

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41061

MUNICIPALITY OF: Northern Bruce Peninsula M

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

Northern Bruce Peninsula M

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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	6,396,307	2,402,264	2,436,213	1,557,830
Direct water billings on ratepayers -- own municipality	2	16,590	-		16,590
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,412,897	2,402,264	2,436,213	1,574,420
PAYMENTS IN LIEU OF TAXATION					
Canada	7	330,867	71,434	842	258,591
Canada Enterprises	8	3,093	664	-	2,429
Ontario					
The Municipal Tax Assistance Act	9	133,114	79,560		47,887
The Municipal Act, section 157	10	750	161		589
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	854	183	-	671
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,117	2,036	81	-
Subtotal	18	470,795	154,038	6,590	310,167
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	995,999			995,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	229,000			229,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,224,999			1,224,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	202,246			202,246
Canada specific grants	30	5,526			5,526
Other municipalities - grants and fees	31	1,085			1,085
Fees and service charges	32	601,362			601,362
Subtotal	33	810,219			810,219
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	40,411	-	-	40,411
Rents, concessions and franchises	36	12,713			12,713
Fines	37	-			-
Penalties and interest on taxes	38	129,653			129,653
Investment income - from own funds	39	-			-
- other	40	118,177			118,177
Donations	70	14,616			14,616
Sales of publications, equipment, etc	42	2,048			2,048
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	22,714	-	-	22,714
--	47	782	-	-	782
--	48	-	-	-	-
Subtotal	50	341,114	-	-	341,114

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

Northern Bruce Peninsula M

2LT - UP
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					5,771
4000		Subtotal levied by tax rate					2,402,264
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					2,402,264

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Northern Bruce Peninsula M

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	2,043,279	1,899,255	1,530	138,490	4,004
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	3,792	3,792	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	18,153	18,153	-	-	-
Managed Forest	0.103500	557	518	-	39	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,065,781	1,921,718	1,530	138,529	4,004
Subtotal Commercial		306,224	262,762	-	43,462	-
Subtotal Industrial		58,810	50,463	-	8,347	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		5,398	5,032	-	329	37
Subtotal levied by tax rate		2,436,213	2,239,975	1,530	190,667	4,041
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,436,213	2,239,975	1,530	190,667	4,041

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Northern Bruce Peninsula M

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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	16,835	-	-	23,175
Protection to Persons and Property					
Fire	2	-	-	-	5,333
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,833
Emergency measures	6	-	-	-	30
Subtotal	7	-	-	-	10,196
Transportation services					
Roadways	8	-	-	-	10,194
Winter Control	9	-	-	-	1,963
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	568	-	-	6,677
--	14	4,797	526	-	263,607
Subtotal	15	5,365	526	-	282,441
Environmental services					
Sanitary Sewer System	16	15,000	5,000	-	10,233
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,578
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	2,265	-	-	40,038
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	17,265	5,000	-	53,849
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	136,522	-	-	-
Cemeteries	28	-	-	-	14,577
--	29	-	-	-	-
Subtotal	30	136,522	-	-	14,577
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	20,157	-	-	30,695
--	35	-	-	-	-
Subtotal	36	20,157	-	-	30,695
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	840	-	-	112,073
Libraries	38	-	-	-	9,311
Other Cultural	39	-	-	-	631
Subtotal	40	840	-	-	122,015
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	4,500
Residential Development	43	-	-	-	1,724
Agriculture and Reforestation	44	5,262	-	1,085	2,097
Tile Drainage and Shoreline Assistance	45	-	-	-	56,093
--	46	-	-	-	-
Subtotal	47	5,262	-	1,085	64,414
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	202,246	5,526	1,085	601,362

