424,000	6,424,000
CRF Funding		2,003,000	2,003,000	1,357,000	1,357,000	1,377,000	1,377,000	1,442,000	1,442,000	1,461,000	1,442,000	1,461,000	1,461,000
Net Revenue (Expenditure)	0	46,334	168,000	122,043	515,000	612,787	391,000	133,704	361,000	115,966	361,000	-13,058	

Analysis of Net Revenue

CRF Bonus				167,000		167,000		167,000		167,000		167,000
Supplementary Assistance						194,000		194,000		194,000		194,000
Reconciliation Benefit			0	0		153,000		30,000				

Assumptions

The public health costs represent the County's contribution to the health unit.

The housing information for 2001 and 2002 includes the consolidation of the Local Housing Authority.

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

NORTHUMBERLAND													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF no reconciliation	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF	County 2003
Social Assistance	9,407,300		13,425,350		12,844,556		12,291,084		11,224,072		12,431,077		11,383,851
Provincial grants	-7,240,827		-6,174,386		-6,903,595		-7,151,133		-5,603,925		-6,652,867		-6,108,500
CMSM partners	-190,077												
Other funding	0		0		0		0		0		0		0
	1,976,396		7,250,964		5,940,961		5,139,951		5,620,147		5,778,210		5,275,351
Less 1997 base			-1,976,396		-1,976,396		-1,976,396		-1,976,396		-1,976,396		-1,976,396
Net			5,274,568		3,964,565		3,163,555		3,643,751		3,801,814		3,298,955
Social assistance		-5,182,000	-5,182,000	-4,745,000	-4,745,000	-4,533,000	-4,533,000	-4,533,000	-4,533,000	-4,533,000	-4,533,000	-4,533,000	-4,533,000
Child Care		-305,000	-379,277	-309,000	-370,642	-373,000	-498,101	-373,000	-372,743	-373,000	-394,532	-373,000	-446,683
Public Health(less 1997 base amount)	699,498	-1,842,000	-1,303,318	-618,000	-535,953	-740,000	-444,734	-740,000	-886,924	-740,000	-1,023,873	-740,000	-1,086,863
Ambulances		-2,533,000	-2,534,602	-1,350,000	-1,301,518	-1,346,000	-1,380,576	-1,346,000	-1,804,181	-1,346,000	-2,448,863	-1,346,000	-2,849,932
Social Housing		-2,423,000	-2,423,000	-2,305,000	-2,282,560	-2,167,000	-2,019,095	-2,167,000	-2,425,631	-2,167,000	-2,352,751	-2,167,000	-2,495,509
Childrens Aid Societies	552,990	548,000	552,990	548,000	552,990	548,000	552,990	548,000	552,990	548,000	552,990	548,000	552,990
Property Assessment		-1,020,000	-1,019,818	-1,016,000	-1,016,428	-1,016,000	-1,007,597	-1,016,000	-979,919	-1,016,000	-970,963	-1,016,000	-979,100
Provincial Offenses Net Revenue		1,088,000	930,712	1,088,000	910,929	1,088,000	587,215	1,088,000	578,071	1,088,000	707,735	1,088,000	611,855
Gross Receipts Tax		-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000	-155,000
Managed Forest/Conservation Land Rebates		-44,000	-44,000	-47,000	-47,000	-47,000	-47,000	-47,000	-47,000	-47,000	-47,000	-47,000	-47,000
Farm Tax Rebates		-267,000	-267,000	-270,000	-270,000	-270,000	-270,000	-270,000	-270,000	-270,000	-270,000	-270,000	-270,000
Municipal Support Grant		-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000	-937,000
Required Savings		606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000	606,000
Residential Education Tax Room		12,280,000	12,280,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000	9,299,000
CRF Funding		0	0	0	0	167,000	167,000	167,000	167,000	167,000	167,000	167,000	167,000
Net Revenue (Expenditure)		-186,000	124,687	-211,000	-292,182	124,000	-79,898	124,000	-1,208,337	124,000	-1,800,257	124,000	-2,563,242

