

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42041

MUNICIPALITY OF: The Blue Mountains T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

		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	12,020,773	4,100,613	4,016,215	3,903,945
Direct water billings on ratepayers -- own municipality	2	391,041	-		391,041
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	198,009	-		198,009
-- other municipalities	5	-	-		-
Subtotal	6	12,609,823	4,100,613	4,016,215	4,492,995
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,336	1,011	-	4,325
Ontario					
The Municipal Tax Assistance Act	9	46,028	27,822		18,206
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	27,737	10,247	7,047	10,443
Ontario Hydro	13	32,409	7,861	1,784	22,764
Liquor Control Board of Ontario	14	2,664	1,319	-	1,345
Other	15	-	-	-	-
Municipal enterprises	16	38,438	9,870	-	28,568
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	152,612	58,130	8,831	85,651
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,051,000			1,051,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	182,000			182,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,233,000			1,233,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	53,067			53,067
Canada specific grants	30	1,275			1,275
Other municipalities - grants and fees	31	15,360			15,360
Fees and service charges	32	1,013,215			1,013,215
Subtotal	33	1,082,917			1,082,917
OTHER REVENUES					
Trailer revenue and licences	34	2,137			2,137
Licences and permits	35	206,366	-	-	206,366
Rents, concessions and franchises	36	9,901			9,901
Fines	37	5,970			5,970
Penalties and interest on taxes	38	195,970			195,970
Investment income - from own funds	39	9,249			9,249
- other	40	162,549			162,549
Donations	70	-			-
Sales of publications, equipment, etc	42	12,080			12,080
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	171			171
--	47	500			500
--	48	68,063			68,063
Subtotal	50	672,956	-	-	672,956

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

The Blue Mountains T

2LT - UP

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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

The Blue Mountains T

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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					29,839
4000		Subtotal levied by tax rate					4,100,613
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					4,100,613

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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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
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	3,034,837	2,741,099	6,328	279,478	7,932
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	2,362	2,362	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	22,301	21,849	-	452	-
Managed Forest		0.103500	2,505	2,331	-	174	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	3,062,005	2,767,641	6,328	280,104	7,932
Subtotal Commercial			810,487	695,454	-	115,033	-
Subtotal Industrial			87,796	75,335	-	12,461	-
Pipeline		1.064800	26,747	22,951	-	3,796	-
Other		-	-	-	-	-	-
Supplementary Taxes			29,180	25,862	-	3,318	-
Subtotal levied by tax rate			4,016,215	3,587,243	6,328	414,712	7,932
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			4,016,215	3,587,243	6,328	414,712	7,932

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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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	19,674	-	-	31,425
Protection to Persons and Property					
Fire	2	600	-	14,207	40,323
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,370	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,970	-	14,207	40,323
Transportation services					
Roadways	8	7,857	-	-	28,118
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	207,097
Subtotal	15	7,857	-	-	235,215
Environmental services					
Sanitary Sewer System	16	-	-	-	142,639
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	23,323
Garbage Collection	19	-	-	-	74,485
Garbage Disposal	20	2,506	-	-	99,313
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,506	-	-	339,760
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	-	-	-	209,927
Libraries	38	21,060	1,275	-	24,021
Other Cultural	39	-	-	-	-
Subtotal	40	21,060	1,275	-	233,948
Planning and Development					
Planning and Development	41	-	-	-	81,895
Commercial and Industrial	42	-	-	-	17,295
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	1,153	176
Tile Drainage and Shoreline Assistance	45	-	-	-	33,178
--	46	-	-	-	-
Subtotal	47	-	-	1,153	132,544
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	53,067	1,275	15,360	1,013,215

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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		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	586,260	339	267,011	96,124	-	-	21,355	928,379
Protection to Persons and Property									
Fire	2	216,334	-	97,837	88,849	-	51	403,071	
Police	3	-	-	797,858	447	350,033	-	1,148,338	
Conservation Authority	4	-	-	-	-	45,246	-	45,246	
Protective inspection and control	5	69,005	-	109,756	8,614	-	-	187,375	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	285,339	-	1,005,451	97,910	395,279	51	1,784,030	
Transportation services									
Roadways	8	214,095	-	265,763	323,587	-	1,607	801,838	
Winter Control	9	52,669	-	174,501	-	-	-	227,170	
Transit	10	-	-	9,542	-	-	-	9,542	
Parking	11	-	-	-	-	-	-	-	
Street Lighting	12	5,925	-	42,915	5,000	-	-	53,840	
Air Transportation	13	-	-	-	-	-	-	-	
--	14	42,882	-	94,316	69,613	-	286	207,097	
Subtotal	15	315,571	-	587,037	398,200	-	1,321	1,299,487	
Environmental services									
Sanitary Sewer System	16	153,294	80,612	335,698	585,654	-	15,000	1,170,258	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	184,219	-	200,549	420,867	-	10,051	815,686	
Garbage Collection	19	151,887	-	125,009	5,000	-	-	281,896	
Garbage Disposal	20	22,160	-	68,970	-	-	-	91,130	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	511,560	80,612	730,226	1,011,521	-	25,051	2,358,970	
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	2,400	-	2,400	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	-	-	10,470	-	-	-	10,470	
--	29	-	-	-	-	-	-	-	
Subtotal	30	-	-	10,470	-	2,400	-	12,870	
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	168,086	-	165,615	29,626	15,170	-	375,515	
Libraries	38	101,520	-	75,566	30,000	-	556	207,642	
Other Cultural	39	-	-	-	-	-	-	-	
Subtotal	40	269,606	-	241,181	59,626	15,170	-	583,157	
Planning and Development									
Planning and Development	41	136,556	-	26,224	17,953	-	-	180,733	
Commercial and Industrial	42	-	1,260	72,692	7,902	8,550	-	90,404	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	33,178	-	-	-	-	33,178	
--	46	-	-	-	-	-	-	-	
Subtotal	47	136,556	34,438	98,916	25,855	8,550	-	304,315	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	2,104,892	115,389	2,940,292	1,689,236	421,399	-	7,271,208	

