

# **1998 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 57079**

**MUNICIPALITY OF: Dubreuilville Tp**

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Dubreuilville Tp

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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	840,064	-	257,322	582,742
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>840,064</b>	<b>-</b>	<b>257,322</b>	<b>582,742</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	450,000			450,000
Special Transition Assistance	63	37,000			37,000
Special Circumstances Fund	64	81,412			81,412
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>568,412</b>			<b>568,412</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	190,240			190,240
Canada specific grants	30	5,448			5,448
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	13,567			13,567
<b>Subtotal</b>	<b>33</b>	<b>209,255</b>			<b>209,255</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,095	-	-	6,095
Rents, concessions and franchises	36	63,241			63,241
Fines	37	-			-
Penalties and interest on taxes	38	22,898			22,898
Investment income - from own funds	39	-			-
- other	40	7,866			7,866
Donations	70	36,306			36,306
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
<b>Subtotal</b>	<b>50</b>	<b>136,406</b>	<b>-</b>	<b>-</b>	<b>136,406</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,754,137</b>	<b>-</b>	<b>257,322</b>	<b>1,496,815</b>





# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Dubreuilville Tp

**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	97,986	13,271	1,960	82,755	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	2,544	344	51	2,149	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	100,530	13,615	2,011	84,904	-
<b>Subtotal Commercial</b>		51,171	-	-	51,171	-
<b>Subtotal Industrial</b>		104,490	-	-	104,490	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		1,131	153	23	955	-
<b>Subtotal levied by tax rate</b>		257,322	13,768	2,034	241,520	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		-	-	-	-	-
<b>Total school board purposes</b>		257,322	13,768	2,034	241,520	-





# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Dubreuilville Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	6,323	-	-	2,746
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	55
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	589	-	-	3,871
Emergency measures	6	-	-	-	-
Subtotal	7	589	-	-	3,926
<b>Transportation services</b>					
Roadways	8	-	-	-	550
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	550
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	250
Garbage Collection	19	-	-	-	3,135
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	3,385
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	181,415	-	-	-
Cemeteries	28	-	-	-	70
--	29	-	-	-	-
Subtotal	30	181,415	-	-	70
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	5,448	-	790
Libraries	38	1,913	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	1,913	5,448	-	790
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	2,100
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,100
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	190,240	5,448	-	13,567



# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Dubreuilville Tp
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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	186,775	-	148,846	78,627	-	-	414,248
<b>Protection to Persons and Property</b>								
Fire	2	23,363	-	21,251	15,000	-	-	59,614
Police	3	-	-	275,583	-	-	-	275,583
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	30,434	-	2,758	-	-	-	33,192
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	53,797	-	299,592	15,000	-	-	368,389
<b>Transportation services</b>								
Roadways	8	44,513	-	17,450	-	-	-	61,963
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	431	-	3,181	-	-	-	3,612
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	44,944	-	20,631	-	-	-	65,575
<b>Environmental services</b>								
Sanitary Sewer System	16	4,739	-	14,187	-	-	-	18,926
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	6,092	-	15,145	-	-	-	21,237
Garbage Collection	19	12,777	-	1,028	-	-	-	13,805
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	23,608	-	30,360	-	-	-	53,968
<b>Health Services</b>								
Public Health Services	24	1,571	-	13,613	-	30,239	-	45,423
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	109,673	-	54,349	40,932	-	-	204,954
Cemeteries	28	180	-	667	-	-	-	847
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	111,424	-	68,629	40,932	30,239	-	251,224
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	146,090	-	146,090
Assistance to Aged Persons	32	-	-	-	-	6,291	-	6,291
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	152,381	-	152,381
<b>Social Housing</b>	90	-	-	-	-	30,817	-	30,817
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	83,016	-	59,437	-	-	-	142,453
Libraries	38	-	-	1,085	977	-	-	2,062
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	83,016	-	60,522	977	-	-	144,515
<b>Planning and Development</b>								
Planning and Development	41	3,065	-	12,633	-	-	-	15,698
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	3,065	-	12,633	-	-	-	15,698
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	506,629	-	641,213	135,536	213,437	-	1,496,815

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

## 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	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	64,954
Reserves and Reserve Funds	3	35,000
<b>Subtotal</b>	4	99,954
<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	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	-
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	99,954
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	99,954
<b>Subtotal</b>	36	99,954
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
<b>Total Applications</b>	42	99,954
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- 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	-
* - 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

Dubreuilville Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	99,954
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
<b>Transportation services</b>					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
<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	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	<b>51</b>	-	-	-	<b>99,954</b>

# 1998 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Dubreuilville Tp

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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	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal</b> 7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b> 15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal</b> 23	-
<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	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b> 40	-
<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	-

# 1998 FINANCIAL INFORMATION RETURN

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Dubreuilville Tp

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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	-
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others	5	-
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	-
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	-
Long term bank loans	18	-
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	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

