

# **1998 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 37025**

**MUNICIPALITY OF: Amherstburg T**

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Amherstburg T
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For the year ended December 31, 1998.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	19,677,913	4,755,048	7,445,533	7,477,332
Direct water billings on ratepayers -- own municipality	2	1,952,667	-		1,952,667
-- other municipalities	3	313,160	-		313,160
Sewer surcharge on direct water billings -- own municipality	4	553,612	-		553,612
-- other municipalities	5	68,192	-		68,192
<b>Subtotal</b>	<b>6</b>	<b>22,565,544</b>	<b>4,755,048</b>	<b>7,445,533</b>	<b>10,364,963</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	150,811	33,571	67,500	49,740
Canada Enterprises	8	8,340	1,223	5,281	1,836
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	38,189	5,995		9,376
Ontario Enterprises					
Ontario Housing Corporation	12	82,286	24,320	18,888	39,078
Ontario Hydro	13	6,975	1,044	4,427	1,504
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	19,774	2,856	12,330	4,588
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>306,375</b>	<b>69,009</b>	<b>131,244</b>	<b>106,122</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	671,657			671,657
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>671,657</b>			<b>671,657</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	42,609			42,609
Canada specific grants	30	8,078			8,078
Other municipalities - grants and fees	31	41,400			41,400
Fees and service charges	32	1,114,808			1,114,808
<b>Subtotal</b>	<b>33</b>	<b>1,206,895</b>			<b>1,206,895</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	645,150	-	-	645,150
Rents, concessions and franchises	36	16,891			16,891
Fines	37	1,305			1,305
Penalties and interest on taxes	38	226,436			226,436
Investment income - from own funds	39	140,557			140,557
- other	40	-			-
Donations	70	1,900			1,900
Sales of publications, equipment, etc	42	748			748
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	25,887			25,887
Contributions from non-consolidated entities	45	-			-
--	46	50,000			50,000
--	47	-			-
--	48	327,978			327,978
<b>Subtotal</b>	<b>50</b>	<b>1,436,852</b>	<b>-</b>	<b>-</b>	<b>1,436,852</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>26,187,323</b>	<b>4,824,057</b>	<b>7,576,777</b>	<b>13,786,489</b>





# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Amherstburg T

**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
1	2	3	4	5	6	7
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>						
Residential and Farm - general	0.460000	4,230,271	2,502,571	21,106	1,556,789	149,805
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	87,696	61,103	661	23,992	1,940
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	93,171	49,234	1,274	39,567	3,096
Managed Forest	0.115000	96	52	-	38	6
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	4,411,234	2,612,960	23,041	1,620,386	154,847
<b>Subtotal Commercial</b>		1,257,294	676,964	-	496,078	84,252
<b>Subtotal Industrial</b>		1,470,605	791,817	-	580,242	98,546
Pipeline	2.290400	134,639	72,494	-	53,123	9,022
Other	-	-	-	-	-	-
Supplementary Taxes		165,907	111,444	-	43,362	11,101
<b>Subtotal levied by tax rate</b>		7,439,679	4,265,679	23,041	2,793,191	357,768
Railway rights-of-way		5,854	3,152	-	2,310	392
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		5,854	3,152	-	2,310	392
<b>Total school board purposes</b>		7,445,533	4,268,831	23,041	2,795,501	358,160





# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	8,078	-	234,438
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	5,610
Police	3	-	-	-	31,208
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	42,609	-	-	-
<b>Subtotal</b>	7	42,609	-	-	36,818
<b>Transportation services</b>					
Roadways	8	-	-	41,400	72,363
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	41,400	72,363
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	112,585
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	112,585
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	658,604
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	658,604
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	42,609	8,078	41,400	1,114,808

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Amherstburg T

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For the year ended December 31, 1998.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	898,700	51,342	1,042,616	228,465	-	-	2,221,123
<b>Protection to Persons and Property</b>								
Fire	2	442,877	172,904	203,038	46,620	-	-	865,439
Police	3	1,870,030	-	885,926	193,690	-	-	2,949,646
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	222,734	-	64,727	-	-	-	287,461
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	2,535,641	172,904	1,153,691	240,310	-	-	4,102,546
<b>Transportation services</b>								
Roadways	8	738,649	134,400	528,988	401,077	-	-	1,803,114
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	7,893	125,993	4,323	-	-	138,209
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	738,649	142,293	654,981	405,400	-	-	1,941,323
<b>Environmental services</b>								
Sanitary Sewer System	16	-	117,367	508,839	126,498	-	-	752,704
Storm Sewer System	17	-	56,926	37,500	-	-	-	94,426
Waterworks System	18	153,514	151,753	1,575,736	53,733	-	-	1,934,736
Garbage Collection	19	-	-	269,937	-	-	-	269,937
Garbage Disposal	20	-	-	374,770	-	-	-	374,770
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	153,514	326,046	2,766,782	180,231	-	-	3,426,573
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	509,515	59,996	443,419	18,426	-	-	1,031,356
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	8,114	26,318	20,097	8,000	-	-	62,529
<b>Subtotal</b>	40	517,629	86,314	463,516	26,426	-	-	1,093,885
<b>Planning and Development</b>								
Planning and Development	41	-	-	33,402	-	-	-	33,402
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	9,953	-	-	-	9,953
Tile Drainage and Shoreline Assistance	45	-	38,600	-	-	-	-	38,600
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	38,600	43,355	-	-	-	81,955
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	4,844,133	817,499	6,124,941	1,080,832	-	-	12,867,405

