

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9007

MUNICIPALITY OF: Drummond-North Elmsley Tp

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Drummond-North Elmsley Tp

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For the year ended December 31, 1999.

		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	4,864,518	1,745,293	1,734,385	1,384,840
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	4,864,518	1,745,293	1,734,385	1,384,840
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,847	- 133	1,638	1,342
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,936	3,019		1,917
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,447	821	75	2,551
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	400	88	-	312
Other municipalities and enterprises	17	2,000	-	-	2,000
Subtotal	18	13,630	3,795	1,713	8,122
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	652,232			652,232
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	198,000			198,000
Municipal Restructuring Fund	65	60,193			60,193
.....	61	-			-
Subtotal	69	910,425			910,425
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	45,219			45,219
Canada specific grants	30	4,175			4,175
Other municipalities - grants and fees	31	163,469			163,469
Fees and service charges	32	96,662			96,662
Subtotal	33	309,525			309,525
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	50,289	-	-	50,289
Rents, concessions and franchises	36	3,815			3,815
Fines	37	-			-
Penalties and interest on taxes	38	97,004			97,004
Investment income - from own funds	39	-			-
- other	40	59,597			59,597
Donations	70	2,180			2,180
Sales of publications, equipment, etc	42	3,424			3,424
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	86,746			86,746
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	303,055	-	-	303,055

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Drummond-North Elmsley Tp

2LT - UP

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For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				14,638
4000			Subtotal levied by tax rate				1,744,356
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						937
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				937
3200			Total upper tier purpose taxation				1,745,293

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Drummond-North Elmsley Tp

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,402,894	1,212,037	3,211	181,683	5,963
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	24,777	22,862	48	1,811	56
Managed Forest	0.103500	224	219	-	5	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,427,895	1,235,118	3,259	183,499	6,019
Subtotal Commercial		218,735	173,927	-	43,034	1,774
Subtotal Industrial		40,737	32,392	-	8,015	330
Pipeline	2.307300	28,887	22,969	-	5,683	235
Other	-	-	-	-	-	-
Supplementary Taxes		15,680	9,052	-	6,607	21
Subtotal levied by tax rate		1,731,934	1,473,458	3,259	246,838	8,379
Railway rights-of-way		2,451	1,949	-	482	20
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		2,451	1,949	-	482	20
Total school board purposes		1,734,385	1,475,407	3,259	247,320	8,399

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Drummond-North Elmsley Tp

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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	7,448	-	-	14,828
Protection to Persons and Property					
Fire	2	4,770	-	97,921	11,186
Police	3	1,560	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,165	-	-	1,150
Emergency measures	6	27,705	4,175	-	-
Subtotal	7	35,200	4,175	97,921	12,336
Transportation services					
Roadways	8	-	-	-	22,839
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	789	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	789	22,839
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	64,759	1,450
Garbage Disposal	20	-	-	-	32,231
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	64,759	33,681
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	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	10,176
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,571	-	-	716
Tile Drainage and Shoreline Assistance	45	-	-	-	2,086
--	46	-	-	-	-
Subtotal	47	2,571	-	-	12,978
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	45,219	4,175	163,469	96,662

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

		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	146,314	-	154,850	525,389	1,537	-	828,090
Protection to Persons and Property								
Fire	2	127,612	-	137,303	17,058	-	-	281,973
Police	3	1,560	-	427,166	-	-	-	428,726
Conservation Authority	4	-	-	-	-	10,103	-	10,103
Protective inspection and control	5	23,147	-	23,337	-	1,754	-	48,238
Emergency measures	6	-	-	34,572	-	-	-	34,572
Subtotal	7	152,319	-	622,378	17,058	11,857	-	803,612
Transportation services								
Roadways	8	146,318	-	293,096	273,942	-	-	713,356
Winter Control	9	45,000	-	23,000	-	-	-	68,000
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	8,894	-	-	-	8,894
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	191,318	-	324,990	273,942	-	-	790,250
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	203,776	-	-	-	203,776
Garbage Disposal	20	24,963	-	74,745	64,759	-	-	164,467
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	24,963	-	278,521	64,759	-	-	368,243
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	4,000	-	4,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	500	-	500
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	4,500	-	4,500
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	-	-	1,211	-	52,714	-	53,925
Libraries	38	-	-	-	-	40,092	-	40,092
Other Cultural	39	-	-	14,654	-	500	-	15,154
Subtotal	40	-	-	15,865	-	93,306	-	109,171
Planning and Development								
Planning and Development	41	-	-	19,319	-	-	-	19,319
Commercial and Industrial	42	-	-	500	-	-	-	500
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,151	-	3,550	-	-	-	5,701
Tile Drainage and Shoreline Assistance	45	-	2,086	-	-	-	-	2,086
--	46	-	-	-	-	-	-	-
Subtotal	47	2,151	2,086	23,369	-	-	-	27,606
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	517,065	2,086	1,419,973	881,148	111,200	-	2,931,472

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	303,726
Reserves and Reserve Funds	3	-
Subtotal	4	303,726
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	303,726
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	303,726
Subtotal	36	303,726
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	303,726
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
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	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Drummond-North Elmsley Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,231
Protection to Persons and Property					
Fire	2	-	-	-	11,553
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,553
Transportation services					
Roadways	8	-	-	-	273,942
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	273,942
Environmental services					
Sanitary Sewer System	16	-	-	-	-
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	-	-	-	-
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	-	-	-	303,726

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Drummond-North Elmsley Tp

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For the year ended December 31, 1999.

