MUNICIPAL CODE: 49028

MUNICIPALITY OF: McKellar Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

McKellar Tp

For the year ended December 31, 1999.						
				Upper	School	
			Total Revenue	Tier	Board	Own
			1 Revenue	Purposes 2	Purposes 3	Purpose 4
			\$	\$	\$	\$
TAXATION						
Taxation from schedule 2LTxx						
or requistions 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	-	-		-
	Subtotal	6	1,620,774	-	826,341	794,433
PAYMENTS IN LIEU OF TAXATION			•			
Canada		7	-	-		-
Canada Enterprises		8	-	-	-	-
Ontario The Municipal Tax Assistance Act		9	420			420
		10	420	<u>-</u>		420
The Municipal Act, section 157 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
	Subtotal	18	955	-	-	955
ONTARIO NON-SPECIFIC GRANTS						
Community Reinvestment Fund		62	525,758			525,758
Special Transition Assistance		63	-			-
Special Circumstances Fund		64	35,000			35,000
Municipal Restructuring Fund		65	-			-
	6.14.4.1	61				-
DEVENUES FOR SPECIFIC FUNCTIONS	Subtotal	69	560,758			560,758
REVENUES FOR SPECIFIC FUNCTIONS Ontario specific grapts		29	23,979			23,979
Ontario specific grants Canada specific grants		30	102		-	102
Other municipalities - grants and fees		31	- 102			-
Fees and service charges		32	16,762			16,762
, cos and service onarges	Subtotal	33	40,843			40,843
OTHER REVENUES			-,			-,
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				
	Subtotal	50	189,225	·		189,225
I		L	.07,223			.07,223

ANALYSIS OF TAXATION - OWN PURPOSES

McKellar Tp

Municipality

2LT - OP

	year ended December 31, 1999.	·		_		_	_
Levy Code	Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
			Commercial - Full Occupied	0	8,076,655	0.548441	44,296
			Farmland - Full Occupied Industrial - Full Occupied	0	476,300 24,600	0.105427 0.5816	502 143
			Large Industrial - Excess Land	0	143,900	0.378044	544
1			Residential/Farm - Full Occupied	0	176,697,045	0.421707	745,144
			Managed Forest - Full Occupied	0	327,200	0.105427	345
•	- Control Control	• •	managed to cost tax occupied	Ū	327,200	01103127	3.5
	+						
	 						
	+						
	 						
							<u> </u>

ANALYSIS OF TAXATION - OWN PURPOSES

McKellar Tp

2LT - OP

794,433

For the year ended December 31, 1999.

3200

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
-							
-		1					
		1					
3300			Total supplementary taxes				3,459
4000			Subtotal levied by tax rate				794,433
2200	Local Improvements						
	Local Improvements Sewer and water service charges						
	Sewer and water connection charges						
	Fire service charges						
	Minimum tax (differential only)						
	Municipal drainage charges						
	Waste management collection charges						
	Business improvement area						
	Railway rights-of-way						
	Utility transmission and utility corridors						
3000							
3600							
3100			Subtotal special charges on tax bill				-

Total own purpose taxation

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

McKellar Tp	

Municipality

2LT - UP

For the	year ended December 31, 1999.						
Levy	Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Code	Purpose	RTQ	Description	Band	Assessment	Rate	Levied
1	2	3	4	5	7	8	9
						_	

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

unicipality		
	McKellar Tp	

2LT - UP

For the year ended December 31, 1999.

Levy Code	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
			•		-	1 1	•
3300			Total supplementary taxes				
4000			Subtotal levied by tax rate			ļ	-
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					ľ	
3000						ľ	
3600						ľ	
3100			Subtotal special charges on tax bill			ľ	-
3200			Total upper tier purpose taxation			ľ	-

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

McKellar Tp

2LT - SB

Distribution by Purpose

				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	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	-		
		_	T						
Subtotal Commercial			89,204	85,662	-	3,542	-		
Subtotal Industrial			1,401	1,345	-	56	-		
	I								
Pipeline		-	-	-	-	-	-		
Other		-	- 2.270	- 2 220	-	-	-		
Supplementary Taxes			3,378	3,320	- 1 700	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			-	-	-	-	-		
					1				
Total school board purposes			826,341	788,229	1,780	36,332	-		

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

cipality		
	McKellar Tp	

For the year ended December 31, 1999.

