

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 25018

MUNICIPALITY OF: Hamilton C

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Hamilton C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	485,832,044	210,001,315	153,442,130	122,388,599
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	485,832,044	210,001,315	153,442,130	122,388,599
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,221,871	772,389	-	449,482
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,517,250	782,804		734,446
Other	11	273,000	140,851		132,149
Ontario Enterprises					
Ontario Housing Corporation	12	8,266,023	4,660,695	892,404	2,712,924
Ontario Hydro	13	3,198,725	1,954,769	104,931	1,139,025
Liquor Control Board of Ontario	14	134,305	84,899	-	49,406
Other	15	1,087,717	688,860	-	398,857
Municipal enterprises	16	5,186,223	3,277,733	-	1,908,490
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,885,114	12,363,000	997,335	7,524,779
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,977,000			2,977,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,977,000			2,977,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,062,233			1,062,233
Canada specific grants	30	281,059			281,059
Other municipalities - grants and fees	31	554,532			554,532
Fees and service charges	32	37,446,487			37,446,487
Subtotal	33	39,344,311			39,344,311
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,260,985	-	-	4,260,985
Rents, concessions and franchises	36	-			-
Fines	37	3,099,718			3,099,718
Penalties and interest on taxes	38	6,409,925			6,409,925
Investment income - from own funds	39	683,266			683,266
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	180,366			180,366
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,851,337			1,851,337
Contributions from non-consolidated entities	45	248,215			248,215
--	46	212,747			212,747
--	47	168,071			168,071
--	48	-			-
Subtotal	50	17,114,630	-	-	17,114,630
TOTAL REVENUE	51	566,153,099	222,364,315	154,439,465	189,349,319





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Hamilton C
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	47,481,518	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	5,292,013	3,605,231	22,126	1,637,725	26,931
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	1,266	862	5	392	7
Managed Forest	0.115000	41	28	1	11	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	52,774,838	-	-	-	-
Subtotal Commercial		63,129,065	-	-	-	-
Subtotal Industrial		35,505,451	-	-	-	-
Pipeline	1.651200	824,296	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		708,315	604,341	3	103,685	286
Subtotal levied by tax rate		152,941,965	-	-	-	-
Railway rights-of-way		507,996	346,078	2,124	157,210	2,584
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		507,996	346,078	2,124	157,210	2,584
Total school board purposes		153,449,961	-	-	-	-

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Hamilton C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	1,030	-	1,338	8,837,264
Protection to Persons and Property					
Fire	2	-	-	256,291	94,360
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,807
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	256,291	116,167
Transportation services					
Roadways	8	-	-	184,822	2,851,541
Winter Control	9	-	-	32,977	112,514
Transit	10	-	-	-	85,000
Parking	11	-	-	-	5,469,096
Street Lighting	12	-	-	-	42,840
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	217,799	8,560,991
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	625
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	35,747
--	22	-	-	-	-
Subtotal	23	-	-	-	36,372
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,237,587
--	29	-	-	-	-
Subtotal	30	-	-	-	1,237,587
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	78,973	-	-	63,507
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	78,973	-	-	63,507
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	14,974,678
Libraries	38	867,031	190,279	79,104	491,328
Other Cultural	39	115,199	-	-	883,138
Subtotal	40	982,230	190,279	79,104	16,349,144
Planning and Development					
Planning and Development	41	-	-	-	876,992
Commercial and Industrial	42	-	-	-	647,250
Residential Development	43	-	90,780	-	437,101
Agriculture and Reforestation	44	-	-	-	284,112
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	90,780	-	2,245,455
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,062,233	281,059	554,532	37,446,487