		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	-
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	-
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	1,932
Subtotal	47	-
Electricity	48	1,932
Gas	49	-
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		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	1,932
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	1,932
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,932
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,932
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		
- par value of this amount in U.S. dollars	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	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		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

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	-	-	-
- special are rates and special charges	51	-	-	-
- benefitting landowners	52	1,789	297	
- 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	1,789	297	
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	1,932	154	-	-	-
2001	62	-	-	-	-	-
2002	63	-	-	-	-	-
2003	64	-	-	-	-	-
2004		-	-	-	-	-
2005 - 2009	65	-	-	-	-	-
2010 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	1,932	154	-	-	-

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

9. Future principal payments on EXPECTED NEW debt			1
			\$
2000	72	-	-
2001	73	-	-
2002	74	-	-
2003	75	-	-
2004	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	-	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		1,729,718	14,638	1,744,356	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		3,795	-	3,795	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,733,513	14,638	1,748,151	1,744,356	-	3,795	-	1,748,151	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	937	-	937	937	-	-	-	937	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,734,450	14,638	1,749,088	1,745,293	-	3,795	-	1,749,088	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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	-	1,468,010	9,052	-	1,477,062	1,475,407	1,655	-	1,477,062	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	3,259	-	-	3,259	3,259	-	-	3,259	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	240,769	6,607	-	247,376	247,320	56	-	247,376	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	8,380	21	-	8,401	8,399	2	-	8,401	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,720,418	15,680	-	1,736,098	1,734,385	1,713	-	1,736,098	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Drummond-North Elmsley Tp

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	1,163,342
Revenues		
Contributions from revenue fund	2	577,422
Contributions from capital fund	3	-
Development Charges Act	67	20,500
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	6,724
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	604,646
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	86,746
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	86,746
Balance at the end of the year for:		
Reserves	23	1,572,032
Reserve Funds	24	109,210
Total	25	1,681,242
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	550,000
Contingencies	27	100,000
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	206,202
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	90,715
- roads	35	380,000
- sanitary and storm sewers	36	-
- parks and recreation	64	198
- library	65	-
- other cultural	66	3,582
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	241,335
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	109,210
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	1,681,242

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,431,064	175
Accounts receivable			
Canada	2	39,074	
Ontario	3	46,071	
Region or county	4	35,829	
Other municipalities	5	2,439	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,687	business taxes
Taxes receivable			
Current year's levies	9	332,151	
Previous year's levies	10	145,684	-
Prior year's levies	11	46,798	-
Penalties and interest	12	41,171	-
Less allowance for uncollectables (negative)	13	- 7,775	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	18,210	portion of line 20
Capital outlay to be recovered in future years	19	1,932	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	5,294	5,294
Total	21	2,148,629	

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	353,135				
Trade accounts payable	31	62,680				
Other	32	-				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	1,932				
- 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	1,681,242				
Accumulated net revenue (deficit)						
General revenue	42	35,351				
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	14,289				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	2,148,629				

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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STATISTICAL DATA

For the year ended December 31, 1999.

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

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	267,372	55,696
Employee benefits	15	17,082	3,482

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	4,488,905	
Previous years' tax	17	519,021	
Penalties and interest	18	101,794	
Subtotal	19	5,109,720	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	9,843	
- recoverable from upper tier	90	15,295	
- recoverable from school boards	91	17,420	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds	27	-	
- other	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	
- recoverable from upper tier	96	-	
- recoverable from school boards	97	-	
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
Total reductions	29	5,152,278	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,990,315	
Due date of last installment (YYYYMMDD)	33	-	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,990,625	
Due date of last installment (YYYYMMDD)	36	19,990,915	
		\$	
Supplementary taxes levied with 2000 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Drummond-North Elmsley Tp

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STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding			
		1	2	1	2		
		\$	\$	\$	\$		
6.	Ontario Home Renewal Plan trust fund at year end	82	27,370	13,021			
7. Analysis of direct water and sewer billings as at December 31							
		number of residential units	1999 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
Water							
In this municipality		39	-	-	-		
In other municipalities (specify municipality)							
--		40	-	-	-		
--		41	-	-	-		
--		42	-	-	-		
--		43	-	-	-		
--		64	-	-	-		
		number of residential units	1999 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
Sewer							
In this municipality		44	-	-	-		
In other municipalities (specify municipality)							
--		45	-	-	-		
--		46	-	-	-		
--		47	-	-	-		
--		48	-	-	-		
--		65	-	-	-		
				water	sewer		
				1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-		
8. Selected investments of own sinking funds as at December 31							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		83	-	-	-		
9. Borrowing from own reserve funds							
Loans or advances due to reserve funds as at December 31					1		
					\$		
					84		
10. Joint boards consolidated by this municipality							
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
		1	2	3	4		
		\$	\$	%			
name of joint boards							
--		53	-	-	-		
--		54	-	-	-		
--		55	-	-	-		
--		56	-	-	-		
--		57	-	-	-		
11. Applications to the Ontario Municipal Board or to Council							
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
		1	2	4	3		
		\$	\$	\$	\$		
Approved but not financed as at December 31, 1998		67	-	-	-		
Approved in 1999		68	-	-	-		
Financed in 1999		69	-	-	-		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1999		71	-	-	-		
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-		
12. Forecast of total revenue fund expenditures							
		2000	2001	2002	2003	2004	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		73	2,829,000	2,857,000	2,886,000	2,915,000	2,944,000
13. Municipal procurement this year							
			1	2			
				\$			
Total construction contracts awarded		85	1	155,975			
Construction contracts awarded at \$100,000 or greater		86	1	155,975			

ANALYSIS OF USER FEES

Municipality

Drummond-North Elmsley Tp

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		15	15	8,290	0
	2		300	300	8,200	0
	3		500	500	5,720	0
	4		15	15	32,231	0
	5				10,176	COSTS PUS AD
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				64,617	
All other user fees	22				32,045	
	Total				96,662	