

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18017

MUNICIPALITY OF: Clarington T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Clarington 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	65,381,540	27,217,988	22,224,237	15,939,315
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	65,381,540	27,217,988	22,224,237	15,939,315
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	51,424	14,201	-	37,223
Ontario					
The Municipal Tax Assistance Act	9	85,070	52,838		32,232
The Municipal Act, section 157	10	9,075	5,808		3,267
Other	11	854	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	43,943	24,303	5,948	13,692
Ontario Hydro	13	2,848,368	807,556	7,799	2,033,013
Liquor Control Board of Ontario	14	9,785	6,259	-	3,526
Other	15	-	-	-	-
Municipal enterprises	16	35,540	9,814	-	25,726
Other municipalities and enterprises	17	61,471	16,975	-	44,496
Subtotal	18	3,145,530	937,754	14,601	2,193,175
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	152,622			152,622
Canada specific grants	30	11,073			11,073
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,879,076			1,879,076
Subtotal	33	2,042,771			2,042,771
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,200,005	-	-	1,200,005
Rents, concessions and franchises	36	848,384			848,384
Fines	37	10,979			10,979
Penalties and interest on taxes	38	955,238			955,238
Investment income - from own funds	39	-			-
- other	40	507,762			507,762
Donations	70	53,475			53,475
Sales of publications, equipment, etc	42	10,794			10,794
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,182,891			1,182,891
Contributions from non-consolidated entities	45	-			-
--	46	59,281			59,281
--	47	291			291
--	48	322			322
Subtotal	50	4,829,422	-	-	4,829,422
TOTAL REVENUE	51	75,399,262	28,155,742	22,238,838	25,004,683

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Clarington T

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	13,834,914	11,329,662	40,963	2,357,260	107,029
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	84,253	74,194	438	9,137	484
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	143,271	131,799	857	10,451	164
Managed Forest	0.115000	7,409	6,318	-	1,091	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	14,069,847	11,541,973	42,258	2,377,939	107,677
Subtotal Commercial		3,736,059	2,987,689	-	748,370	-
Subtotal Industrial		2,468,790	1,974,266	-	494,523	-
Pipeline	1.821300	426,450	341,028	-	85,422	-
Other	-	-	-	-	-	-
Supplementary Taxes		1,509,813	1,210,208	450	299,063	92
Subtotal levied by tax rate		22,210,959	18,055,164	42,708	4,005,317	107,769
Railway rights-of-way		13,278	10,618	-	2,660	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		13,278	10,618	-	2,660	-
Total school board purposes		22,224,237	18,065,782	42,708	4,007,977	107,769

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Clarington T

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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	6,000	2,678	-	89,320
Protection to Persons and Property					
Fire	2	-	-	-	6,525
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	48,050	-	-	17,254
Emergency measures	6	-	-	-	-
Subtotal	7	48,050	-	-	23,779
Transportation services					
Roadways	8	-	-	-	174,242
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	2,009	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,009	-	-	174,242
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	49,351
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	49,351
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	102,401
--	29	-	-	-	-
Subtotal	30	-	-	-	102,401
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	-	-	-	1,088,854
Libraries	38	78,781	5,652	-	43,308
Other Cultural	39	17,782	2,743	-	51,938
Subtotal	40	96,563	8,395	-	1,184,100
Planning and Development					
Planning and Development	41	-	-	-	216,353
Commercial and Industrial	42	-	-	-	27,565
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	11,965
--	46	-	-	-	-
Subtotal	47	-	-	-	255,883
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	152,622	11,073	-	1,879,076

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Clarington T

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	2,112,009	332,098	1,420,601	2,602,693	-	-	6,467,401
Protection to Persons and Property								
Fire	2	2,245,899	-	191,192	86,770	-	-	2,523,861
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	12,000	-	12,000
Protective inspection and control	5	683,736	-	97,126	18,007	-	-	798,869
Emergency measures	6	-	-	14,687	-	-	-	14,687
Subtotal	7	2,929,635	-	303,005	104,777	12,000	-	3,349,417
Transportation services								
Roadways	8	2,143,559	-	1,449,713	2,275,511	-	647	5,868,136
Winter Control	9	200,123	-	533,202	-	-	-	733,325
Transit	10	-	-	-	-	91,374	-	91,374
Parking	11	52,430	-	14,827	-	-	647	67,904
Street Lighting	12	-	62,009	247,914	3,259	-	-	313,182
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	2,396,112	62,009	2,245,656	2,278,770	91,374	-	7,073,921
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	23,333	-	-	-	-	23,333
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	13,790	-	855,886	-	-	-	869,676
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	13,790	23,333	855,886	-	-	-	893,009
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	46,352	-	29,119	-	6,525	-	81,996
--	29	-	-	-	-	-	-	-
Subtotal	30	46,352	-	29,119	-	6,525	-	81,996
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	1,956,945	398,518	1,361,074	316,489	103,054	-	4,136,080
Libraries	38	724,706	-	566,458	39,836	-	-	1,331,000
Other Cultural	39	115,140	-	66,039	37,899	-	-	219,078
Subtotal	40	2,796,791	398,518	1,993,571	394,224	103,054	-	5,686,158
Planning and Development								
Planning and Development	41	1,032,057	-	229,697	1,500	-	-	1,263,254
Commercial and Industrial	42	112,887	-	277,539	24,411	-	-	414,837
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	11,965	-	-	-	-	11,965
--	46	-	-	939	-	-	-	939
Subtotal	47	1,144,944	11,965	508,175	25,911	-	-	1,690,995
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,439,633	827,923	7,356,013	5,406,375	212,953	-	25,242,897

