**MUNICIPAL CODE: 58044** 

MUNICIPALITY OF: Nipigon Tp

Municipality

# ANALYSIS OF REVENUE FUND REVENUES

Nipigon 7

Nipigon Tp

1

		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	2,046,320	-	671,223	1,375,097
Direct water billings on ratepayers own municipality	2	183,223	-		183,223
other municipalities	3	-	-		-
Sewer surcharge on direct water billings own municipality	4	-	-		-
other municipalities	5	-	-		
Subto	al 6	2,229,543	-	671,223	1,558,320
Canada	7	7,035	_ :		7,035
Canada Enterprises	8	7,033			7,033
Ontario		17.00			
The Municipal Tax Assistance Act	9_	65,001	-	_	65,001
The Municipal Act, section 157	10	2,475	-	-	2,475
Other Ontario Enterprises	11	-	-		-
Ontario Housing Corporation	12 13	31,793	-	5,435	26,358
Ontario Hydro Liquor Control Board of Ontario	13	-	-		<u>-</u>
Other	15				
Municipal enterprises	16	_	_	_	-
Other municipalities and enterprises	17	-	-	-	_
Subto	al 18	106,304	-	5,435	100,869
ONTARIO NON-SPECIFIC GRANTS	<u> </u>			· · · · · · · · · · · · · · · · · · ·	
Community Reinvestment Fund	62	826,000			826,000
Special Transition Assistance	63	103,000			103,000
Special Circumstances Fund	64	67,247			67,247
Municipal Restructuring Fund	65			_	-
	61	28,000		_	28,000
Subto	al 69	1,024,247			1,024,247
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	156,295		-	156,295
Canada specific grants	30	1,700		-	1,700
Other municipalities - grants and fees Fees and service charges	31 32	153,249		-	153,249
Subto		311,244		-	311,244
OTHER REVENUES	55 <u>L</u>	311,211			311,21
Trailer revenue and licences	34				-
Licences and permits	35	28,217		-	28,217
Rents, concessions and franchises	36	-			-
Fines	37	1,384			1,384
Penalties and interest on taxes	38	37,612			37,612
Investment income - from own funds	39	27,092			27,092
- other	40			_	-
Donations	70	18,881		_	18,881
Sales of publications, equipment, etc	42	1,382		_	1,382
Contributions from capital fund	43	-		_	-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45 46	8,400		_	8,400
	47	-		-	-
	48			_	-
Subto	_	122,968	-	-	122,968
TOTAL REVEN	<u> </u>	3,794,306	-	676,658	3,117,648

#### **ANALYSIS OF TAXATION - OWN PURPOSES**

Nipigon Tp

Municipality

2LT - OP

Levy	year ended December 31, 1998.  Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Code	Purpose	RTQ	Description	Band	Assessment	Rate	Levied
1	2	3	4	5	7	8	9
1	General General	CT	Commercial - Full Occupied  Commercial - Excess Land	0	7,964,490 1,184,280	2.659427 1.861599	211,810 22,047
1	General	CX	Commercial - Vacant Land	0	213,820	1.861599	3,980
1	General		Industrial - Full Occupied	0	155	1.92128	3
1	General		Industrial - Excess Land	0	149,000	1.248832	1,861
1	General General		Large Industrial - Full Occupied Multi-Residential - Full Occupied	0	1,980,000 258,000	1.92128 2.626967	38,041 6,778
1	General		Pipeline - Full Occupied	0	1,959,000	1.903516	37,290
1	General		Residential/Farm - Full Occupied	0	60,443,330	1.277956	772,439
1	General		Managed Forest - Full Occupied	0	45,500	0.319489	145
7	fire area		Commercial - Full Occupied  Commercial - Vacant Land	0	7,825,190 213,820	0.25805 0.180635	20,193 386
7	fire area	CU	Commercial - Excess Land	0	1,184,280	0.180635	2,139
7	fire area		Industrial - Full Occupied	0	1,980,155	0.186426	3,692
7	fire area		Industrial - Excess Land	0	30,000	0.121177	36
7	fire area		Multi-Residential - Full Occupied	0	258,000	0.254901	658
7	fire area fire area		Pipeline - Full Occupied  Residential/Farm - Full Occupied	0	1,959,000 59,448,430	0.184702 0.124003	3,618 73,718
7	fire area		Managed Forest - Full Occupied	0	45,500	0.031001	14
14	garbage collection	СТ	Commercial - Full Occupied	0	4,408,245	0.48418	21,344
14	garbage collection	CX	Commercial - Vacant Land	0	83,300	0.338926	282
14	garbage collection	CU	Commercial - Excess Land	0	835,715	0.338926	2,832
14 14	garbage collection garbage collection		Industrial - Full Occupied Multi-Residential - Full Occupied	0	1,980,000 258,000	0.349791 0.47827	6,925 1,234
14	garbage collection		Pipeline - Full Occupied	0	480,000	0.346557	1,663
14	garbage collection	RT	Residential/Farm - Full Occupied	0	47,699,315	0.232667	110,981
		1					
				<del>                                     </del>			
				<u> </u>			
				1			
				<u> </u>			
		1		<u> </u>			
		1					
		1		+			

