

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 58066

MUNICIPALITY OF: Manitouwadge Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

		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	3,706,382	-	577,147	3,129,235
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,706,382	-	577,147	3,129,235
PAYMENTS IN LIEU OF TAXATION					
Canada	7	11,946	-	3,710	8,236
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	21,062	-		21,062
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,141	-	1,141	-
Ontario Hydro	13	1,708	-	849	859
Liquor Control Board of Ontario	14	7,574	-	-	7,574
Other	15	-	-	-	-
Municipal enterprises	16	8,419	-	-	8,419
Other municipalities and enterprises	17	1,350	-	-	1,350
Subtotal	18	53,200	-	5,700	47,500
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	700,000			700,000
Special Transition Assistance	63	87,000			87,000
Special Circumstances Fund	64	72,605			72,605
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	859,605			859,605
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	373,320			373,320
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	683,414			683,414
Subtotal	33	1,056,734			1,056,734
OTHER REVENUES					
Trailer revenue and licences	34	266,472			266,472
Licences and permits	35	26,674	-	-	26,674
Rents, concessions and franchises	36	25,414			25,414
Fines	37	3,666			3,666
Penalties and interest on taxes	38	61,187			61,187
Investment income - from own funds	39	95,766			95,766
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	8,354			8,354
Contributions from capital fund	43	4,137			4,137
Contributions from reserves and reserve funds	44	3,524			3,524
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	495,194	-	-	495,194
TOTAL REVENUE	51	6,171,114	-	582,847	5,588,267

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

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		0.460000	209,565	142,143	3,529	49,936	13,957
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	14,665	9,933	106	3,572	1,054
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	-	-	-	-	-
Managed Forest		0.115000	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	224,230	152,076	3,635	53,508	15,011
Subtotal Commercial			214,680	150,761	7,823	44,085	12,011
Subtotal Industrial			136,914	96,149	4,989	28,115	7,660
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			575,824	398,986	16,447	125,708	34,683
Railway rights-of-way			1,323	929	48	272	74
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			1,323	929	48	272	74
Total school board purposes			577,147	399,916	16,495	125,980	34,757

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

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	36,804	-	-	213,478
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	-	-	-	5,887
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	249,898
--	14	-	-	-	-
Subtotal	15	-	-	-	255,785
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	-	-	-	250
--	29	-	-	-	-
Subtotal	30	-	-	-	250
Social and Family Services					
General Assistance	31	264,800	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	264,800	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	195,781
Libraries	38	6,715	-	-	18,120
Other Cultural	39	-	-	-	-
Subtotal	40	6,715	-	-	213,901
Planning and Development					
Planning and Development	41	65,000	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	65,000	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	373,320	-	-	683,414

		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	361,579	315,125	1,112,963	200,000	99,406	11,544	2,100,616
Protection to Persons and Property								
Fire	2	102,588	-	42,209	105,000	-	-	249,798
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	21,419	-	5,100	-	-	-	26,519
Emergency measures	6	-	-	2,158	-	-	-	2,158
Subtotal	7	124,008	-	49,467	105,000	-	-	278,475
Transportation services								
Roadways	8	304,405	-	270,839	193,566	-	32,423	736,386
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	13,000	-	13,000
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	249	-	35,313	-	-	-	35,562
Air Transportation	13	48,133	-	294,910	154,163	-	16,562	513,768
--	14	-	-	-	-	-	-	-
Subtotal	15	352,787	-	601,062	347,728	13,000	15,861	1,298,717
Environmental services								
Sanitary Sewer System	16	31,208	-	93,107	40,000	-	-	164,315
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	57,365	-	104,153	-	-	-	161,519
Garbage Collection	19	47,300	-	26,235	-	-	-	73,536
Garbage Disposal	20	5,591	-	45,575	-	-	-	51,166
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	141,465	-	269,070	40,000	-	-	450,535
Health Services								
Public Health Services	24	-	-	1,153	-	105,684	-	106,837
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	3,197	-	250	-	-	-	3,447
--	29	-	-	-	-	-	-	-
Subtotal	30	3,197	-	1,403	-	105,684	-	110,284
Social and Family Services								
General Assistance	31	40,654	-	2,429	-	302,688	-	345,771
Assistance to Aged Persons	32	-	-	1,034	-	57,409	-	58,443
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	42	-	42
Subtotal	36	40,654	-	3,463	-	360,139	-	404,256
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	433,138	-	313,992	132,258	-	4,317	883,704
Libraries	38	75,983	-	38,619	-	-	-	114,602
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	509,121	-	352,611	132,258	-	4,317	998,306
Planning and Development								
Planning and Development	41	-	-	2,327	-	-	-	2,327
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	96,782	-	53,252	-	-	-	150,034
Subtotal	47	96,782	-	55,579	-	-	-	152,361
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,629,593	315,125	2,445,617	824,987	578,229	-	5,793,550

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
Manitouwadge Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 38,327
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	443,987
Reserves and Reserve Funds	3	208,750
Subtotal	4	652,736
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	5,913
Canada	21	380,320
Other Municipalities	22	-
Subtotal	23	386,233
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	1,038,969
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	816,239
Subtotal	36	816,239
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	4,137
Total Applications	42	820,376
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 256,920
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	- 256,920
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 256,920
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	117,539
Protection to Persons and Property					
Fire	2	-	-	-	38,072
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	38,072
Transportation services					
Roadways	8	-	-	-	109,047
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	380,320	-	393,975
--	14	-	-	-	-
Subtotal	15	-	380,320	-	503,022
Environmental services					
Sanitary Sewer System	16	5,913	-	-	8,098
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,913	-	-	8,098
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	-	-	-	13,739
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	13,739
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	126,373
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	126,373
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	9,396
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	9,396
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,913	380,320	-	816,239