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington T

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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	-	223,681
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		1,662,738
Reserves and Reserve Funds	3		9,191,273
Subtotal	4		10,854,011
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		108,580
Canada	21		33,666
Other Municipalities	22		-
Subtotal	23		142,246
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		32,277
Investment Income			
From Own Funds	26		-
Other	27		5,262
Donations	28		20,392
--	30		22,600
--	31		339,290
Subtotal	32		419,821
Total Sources of Financing	33		11,416,078
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		11,453,432
Subtotal	36		11,453,432
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		52,669
Total Applications	42		11,506,101
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	133,658
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	133,658
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	133,658
* - 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

Clarington T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	4,987	4,987	-	487,689
Protection to Persons and Property					
Fire	2	-	-	-	117,718
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	343,723
Emergency measures	6	49,110	-	-	223,261
Subtotal	7	49,110	-	-	684,702
Transportation services					
Roadways	8	28,679	28,679	-	3,717,316
Winter Control	9	-	-	-	-
Transit	10	16,204	-	-	-
Parking	11	-	-	-	3,170
Street Lighting	12	-	-	-	94,344
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	44,883	28,679	-	3,814,830
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	13,430
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	13,430
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	-	-	-	6,151,360
Libraries	38	9,600	-	-	253,652
Other Cultural	39	-	-	-	9,678
Subtotal	40	9,600	-	-	6,414,690
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	38,091
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	38,091
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	108,580	33,666	-	11,453,432

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarington T

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	1,264,545
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	66,667
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	66,667
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	2,403,855
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	2,403,855
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	18,520
Subtotal	47	-
Electricity	48	18,520
Gas	49	1,024,000
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Clarington T

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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	66,667
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	66,667
Plus: All debt assumed by the municipality from others	5	4,710,920
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	4,777,587
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	4,710,920
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	66,667
\$		
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above		
- par value of this amount in _____	27	-
- par value of this amount in _____	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	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		220,117
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
- actuarial deficiency	38	-
Outstanding loans guarantee		
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	6,303
Other (specify)	42	-
--	43	-
--	44	-
Total	45	226,420

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		total		
		accumulated	outstanding	debt
		surplus (deficit)	capital obligation	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	
		\$		\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	405,000		325,616	
- special are rates and special charges	51	60,000		2,009	
- benefiting landowners	52	31,363		3,935	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	86,500		53,375	
Recovered from unconsolidated entities					
- hydro	55	126,000		115,592	
- gas and telephone	57	-		-	
--	56	10,000		-	
--	58	-		-	
--	59	-		-	
Total	78	718,863		500,527	
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	485,513	286,639	91,200	50,203	138,000	103,972
2000	61	533,514	235,388	96,200	46,099	605,000	90,975
2001	62	553,540	177,110	101,500	41,289	87,000	22,020
2002	63	612,540	111,511	107,100	35,960	94,000	15,278
2003	64	680,540	38,948	112,900	30,070	100,000	7,875
2004 - 2008	65	1,540	755	377,500	47,727	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,867,187	850,351	886,400	251,348	1,024,000	240,120

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

		1	
		\$	
1999	72	-	-
2000	73	43,900	
2001	74	93,900	
2002	75	143,900	
2003	76	168,900	
Total	77	450,600	

10. Other notes (attach supporting schedules as required)

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

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington 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	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		24,424,881	1,172,959	25,597,840	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		937,754	-	937,754	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	25,362,635	1,172,959	26,535,594	25,597,840	-	937,754	-	26,535,594	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	1,620,148	-	1,620,148	1,620,148	-	-	-	1,620,148	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	26,982,783	1,172,959	28,155,742	27,217,988	-	937,754	-	28,155,742	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington T

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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	-	16,868,711	1,210,209	-	18,078,920	18,065,782	13,138	-	18,078,920	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	42,258	450	-	42,708	42,708	-	-	42,708	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	3,709,868	299,063	-	4,008,931	4,007,977	954	-	4,008,931	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	108,187	92	-	108,279	107,770	509	-	108,279	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	20,729,024	1,509,814	-	22,238,838	22,224,237	14,601	-	22,238,838	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarington T

