

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 1026**

**MUNICIPALITY OF: North Dundas Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
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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	9,506,031	3,157,630	3,931,493	2,416,908
Direct water billings on ratepayers -- own municipality	2	587,432	-		587,432
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	506,043	-		506,043
-- other municipalities	5	-	-		-
Subtotal	6	10,599,506	3,157,630	3,931,493	3,510,383
PAYMENTS IN LIEU OF TAXATION					
Canada	7	282,819	90,552	8,247	184,020
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	-	-	-	-
Subtotal	18	282,819	90,552	8,247	184,020
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,652,000			1,652,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	70,551			70,551
Municipal Restructuring Fund	65	333,062			333,062
.....	61	-			-
Subtotal	69	2,055,613			2,055,613
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	811,174			811,174
Canada specific grants	30	1,860			1,860
Other municipalities - grants and fees	31	4,541			4,541
Fees and service charges	32	1,314,176			1,314,176
Subtotal	33	2,131,751			2,131,751
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	69,994	-	-	69,994
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	189,890			189,890
Investment income - from own funds	39	-			-
- other	40	76,500			76,500
Donations	70	971			971
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	63,080			63,080
Contributions from non-consolidated entities	45	-			-
--	46	269,624	269,624		
--	47	-	-		
--	48	-	-		
Subtotal	50	670,059	-	-	670,059
TOTAL REVENUE	51	15,739,748	3,248,182	3,939,740	8,551,826





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

North Dundas Tp
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2LT - SB  
48

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	1,629,961	1,392,787	6,806	162,332	68,036
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	24,981	23,430	-	1,450	101
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	116,608	96,081	228	15,072	5,227
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,771,550	1,512,298	7,034	178,854	73,364
Subtotal Commercial		691,738	281,960	25,096	114,206	270,476
Subtotal Industrial		989,407	403,292	35,896	163,351	386,868
Pipeline	-	429,422	175,037	15,579	70,898	167,908
Other	-	-	-	-	-	-
Supplementary Taxes		49,376	37,970	694	3,226	7,486
Subtotal levied by tax rate		3,931,493	2,410,557	84,299	530,535	906,102
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,931,493	2,410,557	84,299	530,535	906,102

For the year ended December 31, 1998.

## 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

North Dundas 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 \$
General Government	1	-	1,860	-	67,804
Protection to Persons and Property					
Fire	2	-	-	-	18,271
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	726,732	-	-	29,960
Subtotal	7	726,732	-	-	48,231
Transportation services					
Roadways	8	46,824	-	1,674	2,732
Winter Control	9	-	-	-	2,424
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	46,824	-	1,674	5,156
Environmental services					
Sanitary Sewer System	16	6,325	-	-	25,520
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,660
Garbage Collection	19	-	-	-	199,298
Garbage Disposal	20	10,157	-	2,867	51,256
Pollution Control	21	-	-	-	-
--	22	-	-	-	6,025
Subtotal	23	3,832	-	2,867	285,759
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	-	-	-	410,649
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	153
Subtotal	40	-	-	-	410,802
Planning and Development					
Planning and Development	41	-	-	-	14,834
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	33,786	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	481,590
--	46	-	-	-	-
Subtotal	47	33,786	-	-	496,424
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	811,174	1,860	4,541	1,314,176