		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	297,198	-	172,333	924,228	558	-	1,394,317
Protection to Persons and Property								
Fire	2	59,172	-	52,919	93,156	-	-	205,247
Police	3	-	-	468,956	-	-	-	468,956
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	42,008	-	17,786	-	-	-	59,794
Emergency measures	6	-	-	1,324	-	-	-	1,324
Subtotal	7	101,180	-	540,985	93,156	-	-	735,321
Transportation services								
Roadways	8	229,980	-	548,021	39,745	-	-	817,746
Winter Control	9	47,757	-	67,378	-	-	-	115,135
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	4,756	-	-	4,756
Street Lighting	12	-	-	25,654	-	-	-	25,654
Air Transportation	13	10,295	-	7,469	4,915	-	-	22,679
--	14	68,583	-	90,589	126,455	-	-	285,627
Subtotal	15	356,615	-	739,111	175,871	-	-	1,271,597
Environmental services								
Sanitary Sewer System	16	9,308	-	18,228	69,038	-	-	96,574
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,164	-	45,529	45,105	-	-	91,798
Garbage Collection	19	16,744	-	92,723	-	-	-	109,467
Garbage Disposal	20	41,864	-	33,088	20,000	-	-	94,952
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	69,080	-	189,568	134,143	-	-	392,791
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	6,020	-	-	6,020
Ambulance Services	27	130,578	-	16,589	-	-	-	147,167
Cemeteries	28	6,107	-	11,808	13,201	-	-	31,116
--	29	-	-	-	-	-	-	-
Subtotal	30	136,685	-	28,397	19,221	-	-	184,303
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	42,444	-	7,856	1,753	-	-	52,053
--	35	-	-	-	-	-	-	-
Subtotal	36	42,444	-	7,856	1,753	-	-	52,053
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	61,850	-	131,876	65,948	5,362	-	265,036
Libraries	38	259	-	7,625	41	-	-	7,925
Other Cultural	39	8,675	-	2,668	-	-	-	11,343
Subtotal	40	70,784	-	142,169	65,989	5,362	-	284,304
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	563	-	3,988	2,231	23,300	-	30,082
Residential Development	43	-	-	1,660	-	-	-	1,660
Agriculture and Reforestation	44	10,526	-	4,765	893	-	-	16,184
Tile Drainage and Shoreline Assistance	45	-	56,093	-	-	-	-	56,093
--	46	-	-	-	-	-	-	-
Subtotal	47	11,089	56,093	10,413	3,124	23,300	-	104,019
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,085,075	56,093	1,830,832	1,417,485	29,220	-	4,418,705

1999 FINANCIAL INFORMATION RETURN

Municipality

Northern Bruce Peninsula M

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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	-	16,559	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		205,431	
Reserves and Reserve Funds	3		16,700	
Subtotal	4		222,131	
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		130,900	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		130,900	
Grants and Loan Forgiveness				
Ontario	20		99,360	
Canada	21		15,948	
Other Municipalities	22		-	
Subtotal	23		115,308	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		561	
Donations	28		14,249	
--	30		-	
--	31		-	
Subtotal	32		14,810	
Total Sources of Financing	33		483,149	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		342,078	
Subtotal	36		342,078	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		130,900	
Subtotal	40		130,900	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		15,621	
Total Applications	42		488,599	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	11,109	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	11,109	
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	-	11,109	
	19		-	
			-	

* - Amount in Line 18 Raised on Behalf of Other Municipalities

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Northern Bruce Peninsula M

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	48,541	-	-	158,987
Protection to Persons and Property					
Fire	2	5,650	-	-	28,461
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	2,820
Subtotal	7	5,650	-	-	31,281
Transportation services					
Roadways	8	-	-	-	4,745
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	6,575
--	14	-	15,948	-	73,978
Subtotal	15	-	15,948	-	85,298
Environmental services					
Sanitary Sewer System	16	30,785	-	-	21,177
Storm Sewer System	17	-	-	-	-
Waterworks System	18	927	-	-	1,030
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	31,712	-	-	22,207
Health Services					
Public Health Services	24	-	-	-	2,886
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,530
--	29	-	-	-	-
Subtotal	30	-	-	-	4,416
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	2,354	-	-	4,107
--	35	-	-	-	-
Subtotal	36	2,354	-	-	4,107
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	21,555
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	21,555
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	2,231
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	11,103	-	-	11,996
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	11,103	-	-	14,227
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	99,360	15,948	-	342,078

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Northern Bruce Peninsula M

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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	392,861	
	Subtotal 47	-	
Electricity	48	392,861	
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

Northern Bruce Peninsula M

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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	392,861	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	392,861	
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	392,861	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	392,861	
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

Northern Bruce Peninsula M

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	33,239	22,854		
- 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	33,239	22,854		
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	36,858	32,114	-	-
2001	62	39,067	28,430	-	-
2002	63	42,192	25,305	-	-
2003	64	43,047	21,932	-	-
2004		43,926	18,490	-	-
2005 - 2009	65	187,771	38,739	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	392,861	165,010	-	-
* 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