		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 Conservation Authority		3 -	-	-	-
		4 - 5 2,299	-	-	290
Protective inspection and control Emergency measures		6 -	-	-	
Lineigency measures	Subtotal	7 2,299	102	-	1,89
		,			•
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	-	-	2,4
Pollution Control			-	-	-
			-	-	-
	Subtotal	23 474	-	-	2,46
Health Services Public Health Services					
		24 -	-	-	-
Public Health Inspection and Control		25 -	-	-	-
Hospitals		26 -	-	-	-
Ambulance Services		27 -	-	-	- 1 40
Cemeteries 		28 - 29 -	-		1,40
		30 -	<u> </u>	-	1,40
Social and Family Services	Subtotat	-	-	-	1,40
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					
		1,467	-	-	7,31
Libraries		38 10,374 39 -	-	-	-
Other Cultural		40 11,841	-	-	7,31
Planning and Development	Subtotal	40 11,041	-	-	7,3
Planning and Development		41 -	-	_	3,69
Commercial and Industrial		42 -	-	-	-
Residential Development		43 -	-	-	-
Agriculture and Reforestation		44 -	-	-	-
Tile Drainage and Shoreline Assistance		45 -	-	-	-
		46 -	-	-	-
	Subtotal	47 -	-	-	3,69
Electricity		-	-	-	-
Gas		49 -	-	-	-
Telephone		50 -	-	-	-
	Total	51 23,979	102	_	16,76

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

McKellar Tp	

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	127,100	-	104,059	10,918	-	-	242,077
Protection to Persons and Property	_							
Fire Police	2	-	-	44,767 99,537	14,308		-	59,075 99,537
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	27,486	-	8,203	-	-	-	35,689
Emergency measures	6 Subtotal 7	- 27 494	-	152,507	- 14 209	-	-	404 204
	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 Street Lighting	11	-	-	-	-	-	-	-
Air Transportation	12 13	-	-	1,745	-	-	-	1,745
	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 Pollution Control	20 21	19,039	-	9,924	7,462	•	<u> </u>	36,425
	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 29	-	-	9,166	-		-	9,166
	Subtotal 30	-	-	49,065	100,031	22,834		171,930
Social and Family Services								
General Assistance Assistance to Aged Persons	31 32	-	-	-	63,537	254,317 24,491	-	317,854 24,491
Assitance to Aged 1 crisons	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-		-
	35	-	-	-	-	-	-	-
	Subtotal 36	-	-	-	63,537	278,808	-	342,345
Social Housing	90	-	-	-	-	-	-	-
n								
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
Planning and Development	Subtotal 40	16,946	-	54,938	10,071	-	-	81,955
Planning and Development	41	-	-	8,961	-	-	-	8,961
Commercial and Industrial	42	-	-	6,309	-	-	-	6,309
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation Tile Drainage and Shoreline Assistance	44 45	-	-	-	-	-	-	-
	46	-	-	-	-	-	-	-
	Subtotal 47	-	-	15,270	-	-	-	15,270
Electricity	48	-	-	-	-	-	-	-
Gas Telephone	49 50	-	-	-	-	-	-	-
•	Total 51	325,001	-	708,219	275,256	301,642	-	1,610,118

Municipality

ANALYSIS OF CAPITAL OPERATION

McKellar Tp

5

For the year ended December 31, 1999. \$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year Source of Financing Contributions from Own Funds Revenue Fund 36,925 56,681 Reserves and Reserve Funds Subtotal 93,606 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs Ontario Clean Water Agency 11 Tile Drainage and Shoreline Propery 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 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 28 Donations 30 31 Subtotal 32 Total Sources of Financing 33 93,606 Applications Own Expenditures Short Term Interest Costs 34 Other 35 93,606 Subtotal 93,606 36 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** 93,606 42 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) To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) - Amount in Line 18 Raised on Behalf of Other Municipalities

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

пісіранту		
	McKellar Tp	

For the year ended December 31, 1999.