#### **ANALYSIS OF TAXATION - OWN PURPOSES**

Municipality		
	Nipigon Tp	

2LT - OP

For the year ended December 31, 1998.

	year ended December 31, 1998.			_		_	_
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	·	1		1	<u> </u>
3300			Total supplementary taxes				25,288
4000			Subtotal levied by tax rate				1,369,397
	Local Improvements						
	Sewer and water service charges						
	Sewer and water connection charges						
	Fire service charges						
	Minimum tax (differential only)						
	Municipal drainage charges						
	Waste management collection charges						
	Business improvement area						5,700
	Railway rights-of-way						
	Utility transmission and utility corridors						
3000							
3600							
3100			Subtotal special charges on tax bill				5,700
3200			Total own purpose taxation				1,375,097

# ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Nipigon Tp

2LT - SB

Distribution by Purpose

				Dis	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	278,040	193,893	1,736	81,195	1,216	
- farmland pending development -		0.460000	-	-	-	-	-	
- farmland pending development -		0.460000	-	-	-	-	-	
Multi-residential -general		0.460000	1,187	593	119	475	-	
- farmland pending development -		-	-	-	-	-	-	
- farmland pending development -		-	-	-	-	-	-	
Farmland		0.115000	-	-	-	-	-	
Managed Forest		0.115000	52	52	-	-	-	
		-	-	-	-	-	-	
Subtotal Residential /MR/ F/MF		-	279,279	194,538	1,855	81,670	1,216	
Subtotal Commercial			278,384	195,498	10,144	57,166	15,576	
Subtotal Industrial			46,711	32,803	1,702	9,592	2,614	
Pipeline	ſ	2.222900	43,666	30,665	1,591	8,967	2,443	
Other	-	-	-	-	-	-	-	
Supplementary Taxes	L		23,183	15,436	-	7,747	-	
Subtotal levied by tax rate			671,223	468,940	15,292	165,142	21,849	
Railway rights-of-way			-	-	-	-	_	
Utility transmission / distribution corridor			-	-	-	-	-	
			-	-	-	-	-	
Subtotal special charges on tax bills			-	-	-		-	
Total school board purposes			671,223	468,940	15,292	165,142	21,849	

#### **ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES**

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### **DIRECT BILLINGS ON RATEPAYERS**

			LEVIES ON SUPPORTING MUNICIPALITIE  levies for special purposes (please specify								DIRECT BILLINGS ON RATEPAYERS  water service charges sewer service charges			
				levies for s	pecial purposes (p	lease specify		_			water serv	rice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
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Municipality

This Schedule Not Required For This Municipality

**2UT** 5

For the year ended December 31, 1998.

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	-
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