Analysis of Net Revenue

CRF Bonus													
Supplementary Assistance						167,000		167,000		167,000		167,000	
Reconciliation Benefit													

Assumptions

The County of Northumberland did not receive any initial CRF allocation. The County did receive supplementary assistance from 2000 onwards.
 The 1998 CRF allocation does not reconcile to the March forecast on the year end adjustment sheet. The 1998 year end adjustment indicates a CRF entitlement which would mean the CRF should balance to zero. Forced the education room to balance to zero

The 1998 and 1999 CRF adjustments indicate the County's original estimates were low - no additional CRF was received by the County.
 The 2000 CRF should reflect a net revenue equal to the special assistance. Short \$43,000. Difficult to reconcile as the difference may be a shift in residential room.

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

PETERBOROUGH													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF no reconciliation	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF	County 2003
Social Assistance			3,396,299		3,005,974		3,195,661		3,061,831		3,034,724		3,076,700
Provincial grants													
CMSM partners													
Other funding	0		0		0		0		0		0		0
	0		3,396,299	0	3,005,974	0	3,195,661		3,061,831		3,034,724		3,076,700
Less 1997 base			0		0		0		0		0		0
			3,396,299		3,005,974		3,195,661		3,061,831		3,034,724		3,076,700
Social Assistance		-1,727,000	-1,727,000	-1,628,000	-1,812,000	-1,932,000	-1,932,000	-1,932,000	-1,932,000	-1,932,000	-1,932,000	-1,932,000	-1,932,000
Child Care		-45,000	-45,000	-80,000	-297,375	-110,000	-318,262	-110,000	-358,421	-110,000	-287,505	-110,000	-290,019
Public Health(less 1997 base amount)	276,643	-1,159,000	-1,186,030	-392,000	-443,159	-453,000	-452,457	-453,000	-480,372	-453,000	-541,909	-453,000	-708,832
Ambulances		-1,446,000	-1,394,999	-717,000	-693,700	-728,000	-673,200	-728,000	-1,001,408	-728,000	-1,268,922	-728,000	-1,268,922
Social Housing		-2,729,000	-3,169,000	-2,493,000	-2,663,000	-2,617,000	-2,637,200	-2,617,000	-2,831,173	-2,617,000	-3,037,415	-2,617,000	-3,308,353
Childrens Aid Societies	381,000	445,000	381,000	445,000	381,000	445,000	381,000	445,000	381,000	445,000	381,000	445,000	381,000
Property Assessment		-1,058,000	-1,057,996	-1,045,000	-1,045,590	-1,045,000	-1,034,668	-1,045,000	-1,009,082	-1,045,000	-995,800	-1,045,000	-1,018,100
Transit		-22,000	0	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000	-22,000
Provincial Offenses Net Revenue		423,000	422,900	423,000	422,976	423,000	423,000	423,000	501,217	423,000	434,532	423,000	495,125
Gross Receipts Tax		-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000	-104,000
Managed Forest/Conservation Land Rebates		-104,000	-104,000	-109,000	-109,000	-109,000	-109,000	-109,000	-109,000	-109,000	-109,000	-109,000	-109,000
Farm Tax Rebates		-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000	-99,000
Municipal Support Grant		-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000	-3,134,000
Required Savings		345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000
Residential Education Tax Room		11,024,000	11,024,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000	8,943,000
CRF Funding		0	0	0	0	0	0	0	0	0	0	0	0
Net Revenue (Expenditure)		610,000	151,875	333,000	-308,848	-197,000	-401,787	-197,000	-888,239	-197,000	-1,406,019	-197,000	-1,808,101

Analysis of Net Revenue

Reconciliation Benefit

Assumptions

Prior to 1998, social assistance was a lower tier responsibility, consequently the spreadsheet does not have a 1997 base. The 1998 tax rates reflect a shift in the responsibility for the existing social assistance programs.

