

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18000

MUNICIPALITY OF: Durham R

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Durham R

		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	235,954,747	-	-	235,954,747
Direct water billings on ratepayers -- own municipality	2	32,438,677	-		32,438,677
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	36,213,684	-		36,213,684
-- other municipalities	5	-	-		-
Subtotal	6	304,607,108	-	-	304,607,108
PAYMENTS IN LIEU OF TAXATION					
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	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	4,300,000			4,300,000
Subtotal	69	4,300,000			4,300,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	75,455,867			75,455,867
Canada specific grants	30	102,643			102,643
Other municipalities - grants and fees	31	11,411,418			11,411,418
Fees and service charges	32	21,490,674			21,490,674
Subtotal	33	108,460,602			108,460,602
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	891,086			891,086
Fines	37	357,653			357,653
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	4,827,517			4,827,517
Donations	70	-			-
Sales of publications, equipment, etc	42	357,769			357,769
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	8,736,752			8,736,752
Contributions from non-consolidated entities	45	-			-
--	46	257,389			257,389
--	47	-			-
--	48	-			-
Subtotal	50	15,428,166	-	-	15,428,166
TOTAL REVENUE	51	432,795,876	-	-	432,795,876

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Durham R

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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	-	-	-	-	-
Managed Forest		0.115000	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-
Subtotal Commercial			-	-	-	-	-
Subtotal Industrial			-	-	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			-	-	-	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			-	-	-	-	-

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Durham R

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ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Durham R

		LEVIES ON SUPPORTING MUNICIPALITIES								DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify				Payments in lieu of taxes	share of supplementary taxes	total levies	water service charges		sewer service charges		
										residences	all other properties	residences	all other properties	
		3 \$	4 \$	5 \$	6 \$	17 \$	22 \$	20 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
Total	47	420,595,794	30,236,200	160,012	378,878	-	-	12,849,806	7,688,804	471,909,494	46,070,272	18,807,082	51,965,820	20,461,548

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Durham R

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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	-	-	-	219,143
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	168,992	71,388	-	521,208
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	174,591
Subtotal	7	168,992	71,388	-	695,799
Transportation services					
Roadways	8	594,821	-	-	2,266,212
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	594,821	-	-	2,266,212
Environmental services					
Sanitary Sewer System	16	-	-	11,411,418	951,337
Storm Sewer System	17	-	-	-	23,329
Waterworks System	18	-	-	-	926,252
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,241,806
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	11,411,418	5,142,724
Health Services					
Public Health Services	24	66,410	-	-	20,864
Public Health Inspection and Control	25	-	-	-	235,014
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	66,410	-	-	255,878
Social and Family Services					
General Assistance	31	48,319,261	5,826	-	215,810
Assistance to Aged Persons	32	14,666,299	25,429	-	11,575,987
Assistance to Children	33	-	-	-	-
Day Nurseries	34	11,518,447	-	-	440,550
--	35	-	-	-	-
Subtotal	36	74,504,007	31,255	-	12,232,347
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	121,637	-	-	565,402
Commercial and Industrial	42	-	-	-	113,169
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	121,637	-	-	678,571
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	75,455,867	102,643	11,411,418	21,490,674

