

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 22000**

**MUNICIPALITY OF: Dufferin Co**

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND REVENUES

Dufferin Co

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For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	5
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	13,204,582	-	-	13,204,582
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>13,204,582</b>	<b>-</b>	<b>-</b>	<b>13,204,582</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	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	150,000			150,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	<b>69</b>	<b>150,000</b>			<b>150,000</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	7,905,065			7,905,065
Canada specific grants	30	1,688,906			1,688,906
Other municipalities - grants and fees	31	20,004			20,004
Fees and service charges	32	3,178,383			3,178,383
<b>Subtotal</b>	<b>33</b>	<b>12,792,358</b>			<b>12,792,358</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	120,618			120,618
Donations	70	-			-
Sales of publications, equipment, etc	42	43,600			43,600
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	189,329			189,329
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
<b>Subtotal</b>	<b>50</b>	<b>353,547</b>	<b>-</b>	<b>-</b>	<b>353,547</b>







# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Dufferin Co

2LT - UP

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For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				
4000			<b>Subtotal levied by tax rate</b>				-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			<b>Subtotal special charges on tax bill</b>				-
3200			<b>Total upper tier purpose taxation</b>				-

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Dufferin Co

**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	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	-	-	-	-	-
<b>Subtotal Commercial</b>		-	-	-	-	-
<b>Subtotal Industrial</b>		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
<b>Subtotal levied by tax rate</b>		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		-	-	-	-	-
<b>Total school board purposes</b>		-	-	-	-	-

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Dufferin Co

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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	2,107	-	-	161,433
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	556,445
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	556,445
<b>Transportation services</b>					
Roadways	8	-	-	-	21,353
Winter Control	9	-	-	20,004	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	20,004	21,353
<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	844,159	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	844,159	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	2,504,325	156,855	-	-
Assistance to Aged Persons	32	3,831,417	-	-	2,346,246
Assistance to Children	33	477,077	-	-	-
Day Nurseries	34	219,086	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	7,031,905	156,855	-	2,346,246
<b>Social Housing</b>	90	-	1,532,051	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	21,394	-	-	84,470
<b>Subtotal</b>	40	21,394	-	-	84,470
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,500	-	-	8,436
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	5,500	-	-	8,436
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	7,905,065	1,688,906	20,004	3,178,383



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Dufferin Co
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For the year ended December 31, 1999.

		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	691,459	-	1,194,258	1,935,531	21,850	-	3,843,098
<b>Protection to Persons and Property</b>								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	223,272	-	205,007	137,568	-	-	565,847
Emergency measures	6	55,999	-	92,114	-	-	-	148,113
<b>Subtotal</b>	7	279,271	-	297,121	137,568	-	-	713,960
<b>Transportation services</b>								
Roadways	8	464,222	-	435,109	1,931,036	-	-	2,830,367
Winter Control	9	289,514	-	615,990	-	-	-	905,504
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	753,736	-	1,051,099	1,931,036	-	-	3,735,871
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	41,853	-	140,408	256,036	-	-	438,297
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	41,853	-	140,408	256,036	-	-	438,297
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	598,416	-	598,416
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	295,342	1,651,167	-	1,946,509
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	295,342	2,249,583	-	2,544,925
<b>Social and Family Services</b>								
General Assistance	31	805,614	-	3,650,824	-	23,000	-	4,479,438
Assistance to Aged Persons	32	5,087,543	-	1,028,915	539,534	-	-	6,655,992
Assitance to Children	33	-	-	687,271	-	-	-	687,271
Day Nurseries	34	43,830	-	245,327	-	-	-	289,157
--	35	33,769	-	579	-	-	-	34,348
<b>Subtotal</b>	36	5,970,756	-	5,612,916	539,534	23,000	-	12,146,206
<b>Social Housing</b>	90	-	-	-	-	3,830,127	-	3,830,127
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	240,288	-	325,876	21,541	-	-	587,705
<b>Subtotal</b>	40	240,288	-	325,876	21,541	-	-	587,705
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	49,102	-	34,223	5,500	3,132	-	91,957
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	38,237	-	17,996	-	29,600	-	85,833
<b>Subtotal</b>	47	87,339	-	52,219	5,500	32,732	-	177,790
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	8,064,702	-	8,673,897	5,122,088	6,157,292	-	28,017,979

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Dufferin Co

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		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	1,840,727
Reserves and Reserve Funds	3	1,649,736
<b>Subtotal</b>	<b>4</b>	<b>3,490,463</b>
<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>	<b>18</b>	<b>-</b>
<b>Grants and Loan Forgiveness</b>		
Ontario	20	209,407
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	<b>23</b>	<b>209,407</b>
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	76,369
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	<b>32</b>	<b>76,369</b>
<b>Total Sources of Financing</b>	<b>33</b>	<b>3,776,239</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	3,774,870
<b>Subtotal</b>	<b>36</b>	<b>3,774,870</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	<b>40</b>	<b>-</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	76,369
<b>Total Applications</b>	<b>42</b>	<b>3,851,239</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	<b>43</b>	<b>75,000</b>
<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	75,000
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	<b>49</b>	<b>75,000</b>
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Dufferin Co

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	292,131
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	32,790
Emergency measures	6	-	-	-	23,153
<b>Subtotal</b>	7	-	-	-	55,943
<b>Transportation services</b>					
Roadways	8	-	-	-	2,213,681
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	2,213,681
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	388,055
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	388,055
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	50,000
Ambulance Services	27	126,589	-	-	253,178
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	126,589	-	-	303,178
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	82,818	-	-	431,882
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	82,818	-	-	431,882
<b>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	60,000
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	60,000
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	30,000
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	30,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	209,407	-	-	3,774,870

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Dufferin Co

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For the year ended December 31, 1999.

