

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 39031**

**MUNICIPALITY OF: West Nissouri Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	3,643,250	1,117,672	1,592,045	933,533
Direct water billings on ratepayers -- own municipality	2	24,236	-		24,236
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,667,486	1,117,672	1,592,045	957,769
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	14,323	687	9,386	4,250
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	14,323	687	9,386	4,250
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	115,071			115,071
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	42,000			42,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	157,071			157,071
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	72,376			72,376
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	173,400			173,400
Fees and service charges	32	307,599			307,599
Subtotal	33	553,375			553,375
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,598	-	-	1,598
Rents, concessions and franchises	36	-			-
Fines	37	699			699
Penalties and interest on taxes	38	33,347			33,347
Investment income - from own funds	39	-			-
- other	40	102,534			102,534
Donations	70	-			-
Sales of publications, equipment, etc	42	23,948			23,948
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	129,048			129,048
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	291,174	-	-	291,174

## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

## West Nissouri Tp

## 2LT - OP

41

[illegible]





ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

West Nissouri Tp

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					12,153
4000		Subtotal levied by tax rate					1,117,672
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					1,117,672

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

West Nissouri Tp
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2LT - SB  
48

		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	655,945	586,271	1,437	68,222	15
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	2,819	2,678	-	141	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	98,328	89,273	536	8,518	1
Managed Forest		0.103500	247	214	1	31	1
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	757,339	678,436	1,974	76,912	17
Subtotal Commercial			182,952	143,500	816	37,353	1,283
Subtotal Industrial			227,598	178,519	1,015	46,469	1,595
Pipeline		1.911800	413,733	324,516	1,845	84,472	2,900
Other		-	-	-	-	-	-
Supplementary Taxes			10,423	9,538	-	885	-
Subtotal levied by tax rate			1,592,045	1,334,509	5,650	246,091	5,795
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			1,592,045	1,334,509	5,650	246,091	5,795

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

West Nissouri Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	173,400	71,152
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	44,979
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	44,979
Transportation services					
Roadways	8	40,745	-	-	9,671
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	40,745	-	-	9,671
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	350
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	1,461
Subtotal	23	-	-	-	1,811
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	-	-	-	6,780
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	6,780
Planning and Development					
Planning and Development	41	-	-	-	20,155
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	366
Agriculture and Reforestation	44	31,631	-	-	5,636
Tile Drainage and Shoreline Assistance	45	-	-	-	147,049
--	46	-	-	-	-
Subtotal	47	31,631	-	-	173,206
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	72,376	-	173,400	307,599

		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	125,110	-	153,656	-	7,525	-	286,291
Protection to Persons and Property								
Fire	2	35,705	-	31,067	26,920	-	-	93,692
Police	3	-	-	95,457	-	-	-	95,457
Conservation Authority	4	-	-	-	-	8,821	-	8,821
Protective inspection and control	5	7,806	-	31,484	-	-	-	39,290
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	43,511	-	158,008	26,920	8,821	-	237,260
Transportation services								
Roadways	8	205,695	-	297,821	427,421	-	-	930,937
Winter Control	9	-	-	19,290	-	-	-	19,290
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	713	-	-	-	713
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	205,695	-	317,824	427,421	-	-	950,940
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	5,108	-	9,377	31,295	-	-	45,780
Garbage Collection	19	-	-	73,037	-	-	-	73,037
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	5,108	-	82,414	31,295	-	-	118,817
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	-	-	18,562	4,846	10,135	-	33,543
Libraries	38	-	-	12,424	-	3,000	-	15,424
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	30,986	4,846	13,135	-	48,967
Planning and Development								
Planning and Development	41	33,284	-	37,576	-	-	-	70,860
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	1,519	-	-	-	1,519
Tile Drainage and Shoreline Assistance	45	-	147,049	-	-	-	-	147,049
--	46	-	-	-	-	-	-	-
Subtotal	47	33,284	147,049	39,095	-	-	-	219,428
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	412,708	147,049	781,983	490,482	29,481	-	1,861,703

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
West Nissouri Tp		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	275,563
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	470,481
Reserves and Reserve Funds	3	105,591
Subtotal	4	576,072
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	37,795
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	37,795
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	55,472
Subtotal	23	55,472
Other Financing		
Prepaid Special Charges	24	208,467
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	208,467
Total Sources of Financing	33	877,806
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	846,299
Subtotal	36	846,299
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	37,795
Subtotal	40	37,795
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	884,094
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	281,851
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	281,851
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	281,851
* - 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 Nissouri Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	30,512
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	30,512
Transportation services					
Roadways	8	-	-	55,472	544,892
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	55,472	544,892
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	31,295
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	31,295
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	-	-	-	24,845
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	24,845
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	214,755
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	214,755
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	55,472	846,299