icipality		
	Nipigon Tp	

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	4,218
Protection to Persons and Property Fire		2	-	-	-	15,544
Police		3	-	-	-	-
Conservation Authority		4_	-	-	-	-
Protective inspection and control		5	-	-	-	•
Emergency measures	Subtotal	6 7	-	-	-	- 15,544
Transportation services						
Roadways		8	4,458	-	-	4,117
Winter Control		9_	-	-	-	-
Transit		10	-	-	-	-
Parking Street Lighting		11	-	-	-	-
		12	-	-	-	<u> </u>
Air Transportation		13 14		· .	-	160
	Subtotal	15	4,458	<u> </u>	-	4,277
Environmental services Sanitary Sewer System	2.2.3	16	,			
Storm Sewer System		17	-	<u> </u>	-	-
Waterworks System		18	-			100
Garbage Collection		19	-			-
Garbage Disposal		20	-	_	-	1,610
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	-	-	-	1,710
Health Services						
Public Health Services		24	-	-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28 29		-	-	11,008
	Subtotal	30	-	<u> </u>	-	11,008
Social and Family Services	Subtotal	- July - 1	-			11,000
General Assistance		31	138,433	-	-	1,815
Assistance to Aged Persons		32	-	-	-	-
Assistance to Children		33	-	-	-	-
Day Nurseries		34	-	-	-	-
		35	-	-	-	-
	Subtotal	36	138,433	•	-	1,815
Social Housing		90	-	-	-	-
Recreation and Cultural Services						
Parks and Recreation		37	6,305	-	-	95,799
Libraries		38	5,075	-	-	5,906
Other Cultural		39	-	-	-	25
	Subtotal	40	11,380	-	-	101,730
Planning and Development Planning and Development		44				1 050
Commercial and Industrial		41 42	2,024	1,700	-	1,850 11,097
Residential Development		43	-	-	-	- 11,077
Agriculture and Reforestation		44	-		-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	
		46	-	-	-	-
	Subtotal	47	2,024	1,700	-	12,947
Electricity		48	-	-	-	-
Gas		49	-	•	-	-
Telephone		50	-	-	-	-
	Total	51	156,295	1,700		153,249

Municipality

# ANALYSIS OF REVENUE FUND EXPENDITURES

Nipigon Tp	

For the year ended December 31, 1998.

		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	203,949	-	117,070	-	27,511	-	348,530
Protection to Persons and Property Fire		20.207		27.254	47.75/			02.204
Police	2 3	28,387	-	37,251	17,756	573,014	-	83,394 573,014
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	30,845	-	5,393	-	-	-	36,238
Emergency measures	6 Subtotal 7	59,232	-	42,644	17,756	1,695 574,709		1,695 694,341
Transportation services		,		,		,		,
Roadways	8	221,733	-	114,236	11,906	-	-	347,875
Winter Control	9	30,118	-	36,325	-	-		66,443
Transit	10	-	-	-	-	-	-	-
Parking Street Lighting	11 12	-	-	27,681	-	-	-	27,681
Air Transportation	13	-	-	-	-	-	-	-
	14	6,804	-	9,509	-	-	-	16,313
Environmental services	Subtotal 15	258,655	-	187,751	11,906	-	-	458,312
Environmental services Sanitary Sewer System	16	49,110	-	26,143	-	-	-	75,253
Storm Sewer System	17	3,529	-	485	-	-	-	4,014
Waterworks System	18	66,958	-	29,390	40,000	-	-	136,348
Garbage Collection Garbage Disposal	19 20	48,248 12,880	-	22,475 19,845	-	-	-	70,723 32,725
Pollution Control	21	-	-	17,643			<u> </u>	32,723
	22	-	-	-	-	-	-	-
	Subtotal 23	180,725	-	98,338	40,000	-	-	319,063
Health Services Public Health Services	24	112	_	231	-	66,143	_	66,486
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	56,724	-	56,724
Cemeteries	28 29	15,997	-	2,952	589	-	-	19,538
	Subtotal 30	16,109	-	3,183	589	122,867		142,748
Social and Family Services		,		,				
General Assistance	31	20,279	-	3,818	-	281,675	-	305,772
Assistance to Aged Persons Assistance to Children	32 33	-	-	-		31,904 1,729	-	31,904 - 1,729
Day Nurseries	34	-	-	-	-	-		-
	35	-	-	-	-	-	-	-
	Subtotal 36	20,279	-	3,818	-	311,850	-	335,947
Social Housing	90	_	-	-	-	109,743	_	109,743
						,.		121,12
Recreation and Cultural Services Parks and Recreation	27	225 407	70 242	0F 244	24 540			424.074
Libraries	37 38	225,107 38,849	79,213	95,244 15,763	24,510 3,861	-	-	424,074 58,473
Other Cultural	39	-	-	486	-	-	-	486
	Subtotal 40	263,956	79,213	111,493	28,371	-	•	483,033
Planning and Development Planning and Development	41	12,320	_	1,037	-	-	_	13,357
Commercial and Industrial	42	19,357	-	17,352	3,076	-	-	39,785
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45 46	-	-	-	-	-	-	-
	Subtotal 47	31,677	-	18,389	3,076	-	-	53,142
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50 Total 51	1 024 502	70 242	- 502 404	101 409	1 146 690	-	2 044 950
	Total 51	1,034,582	79,213	582,686	101,698	1,146,680	-	2,944,859

Municipality

Nipigon Tp

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1998.

