

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 36003

MUNICIPALITY OF: Chatham-Kent C

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Chatham-Kent C

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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
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	105,059,854	-	39,308,900	65,750,954
Direct water billings on ratepayers -- own municipality	2	9,168,113	-		9,168,113
-- other municipalities	3	14,477	-		14,477
Sewer surcharge on direct water billings -- own municipality	4	6,472,394	-		6,472,394
-- other municipalities	5	-	-		-
Subtotal	6	120,714,838	-	39,308,900	81,405,938
PAYMENTS IN LIEU OF TAXATION					
Canada	7	220,617	-	-	220,617
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	478,625	-	82,104	396,521
Ontario Hydro	13	210,697	-	-	210,697
Liquor Control Board of Ontario	14	24,203	-	-	24,203
Other	15	763,136	-	-	763,136
Municipal enterprises	16	33,361	-	-	33,361
Other municipalities and enterprises	17	461,665	-	-	461,665
Subtotal	18	2,192,304	-	82,104	2,110,200
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	21,280,000			21,280,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	21,280,000			21,280,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	25,853,396			25,853,396
Canada specific grants	30	266,312			266,312
Other municipalities - grants and fees	31	169			169
Fees and service charges	32	14,997,573			14,997,573
Subtotal	33	41,117,450			41,117,450
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	1,583,749			1,583,749
Investment income - from own funds	39	-			-
- other	40	2,219,084			2,219,084
Donations	70	115,640			115,640
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	992,129			992,129
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	4,910,602	-	-	4,910,602
TOTAL REVENUE	51	190,215,194	-	39,391,004	150,824,190

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Chatham-Kent C

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
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	16,428,451	11,576,104	84,509	4,313,301	454,537
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	735,396	548,580	7,056	164,051	15,709
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	1,475,961	986,066	8,632	406,489	74,774
Managed Forest	0.115000	101	74	-	24	3
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	18,639,909	13,110,824	100,197	4,883,865	545,023
Subtotal Commercial		11,926,386	8,148,465	41,146	3,377,672	359,103
Subtotal Industrial		7,175,843	4,902,752	24,757	2,032,271	216,064
Pipeline	-	1,153,447	788,070	3,979	326,668	34,730
Other	-	-	-	-	-	-
Supplementary Taxes		413,315	287,460	895	115,967	8,993
Subtotal levied by tax rate		39,308,900	27,237,571	170,974	10,736,443	1,163,913
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		39,308,900	27,237,571	170,974	10,736,443	1,163,913

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Chatham-Kent C

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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	-	150,581	-	1,051,636
Protection to Persons and Property					
Fire	2	-	-	-	188,157
Police	3	1,034,342	-	-	61,791
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,946,955
Emergency measures	6	-	-	-	-
Subtotal	7	1,034,342	-	-	2,196,903
Transportation services					
Roadways	8	-	-	-	959,290
Winter Control	9	-	-	-	12
Transit	10	-	-	-	319,962
Parking	11	-	-	-	94,579
Street Lighting	12	-	-	-	33,927
Air Transportation	13	-	-	-	39,912
--	14	-	-	-	-
Subtotal	15	-	-	-	1,447,682
Environmental services					
Sanitary Sewer System	16	12,500	-	-	312,082
Storm Sewer System	17	-	-	-	5,381
Waterworks System	18	-	-	-	286,343
Garbage Collection	19	-	-	-	115,253
Garbage Disposal	20	8,892	-	-	431,481
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,392	-	-	1,150,540
Health Services					
Public Health Services	24	68,564	-	169	28,108
Public Health Inspection and Control	25	15,091	-	-	25,099
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	384,161
--	29	-	-	-	-
Subtotal	30	83,655	-	169	437,368
Social and Family Services					
General Assistance	31	15,207,482	-	-	-
Assistance to Aged Persons	32	7,258,898	-	-	4,066,404
Assistance to Children	33	-	-	-	-
Day Nurseries	34	1,553,367	-	-	444,897
--	35	-	-	-	-
Subtotal	36	24,019,747	-	-	4,511,301
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,500	5,192	-	3,384,922
Libraries	38	255,178	1,822	-	28,155
Other Cultural	39	41,878	9,500	-	246,004
Subtotal	40	298,556	16,514	-	3,659,081
Planning and Development					
Planning and Development	41	-	-	-	232,896
Commercial and Industrial	42	-	99,217	-	306,569
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	395,704	-	-	3,597
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	395,704	99,217	-	543,062
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	25,853,396	266,312	169	14,997,573

