

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 25014

MUNICIPALITY OF: Ancaster T

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Ancaster T

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For the year ended December 31, 1998.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	40,766,043	19,014,481	14,385,243	7,366,319
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	40,766,043	19,014,481	14,385,243	7,366,319
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,851	-	-	8,851
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	29,614	-		29,614
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	199,235	180,707	5,992	12,536
Ontario Hydro	13	101,509	-	-	101,509
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	1,221	-	-	1,221
Other municipalities and enterprises	17	68,513	-	-	68,513
Subtotal	18	408,943	180,707	5,992	222,244
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	41,037			41,037
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	449,474			449,474
Fees and service charges	32	1,755,215			1,755,215
Subtotal	33	2,245,726			2,245,726
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	725,391	-	-	725,391
Rents, concessions and franchises	36	-			-
Fines	37	1,445			1,445
Penalties and interest on taxes	38	535,306			535,306
Investment income - from own funds	39	119,980			119,980
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	91,511			91,511
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	54,990			54,990
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	1,528,623	-	-	1,528,623
TOTAL REVENUE	51	44,949,335	19,195,188	14,391,235	11,362,912

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

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2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	7,431,678	5,483,673	15,534	1,889,219	43,252
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	24,100	19,976	141	3,381	602
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	60,765	54,787	198	5,777	3
Managed Forest	0.115000	910	652	3	250	5
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	7,517,453	5,559,088	15,876	1,898,627	43,862
Subtotal Commercial		5,443,295	3,680,212	30,265	1,684,482	48,336
Subtotal Industrial		538,171	363,858	2,992	166,542	4,779
Pipeline	1.651200	343,681	343,681	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		542,643	513,335	-	29,308	-
Subtotal levied by tax rate		14,385,243	10,460,174	49,133	3,778,959	96,977
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		14,385,243	10,460,174	49,133	3,778,959	96,977

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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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	-	-	-	92,798
Protection to Persons and Property					
Fire	2	-	-	-	71,820
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	65,820
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	137,640
Transportation services					
Roadways	8	-	-	-	35,402
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	35,402
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	429,003	45
Cemeteries	28	-	-	-	12,418
--	29	-	-	-	-
Subtotal	30	-	-	429,003	12,463
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	41,037	-	20,471	1,037,208
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	23,141
Subtotal	40	41,037	-	20,471	1,060,349
Planning and Development					
Planning and Development	41	-	-	-	118,352
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	290,536
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	7,675
--	46	-	-	-	-
Subtotal	47	-	-	-	416,563
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	41,037	-	449,474	1,755,215

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1998.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	708,696	-	698,673	396,398	-	-	1,803,767
Protection to Persons and Property								
Fire	2	880,726	118,205	188,280	85,338	-	-	1,272,549
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	251,265	-	74,071	174,900	-	-	500,236
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,131,991	118,205	262,351	260,238	-	-	1,772,785
Transportation services								
Roadways	8	973,395	64,918	703,062	979,765	-	-	2,721,140
Winter Control	9	188,936	-	154,295	107,969	-	-	451,200
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	110,213	60,422	-	-	170,635
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,162,331	64,918	967,570	1,148,156	-	-	3,342,975
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	218,010	-	-	-	218,010
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	218,010	-	-	-	218,010
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	407,378	-	21,679	-	-	-	429,057
Cemeteries	28	43,201	-	14,020	14,000	-	-	71,221
--	29	-	-	-	-	-	-	-
Subtotal	30	450,579	-	35,699	14,000	-	-	500,278
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	1,471,989	618,365	818,476	109,840	-	-	3,018,670
Libraries	38	-	-	1,600	-	-	-	1,600
Other Cultural	39	25,407	-	34,849	8,281	-	-	68,537
Subtotal	40	1,497,396	618,365	854,925	118,121	-	-	3,088,807
Planning and Development								
Planning and Development	41	348,187	-	80,965	19,925	-	-	449,077
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	57,710	-	39,050	5,000	-	-	101,760
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	7,675	-	-	-	-	7,675
--	46	-	-	-	-	-	-	-
Subtotal	47	405,897	7,675	120,015	24,925	-	-	558,512
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,356,890	809,163	3,157,243	1,961,838	-	-	11,285,134

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Municipality

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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	-	1,444,555
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		1,065,960
Reserves and Reserve Funds	3		2,304,566
	Subtotal	4	3,370,526
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		-
Canada	21		-
Other Municipalities	22		18,005
	Subtotal	23	18,005
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		65,000
Donations	28		104,415
--	30		-
--	31		-
	Subtotal	32	169,415
	Total Sources of Financing	33	3,557,946
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		3,110,382
	Subtotal	36	3,110,382
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	3,110,382
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	1,892,119
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	2,059,193
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		167,074
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,892,119
* - 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