The County of Peterborough has not recieved any CRF as the education room was estimated to be adequate in 1998 and 1999. Consequently reconciliations were not provided to the County. The Province has indicated that they are considering providing reconciliations for 2001 and beyond.

Based on Provincial numbers it would appear there is a shortfall.

FUTURE DIRECTIONS

PRESCOTT RUSSELL													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF pending recon	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF	County 2003
Social Assistance	15,661,164		47,017,422		44,876,327		43,841,294		41,751,159		43,185,345		42,656,120
Provincial grants	-12,639,632		-36,734,941		-34,845,293		-34,089,042		-32,429,771		-33,204,150		-32,784,335
CMSM partners									-23,075		-22,000		-24,360
Other funding	0		0		0		0		0		0		0
	3,021,532		10,282,481	0	10,031,034	0	9,752,252		9,298,313		9,959,195		9,628,185
Less 1997 base			-3,021,532		-3,021,532		-3,021,532		-3,021,532		-3,021,532		-3,021,532
			7,260,949		7,009,502		6,730,720		6,276,781		6,937,663		6,606,653
Social Assistance		-7,413,000	-7,413,000	-7,295,000	-7,295,000	-7,673,000	-7,673,000	-7,559,000	-7,559,000	-7,559,000	-7,559,000	-7,559,000	-7,559,000
Child Care	167,631	-163,000	-253,385	-209,000	-332,997	-212,000	-471,871	-248,000	-371,635	-248,000	-634,895	-248,000	-711,235
Less 1997 programs			167,631		167,631		167,631		167,631		167,631		167,631
Public Health (less 1997 base amount)	458,921	-1,800,000	-1,809,657	-631,000	-646,618	-745,000	-780,244	-782,000	-1,051,511	-782,000	-1,032,744	-782,000	-1,129,760
Ambulances		-2,085,000	-2,084,860	-947,000	-1,115,505	-1,156,000	-912,471	-1,961,000	-2,382,445	-1,961,000	-2,174,848	-1,961,000	-3,346,851
Social Housing		-2,111,000	-2,151,400	-2,022,000	-2,093,000	-2,056,000	-2,120,103	-2,036,000	-2,147,570	-2,314,000	-2,486,405	-2,314,000	-1,965,945
Childrens Aid Societies	884,393	821,000	884,393	821,000	884,393	821,000	884,393	821,000	884,393	821,000	884,393	821,000	821,000
Property Assessment		-830,000	-785,480	-828,000	-872,949	-828,000	-826,559	-828,000	-791,660	-828,000	-800,000	-828,000	-802,500
Provincial Offenses Net Revenue		442,000	442,000	442,000	442,000	442,000	1,616,880	345,000	1,103,226	345,000	869,190	345,000	838,656
Gross Receipts Tax		-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000	-274,000
Managed Forest/Conservation Land Rebates		-32,000	-32,000	-36,000	-36,000	-36,000	-36,000	-41,000	-41,000	-41,000	-41,000	-41,000	-41,000
Farm Tax Rebates		-328,000	-328,000	-328,000	-328,000	-328,000	-328,000	-432,000	-432,000	-432,000	-432,000	-432,000	-432,000
Municipal Support Grant		-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000	-2,450,000
Required Savings		497,000	497,000	497,000	497,000	497,000	497,000	497,000	497,000	497,000	497,000	497,000	497,000
Residential Education Tax Room		11,839,000	11,839,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000	12,029,000
CRF Funding		4,468,000	4,468,000	2,300,000	2,300,000	3,848,000	3,848,000	4,798,000	4,798,000	5,076,000	5,076,000	5,076,000	5,076,000
Net Revenue (Expenditure)		581,000	716,242	1,069,000	875,955	1,879,000	3,170,656	1,879,000	1,978,429	1,879,000	1,638,322	1,879,000	716,996
Analysis of Net Revenue													
CRF Bonus				347,000		347,000		347,000		347,000		347,000	
Supplementary Assistance						1,532,000		1,532,000		1,532,000		1,532,000	
Reconciliation Benefit		581,000		722,000									
Assumptions													
The POA was included on the County CRF, but was flowed through to the lower tiers. The spreadsheet includes the net revenue before the lower tier distribution.													
The County had an existing child care program in 1997. The base level of funding was deducted from 1998 and onwards. This amount has not been adjusted for inflation or the expansion of the program, which would increase the net revenue.													
The housing information includes the consolidation of the Local Housing Corporation from 2001 onwards.													