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Chatham-Kent C

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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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	7,383,838	224,035	6,280,953	3,107,243	-	3,540,965	13,455,104
Protection to Persons and Property								
Fire	2	5,102,698	178,803	824,417	158,183	-	236,224	6,500,325
Police	3	9,149,662	545,680	5,007,986	131,300	-	-	14,834,628
Conservation Authority	4	-	43,080	-	-	402,603	-	445,683
Protective inspection and control	5	725,405	-	224,043	-	1,173	53,663	1,001,938
Emergency measures	6	645,349	-	158,566	-	-	-	803,915
Subtotal	7	15,623,114	767,563	6,215,012	289,483	401,430	289,887	23,586,489
Transportation services								
Roadways	8	4,204,333	748,824	9,108,103	2,509,250	-	9,900	17,739,965
Winter Control	9	168,881	-	681,905	-	-	137,749	988,535
Transit	10	52,691	-	961,120	3,700	-	-	1,017,511
Parking	11	73,337	-	70,632	69,042	-	4,468	217,479
Street Lighting	12	1,527	-	587,332	-	-	114,982	703,841
Air Transportation	13	1,717	-	44,293	1,600	3,713	200	44,097
--	14	-	-	-	-	-	-	-
Subtotal	15	4,502,486	748,824	11,453,385	2,583,592	13,613	1,436,754	20,711,428
Environmental services								
Sanitary Sewer System	16	1,147,065	1,523,218	2,332,103	1,918,544	-	466,798	7,387,728
Storm Sewer System	17	114,376	30,622	102,823	150,000	-	46,815	444,636
Waterworks System	18	2,469,623	363,772	4,695,035	2,789,914	-	156,483	10,161,861
Garbage Collection	19	1,500	-	823,620	1,800	-	26,649	853,569
Garbage Disposal	20	293,977	-	2,222,306	174,546	-	127,128	2,817,957
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,026,541	1,917,612	10,175,887	5,034,804	-	510,907	21,665,751
Health Services								
Public Health Services	24	1,295,191	-	364,412	7,600	-	45,131	1,712,334
Public Health Inspection and Control	25	1,095,911	-	65,923	-	-	-	1,161,834
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	2,909,322	-	-	-	2,909,322
Cemeteries	28	366,122	-	172,915	800	911	76,253	615,179
--	29	-	-	-	-	-	-	-
Subtotal	30	2,757,224	-	3,512,572	8,400	911	121,384	6,398,669
Social and Family Services								
General Assistance	31	2,450,132	-	423,933	-	24,158,837	168,477	27,201,379
Assistance to Aged Persons	32	9,386,345	-	1,870,719	6,000	1,418	66,184	11,327,830
Assistance to Children	33	-	-	619,700	-	-	-	619,700
Day Nurseries	34	1,178,944	-	131,895	600	695,266	78,881	2,085,586
--	35	-	-	-	-	-	-	-
Subtotal	36	13,015,421	-	3,046,247	6,600	24,852,685	313,542	41,234,495
Social Housing	90	-	-	3,908,221	-	-	-	3,908,221
Recreation and Cultural Services								
Parks and Recreation	37	3,219,974	500,926	2,778,472	383,800	6,880	374,171	7,250,463
Libraries	38	1,628,190	-	467,993	2,200	3	17,507	2,115,887
Other Cultural	39	459,806	-	342,254	5,700	-	5,106	802,654
Subtotal	40	5,307,970	500,926	3,588,719	391,700	6,883	386,572	10,169,004
Planning and Development								
Planning and Development	41	601,467	-	527,379	-	17,025	-	1,111,821
Commercial and Industrial	42	302,178	408,393	172,670	30,000	-	5,086	908,155
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,108,199	403,549	211,937	-	-	487,005	2,210,690
Tile Drainage and Shoreline Assistance	45	-	1,250,204	-	-	-	-	1,250,204
--	46	-	-	-	-	-	-	-
Subtotal	47	2,011,844	2,062,146	911,986	30,000	17,025	481,919	5,480,870
Electricity	48	-	53,621	-	14,500	-	-	68,121
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	54,628,438	6,274,727	49,092,982	11,466,322	25,215,683	-	146,678,152

