

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 18000**

**MUNICIPALITY OF: Durham R**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Durham R
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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	245,851,023	-	-	245,851,023
Direct water billings on ratepayers -- own municipality	2	35,748,613	-		35,748,613
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	38,462,499	-		38,462,499
-- other municipalities	5	-	-		-
Subtotal	6	320,062,135	-	-	320,062,135
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	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	86,852,460			86,852,460
Canada specific grants	30	318,258			318,258
Other municipalities - grants and fees	31	12,407,607			12,407,607
Fees and service charges	32	22,830,801			22,830,801
Subtotal	33	122,409,126			122,409,126
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	1,251,748			1,251,748
Fines	37	239,452			239,452
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	6,504,725			6,504,725
Donations	70	-			-
Sales of publications, equipment, etc	42	435,722			435,722
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	13,884,192			13,884,192
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	2,590,870			2,590,870
--	47	-			-
--	48	-			-
Subtotal	50	24,906,709	-	-	24,906,709







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

Durham R
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2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Durham R
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2LT - SB  
48

			Distribution by Purpose				
	Tax Band	Tax Rate	Total	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		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	-	-	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
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			-	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	-	-	-	188,156
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	813,582	-	-	575,802
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	197,677
Subtotal	7	813,582	-	-	773,479
Transportation services					
Roadways	8	219,100	-	-	2,021,324
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	219,100	-	-	2,021,324
Environmental services					
Sanitary Sewer System	16	-	-	12,407,607	910,093
Storm Sewer System	17	-	-	-	11,753
Waterworks System	18	-	-	-	783,978
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,878,566
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	12,407,607	5,584,390
Health Services					
Public Health Services	24	5,760,477	-	-	33,816
Public Health Inspection and Control	25	-	-	-	211,814
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	5,760,477	-	-	245,630
Social and Family Services					
General Assistance	31	54,420,048	-	-	302,359
Assistance to Aged Persons	32	15,923,316	31,946	-	12,214,699
Assitance to Children	33	-	-	-	-
Day Nurseries	34	9,714,300	-	-	548,922
--	35	-	-	-	-
Subtotal	36	80,057,664	31,946	-	13,065,980
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	1,637	-	-	747,535
Commercial and Industrial	42	-	286,312	-	204,307
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,637	286,312	-	951,842
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	86,852,460	318,258	12,407,607	22,830,801



		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	8,184,633	-	14,999,337	13,283,926	-	1,537,800	34,930,096
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	52,379,975	868,059	8,667,200	10,864,421	-	-	72,779,655
Conservation Authority	4	-	-	-	-	1,887,787	-	1,887,787
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	699,559	-	125,752	312,930	-	-	1,138,241
Subtotal	7	53,079,534	868,059	8,792,952	11,177,351	1,887,787	-	75,805,683
Transportation services								
Roadways	8	6,180,541	-	2,213,466	13,570,378	-	-	21,964,385
Winter Control	9	1,507,488	-	2,283,602	-	-	-	3,791,090
Transit	10	-	-	-	1,723,846	9,551,154	-	11,275,000
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	7,688,029	-	4,497,068	15,294,224	9,551,154	-	37,030,475
Environmental services								
Sanitary Sewer System	16	13,613,248	4,085,105	16,425,750	18,480,989	-	541,500	53,146,592
Storm Sewer System	17	96,416	-	5,984	-	-	-	102,400
Waterworks System	18	9,654,305	5,396,641	9,044,467	15,922,091	-	553,200	40,570,704
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,849,872	-	16,655,964	718,687	-	443,100	19,667,623
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	25,213,841	9,481,746	42,132,165	35,121,767	-	1,537,800	113,487,319
Health Services								
Public Health Services	24	7,569,168	-	1,546,236	3,052,092	-	-	12,167,496
Public Health Inspection and Control	25	1,453,402	-	172,764	88,516	-	-	1,714,682
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	163,324	-	6,240,438	466,310	-	-	6,870,072
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	9,185,894	-	7,959,438	3,606,918	-	-	20,752,250
Social and Family Services								
General Assistance	31	13,119,110	-	5,612,480	9,371,368	70,721,640	-	98,824,598
Assistance to Aged Persons	32	25,970,964	1,649	6,022,847	2,664,244	-	-	34,659,704
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	3,249,505	-	9,727,690	1,041,229	-	-	14,018,424
--	35	-	-	-	-	-	-	-
Subtotal	36	42,339,579	1,649	21,363,017	13,076,841	70,721,640	-	147,502,726
Social Housing	90	-	-	32,090,807	1,200,000	-	-	33,290,807
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	-	-	-	-	-
Planning and Development								
Planning and Development	41	2,603,921	-	497,133	218,032	-	-	3,319,086
Commercial and Industrial	42	422,431	-	735,744	101,353	-	-	1,259,528
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	3,026,352	-	1,232,877	319,385	-	-	4,578,614
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	148,717,862	10,351,454	133,067,661	93,080,412	82,160,581	-	467,377,970

