

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31017

MUNICIPALITY OF: West Perth Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

West Perth Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,727,510	1,926,458	2,702,140	2,098,912
Direct water billings on ratepayers -- own municipality	2	372,271	-		372,271
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	723,462	-		723,462
-- other municipalities	5	-	-		-
Subtotal	6	7,823,243	1,926,458	2,702,140	3,194,645
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	94,074	27,818		33,987
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	5,940	-	5,940	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	100,014	27,818	38,209	33,987
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,730,999			1,730,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	149,000			149,000
Municipal Restructuring Fund	65	25,864			25,864
.....	61	-			-
Subtotal	69	1,905,863			1,905,863
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	96,809			96,809
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,453,720			1,453,720
Subtotal	33	1,550,529			1,550,529
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	17,933	-	-	17,933
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	59,293			59,293
Investment income - from own funds	39	-			-
- other	40	123,443			123,443
Donations	70	8,394			8,394
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-	-	
--	46	-	-	-	
--	47	94,374	-	-	94,374
--	48	36,651	-	-	36,651
Subtotal	50	340,088	-	-	340,088

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

West Perth Tp

2LT - OP
41

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
1	General	CT	Commercial - Full Occupied	0	24,369,244	0.358471	87,357
1	General	CU	Commercial - Excess Land	0	705,325	0.250929	1,770
1	General	CX	Commercial - Vacant Land	0	74,700	0.250929	187
1	General	FT	Farmland - Full Occupied	0	306,904,192	0.073584	225,832
1	General	IT	Industrial - Full Occupied	0	21,546,210	0.534483	115,161
1	General	IX	Industrial - Vacant Land	0	162,900	0.347414	566
1	General	IU	Industrial - Excess Land	0	112,600	0.347414	391
1	General	MT	Multi-Residential - Full Occupied	0	3,873,745	0.632967	24,520
1	General	PT	Pipeline - Full Occupied	0	1,566,500	0.452982	7,096
1	General	RT	Residential/Farm - Full Occupied	0	311,668,604	0.294335	917,350
1	General	TT	Managed Forest - Full Occupied	0	359,000	0.073584	264
11	street lighting	CX	Commercial - Vacant Land	0	46,500	0.013982	7
11	street lighting	CU	Commercial - Excess Land	0	516,375	0.013982	72
11	street lighting	CT	Commercial - Full Occupied	0	15,180,940	0.019975	3,032
11	street lighting	FT	Farmland - Full Occupied	0	880,200	0.0041	36
11	street lighting	IX	Industrial - Vacant Land	0	162,900	0.019359	32
11	street lighting	IU	Industrial - Excess Land	0	83,600	0.019359	16
11	street lighting	IT	Industrial - Full Occupied	0	12,110,610	0.029783	3,607
11	street lighting	MT	Multi-Residential - Full Occupied	0	2,866,745	0.03527	1,011
11	street lighting	PT	Pipeline - Full Occupied	0	807,000	0.025241	204
11	street lighting	RT	Residential/Farm - Full Occupied	0	160,649,330	0.016401	26,348
14	garbage collection	CX	Commercial - Vacant Land	0	28,200	0.017872	5
14	garbage collection	CT	Commercial - Full Occupied	0	9,188,304	0.025532	2,346
14	garbage collection	CU	Commercial - Excess Land	0	188,950	0.017872	34
14	garbage collection	FT	Farmland - Full Occupied	0	306,023,992	0.005241	16,039
14	garbage collection	IU	Industrial - Excess Land	0	29,000	0.024745	7
14	garbage collection	IT	Industrial - Full Occupied	0	9,435,600	0.038069	3,592
14	garbage collection	MT	Multi-Residential - Full Occupied	0	1,007,000	0.045083	454
14	garbage collection	PT	Pipeline - Full Occupied	0	759,500	0.032264	245
14	garbage collection	RT	Residential/Farm - Full Occupied	0	151,019,274	0.020964	31,660
14	garbage collection	TT	Managed Forest - Full Occupied	0	359,000	0.005241	19
20	other area rates	CX	Commercial - Vacant Land	0	28,200	0.044848	13
20	other area rates	CX	Commercial - Vacant Land	0	46,500	0.176064	82
20	other area rates	CU	Commercial - Excess Land	0	516,375	0.176064	909
20	other area rates	CT	Commercial - Full Occupied	0	15,180,940	0.251519	38,183
20	other area rates	CU	Commercial - Excess Land	0	188,950	0.044848	85
20	other area rates	CT	Commercial - Full Occupied	0	9,188,304	0.064069	5,887
20	other area rates	FT	Farmland - Full Occupied	0	880,200	0.05163	454
20	other area rates	FT	Farmland - Full Occupied	0	306,023,992	0.013152	40,248
20	other area rates	IU	Industrial - Excess Land	0	29,000	0.062093	18
20	other area rates	IX	Industrial - Vacant Land	0	162,900	0.243762	397
20	other area rates	IU	Industrial - Excess Land	0	83,600	0.243762	204
20	other area rates	IT	Industrial - Full Occupied	0	12,110,610	0.375018	45,417
20	other area rates	IT	Industrial - Full Occupied	0	9,435,600	0.095527	9,014
20	other area rates	MT	Multi-Residential - Full Occupied	0	1,007,000	0.113129	1,139
20	other area rates	MT	Multi-Residential - Full Occupied	0	2,866,745	0.444119	12,732
20	other area rates	PT	Pipeline - Full Occupied	0	759,500	0.080961	615
20	other area rates	PT	Pipeline - Full Occupied	0	807,000	0.317833	2,565
20	other area rates	RT	Residential/Farm - Full Occupied	0	151,019,274	0.052606	79,445
20	other area rates	RT	Residential/Farm - Full Occupied	0	160,649,330	0.206519	331,771
20	other area rates	TT	Managed Forest - Full Occupied	0	359,000	0.013152	47