		\$
Unfinanced capital outlay (Unexpended capital financing)	Ī	
at the beginning of the year	1	-
Source of Financing Contributions from Own Funds		
Revenue Fund	2	25,161
Reserves and Reserve Funds Subtotal	3	20,000 45,161
	Ī	13,101
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 Tile Drainage and Shoreline Property Assistance Programs	11 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	72,946
Canada	21	-
Other Municipalities	22	-
Subtotal	23	72,946
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	971
<del></del>	30	-
-	31	-
Subtotal	32	971
Total Sources of Financing	33	119,078
Applications Own Expenditures Short Term Interest Costs	2.4	
Other	34 35	119,078
Subtotal		119,078
Transfer of Proceeds From Long Term Liabilities to:	F	
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals Subtotal	39 40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	
Total Applications	42	119,078
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:	ָ <u>ו</u>	
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities - Transfers From Reserves and Reserve Funds	46 47	-
- Transfers From Reserves and Reserve Funds	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
	L	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
	ſ	-

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

unicipality		
	Nipigon Tp	

For the year ended December 31, 1998.

**CAPITAL GRANTS** TOTAL Ontario Canada Other OWN **EXPENDITURES** Grants Grants municipalities \$ \$ \$ \$ General Government Protection to Persons and Property Fire 100 Police Conservation Authority Protective inspection and control **Emergency measures** Subtotal 100 Transportation services Roadways 32,581 20,675 Winter Control Transit 10 Parking 11 Street Lighting 12 Air Transportation 13 14 32,581 Subtotal 15 20,675 **Environmental services** Sanitary Sewer System 16 Storm Sewer System 17 \_ Waterworks System 18 Garbage Collection 19 20 Garbage Disposal 21 **Pollution Control** 22 Subtotal 23 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals 27 **Ambulance Services** 589 Cemeteries 28 29 589 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 29,685 59,460 23,272 Libraries 38 22,586 Other Cultural 39 52,271 82,732 Subtotal 40 Planning and Development Planning and Development 41 3,076 Commercial and Industrial 42 Residential Development 43 Agriculture and Reforestation 44 45 Tile Drainage and Shoreline Assistance 46 47 3,076 Subtotal Electricity 48 49 Gas Telephone 50 72,946 119,078 Total 51

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

A11 1	
Nipigon Tp	
1 5	

For the year ended December 31, 1998.

		1
		\$
General Government		1 -
Protection to Persons and Property		-
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
Su	ıbtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit	1	
Parking Street Lighting	1	
		2 -
Air Transportation	1	
	ıbtotal 1	
Environmental services	btotat i	<u> </u>
Sanitary Sewer System	1	6 -
Storm Sewer System	1	7 -
Waterworks System	1	8 -
Garbage Collection	1	9 -
Garbage Disposal	2	0 -
Pollution Control	2	.1 -
	2	2 -
	ıbtotal 2	-
Health Services Public Health Services	_	
	2	
Public Health Inspection and Control	2	
Hospitals  Ambulance Convices	2	
Ambulance Services  Cemeteries	2	
	2	
	ıbtotal 3	
Social and Family Services	Decetar 5	1
General Assistance	3	1 -
Assistance to Aged Persons	3	2 -
Assistance to Children	3	-
Day Nurseries	3	-
	3	5 -
Su	ıbtotal 3	-
Social Housing	9	0 -
Recreation and Cultural Services Parks and Recreation	_	
	3	
Libraries Other Cultural	3	
Other Cultural	3 ıbtotal 4	
Planning and Development	Dtotal 4	0 -
Planning and Development	4	475,000
Commercial and Industrial	4	
Residential Development	4	.3 -
Agriculture and Reforestation	4	4 -
Tile Drainage and Shoreline Assistance	4	-5
	4	-
Su	ıbtotal 4	7 -
Electricity	4	8 -
Gas	4	9 -
Telephone		0 -
	Total 5	1 -
L		

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Nipigon Tp

For the year ended December 31, 1998.