		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	-

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Dufferin Co

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For the year ended December 31, 1999.

		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	-
:Schoolboards	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	-
Installment (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 U.S. dollars	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	-

**1999 FINANCIAL INFORMATION RETURN**

Municipality

<b>Dufferin Co</b>
--------------------

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

*For the year ended December 31, 1999.*

<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. 1999 Debt Charges</b>							
			principal		interest		
			1		2		
			\$		\$		
Recovered from the consolidated revenue fund							
- general tax rates	50	-		-			
- special are rates and special charges	51	-		-			
- benefitting 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		3		5	
		\$		\$		\$	
2000	61	-	-	-	-	-	-
2001	62	-	-	-	-	-	-
2002	63	-	-	-	-	-	-
2003	64	-	-	-	-	-	-
2004		-	-	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-
2010 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	
						\$	
2000						72	-
2001						73	-
2002						74	-
2003						75	-
2004						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	-		-			







# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Dufferin Co
-------------

**10**  
15

For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	11,320,869
<b>Revenues</b>		
Contributions from revenue fund	2	3,281,361
Contributions from capital fund	3	76,369
Development Charges Act	67	292,141
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	482,604
--	9	61,712
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	4,194,187
<b>Expenditures</b>		
Transferred to capital fund	14	1,649,736
Transferred to revenue fund	15	189,329
Charges for long term liabilities - principal and interest	16	-
--	63	92,486
--	20	-
--	21	-
<b>Total expenditure</b>	22	1,931,551
<b>Balance at the end of the year for:</b>		
Reserves	23	12,295,243
Reserve Funds	24	1,288,262
<b>Total</b>	25	13,583,505
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	640,000
Contingencies	27	352,633
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	361,663
Sick leave	31	-
Insurance	32	13,805
Workers' compensation	33	32,642
Capital expenditure - general administration	34	1,143,126
- roads	35	7,143,994
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	4,000
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	1,500,000
- other and unspecified	42	1,465,523
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	48,222
--	53	235,613
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	642,284
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	13,583,505

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Dufferin Co

**11**  
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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	391,942	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	106,552	
Ontario	3	156,459	
Region or county	4	-	
Other municipalities	5	50,511	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	130,631	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	15,568,416	
Other current assets	18	12,300	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>16,416,811</b>	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Dufferin Co

**11**  
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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	843,560				
Region or county	28	-				
Other municipalities	29	92,486				
School Boards	30	69,358				
Trade accounts payable	31	1,018,820				
Other	32	57,157				
Other current liabilities	33	620,681				
<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	13,583,505				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	504,401				
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	- 298,157				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	- 75,000				
<b>Total</b>	59	<b>16,416,811</b>				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Dufferin Co

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17

## STATISTICAL DATA

For the year ended December 31, 1999.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration		1	19
Non-line Department Support Staff		2	-
Fire		3	-
Police		4	-
Transit		5	-
Public Works		6	14
Health Services		7	-
Homes for the Aged		8	83
Other Social Services		9	23
Parks and Recreation		10	-
Libraries		11	-
Planning		12	1
<b>Total</b>		13	140

		continuous full time employees December 31	
		1	2
		\$	\$
		other	
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	7,146,029	970,014
Employee benefits	15	1,288,429	109,789

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	-
Previous years' tax		17	-
Penalties and interest		18	-
<b>Subtotal</b>		19	-
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	-
- recoverable from upper tier		90	-
- recoverable from school boards		91	-
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds		27	-
- other		28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals		92	-
- cancellations		93	-
- other		94	-
		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	-
- industrial properties		99	-
--		80	-
<b>Total reductions</b>		29	-
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 1999 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	-
Due date of first installment (YYYYMMDD)		32	-
Due date of last installment (YYYYMMDD)		33	-
Final billings: Number of installments		34	-
Due date of first installment (YYYYMMDD)		35	-
Due date of last installment (YYYYMMDD)		36	-
		\$	
Supplementary taxes levied with 2000 due date		37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 2000	58	750,000	-	-	-
in 2001	59	750,000	-	-	-
in 2002	60	750,000	-	-	-
in 2003	61	750,000	-	-	-
in 2004	62	750,000	-	-	-
<b>Total</b>		63	3,750,000	-	-

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Dufferin Co

12  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	-			
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1999 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	1999 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	-	-		
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	831,503	
<b>10. Joint boards consolidated by this municipality</b>						
		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	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		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, 1998		67	-	-	-	
Approved in 1999		68	-	-	-	
Financed in 1999		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at December 31, 1999		72	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		29,000,000	29,000,000	30,000,000	30,000,000	31,000,000
<b>13. Municipal procurement this year</b>						
				1	2	
				\$		
Total construction contracts awarded		85	-	-	-	
Construction contracts awarded at \$100,000 or greater		86	-	-	-	

**ANALYSIS OF USER FEES**

Municipality

Dufferin Co

For the year ended December 31, 1999.

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	Other 1(specify)	10	30	308,092	\$30 1st \$1,0
	2	Day	42	60	2,298,676	Min = basic,
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	21	<b>Subtotal</b>			2,606,768	
<b>All other user fees</b>	22				571,615	
	23	<b>Total</b>			3,178,383	