

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 44053

MUNICIPALITY OF: Muskoka Lakes Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	25,517,659	11,868,246	9,938,424	3,710,989
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	25,517,659	11,868,246	9,938,424	3,710,989
PAYMENTS IN LIEU OF TAXATION					
Canada	7	6,033	2,359	3,084	590
Canada Enterprises	8	4,415	1,538	2,458	419
Ontario					
The Municipal Tax Assistance Act	9	80,487	63,251		17,236
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	12,120	3,492	7,676	952
Liquor Control Board of Ontario	14	4,839	3,803	-	1,036
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	107,894	74,443	13,218	20,233
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	72,750			72,750
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	147,000			147,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	219,750			219,750
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	54,322			54,322
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	590,591			590,591
Fees and service charges	32	390,766			390,766
Subtotal	33	1,035,679			1,035,679
OTHER REVENUES					
Trailer revenue and licences	34	2,678			2,678
Licences and permits	35	300,700	-	-	300,700
Rents, concessions and franchises	36	256,298			256,298
Fines	37	725			725
Penalties and interest on taxes	38	684,344			684,344
Investment income - from own funds	39	-			-
- other	40	55,328			55,328
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	61,897			61,897
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-	-		
--	48	-	-		
Subtotal	50	1,361,970	-	-	1,361,970

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Muskoka Lakes Tp

2LT - UP

42

For the year ended December 31, 1999.

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ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Muskoka Lakes Tp

2LT - UP
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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				198,151
4000			Subtotal levied by tax rate				11,730,570
2200	Local Improvements						
2300	Sewer and water service charges						120,765
2400	Sewer and water connection charges						11,068
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						5,843
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				137,676
3200			Total upper tier purpose taxation				11,868,246

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Muskoka Lakes Tp

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	8,940,897	8,355,618	22,498	553,224	9,557
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	476	476	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	2,555	2,540	-	15	-
Managed Forest	0.103500	6,005	5,769	-	236	-
---	0.414000	3,326	2,895	-	422	9
Subtotal Residential /MR/ F/MF	-	8,953,259	8,367,298	22,498	553,897	9,566
Subtotal Commercial		772,260	672,083	-	97,984	2,193
Subtotal Industrial		19,796	17,228	-	2,512	56
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		180,450	169,040	95	11,247	68
Subtotal levied by tax rate		9,925,765	9,225,649	22,593	665,640	11,883
Railway rights-of-way		12,659	11,017	-	1,606	36
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		12,659	11,017	-	1,606	36
Total school board purposes		9,938,424	9,236,666	22,593	667,246	11,919

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Muskoka Lakes 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	-	-	-	76,485
Protection to Persons and Property					
Fire	2	-	-	-	7,168
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	7,168
Transportation services					
Roadways	8	-	-	590,591	38,416
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	49,288
Subtotal	15	-	-	590,591	87,704
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	-	-	-	22,930
--	29	-	-	-	-
Subtotal	30	-	-	-	22,930
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	-	-	-	12,387
Libraries	38	54,322	-	-	2,214
Other Cultural	39	-	-	-	-
Subtotal	40	54,322	-	-	14,601
Planning and Development					
Planning and Development	41	-	-	-	181,878
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	181,878
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	54,322	-	590,591	390,766

		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	614,158	-	564,897	287,301	-	-	1,466,356
Protection to Persons and Property								
Fire	2	218,079	-	324,288	161,348	-	-	703,715
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	255,505	-	17,601	12,023	-	-	285,129
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	473,584	-	341,889	173,371	-	-	988,844
Transportation services								
Roadways	8	853,728	-	1,559,053	118,870	-	-	2,531,651
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	58,573	-	-	-	58,573
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	43,238	-	-	-	43,238
Subtotal	15	853,728	-	1,660,864	118,870	-	-	2,633,462
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	716	-	4,160	-	-	-	4,876
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	716	-	4,160	-	-	-	4,876
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	24,197	-	7,104	-	-	-	31,301
--	29	-	-	-	-	-	-	-
Subtotal	30	24,197	-	7,104	-	-	-	31,301
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	262,839	-	531,296	28,701	-	-	822,836
Libraries	38	62,654	-	26,085	20,089	-	-	108,828
Other Cultural	39	-	-	8,245	-	-	-	8,245
Subtotal	40	325,493	-	565,626	48,790	-	-	939,909
Planning and Development								
Planning and Development	41	227,412	-	76,814	-	-	-	304,226
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	227,412	-	76,814	-	-	-	304,226
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,519,288	-	3,221,354	628,332	-	-	6,368,974

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Muskoka Lakes Tp		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	70,620
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	311,183
Reserves and Reserve Funds	3	576,353
Subtotal	4	887,536
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	12,500
Other Municipalities	22	-
Subtotal	23	12,500
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	65,000
--	30	3,329
--	31	-
Subtotal	32	68,329
Total Sources of Financing	33	968,365
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	960,481
Subtotal	36	960,481
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	960,481
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	62,736
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	62,736
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	62,736
* - 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

