

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 48050

MUNICIPALITY OF: West Nipissing M

ANALYSIS OF REVENUE FUND REVENUES

Municipality

1
3

		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	8,766,516	-	3,415,247	5,351,269
Direct water billings on ratepayers -- own municipality	2	824,289	-		824,289
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	829,699	-		829,699
-- other municipalities	5	-	-		-
Subtotal	6	10,420,504	-	3,415,247	7,005,257
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	27,023	-	3,813	23,210
Ontario					
The Municipal Tax Assistance Act	9	12,290	-		12,290
The Municipal Act, section 157	10	-	-		-
Other	11	1,009	-		890
Ontario Enterprises					
Ontario Housing Corporation	12	119,183	-	32,888	86,295
Ontario Hydro	13	35,679	-	3,805	31,874
Liquor Control Board of Ontario	14	3,656	-	-	3,656
Other	15	2,400	-	-	2,400
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	6,675	-	-	6,675
Subtotal	18	207,915	-	40,625	167,290
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	4,162,281			4,162,281
Special Transition Assistance	63	758,038			758,038
Special Circumstances Fund	64	284,000			284,000
Municipal Restructuring Fund	65	463,787			463,787
.....	61	-			-
Subtotal	69	5,668,106			5,668,106
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,046,126			4,046,126
Canada specific grants	30	52,014			52,014
Other municipalities - grants and fees	31	66,199			66,199
Fees and service charges	32	2,868,632			2,868,632
Subtotal	33	7,032,971			7,032,971
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	87,831	-	-	87,831
Rents, concessions and franchises	36	-			-
Fines	37	5,860			5,860
Penalties and interest on taxes	38	190,862			190,862
Investment income - from own funds	39	-			-
- other	40	72,754			72,754
Donations	70	73,330			73,330
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	85,809			85,809
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	55,965	55,965		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	572,411	-	-	572,411

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

West Nipissing 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					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

West Nipissing M

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				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	1,956,454	602,766	85,415	242,297	1,025,976
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	56,977	22,891	3,736	4,481	25,869
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	13,250	2,536	139	1,271	9,304
Managed Forest		0.103500	227	227	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	2,026,908	628,420	89,290	248,049	1,061,149
Subtotal Commercial			743,429	441,968	20,972	136,940	143,549
Subtotal Industrial			530,407	315,327	14,963	97,701	102,416
Pipeline		-	112,074	66,628	3,162	20,644	21,640
Other		-	-	-	-	-	-
Supplementary Taxes		-	16,788	9,980	474	3,092	3,242
Subtotal levied by tax rate			3,396,030	1,442,363	127,913	500,242	1,325,512
Railway rights-of-way			19,217	11,424	542	3,540	3,711
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			19,217	11,424	542	3,540	3,711
Total school board purposes			3,415,247	1,453,787	128,455	503,782	1,329,223

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

West Nipissing M

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,744	-	-	290,288
Protection to Persons and Property					
Fire	2	-	-	-	8,053
Police	3	-	-	-	4,506
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	43,534
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	56,093
Transportation services					
Roadways	8	1,218	-	-	43,416
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,218	-	-	43,416
Environmental services					
Sanitary Sewer System	16	2,033	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	3,690
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,033	-	-	3,690
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	3,964,471	10,686	66,199	1,908,946
Assitance to Children	33	10,016	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	3,974,487	10,686	66,199	1,908,946
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	9,489	29,479	-	444,272
Libraries	38	37,986	7,073	-	11,592
Other Cultural	39	3,637	1,488	-	3,043
Subtotal	40	51,112	38,040	-	458,907
Planning and Development					
Planning and Development	41	-	-	-	68,765
Commercial and Industrial	42	-	3,288	-	1,430
Residential Development	43	-	-	-	215
Agriculture and Reforestation	44	14,532	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	36,882
--	46	-	-	-	-
Subtotal	47	14,532	3,288	-	107,292
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,046,126	52,014	66,199	2,868,632