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

West Perth Tp

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					17,487
4000		Subtotal levied by tax rate					1,906,285
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	--						20,173
3100		Subtotal special charges on tax bill					20,173
3200		Total upper tier purpose taxation					1,926,458

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

West Perth Tp

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	1,290,308	1,079,827	1,352	206,483	2,646
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	16,037	14,986	-	1,051	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	317,646	241,732	-	75,348	566
Managed Forest	0.103500	371	311	-	60	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,624,362	1,336,856	1,352	282,942	3,212
Subtotal Commercial		438,105	356,552	-	81,553	-
Subtotal Industrial		570,532	464,327	-	106,205	-
Pipeline	2.243200	35,140	28,599	-	6,541	-
Other	-	-	-	-	-	-
Supplementary Taxes		34,001	27,610	-	6,391	-
Subtotal levied by tax rate		2,702,140	2,213,944	1,352	483,632	3,212
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,702,140	2,213,944	1,352	483,632	3,212

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

West Perth 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	25,260	-	-	25,145
Protection to Persons and Property					
Fire	2	-	-	-	22,435
Police	3	-	-	-	4,951
Conservation Authority	4	-	-	-	7,500
Protective inspection and control	5	-	-	-	66,506
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	101,392
Transportation services					
Roadways	8	-	-	-	1,441
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,441
Environmental services					
Sanitary Sewer System	16	-	-	-	1,075
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	16,806
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	174,049
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	191,930
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,249
--	29	-	-	-	-
Subtotal	30	-	-	-	3,249
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	25,750	-	-	768,849
Libraries	38	34,943	-	-	3,514
Other Cultural	39	-	-	-	4,274
Subtotal	40	60,693	-	-	776,637
Planning and Development					
Planning and Development	41	-	-	-	10,450
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,856	-	-	200
Tile Drainage and Shoreline Assistance	45	-	-	-	346,158
--	46	-	-	-	-
Subtotal	47	10,856	-	-	356,808
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	96,809	-	-	1,453,720