EASTERN ONTARIO COUNTIES

APPENDIX IV

FUTURE DIRECTIONS

PRINCE EDWARD													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	3,117,751		4,722,846		2,307,441		2,582,715		2,554,119		2,568,532		3,286,622
Provincial grants	-2,565,990		-2,193,878		-8,015		-8,255		-6,806		0		
CMSM partners			0		0		0		0		0		
Other funding			-7,790		0		0		0		0		0
Less 1997 base	551,761		2,521,178		2,299,426		2,574,460		2,547,313		2,568,532		2,883,606
			-551,761		-551,761		-551,761		-551,761		-551,761		-551,761
Net			1,969,417		1,747,665		2,022,699		1,995,552		2,016,771	0	2,331,845
Social Assistance		-1,878,000	-1,878,000	-1,697,000	-1,697,000	-2,047,000	-2,047,000	-2,027,000	-2,027,000	-2,027,000	-2,027,000	-2,027,000	-2,027,000
Child Care		-79,000	-79,000	-142,000	-146,175	-128,000	-125,988	-132,000	-137,572	-132,000	-137,537	-132,000	-138,790
Public Health(less 1997 base amount)	173,684	-572,000	-552,514	-189,000	-207,316	-236,000	-204,316	-251,000	-253,136	-251,000	-370,100	-251,000	-388,323
Ambulances		-627,000	-627,000	-306,000	-329,451	-308,000	-278,332	-473,000	-326,862	-473,000	-454,053	-473,000	-724,768
Social Housing		-467,000	-443,085	-451,000	-495,162	-547,000	-542,100	-543,000	-526,104	-572,000	-547,000	-572,000	-562,331
Childrens Aid Societies	199,012	203,000	199,012	203,000	199,012	203,000	199,012	203,000	199,012	203,000	199,012	203,000	199,012
Property Assessment		-368,000	-349,252	-364,000	-364,000	-368,000	-360,881	-368,000	-349,084	-368,000	-343,315	-368,000	-348,000
Septic Inspections		-26,000	-35,000	-26,000	-36,420	-26,000	-41,225	-26,000	-41,262	-26,000	-38,000	-26,000	-5,600
Policing		-784,000	-760,155	-745,000	-773,449	-1,032,000	-793,403	-794,000	-766,048	-794,000	-1,093,790	-794,000	-1,111,840
Provincial Offenses Net Revenue		179,000	0	179,000	125,703	179,000	326,579	126,000	209,705	126,000	185,000	126,000	225,000
Gross Receipts Tax		-218,000	-218,000	-218,000	-214,000	-214,000	-214,000	-214,000	-214,000	-214,000	-214,000	-214,000	-214,000
Managed Forest/Conservation Land Rebates		-14,000	-14,000	-15,000	-15,000	-15,000	-15,000	-25,000	-25,000	-25,000	-25,000	-25,000	-25,000
Farm Tax Rebates		-245,000	-245,000	-247,000	-247,000	-247,000	-247,000	-294,000	-294,000	-294,000	-294,000	-294,000	-294,000
Municipal Support Grant		-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000	-3,616,000
Required Savings		446,000	446,000	446,000	446,000	446,000	446,000	446,000	446,000	446,000	446,000	446,000	446,000
Residential Education Tax Room		3,497,000	3,497,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000	3,702,000
CRF Funding		4,577,000	4,577,000	4,050,000	4,050,000	4,484,000	4,484,000	4,642,000	4,642,000	4,642,000	4,642,000	4,642,000	4,642,000
Net Revenue (Expenditure)		8,000	-97,994	564,000	381,742	230,000	672,346	356,000	622,649	327,000	14,217	327,000	-241,640
Analysis of Net Revenue													
CRF Bonus				107,000		107,000		107,000		107,000		107,000	
Supplementary Assistance						123,000		123,000		123,000		123,000	
Reconciliation Benefit		109,000		458,000				126,000		97,000		97,000	