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Hamilton C

		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	15,830,265	592,532	15,606,751	9,499,955	227,759	-	41,757,262
Protection to Persons and Property								
Fire	2	28,403,049	510,361	1,890,101	850,657	245	-	31,654,413
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	97,027	-	-	-	-	97,027
Protective inspection and control	5	4,355,151	-	1,347,817	1,632	2,893	-	5,707,493
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	32,758,200	607,388	3,237,918	852,289	3,138	-	37,458,933
Transportation services								
Roadways	8	10,482,066	4,431,205	4,512,981	1,149,073	18,874	-	20,594,199
Winter Control	9	1,057,221	-	1,803,933	-	-	-	2,861,154
Transit	10	-	-	-	-	-	-	-
Parking	11	822,867	818,501	3,391,483	776,346	-	-	5,809,197
Street Lighting	12	-	-	1,746,152	-	-	-	1,746,152
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	12,362,154	5,249,706	11,454,549	1,925,419	18,874	-	31,010,702
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	21,825	-	-	-	21,825
Garbage Collection	19	3,761,708	-	1,426,423	-	-	-	5,188,131
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	150,478	-	16,034	-	-	-	166,512
--	22	-	-	-	-	-	-	-
Subtotal	23	3,912,186	-	1,464,282	-	-	-	5,376,468
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	1,888,904	-	672,983	47,227	-	313	2,609,427
--	29	-	-	-	-	-	-	-
Subtotal	30	1,888,904	-	672,983	47,227	-	313	2,609,427
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	283,391	-	88,885	-	1,217,376	-	1,589,652
Assistance to Children	33	-	-	-	-	287,155	-	287,155
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	283,391	-	88,885	-	1,504,531	-	1,876,807
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	22,821,014	5,068,498	13,267,258	716,024	302,642	-	42,175,436
Libraries	38	11,436,656	1,040,186	2,979,834	1,809,880	-	-	17,266,556
Other Cultural	39	1,985,044	12,843	1,282,273	541	39,089	-	3,319,790
Subtotal	40	36,242,714	6,121,527	17,529,365	2,526,445	341,731	-	62,761,782
Planning and Development								
Planning and Development	41	1,520,334	-	56,970	179	1,270	-	1,578,753
Commercial and Industrial	42	327,060	933,803	582,467	-	5,702	-	1,849,032
Residential Development	43	418,451	447,948	59,913	-	1,081	-	927,393
Agriculture and Reforestation	44	1,578,550	-	644,408	-	-	-	2,222,958
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	3,844,395	1,381,751	1,343,758	179	8,053	-	6,578,136
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	107,122,209	13,952,904	51,398,491	14,851,514	2,104,086	313	189,429,517

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Hamilton C	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	- 12,858,886
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,000,000
Reserves and Reserve Funds	3	19,169,091
Subtotal	4	21,169,091
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	4,222,756
Canada	21	364,983
Other Municipalities	22	33,341
Subtotal	23	4,621,080
Other Financing		
Prepaid Special Charges	24	58,084
Proceeds From Sale of Land and Other Capital Assets	25	4,495,395
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	135,740
--	30	271,108
--	31	-
Subtotal	32	4,960,327
Total Sources of Financing	33	30,750,498
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	31,267,119
Subtotal	36	31,267,119
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	4,821,791
Total Applications	42	36,088,910
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 7,520,474
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 20,708,912
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	12,934,616
- -	48	253,822
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 7,520,474
* - 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

Hamilton C
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	119,327	-	-	3,116,104
Protection to Persons and Property					
Fire	2	86,943	-	-	- 142,062
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	760
Emergency measures	6	-	-	-	-
Subtotal	7	86,943	-	-	- 141,302
Transportation services					
Roadways	8	2,853,781	-	3,327	12,874,282
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	95,344
Street Lighting	12	-	-	-	32
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,853,781	-	3,327	12,969,658
Environmental services					
Sanitary Sewer System	16	-	-	-	135,269
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	388,892
--	22	-	-	-	-
Subtotal	23	-	-	-	524,161
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	32,355
--	29	-	-	-	-
Subtotal	30	-	-	-	32,355
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	1,162,705	364,983	30,014	10,993,218
Libraries	38	-	-	-	293,224
Other Cultural	39	-	-	-	1,408,211
Subtotal	40	1,162,705	364,983	30,014	12,694,653
Planning and Development					
Planning and Development	41	-	-	-	79,741
Commercial and Industrial	42	-	-	-	275,198
Residential Development	43	-	-	-	1,716,551
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,071,490
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,222,756	364,983	33,341	31,267,119