		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	585,196	59,250	569,628	430,801	16,647	-	1,661,522
Protection to Persons and Property								
Fire	2	82,434	-	100,371	82,127	-	-	264,932
Police	3	-	-	870,000	-	-	-	870,000
Conservation Authority	4	-	-	-	-	46,920	-	46,920
Protective inspection and control	5	35,808	-	36,500	-	-	-	72,308
Emergency measures	6	-	-	749,703	-	-	-	749,703
Subtotal	7	118,242	-	1,756,574	82,127	46,920	-	2,003,863
Transportation services								
Roadways	8	474,955	-	581,935	371,307	-	-	1,428,197
Winter Control	9	-	-	79,130	-	-	-	79,130
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	474,955	-	661,065	371,307	-	-	1,507,327
Environmental services								
Sanitary Sewer System	16	18,333	369,452	342,964	29,940	-	-	760,689
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	18,333	65,473	327,875	156,791	-	-	568,472
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	192,104	31,206	245,934	53,036	-	-	522,280
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	228,770	466,131	916,773	239,767	-	-	1,851,441
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,411	-	-	-	1,411
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,411	-	-	-	1,411
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	385,678	-	217,010	5,043	3,000	-	600,645
Libraries	38	-	-	108	-	-	-	108
Other Cultural	39	-	-	-	-	250	-	250
Subtotal	40	385,678	-	217,118	5,043	3,250	-	601,003
Planning and Development								
Planning and Development	41	14,139	-	24,908	-	-	-	39,047
Commercial and Industrial	42	12,787	-	850	-	-	-	13,637
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	40,924	31,206	-	-	-	-	72,130
Tile Drainage and Shoreline Assistance	45	-	482,655	-	-	-	-	482,655
--	46	-	-	-	-	-	-	-
Subtotal	47	67,850	513,861	25,758	-	-	-	607,469
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,860,691	1,039,242	4,148,327	1,118,959	66,817	-	8,234,036

1998 FINANCIAL INFORMATION RETURN		
Municipality		
North Dundas Tp		59
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	1,940
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	302,466
Reserves and Reserve Funds	3	327,880
Subtotal	4	630,346
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	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	53,037
Canada	21	-
Other Municipalities	22	-
Subtotal	23	53,037
Other Financing		
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	-
Subtotal	32	-
Total Sources of Financing	33	683,383
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	719,085
Subtotal	36	719,085
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	719,085
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	37,642
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	37,642
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	37,642
* - 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

North Dundas Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	64,803
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	64,803
Transportation services					
Roadways	8	-	-	-	436,530
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	436,530
Environmental services					
Sanitary Sewer System	16	45,242	-	-	47,201
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	82,740
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,036
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	45,242	-	-	132,977
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	-	-	-	33,183
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	33,183
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	16,880
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	7,795	-	-	34,712
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	7,795	-	-	51,592
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	53,037	-	-	719,085

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

North Dundas Tp
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	53,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	248,170	
Garbage Disposal	20	1,131,605	
Pollution Control	21	96,672	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,476,447	
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	140,000	
--	46	1,080,180	
	Subtotal	47	-
Electricity	48	1,220,180	
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

North Dundas Tp

		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	1,080,180	
: To Canada and agencies	2	-	
: To other	3	1,669,447	
Subtotal	4	2,749,627	
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	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	2,749,627	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	1,369,853	
Long term bank loans	18	1,379,774	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
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

North Dundas Tp
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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	-	-	-	-			
- share of integrated projects	49	-	-	-	-			
7. 1998 Debt Charges								
			principal	interest				
			1	2				
			\$	\$				
Recovered from the consolidated revenue fund								
- general tax rates	50	56,768	27,684					
- special are rates and special charges	51	356,810	115,325					
- benefiting landowners	52	482,655	-					
- user rates (consolidated entities)	53	-	-					
Recovered from reserve funds	54	-	-					
Recovered from unconsolidated entities								
- hydro	55	-	-					
- gas and telephone	57	-	-					
--	56	-	-					
--	58	-	-					
--	59	-	-					
Total	78	896,233	143,009					
Line 78 includes:								
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		
			1	2	3	4	5	6
			\$	\$	\$	\$	\$	\$
1999	60	244,862	111,898	-	-	-	-	-
2000	61	202,134	92,051	-	-	-	-	-
2001	62	213,930	77,583	-	-	-	-	-
2002	63	227,301	63,934	-	-	-	-	-
2003	64	242,306	43,454	-	-	-	-	-
2004 - 2008	65	538,913	69,843	-	-	-	-	-
2009 onwards	79	1,080,181	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	2,749,627	458,763	-	-	-	-	-
* 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