Ancaster T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	85,069
Protection to Persons and Property					
Fire	2	-	-	-	45,291
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	45,291
Transportation services					
Roadways	8	-	-	18,005	1,191,615
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	205,319
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	18,005	1,396,934
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	54,833
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	54,833
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,086
--	29	-	-	-	-
Subtotal	30	-	-	-	14,086
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	-	-	-	1,504,332
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	1,504,332
Planning and Development					
Planning and Development	41	-	-	-	9,837
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	9,837
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	18,005	3,110,382

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Ancaster T

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	494,681
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	494,681
Winter Control	9	314,761
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	314,761
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
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	3,214,046
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	3,214,046
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	4,214
Subtotal	47	-
Electricity	48	4,214
Gas	49	-
Telephone	50	-
Total	51	-

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Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	-
Plus: All debt assumed by the municipality from others	5	4,027,702
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	4,027,702
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	4,023,488
Instalment (serial) debentures	17	4,214
Long term bank loans	18	-
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	187,380
Ontario Clean Water Agency - sewer	30	-
- water	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	2,372,037
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	1,887
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	1,887

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**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

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For the year ended December 31, 1998.

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

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1998 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	246,832	554,656		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	6,795	880		
- 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	253,627	555,536		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	249,133	553,637	-	-	-	-
2000	61	247,752	553,832	-	-	-	-
2001	62	247,826	554,516	-	-	-	-
2002	63	846,832	552,921	-	-	-	-
2003	64	501,065	315,421	-	-	-	-
2004 - 2008	65	530,130	334,339	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	1,404,964	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	4,027,702	2,864,666	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	76	-	-
Total	77	-	-

10. Other notes (attach supporting schedules as required)

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

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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		17,507,428	447,354	17,954,782	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		624,180	16,930	641,110	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		180,707	-	180,707	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	18,312,315	464,284	18,776,599	18,595,892	-	180,707	-	18,776,599	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	418,589	-	418,589	418,589	-	-	-	418,589	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	18,730,904	464,284	19,195,188	19,014,481	-	180,707	-	19,195,188	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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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	-	9,951,918	513,335	-	10,465,253	10,460,174	5,079	-	10,465,253	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	49,134	-	-	49,134	49,133	1	-	49,134	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	3,750,562	29,308	-	3,779,870	3,778,959	911	-	3,779,870	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	96,978	-	-	96,978	96,977	1	-	96,978	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	13,848,592	542,643	-	14,391,235	14,385,243	5,992	-	14,391,235	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Ancaster T

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	5,438,094
Revenues		
Contributions from revenue fund	2	895,878
Contributions from capital fund	3	-
Development Charges Act	67	1,321,918
Lot levies and subdivider contributions	60	26,790
Recreational land (the Planning Act)	61	441,707
Investment income - from own funds	5	275,000
- other	6	-
--	9	380,682
--	10	30,309
--	11	32,923
--	12	143,213
Total revenue	13	3,548,420
Expenditures		
Transferred to capital fund	14	2,304,566
Transferred to revenue fund	15	54,990
Charges for long term liabilities - principal and interest	16	-
--	63	235,771
--	20	-
--	21	-
Total expenditure	22	2,595,327
Balance at the end of the year for:		
Reserves	23	1,266,155
Reserve Funds	24	5,125,032
Total	25	6,391,187
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	1,150,904
Contingencies	27	370,622
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	605,421
Sick leave	31	4,665
Insurance	32	55,557
Workers' compensation	33	-
Capital expenditure - general administration	34	295,690
- roads	35	91,511
- sanitary and storm sewers	36	-
- parks and recreation	64	41,175
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	1,897
- other and unspecified	42	31,380
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	39,774
--	53	44,872
--	54	221,888
Obligatory reserve funds:		
Development Charges Act	68	2,607,214
Lot levies and subdivider contributions	44	237,620
Recreational land (the Planning Act)	46	590,997
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	6,391,187

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	847,913	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	68,541	
Ontario	3	190,751	
Region or county	4	2,319,372	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	188,621	business taxes
Taxes receivable			
Current year's levies	9	1,419,423	
Previous year's levies	10	830,071	3,824
Prior year's levies	11	445,749	51,009
Penalties and interest	12	222,273	13,011
Less allowance for uncollectables (negative)	13	- 4,000	- 4,000
Investments			
Canada	14	-	
Provincial	15	49,250	
Municipal	16	-	
Other	17	4,205,846	
Other current assets	18	124,707	portion of line 20
Capital outlay to be recovered in future years	19	4,027,702	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	14,936,219	

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	18,453				
Ontario	27	157				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	453,523				
Trade accounts payable	31	1,370,561				
Other	32	-				
Other current liabilities	33	549,101				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	4,023,488				
- special area rates and special charges	35	-				
- benefitting landowners	36	4,214				
- 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	6,391,187				
Accumulated net revenue (deficit)						
General revenue	42	233,416				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	1,892,119				
Total	59	14,936,219				