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	2,836,213
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	748,371
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	748,371
<b>Long Term Liabilities Incurred</b>		
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	101,000
Serial Debentures	13	8,142
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	5,063,122
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	5,172,264
<b>Grants and Loan Forgiveness</b>		
Ontario	20	122,547
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	122,547
<b>Other Financing</b>		
Prepaid Special Charges	24	75,353
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	75,353
<b>Total Sources of Financing</b>	33	6,118,535
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	3,054,475
<b>Subtotal</b>	36	3,054,475
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	101,000
<b>Subtotal</b>	40	101,000
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	3,155,475
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	126,847
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	126,847
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	126,847
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Amherstburg T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	88,229
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	35,820
Police	3	-	-	-	159,128
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	194,948
<b>Transportation services</b>					
Roadways	8	37,323	-	-	650,793
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,323
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	37,323	-	-	655,116
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	85,224	-	-	-
Waterworks System	18	-	-	-	2,107,053
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	85,224	-	-	2,107,053
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	9,129
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	9,129
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	122,547	-	-	3,054,475

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Amherstburg T

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For the year ended December 31, 1998.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	205,907
Police	3	814,333
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	814,333
Winter Control	9	3,475,269
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	33,236
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	3,508,505
Storm Sewer System	17	410,863
Waterworks System	18	241,253
Garbage Collection	19	2,373,536
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	3,025,652
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	305,170
Other Cultural	39	-
<b>Subtotal</b>	40	158,685
<b>Planning and Development</b>		
Planning and Development	41	463,855
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	197,508
<b>Subtotal</b>	47	-
Electricity	48	197,508
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Amherstburg T

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For the year ended December 31, 1998.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	197,508
: To Canada and agencies	2	-
: To other	3	8,018,252
<b>Subtotal</b>	4	8,215,760
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	8,215,760
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	4,092,638
Long term bank loans	18	4,123,122
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
28	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
31	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
32	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits		
33	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	-
<b>Total</b>	45	-

**1998 FINANCIAL INFORMATION RETURN**

Municipality

<b>Amherstburg T</b>
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**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

*For the year ended December 31, 1998.*

<b>6. Ontario Clean Water Agency Provincial Projects</b>			
	<b>accumulated surplus (deficit)</b>	<b>total outstanding capital obligation</b>	<b>debt charges</b>
	<b>1</b>	<b>2</b>	<b>3</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water projects - for this municipality only	46	-	-
- share of integrated projects	47	-	-
Sewer projects - for this municipality only	48	-	-
- share of integrated projects	49	-	-

<b>7. 1998 Debt Charges</b>			
		<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>
		<b>\$</b>	<b>\$</b>
Recovered from the consolidated revenue fund			
- general tax rates	50	238,552	156,942
- special are rates and special charges	51	121,511	52,783
- benefiting landowners	52	73,081	22,876
- user rates (consolidated entities)	53	116,386	35,368
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	57	-	-
--	56	-	-
--	58	-	-
--	59	-	-
<b>Total</b>	<b>78</b>	<b>549,530</b>	<b>267,969</b>
Line 78 includes:			
Financing of one-time real estate purchase	90	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-

<b>8. Future principal and interest payments on EXISTING net debt</b>							
		<b>recoverable from the consolidated revenue fund</b>		<b>recoverable from reserve funds</b>		<b>recoverable from unconsolidated entities</b>	
		<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
1999	60	891,109	553,659	-	-	-	-
2000	61	877,353	491,221	-	-	-	-
2001	62	916,650	426,817	-	-	-	-
2002	63	894,418	360,982	-	-	-	-
2003	64	908,978	296,334	-	-	-	-
2004 - 2008	65	3,397,226	750,516	-	-	-	-
2009 onwards	79	330,026	25,035	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>8,215,760</b>	<b>2,904,564</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

<b>9. Future principal payments on EXPECTED NEW debt</b>			
			<b>1</b>
			<b>\$</b>
1999			72
2000			73
2001			74
2002			75
2003			76
<b>Total</b>			<b>77</b>