North Dundas Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	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		3,357,387	34,215	3,391,602	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		- 233,972	-	- 233,972	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		90,552	-	90,552	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,213,967	34,215	3,248,182	3,157,630	-	90,552	-	3,248,182	-
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	-	3,213,967	34,215	3,248,182	3,157,630	-	90,552	-	3,248,182	-

1998 FINANCIAL INFORMATION RETURN

Municipality

North Dundas Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	2,380,356	37,970	-	2,418,326	2,410,557	7,769	-	2,418,326	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	83,790	694	-	84,484	84,299	185	-	84,484	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	527,597	3,226	-	530,823	530,535	288	-	530,823	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	898,621	7,486	-	906,107	906,102	5	-	906,107	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,890,364	49,376	-	3,939,740	3,931,493	8,247	3,939,740	-	



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

North Dundas Tp

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		1	\$
Balance at the beginning of the year	1	2,869,465	
Revenues			
Contributions from revenue fund	2	816,493	
Contributions from capital fund	3	-	
Development Charges Act	67	46,086	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	22,131	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	884,710	
Expenditures			
Transferred to capital fund	14	327,880	
Transferred to revenue fund	15	63,080	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	390,960	
Balance at the end of the year for:			
Reserves	23	2,898,941	
Reserve Funds	24	464,274	
Total	25	3,363,215	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,278,661	
Contingencies	27	1,440	
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	-	
- roads	35	184,977	
- sanitary and storm sewers	36	-	
- parks and recreation	64	53,259	
- library	65	-	
- other cultural	66	-	
- water	38	619,303	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	401,306	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	66,844	
--	53	286,978	
--	54	12,504	
Obligatory reserve funds:			
Development Charges Act	68	226,855	
Lot levies and subdivider contributions	44	92,989	
Recreational land (the Planning Act)	46	90,245	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	3,262	
--	56	21,170	
--	57	23,422	
Total	58	3,363,215	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Dundas Tp
-----------------

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,460,747	450
Accounts receivable			
Canada	2	104,781	
Ontario	3	641,240	
Region or county	4	261,157	
Other municipalities	5	15,709	
School Boards	6	206,324	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	332,784	business taxes
Taxes receivable			
Current year's levies	9	884,430	
Previous year's levies	10	271,998	-
Prior year's levies	11	116,718	-
Penalties and interest	12	82,021	-
Less allowance for uncollectables (negative)	13	- 521,976	-
Investments			
Canada	14	235,684	
Provincial	15	-	
Municipal	16	464,274	
Other	17	-	
Other current assets	18	5,095	portion of line 20
Capital outlay to be recovered in future years	19	2,749,627	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	7,310,613	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Dundas Tp
-----------------

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For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	464,274		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	375,176		
Other	32	96,383		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	149,672		
- special area rates and special charges	35	-		
- benefitting landowners	36	2,599,955		
- 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	3,363,215		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	2,975		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 76,409		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	11,354		
--	52	3,221		
--	53	358,439		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 37,642		
Total	59	7,310,613		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		2
Non-line Department Support Staff	2		4
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		19
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		8
Libraries	11		-
Planning	12		2
Total	13		35

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,322,959		279,387	
Employee benefits	15	253,887		4,458	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16			8,490,504	
Previous years' tax	17			680,560	
Penalties and interest	18			191,767	
Subtotal	19			9,362,831	
Discounts allowed	20			-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25			51,611	
- recoverable from upper tier	90			48,481	
- recoverable from school boards	91			124,925	
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			-	
Total reductions	29			9,587,848	
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	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19,980,331
Due date of last installment (YYYYMMDD)	33		-
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,930
Due date of last installment (YYYYMMDD)	36		19,981,030
			\$
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	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

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	1,523	320,814	266,618	
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	1,500	359,317	146,726	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-		-	
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		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	-	-	-	
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 Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		8,500,000	8,755,000	9,020,000	9,300,000	9,580,000
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

North Dundas 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					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			1,314,176	
	Total	23			1,314,176	

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

-

-

-

-

-

-

-