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	12,775,571
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	6,577,566
Reserves and Reserve Funds	3	3,013,636
	Subtotal 4	9,591,202
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	563,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
	Subtotal * 18	563,000
Grants and Loan Forgiveness		
Ontario	20	13,100,562
Canada	21	-
Other Municipalities	22	-
	Subtotal 23	13,100,562
Other Financing		
Prepaid Special Charges	24	4,128,860
Proceeds From Sale of Land and Other Capital Assets	25	48,892
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	12,368
--	31	91,085
	Subtotal 32	4,281,205
	Total Sources of Financing 33	27,535,969
Applications		
Own Expenditures		
Short Term Interest Costs	34	445,006
Other	35	25,822,467
	Subtotal 36	26,267,473
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	563,000
	Subtotal 40	563,000
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
	Total Applications 42	26,830,473
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	12,070,075
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 7,821,785
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	19,891,860
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	12,070,075
* - 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

Chatham-Kent C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	10,322,680	-	-	5,617,190
Protection to Persons and Property					
Fire	2	-	-	-	6,576
Police	3	-	-	-	971,273
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	977,849
Transportation services					
Roadways	8	773,347	-	-	4,741,171
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	25,240	-	-	88,225
Street Lighting	12	25,747	-	-	38,620
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	824,334	-	-	4,868,016
Environmental services					
Sanitary Sewer System	16	601,723	-	-	1,543,035
Storm Sewer System	17	27,844	-	-	393,827
Waterworks System	18	-	-	-	7,622,617
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	629,567	-	-	9,559,479
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	19,797
--	29	-	-	-	-
Subtotal	30	-	-	-	19,797
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	32,460	-	-	196,509
Libraries	38	3,090	-	-	167,124
Other Cultural	39	-	-	-	206,903
Subtotal	40	35,550	-	-	570,536
Planning and Development					
Planning and Development	41	-	-	-	2,840
Commercial and Industrial	42	-	-	-	53,956
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,288,431	-	-	4,597,810
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,288,431	-	-	4,654,606
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,100,562	-	-	26,267,473

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Chatham-Kent C

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	413,401
Police	3	469,408
Conservation Authority	4	1,140,000
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	90,000
Transportation services		
Roadways	8	1,699,408
Winter Control	9	1,415,639
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	1,415,639
Storm Sewer System	17	6,595,291
Waterworks System	18	16,884
Garbage Collection	19	2,469,491
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	9,081,666
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	1,518,959
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	1,518,959
Commercial and Industrial	42	-
Residential Development	43	3,730,125
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	701,057
--	46	4,785,733
Subtotal	47	-
Electricity	48	9,216,915
Gas	49	79,000
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1998.

		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	8,047,202
: To Canada and agencies	2	-
: To other	3	15,377,786
Subtotal	4	23,424,988
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	23,424,988
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	19,838,457
Long term bank loans	18	325,061
Lease purchase agreements	19	-
Mortgages	20	23,067
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	3,238,403
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
- par value of this amount in _____	26	-
Other - Canadian dollar equivalent included in line 15 above		
- par value of this amount in _____	27	-
- par value of this amount in _____	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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	388,219
Total liability under OMERS plans		
- initial unfunded	34	384,769
- 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	4,908,582
--	43	1,009,753
--	44	4,274,000
Total	45	10,965,323

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Municipality

Chatham-Kent C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		total		
		accumulated	outstanding	debt
		surplus (deficit)	capital obligation	charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	329,789	44,178
- share of integrated projects	49	-	-	-

		principal		interest	
		1		2	
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates	50	1,593,275	665,154		
- special are rates and special charges	51	174,905	28,086		
- benefiting landowners	52	1,823,078	749,333		
- user rates (consolidated entities)	53	656,736	530,539		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	39,500	14,121		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	4,287,494	1,987,233		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	3,510,366	1,677,560	-	-	-	-
2000	61	3,387,169	1,409,213	-	-	-	-
2001	62	3,068,294	1,110,431	-	-	-	-
2002	63	1,959,072	860,886	-	-	-	-
2003	64	1,649,290	711,217	-	-	-	-
2004 - 2008	65	4,696,934	1,888,261	-	-	-	-
2009 onwards	79	1,915,460	495,155	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	3,238,403	-	-	-	-	-
Total	71	23,424,988	8,152,723	-	-	-	-