		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	1,501,357	-	834,470	203,628	4,523	-	2,476,936
Protection to Persons and Property								
Fire	2	542,801	-	129,713	-	-	15,782	688,296
Police	3	916,635	-	183,399	443,935	-	14,434	1,558,403
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	37,911	-	26,881	-	-	-	64,792
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,497,347	-	339,993	443,935	-	30,216	2,311,491
Transportation services								
Roadways	8	740,519	37,693	996,866	-	-	4,000	1,779,078
Winter Control	9	57,000	-	178,163	-	-	-	235,163
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	74,138	-	-	-	74,138
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	797,519	37,693	1,249,167	-	-	4,000	2,088,379
Environmental services								
Sanitary Sewer System	16	114,730	167,291	322,156	-	-	-	604,177
Storm Sewer System	17	-	-	2,575	-	-	-	2,575
Waterworks System	18	168,989	115,814	295,571	67,373	-	-	647,747
Garbage Collection	19	-	-	118,384	-	-	-	118,384
Garbage Disposal	20	-	-	216,995	-	-	-	216,995
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	283,719	283,105	955,681	67,373	-	-	1,589,878
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	245,986	-	245,986
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	633,446	-	-	-	633,446
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	633,446	-	245,986	-	879,432
Social and Family Services								
General Assistance	31	-	-	-	-	2,845,146	-	2,845,146
Assistance to Aged Persons	32	4,399,780	-	1,419,664	629,259	-	-	6,448,703
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	4,399,780	-	1,419,664	629,259	2,845,146	-	9,293,849
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	621,822	163,515	539,225	42,013	-	-	1,366,575
Libraries	38	151,071	-	50,393	40,000	-	32,826	274,290
Other Cultural	39	69,582	-	29,439	-	-	-	99,021
Subtotal	40	842,475	163,515	619,057	82,013	-	32,826	1,739,886
Planning and Development								
Planning and Development	41	104,617	-	61,319	-	-	-	165,936
Commercial and Industrial	42	46,731	-	92,712	-	-	-	139,443
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	28,414	-	-	-	28,414
Tile Drainage and Shoreline Assistance	45	-	36,883	-	-	-	-	36,883
--	46	-	-	-	-	-	-	-
Subtotal	47	151,348	36,883	182,445	-	-	-	370,676
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	9,473,545	521,196	6,233,923	1,426,208	3,095,655	-	20,750,527

1999 FINANCIAL INFORMATION RETURN		
Municipality		
West Nipissing M		59
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	481,208
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	771,237
Reserves and Reserve Funds	3	-
Subtotal	4	771,237
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	9,139,477
Canada	21	123,706
Other Municipalities	22	-
Subtotal	23	9,263,183
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	179,800
Investment Income		
From Own Funds	26	-
Other	27	1,816
Donations	28	44,785
--	30	110,000
--	31	-
Subtotal	32	336,401
Total Sources of Financing	33	10,370,821
Applications		
Own Expenditures		
Short Term Interest Costs	34	215,549
Other	35	11,841,242
Subtotal	36	12,056,791
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	12,056,791
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,167,178
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	397,146
- Proceeds From Long Term Liabilities	46	1,770,032
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,167,178
* - 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

West Nipissing M

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	203,628
Protection to Persons and Property					
Fire	2	810,432	-	-	810,432
Police	3	-	-	-	443,935
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	810,432	-	-	1,254,367
Transportation services					
Roadways	8	843,601	-	-	1,136,754
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	843,601	-	-	1,136,754
Environmental services					
Sanitary Sewer System	16	6,346,997	-	-	8,062,296
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	63,633
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	122,892	-	-	122,892
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	6,469,889	-	-	8,248,821
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	-	-	-	18,288
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	18,288
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	415,000	-	-	591,295
Libraries	38	-	-	-	-
Other Cultural	39	600,555	11,706	-	492,125
Subtotal	40	1,015,555	11,706	-	1,083,420
Planning and Development					
Planning and Development	41	-	-	-	76,783
Commercial and Industrial	42	-	112,000	-	34,730
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	112,000	-	111,513
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	9,139,477	123,706	-	12,056,791

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

West Nipissing M

7
11

		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	51,360	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	51,360	
Storm Sewer System	17	2,350,213	
Waterworks System	18	-	
Garbage Collection	19	1,512,470	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	3,862,683	
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	371,108	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	371,108	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	106,250	
	Subtotal 47	-	
Electricity	48	106,250	
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

West Nipissing M

8
12

		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	1,333,033	
: To Canada and agencies	2	-	
: To other	3	3,058,368	
Subtotal	4	4,391,401	
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	4,391,401	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	106,250	
Long term bank loans	18	3,058,368	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	1,226,783	
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	650,495	
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	650,495	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