Muskoka Lakes Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	91,003
Protection to Persons and Property					
Fire	2	-	-	-	411,348
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,822
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	415,170
Transportation services					
Roadways	8	-	-	-	320,986
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	320,986
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	-	-	-	120,297
Libraries	38	-	12,500	-	13,025
Other Cultural	39	-	-	-	-
Subtotal	40	-	12,500	-	133,322
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	-	12,500	-	960,481

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Muskoka Lakes Tp

		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

Muskoka Lakes 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

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Muskoka Lakes Tp

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

Muskoka Lakes Tp

9LT
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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		10,255,203	196,401	10,451,604	-	-	-	-	-	-
Special pupose levies											
Water rate	2		149,383	935	150,318	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		208,841	815	209,656	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		918,992	-	918,992	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		74,443	-	74,443	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	11,606,862	198,151	11,805,013	11,730,570	-	74,443	-	11,805,013	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	137,676	-	137,676	137,676	-	-	-	137,676	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	11,744,538	198,151	11,942,689	11,868,246	-	74,443	-	11,942,689	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Muskoka Lakes Tp

9LT
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	-	9,079,210	169,040	-	9,248,250	9,236,666	11,584	-	9,248,250	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	22,498	95	-	22,593	22,593	-	-	22,593	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	657,597	11,247	-	668,844	667,246	1,598	-	668,844	-	
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)	--	95	-	11,887	68	-	11,955	11,919	36	-	11,955	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	9,771,192	180,450	-	9,951,642	9,938,424	13,218	-	9,951,642	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Muskoka Lakes Tp

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		1	\$
Balance at the beginning of the year	1	6,702,144	
Revenues			
Contributions from revenue fund	2	317,149	
Contributions from capital fund	3	-	
Development Charges Act	67	128,019	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	108,503	
Investment income - from own funds	5	133,000	
- other	6	21,450	
--	9	144,237	
--	10	6,008	
--	11	-	
--	12	-	
Total revenue	13	858,366	
Expenditures			
Transferred to capital fund	14	576,353	
Transferred to revenue fund	15	61,897	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	638,250	
Balance at the end of the year for:			
Reserves	23	2,403,128	
Reserve Funds	24	4,519,132	
Total	25	6,922,260	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,219,778	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	942,777	
Sick leave	31	86,887	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	650,622	
- roads	35	339,280	
- sanitary and storm sewers	36	-	
- parks and recreation	64	321,242	
- library	65	183,350	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	21,072	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	47,895	
--	52	24,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	44,288	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	1,996,779	
Parking revenues	45	44,290	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	6,922,260	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Muskoka Lakes 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	2,037,479	725
Accounts receivable			
Canada	2	29,864	
Ontario	3	2,598	
Region or county	4	90,212	
Other municipalities	5	-	
School Boards	6	606,548	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	211,066	business taxes
Taxes receivable			
Current year's levies	9	1,685,359	
Previous year's levies	10	1,024,704	-
Prior year's levies	11	1,556,630	-
Penalties and interest	12	965,014	-
Less allowance for uncollectables (negative)	13	- 475,547	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	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	162,266	24,022
	Total 21	7,896,193	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

Muskoka Lakes Tp

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	283,543		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	608,205		
Other	32	112,290		
Other current liabilities	33	22,937		
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	6,922,260		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	3,640		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,054		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 62,736		
Total	59	7,896,193		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		13
Fire	3		1
Police	4		-
Transit	5		-
Public Works	6		20
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		4
Libraries	11		1
Planning	12		4
Total	13		46
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,971,434	283,063
Employee benefits	15	230,368	34,423
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		23,704,473
Previous years' tax	17		936,169
Penalties and interest	18		496,092
Subtotal	19		25,136,734
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		153,220
- recoverable from upper tier	90		152,452
- recoverable from school boards	91		384,588
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		25,826,994
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		2
Due date of first installment (YYYYMMDD)	32		19,990,228
Due date of last installment (YYYYMMDD)	33		19,990,828
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,928
Due date of last installment (YYYYMMDD)	36		19,991,228
			\$
Supplementary taxes levied with 2000 due date	37		-
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2
		\$	\$
Estimated to take place			
in 2000	58	-	-
in 2001	59	-	-
in 2002	60	-	-
in 2003	61	-	-
in 2004	62	-	-
Total	63	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	34,401		29,524		
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	39	-	-	-		
In this municipality						
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	44	-	-	-		
In this municipality						
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	3,887,018				
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	-	-	-	-	-
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

Muskoka Lakes 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
	14	1			49,288	0
	1	2			32,690	0
	41	3			27,850	0
	41	4			36,812	0
	1	5			64,125	0
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			210,765	
All other user fees		22			180,001	
	Total	23			390,766	