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Hamilton C
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	2,405,948	
Police	3	2,025,815	
Conservation Authority	4	-	
Protective inspection and control	5	232,600	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	2,258,415	
Winter Control	9	17,462,138	
Transit	10	-	
Parking	11	-	
Street Lighting	12	55,553	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	17,517,691	
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	20,769,975	
Other Cultural	39	2,635,404	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	23,405,379	
Commercial and Industrial	42	-	
Residential Development	43	884,157	
Agriculture and Reforestation	44	1,596,888	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	2,481,045	
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

Hamilton C
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12

			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	-
			4	-
	Subtotal		5	76,387,630
Plus: All debt assumed by the municipality from others			6	-
Less: All debt assumed by others			7	-
:Ontario			8	-
:School boards			9	-
:Other municipalities				
	Subtotal			
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	28,319,152
- enterprises and other			13	-
	Subtotal		14	28,319,152
	Total		15	48,068,478
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	46,694,300
Instalment (serial) debentures			17	1,374,178
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	2,386,197
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	28,319,153
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	9,990,961
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	9,990,961

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Hamilton C
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6. Ontario Clean Water Agency Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1	2	3		
			\$	\$	\$		
Water projects - for this municipality only			46	-	-	-	
- share of integrated projects			47	-	-	-	
Sewer projects - for this municipality only			48	-	-	-	
- share of integrated projects			49	-	-	-	
7. 1998 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates			50	5,807,691	7,073,976		
- special are rates and special charges			51	-	-		
- benefiting landowners			52	202,335	123,189		
- user rates (consolidated entities)			53	385,713	360,000		
Recovered from reserve funds			54	-	-		
Recovered from unconsolidated entities							
- hydro			55	-	-		
- gas and telephone			57	-	-		
--			56	-	-		
--			58	-	-		
--			59	-	-		
Total			78	6,395,739	7,557,165		
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	3,625,190	6,389,112	-	-	-	-
2000	61	5,221,042	5,550,314	-	-	-	-
2001	62	13,144,484	4,848,461	-	-	-	-
2002	63	14,439,132	4,134,832	-	-	-	-
2003	64	1,749,506	2,197,019	-	-	-	-
2004 - 2008	65	9,878,317	3,610,003	-	-	-	-
2009 onwards	79	10,807	1,101	-	-	-	-
interest to be earned on sinking funds *	69	-	26,688,455	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	48,068,478	53,419,297	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
					1		
					\$		
1999	72	-			-		
2000	73	-			-		
2001	74	-			-		
2002	75	-			-		
2003	76	-			-		
Total					77	-	
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
			principal		interest		
			1		2		
			\$		\$		
Repayment of Provincial Special Assistance			92		-		
Other long term debt refinanced			93		-		

1998 FINANCIAL INFORMATION RETURN

Municipality

Hamilton C

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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		180,054,541	742,577	180,797,118	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		24,661,378	-	24,661,378	-	-	-	-	-	-
Sewer rate	4		8,866,692	-	8,866,692	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		8,042,276	-	8,042,276	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	141,015	221,624,887	742,577	222,367,464	209,051,984	-	12,363,000	-	221,414,984 - 1,093,495
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18		-	-	-	-	-	-	-	-	-
Speical charges	19	-	949,331	-	949,331	949,331	-	-	-	949,331	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	141,015	222,574,218	742,577	223,316,795	210,001,315	-	12,363,000	-	222,364,315 - 1,093,495

1998 FINANCIAL INFORMATION RETURN

Municipality

Hamilton C

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	- 177,500	104,384,782	604,341	-	104,989,123	104,314,825	674,298	-	104,989,123	- 177,500
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	- 1,071	642,066	3	-	642,069	636,524	5,545	-	642,069	- 1,071
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	- 79,289	48,179,093	103,685	-	48,282,778	47,215,534	308,635	-	47,524,169	- 837,898
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	- 2,174	1,283,818	286	-	1,284,104	1,275,247	8,857	-	1,284,104	- 2,174
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 260,034	154,489,759	708,315	-	155,198,074	153,442,130	997,335	-	154,439,465	- 1,018,643