**1998 FINANCIAL INFORMATION RETURN**

Municipality

Dubreuilville Tp
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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>							
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
		1	2	3			
		\$	\$	\$			
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
<b>7. 1998 Debt Charges</b>							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefiting landowners	52	-	-	-			
- user rates (consolidated entities)	53	-	-	-			
Recovered from reserve funds	54	-	-	-			
Recovered from unconsolidated entities							
- hydro	55	-	-	-			
- gas and telephone	57	-	-	-			
--	56	-	-	-			
--	58	-	-	-			
--	59	-	-	-			
<b>Total</b>	<b>78</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>							
		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	-	-	-	-	-	-
2000	61	-	-	-	-	-	-
2001	62	-	-	-	-	-	-
2002	63	-	-	-	-	-	-
2003	64	-	-	-	-	-	-
2004 - 2008	65	-	-	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	-	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
<b>9. Future principal payments on EXPECTED NEW debt</b>							
						1	
						\$	
1999						72	-
2000						73	-
2001						74	-
2002						75	-
2003						76	-
<b>Total</b>						<b>77</b>	-
<b>10. Other notes (attach supporting schedules as required)</b>							
<b>11. Long term debt refinanced:</b>							
			principal	interest			
			1	2			
			\$	\$			
Repayment of Provincial Special Assistance	92	-	-	-			
Other long term debt refinanced	93	-	-	-			



# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	13,615	153	-	13,768	13,768	-	-	13,768	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	2,011	23	-	2,034	2,034	-	-	2,034	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	240,565	955	-	241,520	241,520	-	-	241,520	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	256,191	1,131	-	257,322	257,322	-	-	257,322	-



# 1998 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Dubreuilville Tp

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For the year ended December 31, 1998.

		1 \$
<b>Balance at the beginning of the year</b>	1	467,942
<b>Revenues</b>		
Contributions from revenue fund	2	70,582
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	10
--	9	275
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	70,867
<b>Expenditures</b>		
Transferred to capital fund	14	35,000
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	35,000
<b>Balance at the end of the year for:</b>		
Reserves	23	444,133
Reserve Funds	24	59,676
<b>Total</b>	25	503,809
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	144,080
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	179,920
- roads	35	-
- sanitary and storm sewers	36	34,157
- parks and recreation	64	9,773
- library	65	-
- other cultural	66	-
- water	38	34,158
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	28,038
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	8,026
--	52	15,000
--	53	45,549
--	54	5,108
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	503,809

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

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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	373,852	400
Accounts receivable			
Canada	2	4,322	
Ontario	3	9,472	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	24,617	business taxes
Taxes receivable			
Current year's levies	9	73,441	
Previous year's levies	10	45,330	-
Prior year's levies	11	43,501	-
Penalties and interest	12	18,861	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	170	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	-	for tax sale / tax
<b>Deferred taxes receivable</b>	60	-	registration
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	<b>593,566</b>	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

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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	13,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	30,449				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	33,534				
Other current liabilities	33	12,774				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	503,809				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	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	-				
<b>Total</b>	59	593,566				

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

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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	3
Non-line Department Support Staff		2	1
Fire		3	-
Police		4	-
Transit		5	-
Public Works		6	1
Health Services		7	1
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	1
Libraries		11	-
Planning		12	-
	<b>Total</b>	13	7

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries		14	304,915
Employee benefits		15	48,787
			136,257
			16,670

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections:	Current year's tax	16	766,391
	Previous years' tax	17	63,808
	Penalties and interest	18	21,294
	<b>Subtotal</b>	19	851,493
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	1,161
- recoverable from upper tier		90	-
- recoverable from school boards		91	494
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals		92	-
- cancellations		93	-
- other		94	-
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	-
--		80	-
	<b>Total reductions</b>	29	853,148
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	19,980,407
	Due date of last installment (YYYYMMDD)	33	19,980,531
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,981,001
	Due date of last installment (YYYYMMDD)	36	19,981,102
			\$
Supplementary taxes levied with 1999 due date		37	5,114

		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	100,000	-	-
in 2000		59	100,000	-	-
in 2001		60	100,000	-	-
in 2002		61	100,000	-	-
in 2003		62	100,000	-	-
	<b>Total</b>	63	500,000	-	-

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

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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	-			-
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	-			-
	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	-			-
	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	350			350
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-			-
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31				84	-	
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		67	-	300,000	-	300,000
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	-	300,000	-	300,000
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		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
13. Municipal procurement this year						
					1	2
					\$	
Total construction contracts awarded		85	-			-
Construction contracts awarded at \$100,000 or greater		86	-			-

**ANALYSIS OF USER FEES**

Municipality

Dubreuilville Tp

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		20	20	680	0
	2		0	0	1,345	0
	3		15	25	885	0
	4		5	1,075	2,386	0
	5		100	1,000	3,135	0
	6		1,000	1,000	1,000	0
	7		500	500	1,000	0
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	<b>Subtotal</b>				10,431	
<b>All other user fees</b>					3,136	
	<b>Total</b>				13,567	

# 1998 FINANCIAL INFORMATION RETURN

Municipality

Dubreuilville Tp

## 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	2	-	-	-	13	-
Budgetary levy change	(%)	39	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	40	1	12	-	-	6	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	43	1	17	-	-	7	-
Percentage used to determine decrease phase-in								
Total tax decrease phase-ins for year	(\$)	44	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	45	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	501	5,764	-	-	7,698	-