		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	•	-
: To Canada and agencies	:	<u> </u>
: To other	:	,
	Subtotal	475,000
Plus: All debt assumed by the municipality from others Less: All debt assumed by others	:	· -
Less. Ait debt assuring by duliers  Ontario		
:School boards	;	
:Other municipalities	8	
	Subtotal	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	1.	-
Own sinking funds (actual balances) - general	1:	, _
- enterprises and other	1.	
encephase and outer	Subtotal 14	
	Total 1	_
Amount reported in line 15 analyzed as follows:		5,550
Sinking fund debentures	10	i
Instalment (serial) debentures	17	475,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	2:	
-	24	-
		\$
Total debt payable in foreign currencies (net of sinking fund holdings)     U.S. dollars - Canadian dollar equivalent included in line 15 above		
	29	
- par value of this amount in U.S. dollars  Other - Canadian dollar equivalent included in line 15 above	2:	_
- par value of this amount in	21	_
par radic or an amount in		
		\$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	.
Ontario Clean Water Agency - sewer	30	-
- water	3	-
		\$
4. Actuarial balance of own sinking funds at year end	3:	1
		1
		\$
5. Long term commitments and contingencies at year end  Total liability for accomplated cirk pay credite		
Total liability for accumulated sick pay credits  Total liability under OMERS plans	3:	129,233
i otal liability under OMERS plans - initial unfunded	34	,  .
- actuarial deficiency	3!	
Total liability for own pension funds		
- initial unfunded	30	· -
- 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	
<del></del>	4:	
<del>.</del>	44 Total 4!	
	10141 4:	127,233

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Nipigon Tp

For the year ended December 31, 1998.

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated surplus (deficit)	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							
- general tax rates					50	35,000	44,213
- special are rates and special charges					51	-	-
- benefiting landowners					52	-	-
- 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	35,000	44,213
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							
		recoverabl	e from the	recovera	ble from	recovera	ble from
		recoverabl consolidated		recovera reserv	able from e funds		ible from ited entities
	_	consolidated	revenue fund	reserv	e funds	unconsolida	ited entities
	- -	consolidated principal	revenue fund interest	reserv principal	e funds interest	unconsolida principal	interest
	- [	consolidated principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
	- [	consolidated principal 1 \$	interest  2  \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ited entities interest 6 \$
1999	60	consolidated principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
1999 2000	60 61	consolidated principal 1 \$	interest  2  \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ited entities interest 6 \$
	ļ.	consolidated principal 1 \$ 35,000	revenue fund interest 2 \$ 41,175	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest  6  \$
2000	61	consolidated principal  1 \$ 35,000 40,000 45,000	2 \$ 41,175 38,279 34,888	reserve principal 3 \$ -	e funds interest 4 \$	unconsolida principal 5 \$ -	interest  6 \$ .
2000 2001 2002	61 62 63	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -
2000 2001 2002 2003	61 62 63 64	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	revenue fund interest 2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	revenue fund interest 2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	revenue fund interest 2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated principal  1 \$ 35,000 40,000 45,000 355,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -  -  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  6  \$  -  -  -  -  -  -  -  -  -  -  -  -
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated principal  1 \$ 35,000   40,000   45,000	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	ted entities interest  6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	1
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	1
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	interest  interest  6  \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	1
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt  1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required  11. Long term debt refinanced:	61 62 63 64 65 79 69 70	consolidated principal  1	revenue fund interest  2 \$ 41,175 38,279 34,888 31,063	reservi	e funds interest 4 \$	unconsolida principal  5 \$	1

Municipality		
	Nipigon Tp	

**9LT** 

For the year ended December 31, 1998.

**CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES** 

	be	ance at ginning gear	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
LIDDED TIED		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		-	-	-	-	-	-	-	-	-
Special pupose levies Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
	7		-	-	-	-	-	ı	-	-	-
	8		-	-	-	-	-	1	-	-	-
Payments in lieu of taxes	9		-	-	-	-	-	1	-	-	-
Subtotal levied by tax rate general	11	-	-	-	-	-	-	-	-	-	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15	_	-	-	-	-	-	-	-	-	
<del></del>	16	_	-	-	-	-	-	-	-	-	-
	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	=	-	-
Special phases	40	ı		<del>                                     </del>					1	Т	
Speical charges	19 20	-	-	-	-	-	-	-	-	-	-
Direct water billings	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings Total region or county	21	-	-	-	-	-	<u>-</u>	-	-	-	-

	Municipality
	Nipigon Tp
ı	Nipigon Tp

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	-	457,321	15,436	-	472,757	468,940	3,817	-	472,757	
	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)											
<del></del>	64	-	15,490	-	-	15,490	15,292	198	-	15,490	
	65	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)											
	93	-	158,511	7,747	-	166,258	165,142	1,116	-	166,258	
	94	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)											
	95	-	22,153	-	-	22,153	21,849	304	-	22,153	
	96	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	653,475	23,183	_	676,658	671,223	5,435	_	676,658	

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Nipigon Tp

For the year ended December 31, 1998.