Assumptions

Septic Inspection costs have not been reduced for any fee recoveries

Policing - as a single tier government, the CRF funding was for costs in excess of \$90 per household and did not fund for existing police services. The former Town of Picton had an existing OPP contract which cost \$582,630 in 1997. The calculation for policing costs includes the original expenditure less \$90 per household less the 1997 base for Picton.

POA - The County assumed management of the POA in August 1999, the funds received in 1999 are for 1998 and 1999.

FUTURE DIRECTIONS

RENFREW													
Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	Province 2003 CRF allocation	County 2003
Social Assistance	607,960		48,561,623		44,157,393		40,385,488		38,643,087		40,277,675		41,095,811
Provincial grants	-607,960		-37,980,105		-34,060,727		-31,319,147		-29,888,797		-31,105,324		-31,513,641
CMSM partners			-2,941,279		-3,113,744		-3,351,398		-3,068,115		-3,198,746		-3,304,718
Other funding	0		0		0		-388,069		-335,942		0		0
	0		7,640,239	0	6,982,922	0	5,326,874		5,350,233		5,973,605		6,277,452
Social Assistance		-5,509,000	-5,509,000	-4,898,000	-4,898,000	-4,913,000	-4,913,000	-4,865,000	-4,865,000	-4,865,000	-4,865,000	-4,865,000	-4,865,000
Child Care		-164,000	-167,840	-348,000	-348,288	-346,000	-403,855	-351,000	-431,710	-351,000	-499,108	-351,000	-504,418
Public Health(less 1997 base amount)	776,329	-2,451,000	-2,374,276	-894,000	-798,971	-997,000	-752,983	-671,000	-787,709	-671,000	-787,709	-671,000	-650,884
Ambulances		-2,813,000	-2,813,000	-1,525,000	-1,543,993	-1,508,000	-1,933,425	-2,271,000	-1,992,049	-2,271,000	-2,694,234	-2,271,000	-3,334,072
Social Housing		-2,051,000	-2,051,000	-2,042,000	-2,042,000	-1,979,000	-2,110,075	-2,034,000	-1,693,249	-2,112,000	-2,455,783	-2,112,000	-1,941,327
Childrens Aid Societies	502,615	509,000	502,615	509,000	502,615	509,000	502,615	509,000	502,615	509,000	502,615	509,000	502,615
Property Assessment		-1,194,000	-1,194,119	-1,186,000	-1,186,540	-1,186,000	-1,178,441	-1,186,000	-1,112,871	-1,186,000	-1,097,950	-1,186,000	-1,108,100
Provincial Offenses Net Revenue		818,000	818,000	818,000	651,876	818,000	518,065	563,000	900,844	563,000	803,195	563,000	805,506
Gross Receipts Tax		-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000	-216,000
Managed Forest/Conservation Land Rebates		-73,000	-73,000	-82,000	-82,000	-82,000	-82,000	-87,000	-87,000	-87,000	-87,000	-87,000	-87,000
Farm Tax Rebates		-88,000	-88,000	-91,000	-91,000	-91,000	-91,000	-103,000	-103,000	-103,000	-103,000	-103,000	-103,000
Municipal Support Grant		-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000	-2,500,000
Required Savings		541,000	541,000	541,000	541,000	541,000	541,000	541,000	541,000	541,000	541,000	541,000	541,000
Residential Education Tax Room		8,952,000	8,952,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000	9,091,000
CRF Funding		6,479,000	6,479,000	3,650,000	3,650,000	3,721,000	3,721,000	4,443,000	4,443,000	4,521,000	4,521,000	4,521,000	4,521,000
Net Revenue (Expenditure)		240,000	306,380	827,000	729,699	862,000	192,901	863,000	1,689,871	863,000	153,026	863,000	151,320
Analysis of Net Revenue													
CRF Bonus		0		475,000		475,000		475,000		475,000		475,000	
Supplementary Assistance		0		0		388,000		388,000		388,000		388,000	
Reconciliation Benefit		240,000		352,000		0							

Assumptions

Prior to 1998, social assistance was a lower tier responsibility, consequently the spreadsheet does not have a 1997 base. The 1998 tax rates reflect the shift in the responsibility for the existing social assistance programs.

