

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 44000

MUNICIPALITY OF: Muskoka D

## ANALYSIS OF REVENUE FUND REVENUES

## Muskoka D

*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	43,639,427	-	-	43,639,427
Direct water billings on ratepayers -- own municipality	2	2,788,819	-		2,788,819
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	2,854,475	-		2,854,475
-- other municipalities	5	-	-		-
Subtotal	6	49,282,721	-	-	49,282,721
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	3,790,000			3,790,000
Special Transition Assistance	63	450,000			450,000
Special Circumstances Fund	64	713,921			713,921
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	4,953,921			4,953,921
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	21,852,601			21,852,601
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	1,676,172			1,676,172
Fees and service charges	32	8,442,596			8,442,596
Subtotal	33	31,971,369			31,971,369
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	30,105			30,105
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,576,897			1,576,897
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	1,607,002	-	-	1,607,002
TOTAL REVENUE	51	87,815,013	-	-	87,815,013





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Muskoka D
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2LT - SB  
48

	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

## Muskoka D

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ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Muskoka D

		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 \$	9 \$	10 \$	11 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
Total	47	63,170,086	6,449,948	4,891,476	2,329,980	8,708,466	-	1,194,388	534,510	87,278,854	3,963,546	1,614,092	4,036,804	1,672,146

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Muskoka D

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	482,521	395,095
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	1,400
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	563,960
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	565,360
Transportation services					
Roadways	8	-	-	1,126	137,258
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	88,822
--	14	-	-	-	-
Subtotal	15	-	-	1,126	226,080
Environmental services					
Sanitary Sewer System	16	-	-	-	178,076
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,514,861
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,984,150
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,677,087
Health Services					
Public Health Services	24	172,037	-	1,144,162	32,092
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	172,037	-	1,144,162	32,092
Social and Family Services					
General Assistance	31	19,117,591	-	-	-
Assistance to Aged Persons	32	2,362,224	-	-	1,362,835
Assistance to Children	33	-	-	-	-
Day Nurseries	34	200,057	-	-	-
--	35	692	-	-	-
Subtotal	36	21,680,564	-	-	1,362,835
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	-	-	48,363	20,334
Commercial and Industrial	42	-	-	-	163,713
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	48,363	184,047
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	21,852,601	-	1,676,172	8,442,596



		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	1,711,903	-	2,577,519	3,698,375	-	-	7,987,797
Protection to Persons and Property								
Fire	2	-	-	1,639	-	-	-	1,639
Police	3	-	-	6,595,114	-	-	-	6,595,114
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	50,477	-	258,122	749	1,000	-	310,348
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	50,477	-	6,854,875	749	1,000	-	6,907,101
Transportation services								
Roadways	8	1,150,800	-	3,902,210	3,189,950	-	-	8,242,960
Winter Control	9	-	-	1,283,105	-	-	-	1,283,105
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	99,703	-	78,877	11,443	-	-	190,023
--	14	-	-	-	-	-	-	-
Subtotal	15	1,250,503	-	5,264,192	3,201,393	-	-	9,716,088
Environmental services								
Sanitary Sewer System	16	692,172	2,963,930	2,629,155	792,819	-	-	7,078,076
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	686,497	2,650,176	2,028,286	1,712,220	-	-	7,077,179
Garbage Collection	19	35,964	-	3,683,289	-	-	-	3,719,253
Garbage Disposal	20	156,805	140,249	2,712,875	318,747	1,316,435	-	4,645,111
Pollution Control	21	-	-	-	2,940,919	-	-	2,940,919
--	22	-	-	-	-	-	-	-
Subtotal	23	1,571,438	5,754,355	11,053,605	5,764,705	1,316,435	-	25,460,538
Health Services								
Public Health Services	24	2,564,676	-	638,364	165,316	-	-	3,368,356
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	2,730,790	300,000	-	-	3,030,790
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	2,564,676	-	3,369,154	465,316	-	-	6,399,146
Social and Family Services								
General Assistance	31	982,510	-	264,837	29,407	22,885,300	-	24,162,054
Assistance to Aged Persons	32	3,084,762	-	727,298	-	-	-	3,812,060
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	38,653	-	31,610	1,000	206,387	-	277,650
--	35	-	-	692	-	-	-	692
Subtotal	36	4,105,925	-	1,024,437	30,407	23,091,687	-	28,252,456
Social Housing	90	-	-	1,635,652	-	-	-	1,635,652
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	-	-	-	-	-
Planning and Development								
Planning and Development	41	540,493	-	75,590	46,661	-	-	662,744
Commercial and Industrial	42	-	-	169,428	-	175,000	-	344,428
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	540,493	-	245,018	46,661	175,000	-	1,007,172
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,795,415	5,754,355	32,024,452	13,207,606	24,584,122	-	87,365,950

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Muskoka D		59
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	4,354,547
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,844,227
Reserves and Reserve Funds	3	9,711,651
Subtotal	4	12,555,878
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	- 2,173,341
Canada	21	-
Other Municipalities	22	-
Subtotal	23	- 2,173,341
Other Financing		
Prepaid Special Charges	24	1,914,681
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	76,640
--	31	-
Subtotal	32	1,991,321
Total Sources of Financing	33	12,373,858
Applications		
Own Expenditures		
Short Term Interest Costs	34	144,593
Other	35	11,761,539
Subtotal	36	11,906,132
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	11,906,132
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,886,821
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	886,821
- Proceeds From Long Term Liabilities	46	3,000,000
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,886,821
* - 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