Ś Balance at the beginning of the year 787,684 Revenues Contributions from revenue fund 76,537 Contributions from capital fund Development Charges Act 67 Lot levies and subdivider contributions 60 Recreational land (the Planning Act) Investment income - from own funds 21,822 - other 10 11 12 Total revenue 13 98,359 Expenditures Transferred to capital fund 20,000 14 15 Transferred to revenue fund Charges for long term liabilities - principal and interest 16 63 20 21 Total expenditure 20,000 22 Balance at the end of the year for: Reserves 23 263,800 Reserve Funds 24 602,243 Total 25 866,043 Analysed as follows: Reserves and discretionary reserve funds: Working funds 26 223,800 Contingencies 27 Ontario Clean Water Agency funds for renewals, etc 28 29 - water Replacement of equipment 30 Sick leave 31 40,000 Insurance 32 Workers' compensation 33 27,585 Capital expenditure - general administration 34 - roads 26,925 35 36,403 - sanitary and storm sewers 36 - parks and recreation 1,664 - library 65 13,068 174,541 - other cultural 66 231,544 38 - water 39 - transit - housing 40 - industrial development 1,137 41 - other and unspecified 42 89,376 Waterworks current purposes 49 Transit current purposes 50 Library current purposes 51 52 53 Obligatory reserve funds: Development Charges Act 68 Lot levies and subdivider contributions 44 Recreational land (the Planning Act) 46 Parking revenues 45 47 Debenture repayment Exchange rate stabilization 48 55 57 Total 58 866,043

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Nipigon Tp	

For the year ended December 31, 1998.

			1 \$	2
CCETC			, 	portion of cash not
SSETS			-	in chartered banks
urrent assets Cash			(0/ 277	
Accounts receivable		1	606,277	-
Canada		2	4,756	
Ontario		3		
Region or county			66,209	
Other municipalities		4	-	
		5		
School Boards		6	7,668	portion of taxes
Waterworks		7	307	receivable for
Other (including unorganized areas)		8	20,620	business taxes
Taxes receivable				
Current year's levies		9	210,070	
Previous year's levies		10	40,145	
Prior year's levies		11	31,537	
Penalties and interest		12	11,845	
Less allowance for uncollectables (negative)		13 -	50,500	
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	300,849	
Other current assets		18	21,851	portion of line 20
apital outlay to be recovered in future years		19	475,000	for tax sale / tax
eferred taxes receivable		60	-	registration
ther long term assets		20	_	. 05.02. 42.0
	Total	21	1,746,634	

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Nipigon Tp	

For the year ended December 31, 1998.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			Hom charceres su
Temporary loans - current purposes	22	42,529	-
- 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		
Other	32		
Other current liabilities	33		
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	475,000	
- special area rates and special charges	35	-	
- benefitting landowners	36		
- user rates (consolidated entities)	37	-	
Recoverable from Reserve Funds	38	-	
Recoveralble from unconsolidated entities	39	-	
Less: Own holdings (negative)	40		
Reserves and reserve funds	41	866,043	
Accumulated net revenue (deficit) General revenue	4.	0.4.245	
	42	84,365	
Special charges and special areas (specify)	43	11,147	
	44		
	45		
	46		
Consolidated local boards (specify)	10	´ <del></del>	
Transit operations	47	-	
Water operations	48	98,254	
Libraries	49	5,207	
Cemetaries	50	9,192	
Recreation, community centres and arenas	51	-	
<del></del>	52	-	
<del></del>	53	-	
	54	-	
<del></del>	55	-	
Region or county	56		
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	-	
•	Total 59		

Municipality

Nipigon Tp

#### STATISTICAL DATA

For the year ended December 31, 1998.