		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	409,651	-	166,785	80,954	-	-	657,390
Protection to Persons and Property								
Fire	2	145,526	-	44,046	101,045	48,290	48,908	387,815
Police	3	44,026	-	816,397	4,200	-	-	864,623
Conservation Authority	4	-	-	2,329	9,554	39,588	-	51,471
Protective inspection and control	5	42,415	-	20,881	2,898	-	-	66,194
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	231,967	-	883,653	117,697	87,878	48,908	1,370,103
Transportation services								
Roadways	8	157,253	65,350	895,791	999,437	-	-	2,117,831
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	18,000	-	-	-	18,000
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	53,692	-	-	-	53,692
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	157,253	65,350	967,483	999,437	-	-	2,189,523
Environmental services								
Sanitary Sewer System	16	-	205,865	403,385	115,287	-	-	724,537
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	334,664	115,782	-	48,908	401,538
Garbage Collection	19	35,426	-	146,259	43,389	-	-	225,074
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	35,426	205,865	884,308	274,458	-	48,908	1,351,149
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,128	-	-	-	3,128
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	3,128	-	-	-	3,128
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	193,070	15,955	574,224	100,112	980	-	884,341
Libraries	38	41,921	-	22,675	36,790	2,820	-	104,206
Other Cultural	39	-	-	4,353	10,903	22,225	-	37,481
Subtotal	40	234,991	15,955	601,252	147,805	26,025	-	1,026,028
Planning and Development								
Planning and Development	41	4,308	-	425	-	-	-	4,733
Commercial and Industrial	42	-	-	-	93,194	-	-	93,194
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	19,150	21,955	-	-	-	41,105
Tile Drainage and Shoreline Assistance	45	-	346,158	-	-	-	-	346,158
--	46	-	-	-	-	-	-	-
Subtotal	47	4,308	365,308	22,380	93,194	-	-	485,190
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,073,596	652,478	3,528,989	1,713,545	113,903	-	7,082,511

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	West Perth Tp	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	123,921
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,260,886
Reserves and Reserve Funds	3	304,056
Subtotal	4	1,564,942
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	88,091
Serial Debentures	13	22,738
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	110,829
Grants and Loan Forgiveness		
Ontario	20	487,275
Canada	21	-
Other Municipalities	22	14,626
Subtotal	23	501,901
Other Financing		
Prepaid Special Charges	24	277,842
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	181,005
--	30	-
--	31	-
Subtotal	32	458,847
Total Sources of Financing	33	2,636,519
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,550,429
Subtotal	36	2,550,429
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	88,091
Subtotal	40	88,091
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	2,638,520
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	125,922
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	125,922
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	125,922
* - 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 Perth Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	42,654	-	-	53,318
Protection to Persons and Property					
Fire	2	-	-	-	24,974
Police	3	-	-	-	4,200
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,899
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	32,073
Transportation services					
Roadways	8	234,467	-	-	1,244,337
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	234,467	-	-	1,244,337
Environmental services					
Sanitary Sewer System	16	27,694	-	-	41,282
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	241,639
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,935
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	27,694	-	-	284,856
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	-	-	-	415,845
Libraries	38	-	-	-	24,742
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	440,587
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	182,460	-	14,626	495,258
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	182,460	-	14,626	495,258
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	487,275	-	14,626	2,550,429

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

West Perth Tp

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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	276,000	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	276,000	
Storm Sewer System	17	1,270,984	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	1,270,984	
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	52,000	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	52,000	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	65,552	
--	46	1,020,027	
	Subtotal	47	-
Electricity	48	1,085,579	
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 Perth Tp

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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	1,020,027	
: To Canada and agencies	2	-	
: To other	3	1,664,536	
Subtotal	4	2,684,563	
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	2,684,563	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,684,563	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

West Perth Tp

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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		50	52,000	29,305			
- general tax rates		51	-	-			
- special are rates and special charges		52	266,550	98,758			
- benefitting landowners		53	118,141	87,724			
- 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	436,691	215,787			
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	380,163	191,565	-	-	-	-
2001	62	380,435	162,672	-	-	-	-
2002	63	369,250	134,527	-	-	-	-
2003	64	362,080	107,358	-	-	-	-
2004		309,715	80,889	-	-	-	-
2005 - 2009	65	882,920	115,475	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,684,563	792,486	-	-	-	-
* 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 Perth 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		1,888,798	17,487	1,906,285	-	-	-	-	-	-
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		27,818	-	27,818	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,916,616	17,487	1,934,103	1,906,285	-	27,818	-	1,934,103	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	20,173	-	20,173	20,173	-	-	-	20,173	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,936,789	17,487	1,954,276	1,926,458	-	27,818	-	1,954,276	-