Muskoka D
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	330,563
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	-	-	-	6,482,685
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	- 188	-	-	53,123
--	14	-	-	-	-
Subtotal	15	- 188	-	-	6,535,808
Environmental services					
Sanitary Sewer System	16	- 1,470,013	-	-	1,858,994
Storm Sewer System	17	-	-	-	-
Waterworks System	18	- 703,140	-	-	2,079,379
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	325,906
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	- 2,173,153	-	-	4,264,279
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	250,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	250,000
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	389,725
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	389,725
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	-	-	-	135,757
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	135,757
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	- 2,173,341	-	-	11,906,132

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Muskoka D
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7  
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
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	20,546,000	
Waterworks System	18	-	
Garbage Collection	19	10,399,000	
Garbage Disposal	20	-	
Pollution Control	21	537,000	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	31,482,000	
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	-	
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

Muskoka D

		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	36,470,000
Subtotal		4	36,470,000
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	4,458,000
:Other municipalities		8	530,000
Subtotal		9	4,988,000
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	31,482,000
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	31,482,000
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	-
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	-
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Muskoka D
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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	2,935,000	2,819,355				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	-	-				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	2,935,000	2,819,355				
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	2,756,000	2,588,725	-	-	-	-
2000	61	2,529,000	2,371,704	-	-	-	-
2001	62	3,275,000	2,175,744	-	-	-	-
2002	63	2,340,000	1,907,989	-	-	-	-
2003	64	3,192,000	1,729,582	-	-	-	-
2004 - 2008	65	17,390,000	3,313,738	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	31,482,000	14,087,482	-	-	-	-
* 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	350,000					
2001	74	500,000					
2002	75	500,000					
2003	76	500,000					
Total	77	1,850,000					
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

Muskoka D

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Muskoka D

10  
15

		1	\$
Balance at the beginning of the year	1	5,938,250	
Revenues			
Contributions from revenue fund	2	10,363,379	
Contributions from capital fund	3	-	
Development Charges Act	67	767,136	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	677,565	
- other	6	-	
--	9	23,356	
--	10	10,084	
--	11	10,696,970	
--	12	-	
Total revenue	13	22,538,490	
Expenditures			
Transferred to capital fund	14	9,711,651	
Transferred to revenue fund	15	1,576,897	
Charges for long term liabilities - principal and interest	16	-	
--	63	3,583	
--	20	-	
--	21	-	
Total expenditure	22	11,292,131	
Balance at the end of the year for:			
Reserves	23	5,241,780	
Reserve Funds	24	11,942,829	
Total	25	17,184,609	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	4,715,275	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	526,505	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	283,348	
Capital expenditure - general administration	34	3,245,749	
- roads	35	6,175,587	
- sanitary and storm sewers	36	790,204	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	1,189,696	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	258,245	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	17,184,609	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Muskoka D
-----------

11  
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,026,541	-
Accounts receivable			
Canada	2	265,231	
Ontario	3	3,420,192	
Region or county	4	-	
Other municipalities	5	782,629	
School Boards	6	-	portion of taxes
Waterworks	7	1,046,067	receivable for
Other (including unorganized areas)	8	738,564	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	11,072,215	
Other current assets	18	464,705	portion of line 20
Capital outlay to be recovered in future years	19	31,482,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	52,298,144	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Muskoka D
-----------

11  
16

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	-		
Ontario	27	12,000		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	6,511,041		
Other	32	-		
Other current liabilities	33	487,004		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	31,482,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	17,184,609		
Accumulated net revenue (deficit)				
General revenue	42	186,199		
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	322,112		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,886,821		
Total	59	52,298,144		

## Municipality

## Muskoka D

*For the year ended December 31, 1998.*

12  
17

1. Number of continuous full time employees as at December 31		1	
Administration	1	9	
Non-line Department Support Staff	2	18	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	58	
Health Services	7	51	
Homes for the Aged	8	54	
Other Social Services	9	24	
Parks and Recreation	10	-	
Libraries	11	-	
Planning	12	13	
Total	13	227	

2. Total expenditures during the year on:		continuous full time employees December 31		other	
		1	2		
		\$	\$		
Wages and salaries	14	9,099,800	1,028,900		
Employee benefits	15	1,547,000	133,800		

3. Reductions of tax roll during the year (lower tier municipalities only)		1	
Cash collections:		\$	
Current year's tax	16	-	
Previous years' tax	17	-	
Penalties and interest	18	-	
Subtotal	19	-	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	-	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	-	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- 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	-	-
Amounts added to the tax roll for collection purposes only	30	-	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	-

4. Tax due dates for 1998 (lower tier municipalities only)		1	
Interim billings:	Number of installments	31	-
	Due date of first installment (YYYYMMDD)	32	-
	Due date of last installment (YYYYMMDD)	33	-
Final billings:	Number of installments	34	-
	Due date of first installment (YYYYMMDD)	35	-
	Due date of last installment (YYYYMMDD)	36	-
			\$
Supplementary taxes levied with 1999 due date		37	-

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
Estimated to take place		1	2	3	4
		\$	\$	\$	\$
in 1999	58	25,464,000	2,745,000	-	-
in 2000	59	23,039,000	2,738,000	-	-
in 2001	60	17,534,000	1,600,000	-	-
in 2002	61	16,550,000	470,000	-	-
in 2003	62	17,150,000	415,000	-	-
Total	63	99,737,000	7,968,000	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		9,120	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		6,612	
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	
		1		2	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		3,886,821	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		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.	
		1		2	
		\$		\$	
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	
		1		2	
		\$		\$	
73		80,241,000		81,850,000	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		20	
Construction contracts awarded at \$100,000 or greater		86		18	

ANALYSIS OF USER FEES

Municipality

Muskoka D
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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
	5	1			563,960	0
	20	2 Tonne	60	90	3,895,500	0
	32	3 Day	28	60	1,332,796	0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			5,792,256	
All other user fees		22			2,650,340	
	Total	23			8,442,596	

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

-

-

-

-

-

-