For the year ended December 31, 1998.				
				1
Number of continuous full time employees as at December 31			r	
Administration			1	3
Non-line Department Support Staff			2	-
Fire			3	-
Police			4	1
Transit Public Works			5	- 8
Health Services			7	- 0
Homes for the Aged			, 8	
Other Social Services			9	-
Parks and Recreation			10	4
Libraries			11	1
Planning			12	-
		Total	13	17
			continuous full	
			time employees December 31	other
			1	2
2. Total expenditures during the year on:			\$	\$
Wages and salaries			14 577,095	163,498
Employee benefits			<b>15</b> 257,423	26,908
				1
				\$
3. Reductions of tax roll during the year (lower tier municipalities only)			[	
Cash collections: Current year's tax			16	1,826,056
Previous years' tax Penalties and interest			17 18	164,491 48,740
renatties and interest		Subtotal	19	2,039,287
Discounts allowed		Jubiotal	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts			25	6,080
- 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 -	2,569
<ul> <li>recoverable from upper tier</li> <li>recoverable from school boards</li> </ul>			96 - 97 -	1,456
Rebates under section 442.2 of the Municipal Act			-	1,430
- commercial properties			98	-
- industrial properties			99	-
<del>.</del>			80	-
	Total reduction	s	29	2,049,392
Amounts added to the tax roll for collection purposes only			30	_
Business taxes written off under subsection 441(1) of the Municipal Act			81	-
4. Tax due dates for 1998 (lower tier municipalities only)				1
4. Tax due dates for 1998 (lower tier municipalities only)  Interim billings: Number of installments			31	2
Due date of first installment (YYYYMMDD)			32	19,980,228
Due date of last installment (YYYYMMDD)			33	19,980,331
Final billings: Number of installments			34	2
Due date of first installment (YYYYMMDD)			35	19,980,831
			36	19,981,031
Due date of last installment (YYYYMMDD)				\$
			. г	
Due date of last installment (YYYYMMDD)  Supplementary taxes levied with 1999 due date			37	<u> </u>
Supplementary taxes levied with 1999 due date			37[	-
			37[	
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term			ong term financing require	
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term	aroer	approved by	ong term financing require submitted but not	forecast not yet
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term	gross expenditures	approved by the O.M.B.	ong term financing require	
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term	expenditures	approved by the O.M.B. or Concil	ong term financing require submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place	expenditures 1 \$	approved by the O.M.B. or Concil	ong term financing require submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place in 1999	expenditures  1 \$ 58 220	approved by the O.M.B. or Concil 2 \$	ong term financing requirer submitted but not yet approved by O.M.B. or Council  3 \$	forecast not yet submitted to the O.M.B or Council 4 \$
5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place in 1999 in 2000	expenditures  1 \$ 58 220 59 100	approved by the O.M.B. or Concil 2 \$ \$ ,,000	ong term financing require submitted but not yet approved by O.M.B. or Council  3 \$	forecast not yet submitted to the O.M.B or Council
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place in 1999 in 2000 in 2001	expenditures  1 \$ 58 220 59 100 60 100	approved by the O.M.B. or Concil 2 \$ \$ ,,000 ,,000 ,,000	ong term financing require submitted but not yet approved by O.M.B. or Council  3 \$	forecast not yet submitted to the O.M.B or Council 4 \$
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place in 1999 in 2000 in 2001 in 2001 in 2002	expenditures  1 \$ 58 220 59 100 60 100 61 100	approved by the O.M.B. or Concil 2 \$ \$ ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,000 ,,0	ong term financing require submitted but not yet approved by O.M.B. or Council  3 \$	forecast not yet submitted to the O.M.B or Council  4  \$
Supplementary taxes levied with 1999 due date  5. Projected capital expenditures and long term financing requirements as at December 31  Estimated to take place in 1999 in 2000 in 2001	expenditures  1 \$ 58 220 59 100 60 100 61 100 62 100	approved by the O.M.B. or Concil 2 \$ \$ ,,000 ,,000 ,,000	ong term financing require submitted but not yet approved by O.M.B. or Council  3 \$	forecast not yet submitted to the O.M.B or Council  4  \$