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	42,781,869
Revenues		
Contributions from revenue fund	2	3,743,637
Contributions from capital fund	3	52,669
Development Charges Act	67	2,562,140
Lot levies and subdivider contributions	60	641,778
Recreational land (the Planning Act)	61	209,466
Investment income - from own funds	5	-
- other	6	2,075,769
--	9	1,055,208
--	10	144,993
--	11	-
--	12	-
Total revenue	13	10,485,660
Expenditures		
Transferred to capital fund	14	9,191,273
Transferred to revenue fund	15	1,182,891
Charges for long term liabilities - principal and interest	16	139,875
--	63	-
--	20	-
--	21	-
Total expenditure	22	10,514,039
Balance at the end of the year for:		
Reserves	23	10,085,628
Reserve Funds	24	32,667,863
Total	25	42,753,491
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	1,060,920
Contingencies	27	1,179,177
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	5,050,853
Sick leave	31	247,239
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	2,464,554
- roads	35	1,048,061
- sanitary and storm sewers	36	-
- parks and recreation	64	2,128,385
- library	65	715,520
- other cultural	66	114,733
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	529,638
- other and unspecified	42	11,288,052
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	4,960,094
--	53	2,219
--	54	907,569
Obligatory reserve funds:		
Development Charges Act	68	680,837
Lot levies and subdivider contributions	44	5,994,101
Recreational land (the Planning Act)	46	2,674,227
Parking revenues	45	621,861
Debenture repayment	47	1,085,451
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	42,753,491

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington 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	19,600,987	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	414,389	
Ontario	3	36,568	
Region or county	4	510,091	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,480,196	business taxes
Taxes receivable			
Current year's levies	9	7,062,757	
Previous year's levies	10	1,515,529	70,876
Prior year's levies	11	1,124,051	36,168
Penalties and interest	12	680,230	9,502
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	5,401,707	
Provincial	15	10,458,602	
Municipal	16	1,284,000	
Other	17	1,033,400	
Other current assets	18	420,903	portion of line 20
Capital outlay to be recovered in future years	19	4,777,587	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	58,800,997	

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington 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	-				
Ontario	27	-				
Region or county	28	1,289,299				
Other municipalities	29	-				
School Boards	30	1,369,530				
Trade accounts payable	31	2,425,344				
Other	32	4,152				
Other current liabilities	33	1,773,920				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	2,782,000				
- special area rates and special charges	35	-				
- benefitting landowners	36	85,187				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	886,400				
Recoverable from unconsolidated entities	39	1,024,000				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	42,753,491				
Accumulated net revenue (deficit)						
General revenue	42	3,997,240				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	3,057				
Cemetaries	50	-				
Recreation, community centres and arenas	51	254,171				
--	52	6,608				
--	53	12,940				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	133,658				
Total	59	58,800,997				

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington 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	7
Non-line Department Support Staff	2	38
Fire	3	33
Police	4	-
Transit	5	-
Public Works	6	57
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	17
Libraries	11	10
Planning	12	18
Total	13	180

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	7,776,168
Employee benefits	15	1,487,704

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	61,282,139
Previous years' tax	17	4,584,559
Penalties and interest	18	1,136,043
Subtotal	19	67,002,741
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	79,916
- recoverable from upper tier	90	87,680
- recoverable from school boards	91	153,562
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	1,608
- 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	67,325,507
Amounts added to the tax roll for collection purposes only	30	78,397
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	19,980,306
Due date of last installment (YYYYMMDD)	33	19,980,424
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,981,030
Due date of last installment (YYYYMMDD)	36	19,981,127
		\$
Supplementary taxes levied with 1999 due date	37	2,935,966

	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	6,647,311	-	-
in 2000	59	9,952,260	-	878,000
in 2001	60	17,130,350	-	1,000,000
in 2002	61	7,352,600	-	1,000,000
in 2003	62	6,916,500	-	500,000
Total	63	47,999,021	-	3,378,000

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarington 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	3,083	3,002		
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						
Loans or advances due to reserve funds as at December 31		84		1	\$	
				-		
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	25,586,305	26,865,620	28,208,901	29,619,346	31,100,313	
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	85	4	3,573,857			
Construction contracts awarded at \$100,000 or greater	86	4	3,573,857			

ANALYSIS OF USER FEES

Municipality

Clarington 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
	41	1 Each	60	60	113,915	0
	37	2 Each	43	154	115,595	10 lessons
	37	3 Month	15	190	108,514	monthly/year
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
	Subtotal	20			338,024	
All other user fees		21			1,541,052	
	Total	22			1,879,076	
		23				