**10. Other notes (attach supporting schedules as required)**

<b>11. Long term debt refinanced:</b>			
		<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>
		<b>\$</b>	<b>\$</b>
Repayment of Provincial Special Assistance	92	-	-
Other long term debt refinanced	93	-	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General levy	1		4,355,847	109,545	4,465,392	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		289,656	-	289,656	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		69,009	-	69,009	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- general</b>	<b>11</b>	-	4,714,512	109,545	4,824,057	4,755,048	-	69,009	-	4,824,057	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
<b>Subtotal levied by tax rate -- special areas</b>	<b>18</b>	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	<b>19</b>	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	<b>20</b>	-	-	-	-	-	-	-	-	-	-
<b>Sewer surcharge on direct water billings</b>	<b>21</b>	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	<b>22</b>	-	4,714,512	109,545	4,824,057	4,755,048	-	69,009	-	4,824,057	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	4,232,240	111,444	-	4,343,684	4,268,831	74,853	-	4,343,684	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	23,041	-	-	23,041	23,041	-	-	23,041	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	2,800,384	43,262	-	2,843,646	2,795,501	48,145	-	2,843,646	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	355,305	11,101	-	366,406	358,160	8,246	-	366,406	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	7,410,970	165,807	-	7,576,777	7,445,533	131,244	-	7,576,777	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Amherstburg T
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For the year ended December 31, 1998.

		1 \$
<b>Balance at the beginning of the year</b>	1	2,747,452
<b>Revenues</b>		
Contributions from revenue fund	2	332,461
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	141,008
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	71,354
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	544,823
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	25,886
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	25,886
<b>Balance at the end of the year for:</b>		
Reserves	23	1,742,050
Reserve Funds	24	1,524,338
<b>Total</b>	25	3,266,388
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	800,583
Contingencies	27	58,756
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	62,000
Sick leave	31	57,428
Insurance	32	3,196
Workers' compensation	33	-
Capital expenditure - general administration	34	26,148
- roads	35	448,500
- sanitary and storm sewers	36	-
- parks and recreation	64	490,316
- library	65	-
- other cultural	66	-
- water	38	206,312
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	178,845
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	817,949
Lot levies and subdivider contributions	44	116,355
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	3,266,388

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1998.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	2,297,565	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	140,209	
Ontario	3	76,288	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	- <small>portion of taxes</small>
Waterworks	7	-	- <small>receivable for</small>
Other (including unorganized areas)	8	607,377	- <small>business taxes</small>
Taxes receivable			
Current year's levies	9	1,161,046	
Previous year's levies	10	493,425	-
Prior year's levies	11	163,504	-
Penalties and interest	12	142,280	-
Less allowance for uncollectables (negative)	13	- 10,800	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	584,731	
Other	17	-	
Other current assets	18	-	- <small>portion of line 20</small>
<b>Capital outlay to be recovered in future years</b>	19	8,215,760	- <small>for tax sale / tax</small>
<b>Deferred taxes receivable</b>	60	-	- <small>registration</small>
<b>Other long term assets</b>	20	515,180	-
<b>Total</b>	21	14,386,565	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	16,597				
Other municipalities	29	-				
School Boards	30	157,450				
Trade accounts payable	31	1,221,079				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	4,852,739				
- special area rates and special charges	35	652,119				
- benefitting landowners	36	337,367				
- user rates (consolidated entities)	37	2,373,536				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	3,266,388				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	101,211				
Special charges and special areas (specify)						
--	43	-				
--	44	211,006				
--	45	-				
--	46	10,311				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	1,059,916				
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	126,846				
<b>Total</b>	59	14,386,565				

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

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## STATISTICAL DATA

For the year ended December 31, 1998.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	13
Non-line Department Support Staff	2	-
Fire	3	4
Police	4	23
Transit	5	-
Public Works	6	17
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	4
Libraries	11	-
Planning	12	2
<b>Total</b>	<b>13</b>	<b>63</b>

	continuous full time employees December 31	
	1 \$	2 \$
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	3,817,723
Employee benefits	15	759,925
		436,695
		24,202

