

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34028**

**MUNICIPALITY OF: Dutton-Dunwich M**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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		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	2,835,077	804,432	928,466	1,102,179
Direct water billings on ratepayers -- own municipality	2	328,391	-		328,391
-- other municipalities	3	3,602	-		3,602
Sewer surcharge on direct water billings -- own municipality	4	154,647	-		154,647
-- other municipalities	5	-	-		-
Subtotal	6	3,321,717	804,432		928,466
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	17,622	8,170		9,452
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,907	496	1,252	1,159
Liquor Control Board of Ontario	14	2,592	1,202	-	1,390
Other	15	-	-	-	-
Municipal enterprises	16	8,413	3,718	393	4,302
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	31,534	13,586	1,645	16,303
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	589,000			589,000
Special Transition Assistance	63	74,000			74,000
Special Circumstances Fund	64	71,483			71,483
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	734,483			734,483
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	141,943			141,943
Canada specific grants	30	2,008			2,008
Other municipalities - grants and fees	31	394,916			394,916
Fees and service charges	32	212,360			212,360
Subtotal	33	751,227			751,227
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	56,849	-	-	56,849
Rents, concessions and franchises	36	73,054			73,054
Fines	37	-			-
Penalties and interest on taxes	38	64,598			64,598
Investment income - from own funds	39	-			-
- other	40	9,012			9,012
Donations	70	10,300			10,300
Sales of publications, equipment, etc	42	13,393			13,393
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Subtotal	50	227,206	-	-	227,206
TOTAL REVENUE	51	5,066,167	818,018	930,111	3,318,038





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	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	591,027	537,553	203	52,860	411
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	8,321	7,859	154	154	154
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	102,374	89,265	-	12,835	274
Managed Forest	0.115000	170	170	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	701,892	634,847	357	65,849	839
Subtotal Commercial		156,527	123,916	617	30,995	999
Subtotal Industrial		45,623	36,118	180	9,034	291
Pipeline	1.296600	16,467	13,036	65	3,261	105
Other	-	-	-	-	-	-
Supplementary Taxes		4,464	3,729	-	735	-
Subtotal levied by tax rate		924,973	811,646	1,219	109,874	2,234
Railway rights-of-way		3,493	2,765	14	692	22
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		3,493	2,765	14	692	22
Total school board purposes		928,466	814,411	1,233	110,566	2,256

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M

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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	81,303	2,008	11,284	7,758
Protection to Persons and Property					
Fire	2	6,975	-	-	1,100
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,975	-	-	1,100
Transportation services					
Roadways	8	-	-	383,632	10,801
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	383,632	10,801
Environmental services					
Sanitary Sewer System	16	40,817	-	-	116
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	29,368
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	2,000	-	-	2,163
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	42,817	-	-	31,647
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	951
--	29	-	-	-	-
Subtotal	30	-	-	-	951
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	-	-	-	51,564
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	51,564
Planning and Development					
Planning and Development	41	-	-	-	4,600
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,848	-	-	4,764
Tile Drainage and Shoreline Assistance	45	-	-	-	99,175
--	46	-	-	-	-
Subtotal	47	10,848	-	-	108,539
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	141,943	2,008	394,916	212,360



		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	192,122	-	178,746	102,223	1,000	-	474,091
Protection to Persons and Property								
Fire	2	29,015	-	50,953	28,759	-	-	108,727
Police	3	-	-	192,844	-	-	-	192,844
Conservation Authority	4	-	-	-	-	12,145	-	12,145
Protective inspection and control	5	16,531	-	17,294	-	-	-	33,825
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	45,546	-	261,091	28,759	12,145	-	347,541
Transportation services								
Roadways	8	375,648	17,733	578,947	165,914	-	-	1,138,242
Winter Control	9	21,487	-	46,147	-	-	-	67,634
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	29,999	-	-	-	29,999
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	397,135	17,733	655,093	165,914	-	-	1,235,875
Environmental services								
Sanitary Sewer System	16	-	57,488	270,516	-	-	-	328,004
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	22,125	132,153	184,970	53,063	-	-	392,311
Garbage Collection	19	-	-	69,521	-	-	-	69,521
Garbage Disposal	20	13,098	-	101,436	-	-	-	114,534
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	35,223	189,641	626,443	53,063	-	-	904,370
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	9,804	-	-	-	9,804
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	9,804	-	-	-	9,804
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	67,644	-	78,064	25,500	35,132	-	206,340
Libraries	38	-	37,893	16,506	2,626	-	-	57,025
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	67,644	37,893	94,570	28,126	35,132	-	263,365
Planning and Development								
Planning and Development	41	-	-	19,237	-	-	-	19,237
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	18,123	8,764	32,727	-	-	-	59,614
Tile Drainage and Shoreline Assistance	45	-	99,175	-	-	-	-	99,175
--	46	-	-	-	-	-	-	-
Subtotal	47	18,123	107,939	51,964	-	-	-	178,026
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	755,793	353,206	1,877,711	378,085	48,277	-	3,413,072