The spreadsheet reflects the County's contribution to the public health unit.

The ambulance estimates for 2002 represent costs for a service level beyond the Provincial standard. The costs have not been isolated.

The housing information for 2001 and 2002 represent the consolidation of the Local Housing Corporation. The rental estimates included to arrive at the net expenditure are conservative.

The 2001 user fees for housing were \$3,452,510, the 2002 estimate is \$3,214,000.

FUTURE DIRECTIONS

STORMONT DUNDAS GLENGARRY

Downloaded Programs	1997	Province 1998 CRF	County 1998	Province 1999 CRF	County 1999	Province 2000 CRF	County 2000	Province 2001 CRF	County 2001	Province 2002 CRF allocation	County 2002	County 2002	Province 2003 CRF allocation	County 2003	County 2003
Social Assistance	8,967,507		11,594,523		6,708,646		5,585,187		5,889,055		6,015,805				5377251
Provincial grants	-7,408,376		-6,383,514		-525,271										
CMSM partners															
Other funding	0		0		0		0		0		0				0
	1,559,131		5,211,009		6,183,375		5,585,187		5,889,055		6,015,805				5,377,251
Less 1997 base			-1,559,131		-1,559,131		-1,559,131		-1,559,131		-1,559,131				-1,559,131
			3,651,878		4,624,244		4,026,056		4,329,924	4,451,000	4,456,674				3,818,120
Social Assistance		-4,605,000	-4,605,000	-4,617,000	-4,617,000	-4,451,000	-4,451,000	-4,305,000	-4,305,000	-4,305,000	-4,305,000	-4,305,000	-4,305,000	-4,305,000	-4,305,000
Child Care	71,361	-54,000	-251,410	-75,000	-31,836	-83,000	-139,550	-120,000	-120,000	-120,000	-120,000	-120,000	-120,000	-120,000	-120,000
Less existing program			71,361		71,361										
Public Health(less 1997 base amount)	422,749	-1,515,000	-1,597,251	-529,000	-442,251	-652,000	-629,313	-657,000	-673,577	-657,000	-819,859	-819,859	-657,000	-925,668	-925,668
Ambulances		-1,611,000	-2,839,570	-838,000	-868,914	-947,000	-901,100	-1,117,000	-1,521,745	-1,117,000	-2,099,000	-2,099,000	-1,117,000	-2,832,629	-2,832,629
Social Housing		-2,634,000	-2,634,000	-2,600,000	-2,827,991	-2,623,000	-2,267,278	-2,654,000	-2,730,813	-2,799,000	-2,700,000	-2,700,000	-2,799,000	-2,908,683	-2,908,683
Childrens Aid Societies	375,000	376,000	375,000	376,000	375,000	376,000	375,000	376,000	375,000	376,000	375,000	376,000	375,000	376,000	375,000
Policing		-1,647,000	-7,243,836	-2,872,000	-6,476,664	-4,216,000	-7,296,945	-4,501,000	-7,571,080	-4,501,000	-7,797,462		-4,501,000	-8,026,146	
Property Assessment		-839,000	-838,837	-835,000	-834,557	-835,000	-828,834	-835,000	-804,517	-835,000	-798,000	-798,000	-835,000	-804,000	-804,000
Provincial Offenses Net Revenue		722,000	1,095,980	722,000	1,215,835	722,000	1,192,805	1,176,000	1,412,239	1,176,000	1,384,500	1,384,500	1,176,000	1,112,457	1,112,457
Gross Receipts Tax		-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000	-185,000
Managed Forest/Conservation Land Rebates		-47,000	-47,000	-49,000	-49,000	-49,000	-49,000	-59,000	-59,000	-59,000	-59,000	-59,000	-59,000	-59,000	-59,000
Farm Tax Rebates		-519,000	-519,000	-532,000	-532,000	-532,000	-532,000	-712,000	-712,000	-712,000	-712,000	-712,000	-712,000	-712,000	-712,000
Municipal Support Grant		-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000	-4,571,000
Required Savings		410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000	410,000
Residential Education Tax Room		9,947,000	9,947,000	10,024,000	10,024,000	10,024,000	10,024,000	10,023,000	10,023,000	10,023,000	10,023,000	10,023,000	10,023,000	10,023,000	10,023,000
CRF Funding		6,774,000	6,774,000	7,692,000	7,692,000	8,860,000	8,860,000	9,024,000	9,024,000	9,123,000	9,123,000	4,622,000	9,123,000	9,123,000	4,622,000
Special area rate for policing		0	2,820,140	0	3,021,000	0	2,660,000	0	3,936,000	0	0	0	0	0	0
Net Revenue (Expenditure)		2,000	-3,838,423	1,521,000	1,372,983	1,248,000	1,670,785	1,293,000	1,926,507	1,247,000	-2,850,821	445,641	1,247,000	-4,405,669	-880,523
Analysis of Net Revenue															
CRF Bonus				284,000		285,000		285,000		285,000				285,000	
Supplementary Assistance						962,000		962,000		962,000				962,000	
Reconciliation Benefit				1,237,000		0		46,000							
Assumptions															