For the year ended December 31, 1999.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	24,720,891	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		35,975,532	
Reserves and Reserve Funds	3		28,254,764	
Subtotal	4		64,230,296	
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		2,898,277	
Canada	21		1,384,975	
Other Municipalities	22		-	
Subtotal	23		4,283,252	
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		3,243,656	
--	31		2,064,791	
Subtotal	32		5,308,447	
Total Sources of Financing	33		73,821,995	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		74,221,316	
Subtotal	36		74,221,316	
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		74,221,316	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	24,321,570	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	41,372,719	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		362,311	
- Proceeds From Long Term Liabilities	46		14,622,272	
- Transfers From Reserves and Reserve Funds	47		102,648	
- -	48		1,963,918	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	24,321,570	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	
			-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Durham R
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,343,435
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	6,840,004
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	151,407
Subtotal	7	-	-	-	6,991,411
Transportation services					
Roadways	8	231,547	215,195	-	17,822,416
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	231,547	215,195	-	17,822,416
Environmental services					
Sanitary Sewer System	16	956,558	815,439	-	19,134,453
Storm Sewer System	17	-	-	-	1,329,842
Waterworks System	18	1,710,172	354,341	-	21,331,329
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	964,750
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,666,730	1,169,780	-	42,760,374
Health Services					
Public Health Services	24	-	-	-	494,272
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	66,059
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	560,331
Social and Family Services					
General Assistance	31	-	-	-	255,316
Assistance to Aged Persons	32	-	-	-	2,278,282
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	85,045
--	35	-	-	-	-
Subtotal	36	-	-	-	2,618,643
		-	-	-	-
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	-	-	-	22,186
Commercial and Industrial	42	-	-	-	102,520
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	124,706
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,898,277	1,384,975	-	74,221,316

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Durham R
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	3,517,250	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	3,517,250	
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	34,873,570	
Waterworks System	18	-	
Garbage Collection	19	44,298,500	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	79,172,070	
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	-	
Assitance 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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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	181,938
: To Canada and agencies		2	-
: To other		3	156,924,400
Subtotal		4	157,106,338
Plus: All debt assumed by the municipality from others		5	1,268,469
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	37,913,000
:Other municipalities		8	37,772,487
Subtotal		9	75,685,487
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	82,689,320
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	10,000,000
Installment (serial) debentures		17	62,049,619
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	10,639,701
--		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 U.S. dollars		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	26,161,221
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	12,648,569
Other (specify)		42	-
--		43	-
--		44	-
Total		45	38,809,790

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Durham R
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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. 1999 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	598,778	270,930				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	65,473	61,961				
- user rates (consolidated entities)	53	4,151,782	5,202,530				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	4,816,033	5,535,421				
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
		\$	\$	\$	\$	\$	\$
2000	61	5,361,175	4,517,229	-	-	-	-
2001	62	5,206,976	4,200,368	-	-	-	-
2002	63	5,527,991	3,913,150	-	-	-	-
2003	64	5,683,474	3,597,011	-	-	-	-
2004		5,223,541	3,304,619	-	-	-	-
2005 - 2009	65	28,591,209	11,860,914	-	-	-	-
2010 onwards	79	27,094,954	6,585,984	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	82,689,320	37,979,275	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	2,471,800					
2001	73	7,187,066					
2002	74	7,471,821					
2003	75	15,450,652					
2004	76	15,735,411					
Total	77	48,316,750					
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	-	-				



## 1999 FINANCIAL INFORMATION RETURN

Municipality

## Durham R

# 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1999.*

[illegible]



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Durham R

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		1	\$
Balance at the beginning of the year	1	220,475,149	
Revenues			
Contributions from revenue fund	2	57,104,880	
Contributions from capital fund	3	-	
Development Charges Act	67	35,480,825	
Lot levies and subdivider contributions	60	2,780,079	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	8,487,353	
- other	6	-	
--	9	1,130,474	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	104,983,611	
Expenditures			
Transferred to capital fund	14	28,254,764	
Transferred to revenue fund	15	13,884,192	
Charges for long term liabilities - principal and interest	16	-	
--	63	692,671	
--	20	-	
--	21	-	
Total expenditure	22	42,831,627	
Balance at the end of the year for:			
Reserves	23	86,651,494	
Reserve Funds	24	195,975,639	
Total	25	282,627,133	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	18,086,950	
Contingencies	27	400,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	11,005,037	
Sick leave	31	9,551,322	
Insurance	32	10,821,621	
Workers' compensation	33	7,108,461	
Capital expenditure - general administration	34	-	
- roads	35	1,364,105	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	847,932	
- other and unspecified	42	41,593,574	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	92,627,286	
--	53	5,210,917	
--	54	10,516,091	
Obligatory reserve funds:			
Development Charges Act	68	70,194,092	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	3,299,745	
--	55	-	
--	56	-	
--	57	-	
Total	58	282,627,133	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Durham R
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	335,868,471	-
Accounts receivable			
Canada	2	3,173,761	
Ontario	3	2,797,303	
Region or county	4	522,032	
Other municipalities	5	26,190,047	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	20,100,325	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	8,071,451	portion of line 20
Capital outlay to be recovered in future years	19	82,689,320	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	479,412,710	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1999.

Durham R
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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	1,391,106		
Ontario	27	25,068,467		
Region or county	28	1,652,847		
Other municipalities	29	2,783,006		
School Boards	30	-		
Trade accounts payable	31	59,038,574		
Other	32	10,639,687		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,517,250		
- special area rates and special charges	35	-		
- benefitting landowners	36	453,197		
- user rates (consolidated entities)	37	78,718,873		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 10,799,000		
Reserves and reserve funds	41	282,627,133		
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	24,321,570		
Total	59	479,412,710		





ANALYSIS OF USER FEES

Municipality

Durham R
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For the year ended December 31, 1999.

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	Other 1(specify)			2,858,179	0
	2	Day	28	60	10,194,061	0
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			13,052,240	
All other user fees		22			9,778,561	
	Total	23			22,830,801	