			CAPITAL GRANTS			
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	9,918
Protection to Persons and Property Fire						
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		F				
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System Waterworks System		17 18	•	-	-	-
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	-	-	-	-
Health Services	Subtotal	23	-	-	-	-
Public Health Services		24	-	-	_	_
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
	Subtotal	29 30	-	-	-	-
Social and Family Services	Jubiolai	<u> </u>				
General Assistance		31	-	-	-	-
Assistance to Aged Persons		32	-	-	-	-
Assitance to Children		33 34		-	-	-
Day Nurseries		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						
Commercial and Industrial		41 42	-	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45				
		46	-	-	-	-
Floetricity	Subtotal	F	-	-	-	-
Electricity Gas		48 49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	-	-	-	93,606

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

McKellar Tp

For the vear ended December 31, 1999,

For the year ended December 31, 1999.		
		1 \$
General Government	1	
Protection to Persons and Property	Ì	
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal Transportation services	7	-
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
	14	-
Subtotal Environmental services	15	-
Sanitary Sewer System	16	<u>-</u>
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 Assitance to Children	32 33	-
Day Nurseries	34	
	35	<u> </u>
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal Planning and Development	40	-
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	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

McKellar Tp

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	-
: To Canada and agencies : To other		3	
	Subtotal	4	-
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others :Ontario			
:Schoolboards		6 7	-
:Other municipalities		8	-
	Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds - sewer			
- water		10 11	-
Own sinking funds (actual balances)			_
- general		12	-
- enterprises and other		13	-
	Subtotal	14	-
Amount reported in line 15 analyzed as follows:	Total	15	-
Sinking fund debentures		16	-
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages Ontario Clean Water Agency		20 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 Other - Canadian dollar equivalent included in line 15 above		26 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 - water		30 31	-
ince.			
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		22	
Total liability under OMERS plans		33	-
- 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 Counci, as the case may be - hospital support		39	_
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
-		43	-
.	Total	44 45	<u> </u>
	I Utai	7.5	•

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

McKellar Tp

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	4-64
					accumulated surplus (deficit)	capital obligation	debt charges
				İ			_
					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							
					ı	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							
			e from the	recovera			able from
	_	consolidated	revenue fund	reserve	e funds	unconsolida	ited entities
	- -	consolidated principal	revenue fund interest	reserve principal	e funds interest	unconsolida principal	interest
	- [consolidated principal	revenue fund interest 2	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
2000	61	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000	61	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001	62	consolidated principal 1 \$ -	revenue fund interest 2 \$	reserve principal 3 \$ -	e funds interest 4 \$ -	unconsolida principal 5 \$ -	interest 6 \$
2001 2002	62 63	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003	62	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ - - -	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004	62 63 64	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009	62 63 64 65	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ - - -	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards	62 63 64 65 79	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds *	62 63 64 65 79	consolidated principal 1 \$	revenue fund interest 2 \$ - - - - - - - - - - - -	reserve principal 3 \$ \$	e funds interest 4 \$ - - - - - - - - - - - -	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards	62 63 64 65 79 69 70	consolidated principal 1 \$	revenue fund interest 2 \$	reserve	e funds interest 4 \$ - - - - - - - - - - - -	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds *	62 63 64 65 79	consolidated principal 1 \$	revenue fund interest 2 \$	reserve	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ - - - - - - - 1
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2001	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2001	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004 10. Other notes (attach supporting schedules as required	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004 10. Other notes (attach supporting schedules as required	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004 10. Other notes (attach supporting schedules as required	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced:	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	interest interest 6 \$
2001 2002 2003 2004 2005 - 2009 2010 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 2000 2001 2002 2003 2004 10. Other notes (attach supporting schedules as required	62 63 64 65 79 69 70 71	consolidated principal 1 \$	revenue fund interest 2 \$	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities

Municipality		
	McKellar Tp	

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIESFor the year ended December 31, 1999.

