

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 49028**

**MUNICIPALITY OF: McKellar Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## McKellar Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,620,774	-	826,341	794,433
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	1,620,774	-	826,341	794,433
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	420	-		420
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	218	-	-	218
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	317	-	-	317
<b>Subtotal</b>	18	955	-	-	955
<b>ONTARIO NON-SPECIFIC GRANTS</b>					
Community Reinvestment Fund	62	525,758			525,758
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	35,000			35,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
<b>Subtotal</b>	69	560,758			560,758
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	23,979			23,979
Canada specific grants	30	102			102
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	16,762			16,762
<b>Subtotal</b>	33	40,843			40,843
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	10,583			10,583
Licences and permits	35	23,433	-	-	23,433
Rents, concessions and franchises	36	79,390			79,390
Fines	37	-			-
Penalties and interest on taxes	38	44,639			44,639
Investment income - from own funds	39	-			-
- other	40	21,185			21,185
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	9,995			9,995
--	46	-			-
--	47	-			-
--	48	-			-
<b>Subtotal</b>	50	189,225	-	-	189,225







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

McKellar Tp
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2LT - UP  
42

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

McKellar Tp
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	731,526	697,070	1,780	32,676	-
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	493	493	-	-	-
Managed Forest	0.103500	339	339	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	732,358	697,902	1,780	32,676	-
Subtotal Commercial		89,204	85,662	-	3,542	-
Subtotal Industrial		1,401	1,345	-	56	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		3,378	3,320	-	58	-
Subtotal levied by tax rate		826,341	788,229	1,780	36,332	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		826,341	788,229	1,780	36,332	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

McKellar 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	9,365	-	-	-
Protection to Persons and Property					
Fire	2	-	102	-	1,600
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,299	-	-	290
Emergency measures	6	-	-	-	-
Subtotal	7	2,299	102	-	1,890
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	474	-	-	2,462
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	474	-	-	2,462
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,400
--	29	-	-	-	-
Subtotal	30	-	-	-	1,400
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	1,467	-	-	7,313
Libraries	38	10,374	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	11,841	-	-	7,313
Planning and Development					
Planning and Development	41	-	-	-	3,697
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	3,697
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	23,979	102	-	16,762



		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	127,100	-	104,059	10,918	-	-	242,077
Protection to Persons and Property								
Fire	2	-	-	44,767	14,308	-	-	59,075
Police	3	-	-	99,537	-	-	-	99,537
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	27,486	-	8,203	-	-	-	35,689
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	27,486	-	152,507	14,308	-	-	194,301
Transportation services								
Roadways	8	134,430	-	320,711	68,929	-	-	524,070
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	1,745	-	-	-	1,745
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	134,430	-	322,456	68,929	-	-	525,815
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	19,039	-	9,924	7,462	-	-	36,425
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	19,039	-	9,924	7,462	-	-	36,425
Health Services								
Public Health Services	24	-	-	-	-	22,834	-	22,834
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	100,031	-	-	100,031
Ambulance Services	27	-	-	39,899	-	-	-	39,899
Cemeteries	28	-	-	9,166	-	-	-	9,166
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	49,065	100,031	22,834	-	171,930
Social and Family Services								
General Assistance	31	-	-	-	63,537	254,317	-	317,854
Assistance to Aged Persons	32	-	-	-	-	24,491	-	24,491
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	63,537	278,808	-	342,345
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	7,175	-	43,024	7,488	-	-	57,687
Libraries	38	9,771	-	10,608	2,583	-	-	22,962
Other Cultural	39	-	-	1,306	-	-	-	1,306
Subtotal	40	16,946	-	54,938	10,071	-	-	81,955
Planning and Development								
Planning and Development	41	-	-	8,961	-	-	-	8,961
Commercial and Industrial	42	-	-	6,309	-	-	-	6,309
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	15,270	-	-	-	15,270
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	325,001	-	708,219	275,256	301,642	-	1,610,118

1999 FINANCIAL INFORMATION RETURN

Municipality

McKellar 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		36,925	
Reserves and Reserve Funds	3		56,681	
Subtotal	4		93,606	
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		93,606	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		93,606	
Subtotal	36		93,606	
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		93,606	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
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

McKellar Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	9,918
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	-	-	-	24,424
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	24,424
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	56,681
Libraries	38	-	-	-	2,583
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	59,264
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	-	-	-	93,606

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

McKellar Tp
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			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	-	
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

McKellar Tp
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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	-	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	-	
Plus: All debt assumed by the municipality from others	5	-	
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	-	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	-	
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 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	-	
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

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

McKellar Tp
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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	-	-	-	-	
- 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	-	-	-	-	
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
			1	2	3	4
			\$	\$	\$	\$
2000	61	-	-	-	-	-
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	-	-	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

McKellar Tp

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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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	62	-	784,909	3,320	-	788,229	788,229	-	-	788,229	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	1,780	-	-	1,780	1,780	-	-	1,780	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	36,274	58	-	36,332	36,332	-	-	36,332	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	-	-	-	-	-	-	-	-	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	822,963	3,378	-	826,341	826,341	-	-	826,341	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

McKellar Tp

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		1	\$
Balance at the beginning of the year	1	528,036	
Revenues			
Contributions from revenue fund	2	238,331	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	10,900	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	5,011	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	254,242	
Expenditures			
Transferred to capital fund	14	56,681	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	56,681	
Balance at the end of the year for:			
Reserves	23	641,284	
Reserve Funds	24	84,313	
Total	25	725,597	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	254,907	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	15,416	
- roads	35	114,505	
- sanitary and storm sewers	36	-	
- parks and recreation	64	53,644	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	196,405	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	5,896	
--	52	511	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	84,313	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	725,597	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

McKellar Tp
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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	590,783	-
Accounts receivable			
Canada	2	6,741	
Ontario	3	20,307	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	11,606	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,620	business taxes
Taxes receivable			
Current year's levies	9	170,688	
Previous year's levies	10	38,964	-
Prior year's levies	11	20,006	-
Penalties and interest	12	18,618	-
Less allowance for uncollectables (negative)	13	- 15,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	2,203	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	866,536	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1999.

McKellar Tp
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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	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	73,295		
Other	32	-		
Other current liabilities	33	15,942		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- 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	725,597		
Accumulated net revenue (deficit)				
General revenue	42	37,337		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	526		
Cemetaries	50	13,839		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	866,536		



					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	7,606		6,178	
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									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					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	-	314,528	-	
Approved in 1999					68	-	-	-	
Financed in 1999					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1999					71	-	314,528	-	
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	1,625,000	1,650,000	1,675,000	1,700,000
13. Municipal procurement this year									
							1	2	
								\$	
Total construction contracts awarded					85	-	-	-	
Construction contracts awarded at \$100,000 or greater					86	-	-	-	

ANALYSIS OF USER FEES

Municipality

McKellar 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		5	50	2,462	0
	2	Day	25	270	7,313	0
	3	Hour	120	300	1,600	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			11,375	
All other user fees		22			5,387	
	Total	23			16,762	