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
The Blue Mountains T		9
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	302,292
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	551,011
Reserves and Reserve Funds	3	279,498
Subtotal	4	830,509
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	733,067
Tile Drainage and Shoreline Property Assistance Programs	12	6,900
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	739,967
Grants and Loan Forgiveness		
Ontario	20	214,088
Canada	21	-
Other Municipalities	22	-
Subtotal	23	214,088
Other Financing		
Prepaid Special Charges	24	15,811
Proceeds From Sale of Land and Other Capital Assets	25	214,145
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	229,956
Total Sources of Financing	33	2,014,520
Applications		
Own Expenditures		
Short Term Interest Costs	34	12,801
Other	35	1,994,522
Subtotal	36	2,007,323
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	6,900
Subtotal	40	6,900
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	227,790
Total Applications	42	2,242,013
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	529,785
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	529,785
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	529,785
* - 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

The Blue Mountains T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	86,457
Protection to Persons and Property					
Fire	2	-	-	-	7,396
Police	3	-	-	-	447
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,070
Emergency measures	6	-	-	-	5,368
Subtotal	7	-	-	-	18,281
Transportation services					
Roadways	8	214,088	-	-	478,504
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	51,290
Subtotal	15	214,088	-	-	529,794
Environmental services					
Sanitary Sewer System	16	-	-	-	193,247
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	847,622
Garbage Collection	19	-	-	-	8,032
Garbage Disposal	20	-	-	-	6,774
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,055,675
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	-	-	-	100,377
Libraries	38	-	-	-	10,043
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	110,420
Planning and Development					
Planning and Development	41	-	-	-	206,696
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	206,696
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	214,088	-	-	2,007,323

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	304
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	722,222
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	722,222
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	1,131
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	57,211
Subtotal	47	-
Electricity	48	58,342
Gas	49	184,000
Telephone	50	-
Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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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	780,868	
: To Canada and agencies	2	-	
: To other	3	184,000	
Subtotal	4	964,868	
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	964,868	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	964,868	
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

The Blue Mountains T

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	722,222	81,968		
- share of integrated projects			49	-	-		
7. 1999 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund			50	304	35		
- general tax rates			51	11,975	69,897		
- special are rates and special charges			52	26,966	6,212		
- benefitting landowners			53	-	-		
- user rates (consolidated entities)			54	-	-		
Recovered from reserve funds			55	16,000	19,245		
Recovered from unconsolidated entities			57	-	-		
- hydro			56	-	-		
- gas and telephone			58	-	-		
--			59	-	-		
--			59	-	-		
--			78	55,245	95,389		
Total			78	55,245	95,389		
Line 78 includes:			90	-	-		
Financing of one-time real estate purchase			91	-	-		
Other lump sum (balloon) repayments of long term debt			91	-	-		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	31,346	73,998	-	-	17,000	17,805
2001	62	25,453	70,355	-	-	18,000	16,190
2002	63	20,770	68,050	-	-	19,000	14,480
2003	64	18,943	66,092	-	-	21,000	12,675
2004		20,785	64,249	-	-	23,000	10,627
2005 - 2009	65	130,607	287,031	-	-	86,000	17,355
2010 onwards	79	532,964	358,709	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	780,868	988,484	-	-	184,000	89,132
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	-					
2001	73	-					
2002	74	-					
2003	75	-					
2004	76	-					
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
			principal		interest		
			1	2			
			\$	\$			
Repayment of Provincial Special Assistance			92	-	-		
Other long term debt refinanced			93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

The Blue Mountains T

9LT
13

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		4,070,774	29,839	4,100,613	-	-	-	-	-	-
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		58,130	-	58,130	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,128,904	29,839	4,158,743	4,100,613	-	58,130	-	4,158,743	-
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	-	4,128,904	29,839	4,158,743	4,100,613	-	58,130	-	4,158,743	-