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Hamilton C

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		1	\$
Balance at the beginning of the year	1	87,287,872	
Revenues			
Contributions from revenue fund	2	12,851,514	
Contributions from capital fund	3	4,821,791	
Development Charges Act	67	821,328	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	316,374	
Investment income - from own funds	5	5,017,594	
- other	6	-	
--	9	4,320	
--	10	-	
--	11	-	
--	12	3,635,331	
Total revenue	13	27,468,252	
Expenditures			
Transferred to capital fund	14	19,169,091	
Transferred to revenue fund	15	1,851,337	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	2,247	
--	21	10,751,052	
Total expenditure	22	31,773,727	
Balance at the end of the year for:			
Reserves	23	52,178,307	
Reserve Funds	24	30,804,090	
Total	25	82,982,397	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	31,752,723	
Contingencies	27	738,729	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	5,235,571	
Sick leave	31	6,335,485	
Insurance	32	1,947,364	
Workers' compensation	33	11,320,982	
Capital expenditure - general administration	34	1,518,813	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	1,430,847	
- water	38	-	
- transit	39	-	
- housing	40	2,031,867	
- industrial development	41	1,191,112	
- other and unspecified	42	7,981,468	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	1,418,284	
--	52	1,108,457	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	4,987,621	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	- 284,321	
Parking revenues	45	- 2,859,121	
Debenture repayment	47	7,126,516	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	82,982,397	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Hamilton C
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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	29,933,317	-
Accounts receivable			
Canada	2	1,491,186	
Ontario	3	497,307	
Region or county	4	9,583,513	
Other municipalities	5	512,834	
School Boards	6	233,677	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	16,635,921	business taxes
Taxes receivable			
Current year's levies	9	67,086,666	
Previous year's levies	10	49,386,908	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	- 3,600,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	942,178	
Other	17	3,522,273	
Other current assets	18	5,293,488	portion of line 20
Capital outlay to be recovered in future years	19	48,068,478	for tax sale / tax
Deferred taxes receivable	60	15,399	registration
Other long term assets	20	3,354,447	-
	21	232,957,592	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Hamilton C

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	43,526,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	237,406		
Region or county	28	131,763		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	16,991,917		
Other	32	32,133,655		
Other current liabilities	33	2,786,856		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	47,126,300		
- special area rates and special charges	35	-		
- benefitting landowners	36	942,178		
- 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	82,982,397		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	545,624		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	145,160		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1,093,495		
School boards	57	- 1,018,643		
Unexpended capital financing / (unfinanced capital outlay)	58	7,520,474		
Total	59	232,957,592		