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

		1	
		\$	\$
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1		2	
		\$	\$	\$	\$
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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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	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	27,032,214	287,460	-	27,319,674	27,237,570	82,104	-	27,319,674	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	170,080	895	-	170,975	170,975	-	-	170,975	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	10,620,476	115,967	-	10,736,443	10,736,443	-	-	10,736,443	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	1,154,922	8,993	-	1,163,915	1,163,915	-	-	1,163,915	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	38,977,692	413,315	-	39,391,007	39,308,903	82,104	-	39,391,007	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Chatham-Kent C

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15

For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	-
Revenues		
Contributions from revenue fund	2	4,888,757
Contributions from capital fund	3	-
Development Charges Act	67	439,143
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	43,068
Investment income - from own funds	5	28,711
- other	6	197
--	9	11,857,090
--	10	5,975
--	11	10,017
--	12	20,611,636
Total revenue	13	37,884,594
Expenditures		
Transferred to capital fund	14	3,013,636
Transferred to revenue fund	15	992,129
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	4,005,765
Balance at the end of the year for:		
Reserves	23	33,008,257
Reserve Funds	24	870,572
Total	25	33,878,829
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	6,000,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	5,975
Sick leave	31	-
Insurance	32	745,140
Workers' compensation	33	-
Capital expenditure - general administration	34	622,262
- roads	35	13,141,975
- sanitary and storm sewers	36	-
- parks and recreation	64	325,198
- library	65	250,953
- other cultural	66	-
- water	38	4,700,295
- transit	39	333,025
- housing	40	-
- industrial development	41	-
- other and unspecified	42	5,180,119
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	108,593
--	53	29,109
--	54	1,565,612
Obligatory reserve funds:		
Development Charges Act	68	411,948
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	213,764
Parking revenues	45	244,861
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	33,878,829

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	20,763,932	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	1,035,502	
Ontario	3	4,666,198	
Region or county	4	-	
Other municipalities	5	82,878	
School Boards	6	210,100	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,604,949	business taxes
Taxes receivable			
Current year's levies	9	7,164,297	
Previous year's levies	10	2,445,764	232,476
Prior year's levies	11	2,244,160	236,377
Penalties and interest	12	1,503,941	130,541
Less allowance for uncollectables (negative)	13	- 1,627,038	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	642,206	portion of line 20
Capital outlay to be recovered in future years	19	23,424,989	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	1,044,633	-
Total	21	66,206,511	

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
Current Liabilities						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	718,198				
Ontario	27	6,507,550				
Region or county	28	-				
Other municipalities	29	8,839				
School Boards	30	40,180				
Trade accounts payable	31	7,570,026				
Other	32	1,035,773				
Other current liabilities	33	256,307				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	10,895,439				
- special area rates and special charges	35	-				
- benefitting landowners	36	4,785,733				
- user rates (consolidated entities)	37	7,664,817				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	79,000				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	33,878,829				
Accumulated net revenue (deficit)						
General revenue	42	4,253,806				
Special charges and special areas (specify)						
--	43	85,129				
--	44	290,198				
--	45	206,762				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
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	12,070,075				
Total	59	66,206,511				

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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STATISTICAL DATA

For the year ended December 31, 1998.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	15
Non-line Department Support Staff	2	173
Fire	3	58
Police	4	182
Transit	5	5
Public Works	6	236
Health Services	7	41
Homes for the Aged	8	131
Other Social Services	9	70
Parks and Recreation	10	36
Libraries	11	24
Planning	12	8
Total	13	979

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	36,743,285
Employee benefits	15	2,760,046
		14,404,865
		720,243

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	96,744,770
Previous years' tax	17	5,162,596
Penalties and interest	18	1,196,197
Subtotal	19	103,103,563
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	85,340
- recoverable from upper tier	90	-
- recoverable from school boards	91	186,764
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	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	-
Total reductions	29	103,375,667
Amounts added to the tax roll for collection purposes only	30	7,056
Business taxes written off under subsection 441(1) of the Municipal Act	81	767,911