		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	8,509,877	-	16,161,728	10,619,296	-	1,537,800	33,753,101
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	50,040,097	867,626	6,632,928	3,359,125	-	-	60,899,776
Conservation Authority	4	-	-	-	-	1,856,042	-	1,856,042
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	600,764	-	105,174	7,505	-	-	713,443
Subtotal	7	50,640,861	867,626	6,738,102	3,366,630	1,856,042	-	63,469,261
Transportation services								
Roadways	8	6,054,949	-	752,000	9,482,388	-	-	16,289,337
Winter Control	9	1,231,656	-	2,402,514	-	-	-	3,634,170
Transit	10	-	-	-	4,100,000	7,155,636	-	11,255,636
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	7,286,605	-	3,154,514	13,582,388	7,155,636	-	31,179,143
Environmental services								
Sanitary Sewer System	16	13,549,929	4,236,758	13,999,817	17,469,885	-	541,500	49,797,889
Storm Sewer System	17	102,119	-	76,784	-	-	-	178,903
Waterworks System	18	9,304,915	5,785,012	8,837,474	12,551,447	-	553,200	37,032,048
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,710,757	-	16,493,813	708,514	-	443,100	19,356,184
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	24,667,720	10,021,770	39,407,888	30,729,846	-	1,537,800	106,365,024
Health Services								
Public Health Services	24	5,812,962	-	4,700,652	1,391,166	-	-	11,904,780
Public Health Inspection and Control	25	1,271,756	-	623,295	-	-	-	1,895,051
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	8,738,611	-	-	-	8,738,611
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	7,084,718	-	14,062,558	1,391,166	-	-	22,538,442
Social and Family Services								
General Assistance	31	12,681,327	-	4,015,037	5,691,582	49,652,277	-	72,040,223
Assistance to Aged Persons	32	25,996,323	2,049	3,728,878	1,482,376	-	-	31,209,626
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	3,852,871	-	11,024,897	545,629	-	-	15,423,397
--	35	-	-	-	-	18,956,000	-	18,956,000
Subtotal	36	42,530,521	2,049	18,768,812	7,719,587	68,608,277	-	137,629,246
Social Housing	90	-	-	33,849,020	-	-	-	33,849,020
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	-	-	-	-	-
Planning and Development								
Planning and Development	41	2,317,450	-	707,216	204,288	-	-	3,228,954
Commercial and Industrial	42	356,836	-	387,298	39,551	-	-	783,685
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,674,286	-	1,094,514	243,839	-	-	4,012,639
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	143,394,588	10,891,445	133,237,136	67,652,752	77,619,955	-	432,795,876

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Durham R	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 25,514,397
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	29,215,150
Reserves and Reserve Funds	3	33,285,158
Subtotal	4	62,500,308
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	58,400
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	58,400
Grants and Loan Forgiveness		
Ontario	20	7,437,375
Canada	21	2,609,616
Other Municipalities	22	-
Subtotal	23	10,046,991
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	1,273,148
--	31	1,137,407
Subtotal	32	2,410,555
Total Sources of Financing	33	75,016,254
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	75,751,360
Subtotal	36	75,751,360
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	58,400
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	58,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	75,809,760
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 24,720,891
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 34,914,962
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	249,110
- Proceeds From Long Term Liabilities	46	5,902,080
- Transfers From Reserves and Reserve Funds	47	115,722
- -	48	3,927,159
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 24,720,891
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	58,400
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Durham R

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	140,444	140,444	-	1,538,572
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	1,243,472
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	7,025
Subtotal	7	-	-	-	1,250,497
Transportation services					
Roadways	8	1,377,308	1,375,439	-	14,046,871
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,377,308	1,375,439	-	14,046,871
Environmental services					
Sanitary Sewer System	16	2,899,443	715,309	-	20,819,332
Storm Sewer System	17	-	-	-	1,178,333
Waterworks System	18	2,978,260	336,504	-	34,650,850
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	324,796
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,877,703	1,051,813	-	56,973,311
Health Services					
Public Health Services	24	-	-	-	105,478
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	105,478
Social and Family Services					
General Assistance	31	-	-	-	531,743
Assistance to Aged Persons	32	-	-	-	720,025
Assistance to Children	33	-	-	-	-
Day Nurseries	34	41,920	41,920	-	483,223
--	35	-	-	-	-
Subtotal	36	41,920	41,920	-	1,734,991
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	16,931
Commercial and Industrial	42	-	-	-	84,709
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	101,640
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,437,375	2,609,616	-	75,751,360

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Durham R

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	4,114,560	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	4,114,560	
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	36,494,931	
Waterworks System	18	-	
Garbage Collection	19	46,911,794	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	83,406,725	
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	1,558	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Durham R

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		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	213,930	
: To Canada and agencies	2	-	
: To other	3	171,284,651	
Subtotal	4	171,498,581	
Plus: All debt assumed by the municipality from others	5	1,549,744	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	43,220,082	
:Other municipalities	8	42,305,400	
Subtotal	9	85,525,482	
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	87,522,843	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	10,000,000	
Instalment (serial) debentures	17	66,577,555	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	10,945,288	
--	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	151,950	
- par value of this amount in U.S. dollars	26	98,159	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	24,961,224	
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	12,693,737	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	37,654,961	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Durham R