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

West Nissouri Tp
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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	315,947	
	Subtotal	47	-	
Electricity		48	315,947	
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 Nissouri Tp

		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	315,947	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	315,947	
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	315,947	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	315,947	
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

West Nissouri Tp

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	52 115,028	32,021	
- user rates (consolidated entities)	53 -	-	-
Recovered from reserve funds	54 -	-	-
Recovered from unconsolidated entities			
- hydro	55 -	-	-
- gas and telephone	57 -	-	-
--	56 -	-	-
--	58 -	-	-
--	59 -	-	-
Total	78 115,028	32,021	
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	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
2000	61 51,371	25,329	-	-	-	-	-
2001	62 53,926	21,215	-	-	-	-	-
2002	63 45,772	16,898	-	-	-	-	-
2003	64 40,526	13,223	-	-	-	-	-
2004		37,020	9,990	-	-	-	-
2005 - 2009	65 87,332	17,363	-	-	-	-	-
2010 onwards	79 -	-	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-	-
Total	71 315,947	104,018	-	-	-	-	-

\* 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 Nissouri Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	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		1,105,519	12,153	1,117,672	-	-	-	-	-	-
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		687	-	687	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,106,206	12,153	1,118,359	1,117,672	-	687	-	1,118,359	-
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	-	1,106,206	12,153	1,118,359	1,117,672	-	687	-	1,118,359	-

1999 FINANCIAL INFORMATION RETURN

Municipality

West Nissouri Tp

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	-	1,332,335	9,538	-	1,341,873	1,334,511	7,362	-	1,341,873
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	5,692	-	-	5,692	5,650	42	-	5,692	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	247,122	885	-	248,007	246,091	1,916	-	248,007	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	5,860	-	-	5,860	5,794	66	-	5,860	-
--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,591,009	10,423	-	1,601,432	1,592,046	9,386	1,601,432	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

West Nissouri Tp

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		1	\$
Balance at the beginning of the year	1	2,871,980	
Revenues			
Contributions from revenue fund	2	20,000	
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	57,188	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	77,188	
Expenditures			
Transferred to capital fund	14	105,591	
Transferred to revenue fund	15	129,048	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	234,639	
Balance at the end of the year for:			
Reserves	23	2,080,783	
Reserve Funds	24	633,745	
Total	25	2,714,528	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	280,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	437,925	
Replacement of equipment	30	580,078	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	26,000	
- roads	35	1,037,476	
- sanitary and storm sewers	36	-	
- parks and recreation	64	28,444	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	80,015	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	132,696	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	111,894	
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	2,714,528	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Nissouri Tp
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,462,320	-
Accounts receivable			
Canada	2	8,356	
Ontario	3	58,835	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	4,083	receivable for
Other (including unorganized areas)	8	33,171	business taxes
Taxes receivable			
Current year's levies	9	167,658	
Previous year's levies	10	67,224	-
Prior year's levies	11	31,608	-
Penalties and interest	12	20,659	-
Less allowance for uncollectables (negative)	13	- 2,500	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	500	portion of line 20
Capital outlay to be recovered in future years	19	315,947	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	3,167,861	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

West Nissouri Tp
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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	-		
Ontario	27	35,947		
Region or county	28	1,466		
Other municipalities	29	-		
School Boards	30	13,025		
Trade accounts payable	31	79,444		
Other	32	-		
Other current liabilities	33	80,936		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	315,947		
- 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	2,714,528		
Accumulated net revenue (deficit)				
General revenue	42	214,734		
Special charges and special areas (specify)				
--	43	6,315		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	281,851		
Total	59	3,167,861		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		3
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		-
Libraries	11		-
Planning	12		-
Total	13		6

		continuous full time employees December 31		other	
2. Total expenditures during the year on:		1		2	
		\$		\$	
Wages and salaries	14	236,834		77,839	
Employee benefits	15	38,227		12,564	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16			3,433,983	
Previous years' tax	17			106,984	
Penalties and interest	18			28,189	
Subtotal	19			3,569,156	
Discounts allowed	20			-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25			5,936	
- recoverable from upper tier	90			5,940	
- recoverable from school boards	91			11,855	
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			3,592,887	
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		19,990,331
Due date of last installment (YYYYMMDD)	33		19,990,528
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,830
Due date of last installment (YYYYMMDD)	36		19,991,126
			\$
Supplementary taxes levied with 2000 due date	37		-

		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	58	-	-	-	-
in 2000					
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		15,062	
				11,312	
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	
		\$		\$	
Water					
In this municipality		39		110	
In other municipalities (specify municipality)				24,236	
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1999 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
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		-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
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		37,795	
Financed in 1999		69		37,795	
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	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$			
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	

ANALYSIS OF USER FEES

Municipality

West Nissouri Tp

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			307,599	
	Total	23			307,599	