Municipality

Nipigon Tp

**12** 

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,					
			ī	balance of fund	loans outstanding
				\$	\$
6. Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of direct water and sewer billings as at December 31	<b>-</b>		4000 1:111/		
		number of residential	1998 billings residential	all other	computer use
	-	units 1	units 2	properties 3	only 4
Water			\$	\$	
In this municipality	39	701	134,340	48,883	
In other municipalities (specify municipality)	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43 <u>-</u> 64	-	-	-	-
	<sup>04</sup> [	number of	1998 billings	-	-
		residential	residential	all other	computer use
	-	units 1	units 2	properties 3	only 4
Sewer	.,		Ś	\$	7
In this municipality In other municipalities (specify municipality)	44	-	-	-	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48 <u> </u>	-	-	-	
				water 1	sewer 2
Number of residential units in this municipality receiving municipal water					
and sewer services but which are not on direct billing			66	-	682
Selected investments of own sinking funds as at December 31					
b. Selected investments of own sinking funds as at becember 31			other		
		own municipality	municipalities, school boards	Province	Federal
		1	2	3	4
Own sinking funds	83	\$	\$	\$	\$
Own striking runus	93				
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					
				this municipality's	
		Askal bassad	contribution	share of	for
		total board expenditure	from this municipality	total municipal contributions	computer use only
		1 \$	2 \$	3 %	4
name of joint boards	_	*	,	76	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56 57	-	-	-	
	31 L				
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assist-			
		ance, downtown			
		revitalization, electricity	other submitted	other submitted	
	г	gas, telephone	to O.M.B.	to Council	total
		1 \$	2 \$	4 \$	3 \$
Approved but not financed as at December 31, 1997	67	-	1,000,000	-	1,000,000
Approved in 1998	68	-	-	-	-
Financed in 1998	69 70	-	-	-	-
No long term financing necessary Approved but not financed as at December 31, 1998	70	-	1,000,000	-	1,000,000
Applications submitted but not approved as at Decemeber 31, 1998	72	-	-	-	-
12. Forecast of total revenue fund expenditures	1999	2000	2001	2002	2003
	1	2	3	4	5
	\$	\$	\$	\$	\$
	73 3,100,000	3,200,000	3,200,000	3,250,000	3,280,000
13. Municipal procurement this year					
, , ,			]	1	2
Total construction contracts awarded			0-		\$
Total construction contracts awarded  Construction contracts awarded at \$100,000 or greater			85 86	-	-
. , , ,			[		

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Municipality

**ANALYSIS OF USER FEES** 

Nipigon Tp

program / service	FIR Schedule 3 Line No.		unit of measure	minimum rate per unit 2	maximum rate per unit	annual revenue 4	comments 5
				\$	\$	\$	
	2	1			10,000	10,000	
	28	2		60	360	7,780	
	37	3		6	180	15,954	
	37	4		42	74	44,553	
		5				9,742	
		6			650	7,800	0
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21				95,829	
All other user fees		22				57,420	
	Total	23				153,249	

Municipality
Nipigon Tp

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PROPERTY TAX REFORM TOOLS

Phase-in programs under section 372 of the Munic	ipal 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 Phase-in rate	(%) (%)	6	-	-	-	-	-	-	-	
Properties decreasing:	(70)	7	-	-	-	-	-	-	-	
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-	
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-	
- dollar value	(\$)	10	-	-	-	-	-	-	-	
- per cent value Phase in rate	(%)	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				1				
Properties increasing:  No. of properties affected within class	(#)	15	<u>-</u>	_	_	_	-			
Total adjustments for the year	(\$)	16	-	-	-	-				
Minimum threshold amount:	(*/									
- dollar value	(\$)	17	-	-	-	-	-			
- per cent value	(%)	18	-	-	-	-	-			
Phase-in rate Properties decreasing:	(%)	19	-	-	-	-	-			
No. of properties affected within class	(#)	20	-	-	-	-	-			
Total adjustments for the year	(\$)	21	-	-	-	-	-			
Minimum threshold amount:	<b>(</b> \$\)									
- dollar value	(\$)	22	-	-	-	-	-			
- per cent value Phase-in rate	(%) (%)	23 24	-	-	-	-	-	-		
	(70)	1						J		
2. Rebate programs under section 442.2 of the Municipal Act			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial		
No. of years of the program	(#)	اء۔	1	2	3	4	5	6 I	1	
Total no.of properties in class	(#)	25 26	-	-	-	-	-	-		
No. of properties affected within class	(#)	27	- -	-	-	-	<u> </u>	-		
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	e Municip	al Act	: multi- residential 1	commercial 2	office buildings 3	shopping centres	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- office shopping parking lots/ large residential commercial buildings centres vacant land industrial industrial  1 2 3 4 5 6 7										
Total no. of properties in class	(#)	38	1 -	-	-	4		- 6		
Budgetary levy change	(%)	39	•	-	-	-	-	-	-	
Properties increasing:										
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-	
Total tax increase phase-ins for year  Total tax adjustments for the year	(\$) (\$)	41 42	-	-	-	-	-	-	-	
Properties decreasing:	(\$)	42	-	-	-	<del>-</del>	•	-	-	
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-	
Percentage used to determine										
decrease phase-in  Total tax decrease phase-ins for year	(%)	44	-	-	-	-	-	-	-	
Total tax decrease phase-ins for year  Total tax adjustments for the year	(\$) (\$)	45 46	-	-	-	-	-	-	-	
	(*/		<u>i                                      </u>	<u>i</u>	<u>i</u>	<u>I</u>	<u> </u>	<u> </u>	<u> </u>	