6. Ontario Clean Water Agency Provincial Projects						
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
	1	2	3			
	\$	\$	\$			
Water projects - for this municipality only	46	-	-			
- share of integrated projects	47	-	-			
Sewer projects - for this municipality only	48	-	-			
- share of integrated projects	49	-	-			
7. 1998 Debt Charges						
		principal	interest			
		1	2			
		\$	\$			
Recovered from the consolidated revenue fund						
- general tax rates	50	561,128	308,547			
- special are rates and special charges	51	-	-			
- benefiting landowners	52	60,654	68,297			
- user rates (consolidated entities)	53	4,458,760	5,434,059			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	-	-			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	5,080,542	5,810,903			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
8. Future principal and interest payments on EXISTING net debt						
	recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
	principal	interest	principal	interest	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
1999	60	4,833,530	4,763,704	-	-	-
2000	61	5,361,168	4,517,308	-	-	-
2001	62	5,206,976	4,200,368	-	-	-
2002	63	5,527,990	3,913,150	-	-	-
2003	64	5,683,474	3,597,011	-	-	-
2004 - 2008	65	27,727,851	13,444,273	-	-	-
2009 onwards	79	33,181,854	8,307,244	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	87,522,843	42,743,058	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1				
		\$				
1999	72	2,705,835				
2000	73	6,662,814				
2001	74	6,937,778				
2002	75	14,462,391				
2003	76	14,737,355				
Total	77	45,506,173				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1	2				
	\$	\$				
Repayment of Provincial Special Assistance	92	-				
Other long term debt refinanced	93	-				

1998 FINANCIAL INFORMATION RETURN

Municipality

Durham R

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Durham R

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15

		1	\$
Balance at the beginning of the year	1	194,301,168	
Revenues			
Contributions from revenue fund	2	38,437,602	
Contributions from capital fund	3	-	
Development Charges Act	67	17,969,790	
Lot levies and subdivider contributions	60	4,124,972	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	7,463,527	
- other	6	-	
--	9	841,270	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	68,837,161	
Expenditures			
Transferred to capital fund	14	33,285,158	
Transferred to revenue fund	15	8,736,752	
Charges for long term liabilities - principal and interest	16	-	
--	63	641,270	
--	20	-	
--	21	-	
Total expenditure	22	42,663,180	
Balance at the end of the year for:			
Reserves	23	65,375,844	
Reserve Funds	24	155,099,305	
Total	25	220,475,149	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	16,474,784	
Contingencies	27	400,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	7,908,026	
Sick leave	31	6,715,868	
Insurance	32	9,638,723	
Workers' compensation	33	5,959,986	
Capital expenditure - general administration	34	-	
- roads	35	1,597,400	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	687,221	
- other and unspecified	42	27,241,732	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	67,544,729	
--	53	4,792,697	
--	54	10,857,525	
Obligatory reserve funds:			
Development Charges Act	68	57,518,434	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	3,138,024	
--	55	-	
--	56	-	
--	57	-	
Total	58	220,475,149	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Durham R

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	274,665,129	-
Accounts receivable			
Canada	2	1,905,296	
Ontario	3	5,308,872	
Region or county	4	368,385	
Other municipalities	5	6,868,226	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	16,030,847	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	-	
Other current assets	18	6,858,494	portion of line 20
Capital outlay to be recovered in future years	19	87,522,843	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	399,528,092	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Durham R

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	1,324,617		
Ontario	27	20,208,434		
Region or county	28	2,118,335		
Other municipalities	29	1,676,830		
School Boards	30	-		
Trade accounts payable	31	43,703,903		
Other	32	8,871,090		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,116,118		
- special area rates and special charges	35	519,529		
- benefitting landowners	36	82,887,196		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 11,094,000		
Reserves and reserve funds	41	220,475,149		
Accumulated net revenue (deficit)				
General revenue	42	-		
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	24,720,891		
Total	59	399,528,092		

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					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	111,483	23,035,136	9,403,541
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	107,552	25,982,910	10,230,774
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				155,099,305
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	593,347,804	603,731,392	614,296,692	626,582,627
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85			34	26,947,669
	86			28	26,271,292

ANALYSIS OF USER FEES

Municipality

Durham R

For the year ended December 31, 1998.

FIR Schedule 3		unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments	
program / service	Line No.						
		1	2 \$	3 \$	4 \$	5	
	20	1			2,347,963	Market	
	32	2	Day	28	60	10,988,522	0
		3					
		4					
		5					
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21				13,336,485	
All other user fees		22				8,154,189	
	Total	23				21,490,674	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-