1999 FINANCIAL INFORMATION RETURN

Municipality

West Perth 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	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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	62	-	2,218,984	27,610	-	2,246,594	2,213,944	32,650	-	2,246,594	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	1,352	-	-	1,352	1,352	-	-	1,352	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	482,800	6,391	-	489,191	483,632	5,559	-	489,191	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	3,212	-	-	3,212	3,212	-	-	3,212	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	2,706,348	34,001	-	2,740,349	2,702,140	38,209	-	2,740,349	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

West Perth Tp

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15

		1	\$
Balance at the beginning of the year	1	2,564,747	
Revenues			
Contributions from revenue fund	2	452,659	
Contributions from capital fund	3	-	
Development Charges Act	67	55,400	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	7,350	
Investment income - from own funds	5	-	
- other	6	28,664	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	544,073	
Expenditures			
Transferred to capital fund	14	304,056	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	304,056	
Balance at the end of the year for:			
Reserves	23	2,092,743	
Reserve Funds	24	712,021	
Total	25	2,804,764	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	479,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	32,567	
- roads	35	887,158	
- sanitary and storm sewers	36	184,355	
- parks and recreation	64	134,896	
- library	65	63,459	
- other cultural	66	26,017	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	93,194	
- other and unspecified	42	560,590	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	24,791	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	115,088	
Lot levies and subdivider contributions	44	41,407	
Recreational land (the Planning Act)	46	69,390	
Parking revenues	45	92,852	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,804,764	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Perth 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	1,704,617	640
Accounts receivable			
Canada	2	36,705	
Ontario	3	484,695	
Region or county	4	37,902	
Other municipalities	5	-	
School Boards	6	11,649	portion of taxes
Waterworks	7	6,946	receivable for
Other (including unorganized areas)	8	266,004	business taxes
Taxes receivable			
Current year's levies	9	275,877	
Previous year's levies	10	104,900	-
Prior year's levies	11	50,048	-
Penalties and interest	12	28,518	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	875,072	
Other current assets	18	36,463	portion of line 20
Capital outlay to be recovered in future years	19	2,684,563	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	6,603,959	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Perth Tp

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	21,924		
Ontario	27	84,317		
Region or county	28	30		
Other municipalities	29	979		
School Boards	30	-		
Trade accounts payable	31	343,000		
Other	32	37,138		
Other current liabilities	33	264,737		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	328,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,085,579		
- user rates (consolidated entities)	37	1,270,984		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,804,764		
Accumulated net revenue (deficit)				
General revenue	42	310,579		
Special charges and special areas (specify)				
--	43	5,848		
--	44	6,601		
--	45	- 2,311		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	84,610		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	30,020		
--	52	53,082		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 125,922		
Total	59	6,603,959		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		5
Non-line Department Support Staff	2		2
Fire	3		1
Police	4		1
Transit	5		-
Public Works	6		10
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		3
Libraries	11		1
Planning	12		-
Total	13		23
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	755,856	201,318
Employee benefits	15	109,193	7,229
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		6,451,633
Previous years' tax	17		253,666
Penalties and interest	18		52,513
Subtotal	19		6,757,812
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		21,166
- recoverable from upper tier	90		19,666
- recoverable from school boards	91		42,394
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		6,841,038
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		19,990,226
Due date of last installment (YYYYMMDD)	33		19,990,531
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,831
Due date of last installment (YYYYMMDD)	36		19,991,130
			\$
Supplementary taxes levied with 2000 due date	37		-
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2
		\$	\$
Estimated to take place			
in 2000	58	-	-
in 2001	59	-	-
in 2002	60	-	-
in 2003	61	-	-
in 2004	62	-	-
Total	63	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	15,256	15,256		
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	1,432	236,990	135,281	
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	1,369	368,169	355,293	
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	-	110,829	110,829	
Financed in 1999		69	-	110,829	110,829	
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		4,119,646	4,243,000	4,370,000	4,501,000	4,636,000
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

West Perth 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
	20	1			94,314	0
	20	2			71,063	0
	37	3			160,772	0
		4				0
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			326,149	
All other user fees		22			1,127,571	
	Total	23			1,453,720	