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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STATISTICAL DATA

For the year ended December 31, 1998.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	18
Non-line Department Support Staff	2	-
Fire	3	19
Police	4	-
Transit	5	-
Public Works	6	30
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	18
Libraries	11	-
Planning	12	6
Total	13	91

		continuous full time employees December 31	
		1 \$	2 \$
2. Total expenditures during the year on:			
Wages and salaries	14	4,079,070	563,384
Employee benefits	15	567,736	46,700

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	36,647,301
Previous years' tax	17	1,576,687
Penalties and interest	18	517,288
Subtotal	19	38,741,276
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	63,399
- recoverable from upper tier	90	55,050
- recoverable from school boards	91	105,319
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
- deferrals	92	-
- cancellations	93	-
- other	94	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	-
- recoverable from upper tier	96	-
- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
Total reductions	29	41,664,363
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	2
Due date of first installment (YYYYMMDD)	32	19,980,227
Due date of last installment (YYYYMMDD)	33	19,980,430
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,980,930
Due date of last installment (YYYYMMDD)	36	19,981,130
Total	37	1,194,408

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B. or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1999	58	7,988,585	-	-	
in 2000	59	4,574,900	-	-	
in 2001	60	3,052,000	-	-	
in 2002	61	2,226,000	-	-	
in 2003	62	2,054,500	-	-	
Total	63	19,895,985	-	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end	82	-	-			
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality	39	-	-	-	-	
In other municipalities (specify municipality)						
--	40	-	-	-	-	
--	41	-	-	-	-	
--	42	-	-	-	-	
--	43	-	-	-	-	
--	64	-	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality	44	-	-	-	-	
In other municipalities (specify municipality)						
--	45	-	-	-	-	
--	46	-	-	-	-	
--	47	-	-	-	-	
--	48	-	-	-	-	
--	65	-	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-	-	-	-	
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	144,900	-	-	144,900	
Approved in 1998	68	-	-	-	-	
Financed in 1998	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1998	71	144,900	-	-	144,900	
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	11,038,000	11,590,000	12,170,000	12,880,000	13,524,000
13. Municipal procurement this year						
			1	2		
				\$		
Total construction contracts awarded	85	4	686,609			
Construction contracts awarded at \$100,000 or greater	86	3	656,781			

ANALYSIS OF USER FEES

Municipality

Ancaster T

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	Hour	59	134	460,668	0
	2	Hour	4	8	197,991	0
	3	Percent	4	5	176,507	0
	4	Percent	1	3	97,629	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				932,795	
All other user fees					822,420	
	Total				1,755,215	

1998 FINANCIAL INFORMATION RETURN

Municipality

Ancaster T

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	4	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)	2	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 3	2,121	-	-	-	-	-	-
Total adjustments for the year	(\$)	633,263	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	20	-	-	-	-	-	-
- per cent value	(%)	15	-	-	-	-	-	-
Phase-in rate	(%)	100	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 8	504	-	-	-	-	-	-
Total adjustments for the year	(\$)	160,038	-	-	-	-	-	-
- dollar value	(\$)	200	-	-	-	-	-	-
- per cent value	(%)	10	-	-	-	-	-	-
Phase-in rate	(%)	75	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#) 13	-	4	4	-	-		
Cross class funding (1=Yes; 0=No)	14	-	-	-	-	-		
Properties increasing:								
No. of properties affected within class	(#) 15	-	68	5	-	-		
Total adjustments for the year	(\$)	-	12,769	3,298	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	200	200	-	-		
- per cent value	(%)	-	15	15	-	-		
Phase-in rate	(%)	-	100	100	-	-		
Properties decreasing:								
No. of properties affected within class	(#) 20	-	1	-	-	-		
Total adjustments for the year	(\$)	-	67	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	-	200	-	-	-		
- per cent value	(%)	-	10	-	-	-		
Phase-in rate	(%)	-	75	-	-	-		
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	(\$)	-	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	-	-	-	-	-	-	
- per cent value	(%)	-	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	-	-	-	-	-	-	
- maximum	(\$)	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 33	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#) 38	3	-	-	-	-	28	-
Budgetary levy change	(%) 39	-	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#) 40	2	38	-	-	-	1	-
Total tax increase phase-ins for year	(\$)	5,485	117,192	-	-	-	1,193	-
Total tax adjustments for the year	(\$)	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 43	-	243	-	-	-	-	-
Percentage used to determine decrease phase-in								
Total tax decrease phase-ins for year	(\$)	-	2,824,021	-	-	-	503,368	-
Total tax adjustments for the year	(\$)	5,485	-2,706,829	-	-	-	502,175	-