		1
4. Tax due dates for 1998 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,980,301
Due date of last installment (YYYYMMDD)	33	19,980,501
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,981,001
Due date of last installment (YYYYMMDD)	36	19,981,201
		\$
Supplementary taxes levied with 1999 due date	37	-

	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	6,015,318	-	-
in 2000	59	4,721,000	-	-
in 2001	60	2,377,000	-	-
in 2002	61	2,138,000	-	-
in 2003	62	825,000	-	-
Total	63	16,076,318	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	232,298	-	106,978
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	32,147	5,759,823	3,408,290
	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	28,603	6,472,394	-
	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	-	-	281
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	2
				\$	\$
Loans or advances due to reserve funds as at December 31		84	-	-	-
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	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	-	-	-
	Financed in 1998	69	-	-	-
	No long term financing necessary	70	-	-	-
	Approved but not financed as at December 31, 1998	71	-	-	-
	Applications submitted but not approved as at December 31, 1998	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
73	73	148,000,000	158,000,000	160,000,000	163,000,000
13. Municipal procurement this year					
				1	2
				\$	\$
Total construction contracts awarded	Total construction contracts awarded	85	11	-	3,305,161
	Construction contracts awarded at \$100,000 or greater	86	10	-	3,230,991

ANALYSIS OF USER FEES

Municipality

Chatham-Kent C

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
	32	1			3,744,415	0
	37	2			1,689,362	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			5,433,777	
All other user fees		22			9,563,796	
	Total	23			14,997,573	