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

7
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	2,000,000	
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	-	
Assistance 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	-	
Subtotal	47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

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	2,000,000	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	2,000,000	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	2,000,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	2,000,000	
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 _____	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	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Manitouwadge Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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. 1998 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	100,000	215,125
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefiting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--			59	-	-
Total			78	100,000	215,125
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
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	2,000,000	205,000	-	-
2000	61	-	-	-	-
2001	62	-	-	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,000,000	205,000	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	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	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

Manitouwadge Tp

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

Manitouwadge Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		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	-	403,902	-	-	403,902	399,916	3,986	-	403,902	-	
	--	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)	--	64	-	16,679	-	-	16,679	16,495	184	-	16,679	-	
	--	65	-	-	-	-	-	-	-	-	-	-	
	English Language Catholic DSB (specify)												
--	93	-	127,122	-	-	127,122	125,980	1,142	-	127,122	-		
--	94	-	-	-	-	-	-	-	-	-	-		
French Language Catholic DSB (specify)	--	95	-	35,144	-	-	35,144	34,756	388	-	35,144	-	
	--	96	-	-	-	-	-	-	-	-	-	-	
	Total school boards	36	-	1	582,847	-	-	582,847	577,147	5,700	-	582,847	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Manitouwadge Tp

10
15

		1	\$
Balance at the beginning of the year	1	4,496,160	
Revenues			
Contributions from revenue fund	2	381,000	
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	149,850	
- other	6	375	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	531,225	
Expenditures			
Transferred to capital fund	14	208,750	
Transferred to revenue fund	15	3,524	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	212,274	
Balance at the end of the year for:			
Reserves	23	2,651,213	
Reserve Funds	24	2,163,898	
Total	25	4,815,110	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	450,000	
Contingencies	27	399,798	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	682,098	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	48,795	
- sanitary and storm sewers	36	-	
- parks and recreation	64	325,744	
- library	65	-	
- other cultural	66	-	
- water	38	240,433	
- transit	39	182,651	
- housing	40	-	
- industrial development	41	497,422	
- other and unspecified	42	73,694	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	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	1,914,474	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	4,815,110	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Manitouwadge Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,297,084	4,327,384
Accounts receivable			
Canada	2	381,366	
Ontario	3	117,889	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	93,103	business taxes
Taxes receivable			
Current year's levies	9	160,996	
Previous year's levies	10	112,364	2,580
Prior year's levies	11	82,803	7,845
Penalties and interest	12	51,056	3,919
Less allowance for uncollectables (negative)	13	- 55,591	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	42,654	portion of line 20
Capital outlay to be recovered in future years	19	2,000,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	7,283,723	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Manitouwadge Tp

For the year ended December 31, 1998.

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	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	199,048		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,000,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- 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	4,815,110		
Accumulated net revenue (deficit)				
General revenue	42	2,667		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	9,978		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 1		
Unexpended capital financing / (unfinanced capital outlay)	58	256,920		
Total	59	7,283,723		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		-
Fire	3		1
Police	4		-
Transit	5		13
Public Works	6		-
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		1
Parks and Recreation	10		6
Libraries	11		1
Planning	12		2
Total	13		30
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,247,876	304,640
Employee benefits	15	242,460	17,065
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		3,551,089
Previous years' tax	17		238,163
Penalties and interest	18		64,078
Subtotal	19		3,853,330
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		-
- 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		-
		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		3,853,330
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 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31		4
Due date of first installment (YYYYMMDD)	32		19,980,228
Due date of last installment (YYYYMMDD)	33		19,980,430
Final billings: Number of installments	34		4
Due date of first installment (YYYYMMDD)	35		19,980,831
Due date of last installment (YYYYMMDD)	36		19,981,130
			\$
Supplementary taxes levied with 1999 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		3 \$	4 \$
in 1999	58	380	-
in 2000	59	380	-
in 2001	60	380	-
in 2002	61	380	-
in 2003	62	380	-
Total	63	1,900	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water	In this municipality	number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		39	-	-	-	
		In other municipalities (specify municipality)				
		--	40	-	-	
		--	41	-	-	
		--	42	-	-	
		--	43	-	-	
		--	64	-	-	
Sewer	In this municipality	number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		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	1,250		1,250		
8. Selected investments of own sinking funds as at December 31						
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
9. Borrowing from own reserve funds						
Loans or advances due to reserve funds as at December 31					84	-
10. Joint boards consolidated by this municipality						
name of joint boards	53	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
		-	-	-	-	
		--	54	-	-	
		--	55	-	-	
		--	56	-	-	
		--	57	-	-	
		--				
		11. Applications to the Ontario Municipal Board or to Council				
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998	67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
12. Forecast of total revenue fund expenditures						
	73	1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
		5,500,000	5,500,000	5,500,000	5,500,000	5,500,000
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85 86	1	2			
		\$				
		-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Manitouwadge Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	1			213,478	inc. grant m
		2				
	14	3			110,054	higher due t
	14	4			125,466	see expense
	37	5			42,027	0
	1	6			36,804	more new sta
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			527,829	
All other user fees		22			155,585	
	Total	23			683,414	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-