	Balan begir of y	nning	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	1	2	3	4	5	8	9	10	12	11
LIDDED TIED	Ş	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	-	-	-	-	-	-	-	-	-
Special purpose levies											
Water	12	L	-	-	-	-	-	-	-	-	-
Transit	13	L	-	-	-	-	-	-	-	-	-
Sewer	14	<u> </u>	-	-	-	-	-	-	-	-	-
Library	15	_	-	-	-	-	-	-	-	-	-
	16	_	-	-	-	-	-	-	-	-	-
 Cubbadal lasted badan and a second laste	17		-	-	-	-	-	-	-	-	=
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	-	-	-	-	-	-	-	-	-

Municipality	
McKe	llar 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	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	-	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	

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

McKellar Tp

For the year ended December 31, 1999. Ś Balance at the beginning of the year 528,036 Revenues Contributions from revenue fund 238,331 Contributions from capital fund Development Charges Act 67 Lot levies and subdivider contributions 10,900 60 Recreational land (the Planning Act) Investment income - from own funds - other 5,011 10 11 12 Total revenue 13 254,242 Expenditures Transferred to capital fund 14 56,681 15 Transferred to revenue fund Charges for long term liabilities - principal and interest 16 63 20 21 Total expenditure 56,681 22 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 28 29 - water Replacement of equipment 30 Sick leave 31 Insurance 32 Workers' compensation 33 Capital expenditure - general administration 34 15,416 - roads 114,505 35 - sanitary and storm sewers 36 - parks and recreation 53,644 - library 65 - other cultural 66 38 - water 39 - transit - housing 40 - industrial development 41 - other and unspecified 42 196,405 Waterworks current purposes 49 Transit current purposes 50 5,896 Library current purposes 51 511 52 53 Obligatory reserve funds: Development Charges Act 68 Lot levies and subdivider contributions 44 Recreational land (the Planning Act) 46 84,313 Parking revenues 45 47 Debenture repayment Exchange rate stabilization 48 55 57 Total 58 725,597

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	McKellar Tp	

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			iii chartered banks
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	-	
Tot			

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	McKellar Tp	

For the year ended December 31, 1999.

LIADILITIES			portion of loans not
LIABILITIES			from chartered banks
Current Liabilities Temporary loans - current purposes	22	_	-
- capital - Ontario	23	-	-
- Canada	23	-	
- Canada - Other			
Accounts payable and accrued liabilities	25	-	
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	
other editerie trapitates	55	13,712	
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	-	
Recoveralble 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		
	43	-	
	44	-	
	45	-	
 Consolidated local boards (specify)	46	-	
Transit operations	47	_	
Water operations	48	_	
Libraries	49	526	
Cemetaries	50	13,839	
Recreation, community centres and arenas	51	-	
	52		
	53	-	
<u></u>	54	_	
	55	-	
Region or county	56	_	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	_	
chespended capital financing / (unimariced capital outlay)	Total 59	866,536	
	iotai 59	000,030	

Municipality

McKellar Tp

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For the year ended December 31, 1999.