1998 FINANCIAL INFORMATION RETURN

Municipality

Chatham-Kent C

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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	3	3	3	3	3	3	3																																																																																																																														
Cross class funding (1=Yes; 0=No)	2																																																																																																																																					
Properties increasing:																																																																																																																																						
No. of properties affected within class	(#) 3	17,336	64	937	7	9	9	117																																																																																																																														
Total adjustments for the year	(\$)	1,529,536	97,755	1,142,937	9,230	143,454	8,300	438,640																																																																																																																														
Minimum threshold amount:																																																																																																																																						
- dollar value	(\$)	-	-	-	-	-	-	-																																																																																																																														
- per cent value	(%)	-	-	-	-	-	-	-																																																																																																																														
Phase-in rate	(%) 7	66	66	66	66	66	66	66																																																																																																																														
Properties decreasing:																																																																																																																																						
No. of properties affected within class	(#) 8	20,050	129	2,340	6	14	1	298																																																																																																																														
Total adjustments for the year	(\$)	1,596,137	197,944	1,537,810	36,698	137,898	375	359,769																																																																																																																														
- dollar value	(\$)	-	-	-	-	-	-	-																																																																																																																														
- per cent value	(%)	-	-	-	-	-	-	-																																																																																																																														
Phase-in rate	(%) 12	66	66	66	66	66	66	66																																																																																																																														
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th>large industrial</th> <th>farmland</th> <th>managed forest</th> <th>pipeline</th> <th>new multi-residential</th> </tr> <tr> <th colspan="2"></th> <th>1</th> <th>2</th> <th>3</th> <th>4</th> <th>5</th> </tr> </thead> <tbody> <tr> <td>No. of years of the program</td> <td>(#) 13</td> <td style="text-align: center;">3</td> </tr> <tr> <td>Cross class funding (1=Yes; 0=No)</td> <td>14</td> <td colspan="5" style="background-color: #cccccc;"></td> </tr> <tr> <td colspan="7">Properties increasing:</td> </tr> <tr> <td>No. of properties affected within class</td> <td>(#) 15</td> <td style="text-align: center;">12</td> <td style="text-align: center;">1,503</td> <td style="text-align: center;">3</td> <td style="text-align: center;">30</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Total adjustments for the year</td> <td>(\$)</td> <td style="text-align: center;">215,844</td> <td style="text-align: center;">47,940</td> <td style="text-align: center;">88</td> <td style="text-align: center;">119,319</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="7">Minimum threshold amount:</td> </tr> <tr> <td>- dollar value</td> <td>(\$)</td> <td style="text-align: center;">-</td> </tr> <tr> <td>- per cent value</td> <td>(%)</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Phase-in rate</td> <td>(%) 19</td> <td style="text-align: center;">66</td> </tr> <tr> <td colspan="7">Properties decreasing:</td> </tr> <tr> <td>No. of properties affected within class</td> <td>(#) 20</td> <td style="text-align: center;">29</td> <td style="text-align: center;">6,743</td> <td style="text-align: center;">1</td> <td style="text-align: center;">24</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Total adjustments for the year</td> <td>(\$)</td> <td style="text-align: center;">226,047</td> <td style="text-align: center;">235,728</td> <td style="text-align: center;">12</td> <td style="text-align: center;">67,022</td> <td style="text-align: center;">-</td> </tr> <tr> <td colspan="7">Minimum threshold amount:</td> </tr> <tr> <td>- dollar value</td> <td>(\$)</td> <td style="text-align: center;">-</td> </tr> <tr> <td>- per cent value</td> <td>(%)</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Phase-in rate</td> <td>(%) 24</td> <td style="text-align: center;">66</td> <td style="text-align: center;">66</td> <td style="text-align: center;">66</td> <td style="text-align: center;">66</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>											large industrial	farmland	managed forest	pipeline	new multi-residential			1	2	3	4	5	No. of years of the program	(#) 13	3	3	3	3	3	Cross class funding (1=Yes; 0=No)	14						Properties increasing:							No. of properties affected within class	(#) 15	12	1,503	3	30	-	Total adjustments for the year	(\$)	215,844	47,940	88	119,319	-	Minimum threshold amount:							- dollar value	(\$)	-	-	-	-	-	- per cent value	(%)	-	-	-	-	-	Phase-in rate	(%) 19	66	66	66	66	66	Properties decreasing:							No. of properties affected within class	(#) 20	29	6,743	1	24	-	Total adjustments for the year	(\$)	226,047	235,728	12	67,022	-	Minimum threshold amount:							- dollar value	(\$)	-	-	-	-	-	- per cent value	(%)	-	-	-	-	-	Phase-in rate	(%) 24	66	66	66	66	-
		large industrial	farmland	managed forest	pipeline	new multi-residential																																																																																																																																
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		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	(\$)	-	-	-	-	-	-																																																																																																																															
Minimum threshold amount:																																																																																																																																						
- dollar value	(\$)	-	-	-	-	-	-																																																																																																																															
- per cent value	(%)	-	-	-	-	-	-																																																																																																																															
Assessment value to qualify:																																																																																																																																						
- minimum	(\$)	-	-	-	-	-	-																																																																																																																															
- maximum	(\$)	-	-	-	-	-	-																																																																																																																															
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	-	-	-	-	-	-	6																																																																																																																														
Total adjustments for the year	(\$)	-	-	-	-	-	-	-																																																																																																																														
Properties decreasing:																																																																																																																																						
No. of properties affected within class	(#) 36	-	-	-	-	-	-	-																																																																																																																														
Total adjustments for the year	(\$)	-	-	-	-	-	-	-																																																																																																																														
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	177	-	-	23	10	380	41																																																																																																																														
Budgetary levy change	(%) 39	-	-	-	-	-	-	-																																																																																																																														
Properties increasing:																																																																																																																																						
No. of properties affected within class	(#) 40	8	384	4	4	-	52	6																																																																																																																														
Total tax increase phase-ins for year	(\$)	29,205	1,248,455	6,540	185,753	-	449,431	210,257																																																																																																																														
Total tax adjustments for the year	(\$)	4,532	309,045	1,124	39,195	-	98,986	29,213																																																																																																																														
Properties decreasing:																																																																																																																																						
No. of properties affected within class	(#) 43	15	1,215	4	4	-	166	13																																																																																																																														
Percentage used to determine decrease phase-in	(%) 44	10	6	6	6	6	5	5																																																																																																																														
Total tax decrease phase-ins for year	(\$)	44,197	1,214,580	43,761	115,179	-	322,195	90,100																																																																																																																														
Total tax adjustments for the year	(\$)	4,532	322,796	7,793	18,775	-	109,011	19,187																																																																																																																														