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	18,245,838
Previous years' tax	17	980,297
Penalties and interest	18	276,339
<b>Subtotal</b>	<b>19</b>	<b>19,502,474</b>
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	70,343
- recoverable from upper tier	90	29,698
- recoverable from school boards	91	110,715
Transfers to tax sale and tax registration accounts	26	35,886
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
	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	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	-
- recoverable from upper tier	96	-
- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
<b>Total reductions</b>	<b>29</b>	<b>19,749,116</b>
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1998 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,980,225
Due date of last installment (YYYYMMDD)	33	19,980,425
Final billings: Number of installments	34	3
Due date of first installment (YYYYMMDD)	35	19,980,828
Due date of last installment (YYYYMMDD)	36	19,981,125
		\$
Supplementary taxes levied with 1999 due date	37	382,290

	long term financing requirements			
	gross expenditures	approved by the O.M.B. or Council	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				
in 1999	58	1,300,000	-	-
in 2000	59	2,500,000	-	-
in 2001	60	1,000,000	-	1,000,000
in 2002	61	1,000,000	-	1,000,000
in 2003	62	1,000,000	-	1,000,000
<b>Total</b>	<b>63</b>	<b>6,800,000</b>	<b>-</b>	<b>3,000,000</b>

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

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## STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	5,606	4,763		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	6,601	1,701,635	251,032	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	4,577	379,132	174,480	
	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	Own sinking funds	83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31		84		46,484		
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1997	Approved but not financed as at December 31, 1997	67	-	-	-	
	Approved in 1998	68	101,000	5,071,264	5,172,264	
	Financed in 1998	69	101,000	5,071,264	5,172,264	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1998	71	-	-	-	
	Applications submitted but not approved as at Decemeber 31, 1998	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		10,973,000	11,023,000	11,123,000	11,223,000	11,323,000
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	Total construction contracts awarded	85	-	-		
	Construction contracts awarded at \$100,000 or greater	86	-	-		

**ANALYSIS OF USER FEES**

Municipality

Amherstburg T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	<b>Subtotal</b>					
<b>All other user fees</b>					1,114,808	
	<b>Total</b>				1,114,808	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Amherstburg T

## PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	
			1	2	3	4	5	6	7	
No. of years of the program	(#)	1	-	-	-	-	-	-	-	
Cross class funding (1=Yes; 0=No)		2								
Properties increasing:										
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-	
Minimum threshold amount:										
- dollar value	(\$)	5	-	-	-	-	-	-	-	
- per cent value	(%)	6	-	-	-	-	-	-	-	
Phase-in rate	(%)	7	-	-	-	-	-	-	-	
Properties decreasing:										
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-	
- dollar value	(\$)	10	-	-	-	-	-	-	-	
- per cent value	(%)	11	-	-	-	-	-	-	-	
Phase-in rate	(%)	12	-	-	-	-	-	-	-	
large industrial			farmland	managed forest	pipeline	new multi-residential				
			1	2	3	4	5			
No. of years of the program	(#)	13	-	-	-	-	-	-	-	
Cross class funding (1=Yes; 0=No)		14								
Properties increasing:										
No. of properties affected within class	(#)	15	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	16	-	-	-	-	-	-	-	
Minimum threshold amount:										
- dollar value	(\$)	17	-	-	-	-	-	-	-	
- per cent value	(%)	18	-	-	-	-	-	-	-	
Phase-in rate	(%)	19	-	-	-	-	-	-	-	
Properties decreasing:										
No. of properties affected within class	(#)	20	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	21	-	-	-	-	-	-	-	
Minimum threshold amount:										
- dollar value	(\$)	22	-	-	-	-	-	-	-	
- per cent value	(%)	23	-	-	-	-	-	-	-	
Phase-in rate	(%)	24	-	-	-	-	-	-	-	
2. Rebate programs under section 442.2 of the Municipal Act										
			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial		
			1	2	3	4	5	6		
No. of years of the program	(#)	25	-	-	-	-	-	-	-	
Total no. of properties in class	(#)	26	-	-	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	-	-	
Minimum threshold amount:										
- dollar value	(\$)	29	-	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	-	
Assessment value to qualify:										
- minimum	(\$)	31	-	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act										
			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
			1	2	3	4	5	6	7	
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-	
Properties increasing:										
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-	
Properties decreasing:										
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-	
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act										
			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
			1	2	3	4	5	6	7	
Total no. of properties in class	(#)	38	15	-	-	2	-	85	3	
Budgetary levy change	(%)	39	8	1	-	1	1	2	3	
Properties increasing:										
No. of properties affected within class	(#)	40	12	222	-	1	-	67	2	
Total tax increase phase-ins for year	(\$)	41	29,376	96,685	-	1,781	-	-	75,922	
Total tax adjustments for the year	(\$)	42	29,620	246,156	-	2,018	-	-	56,193	
Properties decreasing:										
No. of properties affected within class	(#)	43	3	67	-	1	-	18	1	
Percentage used to determine decrease phase-in	(%)	44	2	14	-	0	-	12	13	
Total tax decrease phase-ins for year	(\$)	45	629	67,159	-	692	-	85,140	79,629	
Total tax adjustments for the year	(\$)	46	3,053	91,248	-	938	-	71,493	66,024	