						1
	nuous full time employees as at December 31				ı	
Administration					1	2
Non-line Departme	ent Support Staff				2	-
Fire					3	-
Police					4	-
Transit					5	-
Public Works					6	3
Health Services					7	-
Homes for the Age	ed				8	-
Other Social Servi	ces				9	-
Parks and Recreat	ion				10	-
Libraries					11	-
Planning					12	-
				Total	13	5
					continuous full	
					time employees December 31	-46
					1	other 2
2. Total expenditur	es during the year on:				\$	\$
Wages and salarie				14	208,589	89,979
Employee benefits				15		3,571
,,					,,,,,,	· · · · · · · · · · · · · · · · · · ·
						1 \$
3 Reductions of tax	roll during the year (lower tier municipalities only)					•
Cash collections:	Current year's tax				16	1,428,256
casii concections.	Previous years' tax				17	476,812
	Penalties and interest				18	79,451
	renactes and interest			Subtotal	19	1,984,519
Discounts allowed					20	-
	under section 421, 441 and 442 of the Municipal Act					
- recoverable	from general municipal accounts				25	10,239
- recoverable	from upper tier				90	-
	from school boards				91	11,591
Transfers to tax sa	ale and tax registration accounts				26	-
The Municipal Elde	erly Residents' Assistance Act - reductions				27	-
	- refunds				28	-
	ncome seniors and disabled persons under various Acts					
	373 of the Municipal Act					
- deferrals					92	-
- cancellation	ns				93	-
- other					94	-
Dahataa ta alizihla ah	cuities under section 442.4 of the Municipal Act				2 %	
_	narities under section 442.1 of the Municipal Act from general municipal accounts			0.5		
				95 96		· .
	from upper tier from school boards			97		-
	n 442.2 of the Municipal Act			71		
- commercial prop	•				98	-
- industrial proper	ties				99	-
					80	-
			Total reductions		29	2,006,349
	e tax roll for collection purposes only				30	-
Business taxes writter	n off under subsection 441(1) of the Municipal Act				81	-
						1
4. Tax due dates for	r 1999 (lower tier municipalities only)					
Interim billings:	Number of installments				31	1
	Due date of first installment (YYYYMMDD)				32	19,990,406
	Due date of last installment (YYYYMMDD)				33	-
Final billings:	Number of installments				34	1
	Due date of first installment (YYYYMMDD)				35	19,990,908
	Due date of last installment (YYYYMMDD)				36	-
						\$
Supplementary ta	xes levied with 2000 due date				37	-
	expenditures and long term					
rinancing require	ments as at December 31					
					erm financing require	
			gross	approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
			1	2	3 \$	4 ¢
Estimated to take pla	ice		\$	\$		\$
in 2000			58 -	-	-	-
in 2001			59 -	-	-	-
in 2002			60 -	-	-	-
in 2003			61 -	-	-	-
in 2004		Total	62 -	-	-	-
		Total	-	1		-

Municipality

McKellar Tp

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For the year ended December 31, 1999.

			F	balance of fund	loans outstanding
				\$	\$
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	1999 billings residential	all other	computer use
		units 1	units 2	properties 3	only 4
Water		•	\$	\$	
In this municipality	39	-	-	-	
In other municipalities (specify municipality)	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43 64	-	-	-	-
	- · · <u>-</u> · · <u>-</u> · · <u>-</u>	number of	1999 billings		
		residential units	residential units	all other properties	computer use only
Sewer		1	2	3	4
In this municipality	44	-	\$ -	\$ -	
In other municipalities (specify municipality)					
	45	-	-		-
	47	-	-	-	
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water				1	2
and sewer services but which are not on direct billing			66	-	-
			<u>-</u>		
8. Selected investments of own sinking funds as at December 31			other		
		own municipality	municipalities, school boards	Province	Federal
		1	2	3	4
Our cipking funds	83	\$ -	\$ -	\$ -	\$
Own sinking funds		- 1	-	- 1	<u> </u>
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					
				this municipality's	
		total board	contribution from this	share of total municipal	for computer
	_	expenditure	municipality	contributions	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 assist-			
		ance, downtown revitalization,	other	other	
		electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
		1	2	4	3
Approved but not financed as at December 31, 1998	67	\$ -	\$ 314,528	\$ -	\$ 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 Applications submitted but not approved as at Decemeber 31, 1999	71 72	-	314,528		314,528
Approved as at sectine set 1777					
12. Forecast of total revenue fund expenditures					
	2000	2001	2002 3	2003	2004 5
	\$	\$	\$	\$	\$
	73 1,625,000	1,650,000	1,675,000	1,700,000	1,750,000
13. Municipal procurement this year					
13. Municipal procurement this year			ſ	1	2
			85		\$
13. Municipal procurement this year Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			85 86	1 -	2 \$

ANALYSIS OF USER FEES

Municipality

22

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Total

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For the year ended December 31, 1999.

All other user fees

FIR Schedule 3 Line No. minimum maximum rate per unit rate per unit annual revenue unit of program / service measure comments 2 3 4 \$ 2,462 0 2 Day 25 270 7,313 0 3 4 Hour 120 300 1,600 0 5 9 10 11 12 13 14 15 16 17 18 19 20 11,375 Subtotal 21

5,387 16,762

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