West Nipissing M

8
12

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	-	276,570	36,659	
- 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	50	167,677	33,531		
- general tax rates	51	-	-		
- special are rates and special charges	52	31,290	5,593		
- benefitting landowners	53	79,044	204,061		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	278,011	243,185		
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	368,938	309,540	-	-
2001	62	373,820	283,247	-	-
2002	63	335,837	256,229	-	-
2003	64	224,943	234,661	-	-
2004		236,071	216,162	-	-
2005 - 2009	65	1,210,178	810,791	-	-
2010 onwards	79	1,641,614	327,547	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,391,401	2,438,177	-	-
* 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

West Nipissing M

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	-	1,487,919	-	9,980	-	1,477,939	1,453,787	24,152	-	1,477,939	-
	--	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)													
	--	64	-	130,075	-	474	-	129,601	128,455	1,146	-	129,601	-
	--	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)													
	--	93	-	514,356	-	3,092	-	511,264	503,781	7,483	-	511,264	-
	--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)													
	--	95	-	1,340,310	-	3,242	-	1,337,068	1,329,224	7,844	-	1,337,068	-
	--	96	-	-	-	-	-	-	-	-	-	-	
	Total school boards	36	-	3,472,660	-	16,788	-	3,455,872	3,415,247	40,625	-	3,455,872	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

West Nipissing M

10
15

		1	\$
Balance at the beginning of the year	1	1,262,353	
Revenues			
Contributions from revenue fund	2	654,971	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	11,986	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	666,957	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	85,809	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	85,809	
Balance at the end of the year for:			
Reserves	23	1,536,246	
Reserve Funds	24	307,255	
Total	25	1,843,501	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	258,465	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	296,971	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	5,200	
- sanitary and storm sewers	36	568	
- parks and recreation	64	4,740	
- library	65	51,734	
- other cultural	66	3,407	
- water	38	13,982	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,196,642	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	6,000	
--	53	5,792	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,843,501	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

West Nipissing M

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,488,062	-
Accounts receivable			
Canada	2	252,116	
Ontario	3	4,709,147	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	51,268	receivable for
Other (including unorganized areas)	8	1,758,790	business taxes
Taxes receivable			
Current year's levies	9	658,342	
Previous year's levies	10	301,938	-
Prior year's levies	11	191,418	-
Penalties and interest	12	138,934	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	188,663	portion of line 20
Capital outlay to be recovered in future years	19	4,391,401	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	15,130,079	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Nipissing M

11
16

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	3,848,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	261,101		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	3,303,268		
Trade accounts payable	31	3,172,355		
Other	32	451,662		
Other current liabilities	33	57,908		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	422,467		
- special area rates and special charges	35	-		
- benefitting landowners	36	55,900		
- user rates (consolidated entities)	37	3,913,034		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,843,501		
Accumulated net revenue (deficit)				
General revenue	42	- 74,870		
Special charges and special areas (specify)				
--	43	10,168		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	31,021		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,742		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,167,178		
Total	59	15,130,079		

Municipality

West Nipissing M

For the year ended December 31, 1999.

12
17

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	22			
Non-line Department Support Staff	2	-			
Fire	3	8			
Police	4	22			
Transit	5	-			
Public Works	6	29			
Health Services	7	-			
Homes for the Aged	8	79			
Other Social Services	9	-			
Parks and Recreation	10	9			
Libraries	11	7			
Planning	12	2			
Total	13	178			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	7,325,885		
Wages and salaries			215,760		
Employee benefits		15	1,893,971		
			37,929		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	8,104,599			
Previous years' tax	17	363,465			
Penalties and interest	18	146,022			
Subtotal	19	8,614,086			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	3,575			
- recoverable from upper tier	90	-			
- recoverable from school boards	91	-			
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	8,617,661			
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	19,990,528			
Due date of last installment (YYYYMMDD)	33	19,990,628			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19,991,108			
Due date of last installment (YYYYMMDD)	36	19,991,206			
		\$			
Supplementary taxes levied with 2000 due date	37	-			
		1			
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		60,40034,639							
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		2,602		758,346		65,943			
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		2,002		564,195		265,504			
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		-			
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		20,800,000		21,424,000		22,067,000		22,730,000		23,400,000	
13. Municipal procurement this year								1		2	
								\$			
Total construction contracts awarded						85		1		853,000	
Construction contracts awarded at \$100,000 or greater						86		1		853,000	

ANALYSIS OF USER FEES

Municipality

West Nipissing 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
	32	1 Day	50	250	1,908,946	0
	1	2 Month	250	15,308	229,660	0
	37	3 Hour	100	100	152,756	0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			2,291,362	
All other user fees		22			577,270	
	Total	23			2,868,632	