Stormont, Dundas and Glengarry is unique in that the policing costs are paid and funded at the County level. The policing costs were funded through CRF and a special area rate, until 2002. In 2002, the policing costs are included in the general rate. Consequently the 2002 net expenditure is overstated. If the policing envelope were removed from the CRF envelope the net revenue would be \$713,641.

The CRF funding for 1999 and 2000 policing costs was retroactively negotiated. The amount was received in 2001, however the spreadsheet reflects the funding in the appropriate year.

The County had an existing child care program in 1997. The base level of funding was deducted from 1998 onwards. This amount has not been adjusted for inflation or the expansion of the program, which would decrease the net expenditures.

As of 2000, the child care envelope was managed by the CMSM. The billing for child care was included in the social assistance expenditures. To prevent an understatement of net expenditure the spreadsheet includes an estimate of child care costs equal to the CRF envelope for 2001 and 2002.

FUTURE DIRECTIONS

1% TAX RATE INCREASE REVENUE				
County	2003		2002	
	Levy	Amount	Levy	Amount
Frontenac	6,718,471	67,184	6,467,263	64,673
Haliburton	7,296,157	72,962	6,097,202	60,972
Hastings	9,427,475	94,275	9,216,241	92,162
Lanark	17,843,862	178,439	16,268,663	162,687
Leeds & Grenville	17,757,064	177,571	16,177,458	161,775
Lennox & Addington	12,606,486	126,065	12,421,319	124,213
Northumberland	24,008,491	240,085	22,315,553	223,156
Peterborough	20,635,824	206,358	17,601,506	176,015
Prescott Russell	19,490,042	194,900	18,704,583	187,046
Prince Edward	14,860,423	148,604	14,231,844	142,318
Renfrew	24,574,234	245,742	21,610,479	216,105
Stormont Dundas Glengarry	27,939,114	279,391	23,630,433	236,304
Total	203,157,643	2,031,576	184,742,544	1,847,426

FUTURE DIRECTIONS

Population

County	2003
Frontenac	21,918
Haliburton	14,101
Hastings	35,101
Lanark	49,237
Leeds & Grenville	61,675
Lennox & Addington	35,425
Northumberland	77,139
Peterborough	49,819
Prescott Russell	74,045
Prince Edward	22,752
Renfrew	78,971
Stormont Dundas Glengarry	61,682
Total	581,865