1999 FINANCIAL INFORMATION RETURN

Municipality

The Blue Mountains T

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	-	3,570,045	25,862	-	3,595,907	3,587,243	8,664	-	3,595,907	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	6,328	-	-	6,328	6,328	-	-	6,328	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	411,561	3,318	-	414,879	414,712	167	-	414,879	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	7,932	-	-	7,932	7,932	-	-	7,932	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,995,866	29,180	-	4,025,046	4,016,215	8,831	-	4,025,046	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

The Blue Mountains T

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15

		1	\$
Balance at the beginning of the year	1	8,648,764	
Revenues			
Contributions from revenue fund	2	1,138,225	
Contributions from capital fund	3	227,790	
Development Charges Act	67	322,701	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	16,141	
Investment income - from own funds	5	39,034	
- other	6	290,001	
--	9	10,670	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,044,562	
Expenditures			
Transferred to capital fund	14	279,498	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	279,498	
Balance at the end of the year for:			
Reserves	23	2,382,041	
Reserve Funds	24	8,031,787	
Total	25	10,413,828	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	822,875	
Contingencies	27	184,500	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	36,245	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	17,161	
Capital expenditure - general administration	34	66,232	
- roads	35	648,833	
- sanitary and storm sewers	36	907,627	
- parks and recreation	64	-	
- library	65	6,947	
- other cultural	66	-	
- water	38	167,332	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	170,161	
Waterworks current purposes	49	1,921,271	
Transit current purposes	50	-	
Library current purposes	51	29,961	
--	52	454,393	
--	53	11,252	
--	54	3,641,128	
Obligatory reserve funds:			
Development Charges Act	68	508,724	
Lot levies and subdivider contributions	44	268,567	
Recreational land (the Planning Act)	46	550,619	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	10,413,828	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

The Blue Mountains T

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	895,373	650
Accounts receivable			
Canada	2	79,531	
Ontario	3	327,420	
Region or county	4	254,280	
Other municipalities	5	17,867	
School Boards	6	54,444	portion of taxes
Waterworks	7	146,819	receivable for
Other (including unorganized areas)	8	150,779	business taxes
Taxes receivable			
Current year's levies	9	901,611	
Previous year's levies	10	322,908	16,178
Prior year's levies	11	115,844	7,507
Penalties and interest	12	108,249	7,399
Less allowance for uncollectables (negative)	13	- 19,000	- 19,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	8,082,710	
Other current assets	18	21,644	portion of line 20
Capital outlay to be recovered in future years	19	964,868	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	269,211	-
	Total 21	12,694,558	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

The Blue Mountains T

For the year ended December 31, 1999.

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	38,062		
Ontario	27	126,957		
Region or county	28	1,817		
Other municipalities	29	92,631		
School Boards	30	9,174		
Trade accounts payable	31	712,420		
Other	32	179,748		
Other current liabilities	33	22,631		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	304		
- special area rates and special charges	35	723,353		
- benefitting landowners	36	57,211		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	184,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	10,413,828		
Accumulated net revenue (deficit)				
General revenue	42	565,526		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	78,244		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	18,437		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 529,785		
Total	59	12,694,558		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	12	
Non-line Department Support Staff	2	1	
Fire	3	3	
Police	4	-	
Transit	5	-	
Public Works	6	18	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	3	
Libraries	11	2	
Planning	12	3	
Total	13	42	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1	2
		\$	\$
Wages and salaries	14	1,396,706	432,143
Employee benefits	15	260,770	80,683
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	10,779,638	
Previous years' tax	17	790,090	
Penalties and interest	18	193,148	
Subtotal	19	11,762,876	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	35,777	
- recoverable from upper tier	90	62,173	
- recoverable from school boards	91	83,537	
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	219,677	
- industrial properties	99	26,389	
--	80	7,220	
Total reductions	29	12,183,209	
Amounts added to the tax roll for collection purposes only	30	80,809	
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	19,990,326	
Due date of last installment (YYYYMMDD)	33	19,990,528	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,990,924	
Due date of last installment (YYYYMMDD)	36	19,991,126	
		\$	
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	-	-

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end		82	17,654	17,599		
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	1,091	213,116	177,925	
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	-	-	198,009	
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	2,234	1,952		
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	714,960	
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	372,200	161,000	413,740	
Approved in 1999		68	6,900	-	733,067	
Financed in 1999		69	6,900	-	733,067	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	372,200	161,000	413,740	
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		7,400,000	7,500,000	7,600,000	7,700,000	7,800,000
13. Municipal procurement this year						
				1	2	
					\$	
Total construction contracts awarded				85	1	
Construction contracts awarded at \$100,000 or greater				86	1	

ANALYSIS OF USER FEES

Municipality

The Blue Mountains T

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	30	30	160,330	per foot
	19	2	65	65	74,485	6 yard bin
	20	3	25	210	83,451	per tonne
	16	4	16	100	134,414	per 1,000 ga
	37	5	40	89	76,301	per hour
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			528,981	
All other user fees		22			484,234	
	Total	23			1,013,215	