Northern Bruce Peninsula M

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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		2,396,493	5,771	2,402,264	-	-	-	-	-	-
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		154,038	-	154,038	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,550,531	5,771	2,556,302	2,402,264	-	154,038	-	2,556,302	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	2,550,531	5,771	2,556,302	2,402,264	-	154,038	-	2,556,302	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Northern Bruce Peninsula M

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	2,241,533	5,032	-	2,246,565	2,239,975	6,590	-	2,246,565	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	1,530	-	-	1,530	1,530	-	-	1,530	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	190,338	329	-	190,667	190,667	-	-	190,667	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	4,004	37	-	4,041	4,041	-	-	4,041	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,437,405	5,398	-	2,442,803	2,436,213	6,590	-	2,442,803	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Northern Bruce Peninsula M

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		1	\$
Balance at the beginning of the year	1	1,700,054	
Revenues			
Contributions from revenue fund	2	1,212,054	
Contributions from capital fund	3	15,621	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	5,223	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,232,898	
Expenditures			
Transferred to capital fund	14	16,700	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	16,700	
Balance at the end of the year for:			
Reserves	23	2,806,146	
Reserve Funds	24	110,106	
Total	25	2,916,252	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,000,000	
Contingencies	27	55,000	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	1,869	
Workers' compensation	33	-	
Capital expenditure - general administration	34	92,251	
- roads	35	297,987	
- sanitary and storm sewers	36	123,885	
- parks and recreation	64	131,365	
- library	65	41	
- other cultural	66	-	
- water	38	99,859	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	742,981	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	76,345	
--	53	106,355	
--	54	73,453	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	46,579	
Recreational land (the Planning Act)	46	63,526	
Parking revenues	45	4,756	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,916,252	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

Northern Bruce Peninsula M

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		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,121,388	643
Accounts receivable			
Canada	2	44,472	
Ontario	3	144,091	
Region or county	4	41,674	
Other municipalities	5	-	
School Boards	6	39,704	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	84,834	business taxes
Taxes receivable			
Current year's levies	9	383,036	
Previous year's levies	10	223,978	-
Prior year's levies	11	234,416	17,277
Penalties and interest	12	160,699	-
Less allowance for uncollectables (negative)	13	- 26,000	- 26,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,429	portion of line 20
Capital outlay to be recovered in future years	19	392,861	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	3,846,582	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

Northern Bruce Peninsula M

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	44,925		
Ontario	27	49,107		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	337,305		
Other	32	38,828		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	392,861		
- 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	2,916,252		
Accumulated net revenue (deficit)				
General revenue	42	56,000		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	731		
Recreation, community centres and arenas	51	- 714		
--	52	178		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	11,109		
Total	59	3,846,582		

Municipality

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For the year ended December 31, 1999.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	6		
Non-line Department Support Staff	2	-		
Fire	3	-		
Police	4	-		
Transit	5	8		
Public Works	6	-		
Health Services	7	1		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	1		
Libraries	11	-		
Planning	12	-		
Total	13	16		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	573,266	396,907	
Employee benefits	15	93,620	21,282	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	5,918,409		
Previous years' tax	17	375,536		
Penalties and interest	18	89,943		
Subtotal	19	6,383,888		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	22,362		
- recoverable from upper tier	90	45,541		
- recoverable from school boards	91	43,549		
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	-		
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	6,495,340		
Amounts added to the tax roll for collection purposes only	30	-		
Business taxes written off under subsection 441(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1999 (lower tier municipalities only)				
Interim billings: Number of installments	31	1		
Due date of first installment (YYYYMMDD)	32	19,990,326		
Due date of last installment (YYYYMMDD)	33	-		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,990,827		
Due date of last installment (YYYYMMDD)	36	19,991,029		
		\$		
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	3	4
	\$	\$	\$	\$
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	75,749	75,749		
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	7	1,663	14,927	
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	284	61		
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	197,200	-	197,200	
Approved in 1999		68	130,900	-	130,900	
Financed in 1999		69	130,900	-	130,900	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	197,200	-	197,200	
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		4,041,000	4,122,000	4,205,000	4,289,000	4,375,000
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

Northern Bruce Peninsula M

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		1	1	77,490	daily rate p
	2		1	1	31,256	daily rate p
	3		29	29	70,454	0
	4					
	5		3	3	30,695	0
	6		14	500	48,927	Min. is dail
	7				59,927	Loan repayme
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			318,749	
All other user fees		22			282,613	
	Total	23			601,362	