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Dutton-Dunwich M	5
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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	248,035
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	189,043
Reserves and Reserve Funds	3	142,821
Subtotal	4	331,864
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	34,400
Serial Debentures	13	61,801
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	96,201
Grants and Loan Forgiveness		
Ontario	20	312,638
Canada	21	29,424
Other Municipalities	22	-
Subtotal	23	342,062
Other Financing		
Prepaid Special Charges	24	119,330
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	119,330
Total Sources of Financing	33	889,457
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	972,792
Subtotal	36	972,792
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	34,400
Subtotal	40	34,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,007,192
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	365,770
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	100,000
- Proceeds From Long Term Liabilities	46	100,000
- Transfers From Reserves and Reserve Funds	47	100,000
- -	48	65,770
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	365,770
* - 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

Dutton-Dunwich M

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	126,492	-	-	168,656
Protection to Persons and Property					
Fire	2	-	-	-	65,217
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	65,217
Transportation services					
Roadways	8	156,722	-	-	289,825
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	156,722	-	-	289,825
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	29,424	29,424	-	252,576
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	29,424	29,424	-	252,576
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	196,518
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	196,518
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	312,638	29,424	-	972,792

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	239,962	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	90,767	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	90,767	
Storm Sewer System	17	406,428	
Waterworks System	18	-	
Garbage Collection	19	640,575	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,047,003	
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	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	41,215	
--	46	284,170	
	Subtotal	47	-
Electricity	48	325,385	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M

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		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	655,580	
: To Canada and agencies	2	-	
: To other	3	1,119,276	
Subtotal	4	1,774,856	
Plus: All debt assumed by the municipality from others	5	-	
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	71,739	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	71,739	
Total	15	1,703,117	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	1,207,709	
Long term bank loans	18	471,658	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	23,750	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M

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6. Ontario Clean Water Agency Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
			1	2	3			
			\$	\$	\$			
Water projects - for this municipality only			46	-	-			
- share of integrated projects			47	-	-			
Sewer projects - for this municipality only			48	71,739	26,091			
- share of integrated projects			49	-	-			
7. 1998 Debt Charges								
			principal		interest			
			1	2				
			\$	\$				
Recovered from the consolidated revenue fund			50	129,025	116,242			
- general tax rates			51	-	-			
- special are rates and special charges			52	80,864	27,075			
- benefiting landowners			53	-	-			
- user rates (consolidated entities)			54	-	-			
Recovered from reserve funds			55	-	-			
Recovered from unconsolidated entities			57	-	-			
- hydro			56	-	-			
- gas and telephone			58	-	-			
--			59	-	-			
--			59	-	-			
--			78	209,889	143,317			
Total			78	209,889	143,317			
Line 78 includes:			90	-	-			
Financing of one-time real estate purchase			90	-	-			
Other lump sum (balloon) repayments of long term debt			91	-	-			
8. Future principal and interest payments on EXISTING net debt								
			recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities		
			principal	interest	principal	interest	principal	interest
			1	2	3	4	5	6
			\$	\$	\$	\$	\$	\$
1999	60	214,992	134,184	-	-	-	-	-
2000	61	167,991	116,935	-	-	-	-	-
2001	62	160,009	104,065	-	-	-	-	-
2002	63	435,208	80,322	-	-	-	-	-
2003	64	104,361	62,973	-	-	-	-	-
2004 - 2008	65	367,637	203,127	-	-	-	-	-
2009 onwards	79	252,919	132,762	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	1,703,117	834,368	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
							1	
							\$	
1999	72	-	-	-	-	-	-	-
2000	73	-	-	-	-	-	-	-
2001	74	-	-	-	-	-	-	-
2002	75	-	-	-	-	-	-	-
2003	76	-	-	-	-	-	-	-
Total	77	-	-	-	-	-	-	-
10. Other notes (attach supporting schedules as required)								
11. Long term debt refinanced:								
							principal	interest
							1	2
							\$	\$
Repayment of Provincial Special Assistance	92	-	-	-	-	-	-	-
Other long term debt refinanced	93	-	-	-	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Dutton-Dunwich M

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		800,453	3,979	804,432	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		13,586	-	13,586	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	814,039	3,979	818,018	804,432	-	13,586	-	818,018	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	814,039	3,979	818,018	804,432	-	13,586	-	818,018	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Dutton-Dunwich M

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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	-	811,984	3,729	-	815,713	814,411	1,302	-	815,713	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	1,239	-	-	1,239	1,233	6	-	1,239	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	110,157	735	-	110,892	110,566	326	-	110,892	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	2,267	-	-	2,267	2,256	11	-	2,267	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	925,647	4,464	-	930,111	928,466	1,645	-	930,111	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Dutton-Dunwich M