## Municipality

## Hamilton C

*For the year ended December 31, 1998.*

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17

1												
1. Number of continuous full time employees as at December 31												
Administration	1	191										
Non-line Department Support Staff	2	577										
Fire	3	433										
Police	4	-										
Transit	5	-										
Public Works	6	377										
Health Services	7	37										
Homes for the Aged	8	-										
Other Social Services	9	-										
Parks and Recreation	10	231										
Libraries	11	209										
Planning	12	26										
Total		13	2,081									
2. Total expenditures during the year on:												
continuous full time employees December 31												
other												
1 \$												
2 \$												
Wages and salaries	14	90,117,437	9,108,064									
Employee benefits	15	13,595,832	565,811									
3. Reductions of tax roll during the year (lower tier municipalities only)												
1 \$												
Cash collections: Current year's tax	16	404,057,401										
Previous years' tax	17	20,892,636										
Penalties and interest	18	8,818,990										
Subtotal		19	433,769,027									
Discounts allowed	20	71,808										
Tax adjustments under section 421, 441 and 442 of the Municipal Act												
- recoverable from general municipal accounts	25	-										
- recoverable from upper tier	90	2,562,766										
- recoverable from school boards	91	3,730,964										
Transfers to tax sale and tax registration accounts	26	-										
The Municipal Elderly Residents' Assistance Act - reductions	27	1,097,850										
- refunds	28	-										
Tax relief to low income seniors and disabled persons under various Acts												
including section 373 of the Municipal Act												
- deferrals	92	-										
- cancellations	93	-										
- other	94	-										
2 %												
Rebates to eligible charities under section 442.1 of the Municipal Act												
- recoverable from general municipal accounts	95	-	-									
- recoverable from upper tier	96	-	-									
- recoverable from school boards	97	-	-									
Rebates under section 442.2 of the Municipal Act												
- commercial properties	98	-										
- industrial properties	99	-										
..	80	-										
Total reductions		29	441,232,415									
Amounts added to the tax roll for collection purposes only	30	-										
Business taxes written off under subsection 441(1) of the Municipal Act	81	288,716										
4. Tax due dates for 1998 (lower tier municipalities only)												
1												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19,980,227										
Due date of last installment (YYYYMMDD)	33	19,980,331										
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										
		\$										
Supplementary taxes levied with 1999 due date	37	1,897,074										
5. Projected capital expenditures and long term financing requirements as at December 31												
long term financing requirements												
gross expenditures												
approved by the O.M.B. or Concil												
submitted but not yet approved by O.M.B. or Council												
forecast not yet submitted to the O.M.B or Council												
1 \$												
2 \$												
3 \$												
4 \$												
Estimated to take place												
in 1999	58	27,721,500	-	-	-							
in 2000	59	27,334,500	-	-	-							
in 2001	60	28,571,500	-	-	-							
in 2002	61	32,690,500	-	-	-							
in 2003	62	32,690,500	-	-	-							
Total		63	149,008,500	-	-	-						

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	39,621		57,150
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	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
		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
					3,846,042
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
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
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
		\$	\$	\$	\$
	67	-	1,582,356	15,309,731	16,892,087
	68	-	-	12,912,741	12,912,741
	69	-	300,000	8,700,000	9,000,000
	70	-	-	7,196	7,196
	71	-	1,282,356	19,515,276	20,797,632
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
73		189,000,000	192,000,000	196,000,000	200,000,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	63			5,853,000
	86	17			3,350,939

ANALYSIS OF USER FEES

Municipality

Hamilton C
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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				8,837,264	0
	2				2,851,541	0
	3				5,469,096	0
	4				1,237,587	0
	5				14,974,678	0
	6				491,328	0
	7				883,138	0
	8				876,992	0
	9				647,250	0
	10				437,101	0
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			36,705,975	
All other user fees		22			740,512	
	Total	23			37,446,487	

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

5,339

-

-

-

-

-

Total adjustments for the year

(\$)

4

3,838,031

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

200

-

-

-

-

-

- per cent value

(%)

6

10

-

-

-

-

-

Phase-in rate

(%)

7

25

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

21,153

-

-

-

-

-

Total adjustments for the year

(\$)

9

4,130,780

-

-

-

-

-

- dollar value

(\$)

10

200

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

-

Phase-in rate

(%)

12

15

-

-

-

-

-

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

-

1

1

-

-

Total adjustments for the year

(\$)

16

-

1,159

1,040

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

200

200

-

-

- per cent value

(%)

18

-

10

10

-

-

Phase-in rate

(%)

19

-

25

25

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

3

3

-

-

Total adjustments for the year

(\$)

21

-

181

181

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

200

200

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

15

15

-

-

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

764

-

-

-

-

407

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

245

2,787

-

-

-

229

-

Total tax increase phase-ins for year

(\$)

41

534,371

4,060,050

-

-

-

530,011

-

Total tax adjustments for the year

(\$)

42

- 594,742

- 14,705,552

-

-

-

- 1,875,345

-

Properties decreasing:

No. of properties affected within class

(#)

43

346

1,820

-

-

-

142

-

Percentage used to determine decrease phase-in

(%)

44

17

58

-

-

-

50

-

Total tax decrease phase-ins for year

(\$)

45

- 3,150,773

- 10,755,984

-

-

-

- 4,099,478

-

Total tax adjustments for the year

(\$)

46

- 631,302

- 15,228,984

-

-

-

- 4,014,439

-