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		1	\$
Balance at the beginning of the year	1	732,367	
Revenues			
Contributions from revenue fund	2	189,042	
Contributions from capital fund	3	-	
Development Charges Act	67	23,368	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	5,290	
Investment income - from own funds	5	-	
- other	6	2,939	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	220,639	
Expenditures			
Transferred to capital fund	14	142,821	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	142,821	
Balance at the end of the year for:			
Reserves	23	556,386	
Reserve Funds	24	253,799	
Total	25	810,185	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	255,000	
Contingencies	27	14,257	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	10,000	
Sick leave	31	-	
Insurance	32	2,519	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	185,500	
- sanitary and storm sewers	36	-	
- parks and recreation	64	45,610	
- library	65	-	
- other cultural	66	-	
- water	38	98,118	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	86,780	
Waterworks current purposes	49	19,107	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	1,269	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	74,029	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	17,996	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	810,185	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Dutton-Dunwich M
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	168,283	-
Accounts receivable			
Canada	2	78,918	
Ontario	3	210,194	
Region or county	4	33,889	
Other municipalities	5	16,583	
School Boards	6	12,368	portion of taxes
Waterworks	7	26,998	receivable for
Other (including unorganized areas)	8	101,234	business taxes
Taxes receivable			
Current year's levies	9	261,443	
Previous year's levies	10	121,613	4,732
Prior year's levies	11	89,584	4,198
Penalties and interest	12	72,395	2,916
Less allowance for uncollectables (negative)	13	- 3,272	- 3,272
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	105,039	
Other current assets	18	11,432	portion of line 20
Capital outlay to be recovered in future years	19	1,703,117	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	27,307	-
	21	3,037,125	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Dutton-Dunwich M
------------------

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	80,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	365,000		
Accounts payable and accrued liabilities				
Canada	26	23,745		
Ontario	27	105,777		
Region or county	28	3,483		
Other municipalities	29	-		
School Boards	30	4,424		
Trade accounts payable	31	260,381		
Other	32	19,785		
Other current liabilities	33	32,231		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,377,732		
- special area rates and special charges	35	-		
- benefitting landowners	36	325,385		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	810,185		
Accumulated net revenue (deficit)				
General revenue	42	- 1,126		
Special charges and special areas (specify)				
--	43	- 28,963		
--	44	- 7,449		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	32,305		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 365,770		
Total	59	3,037,125		

				1	
1. Number of continuous full time employees as at December 31					
Administration		1		5	
Non-line Department Support Staff		2		-	
Fire		3		-	
Police		4		-	
Transit		5		-	
Public Works		6		10	
Health Services		7		-	
Homes for the Aged		8		-	
Other Social Services		9		-	
Parks and Recreation		10		1	
Libraries		11		-	
Planning		12		-	
Total		13		16	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1 \$	2 \$
Wages and salaries	14	576,876		179,292	
Employee benefits	15	115,375		26,894	
				1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax		16		2,626,360	
Previous years' tax		17		226,424	
Penalties and interest		18		59,525	
Subtotal		19		2,912,309	
Discounts allowed		20		6,745	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts		25		9,477	
- recoverable from upper tier		90		6,673	
- recoverable from school boards		91		13,763	
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		866	
- other		94		-	
				2 %	
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		25,838	
- industrial properties		99		1,684	
--		80		-	
Total reductions		29		2,977,355	
Amounts added to the tax roll for collection purposes only		30		108,388	
Business taxes written off under subsection 441(1) of the Municipal Act		81		-	
				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		19,980,327	
Due date of last installment (YYYYMMDD)		33		19,980,626	
Final billings: Number of installments		34		2	
Due date of first installment (YYYYMMDD)		35		19,980,925	
Due date of last installment (YYYYMMDD)		36		19,981,127	
				\$	
Supplementary taxes levied with 1999 due date		37		-	
5. Projected capital expenditures and long term financing requirements as at December 31				long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1999	58	3,000,000	-	-	1,000,000
in 2000	59	1,000,000	-	-	350,000
in 2001	60	1,000,000	-	-	300,000
in 2002	61	1,000,000	-	-	300,000
in 2003	62	1,000,000	-	-	300,000
Total		63	7,000,000	-	2,250,000

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	6,400		6,400	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	731	268,546	59,845
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	495	106,707	47,940
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	2,825,000	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
			\$		
	85	1		206,155	
	86	1		206,155	

ANALYSIS OF USER FEES

Municipality

Dutton-Dunwich M

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				99,175	0
	2				29,386	0
	3				10,801	0
	4				51,564	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			190,926	
All other user fees		22			21,434	
	Total	23			212,360	

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	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-