

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 49071

MUNICIPALITY OF: Nipissing Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Nipissing Tp

13

		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	1,515,066	-	606,063	909,003
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	1,515,066	-	606,063	909,003
PAYMENTS IN LIEU OF TAXATION					
Canada	7	553	-	380	173
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	9,371	-		9,371
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,208	-	964	244
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	11,132	-	1,344	9,788
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	263,000			263,000
Special Transition Assistance	63	33,000			33,000
Special Circumstances Fund	64	43,283			43,283
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	339,283			339,283
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,828			4,828
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	11,505			11,505
Fees and service charges	32	34,163			34,163
Subtotal	33	50,496			50,496
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,343	-	-	5,343
Rents, concessions and franchises	36	1,350			1,350
Fines	37	-			-
Penalties and interest on taxes	38	33,751			33,751
Investment income - from own funds	39	-			-
- other	40	16,567			16,567
Donations	70	3,000			3,000
Sales of publications, equipment, etc	42	6,805			6,805
Contributions from capital fund	43	4,388			4,388
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	505			505
--	47	-			-
--	48	-			-
Subtotal	50	71,709	-	-	71,709
TOTAL REVENUE	51	1,987,686	-	607,407	1,380,279

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Nipissing 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
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	555,694	470,717	4,079	79,169	1,729
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	1,491	1,026	-	465	-
Managed Forest	0.115000	277	277	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	557,462	472,020	4,079	79,634	1,729
Subtotal Commercial		49,573	29,769	1,487	8,879	9,438
Subtotal Industrial		502	301	15	90	96
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		- 1,474	- 467	- 15	- 899	- 93
Subtotal levied by tax rate		606,063	501,623	5,566	87,704	11,170
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		606,063	501,623	5,566	87,704	11,170

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

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

Nipissing 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	-	-	7,505	5,505
Protection to Persons and Property					
Fire	2	-	-	4,000	1,307
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	65	-	-	8,095
Emergency measures	6	-	-	-	-
Subtotal	7	65	-	4,000	9,402
Transportation services					
Roadways	8	-	-	-	309
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	309
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,168
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,168
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,204
--	29	-	-	-	-
Subtotal	30	-	-	-	6,204
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	2,000	-	-	855
Libraries	38	-	-	-	-
Other Cultural	39	2,739	-	-	4,658
Subtotal	40	4,739	-	-	5,513
Planning and Development					
Planning and Development	41	24	-	-	1,050
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,012
--	46	-	-	-	-
Subtotal	47	24	-	-	3,062
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,828	-	11,505	34,163

		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	68,801	-	90,844	1,965	-	-	161,610
Protection to Persons and Property								
Fire	2	-	-	43,974	25,149	-	-	69,123
Police	3	-	-	134,213	-	-	-	134,213
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	35,262	-	6,313	-	268	-	41,843
Emergency measures	6	-	-	6,769	-	-	-	6,769
Subtotal	7	35,262	-	191,269	25,149	268	-	251,948
Transportation services								
Roadways	8	146,499	2,166	71,302	175,327	-	-	395,294
Winter Control	9	13,262	-	51,272	-	-	-	64,534
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	900	-	-	-	900
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	159,761	2,166	123,474	175,327	-	-	460,728
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	33,862	-	2,290	-	-	-	36,152
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	33,862	-	2,290	-	-	-	36,152
Health Services								
Public Health Services	24	-	-	-	-	56,637	-	56,637
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	60,426	-	-	-	60,426
Cemeteries	28	3,275	-	1,932	1,000	-	-	6,207
--	29	-	-	-	-	-	-	-
Subtotal	30	3,275	-	62,358	1,000	56,637	-	123,270
Social and Family Services								
General Assistance	31	-	-	-	-	193,278	-	193,278
Assistance to Aged Persons	32	-	-	-	-	32,416	-	32,416
Assistance to Children	33	-	-	-	-	7,923	-	7,923
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	233,617	-	233,617
Social Housing	90	-	-	37,241	-	-	-	37,241
Recreation and Cultural Services								
Parks and Recreation	37	2,264	-	16,144	5,037	5,372	-	28,817
Libraries	38	-	-	-	-	10,180	-	10,180
Other Cultural	39	5,930	-	5,788	2,500	-	-	14,218
Subtotal	40	8,194	-	21,932	7,537	15,552	-	53,215
Planning and Development								
Planning and Development	41	-	-	12,631	-	-	-	12,631
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,012	-	-	-	-	2,012
--	46	-	-	-	-	-	-	-
Subtotal	47	-	2,012	12,631	-	-	-	14,643
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	309,155	4,178	542,039	210,978	306,074	-	1,372,424

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Nipissing Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	124,628
Reserves and Reserve Funds	3	116,199
Subtotal	4	240,827
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	100,791
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	100,791
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	34,500
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,500
--	30	-
--	31	-
Subtotal	32	36,000
Total Sources of Financing	33	377,618
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	373,230
Subtotal	36	373,230
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	4,388
Total Applications	42	377,618
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:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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

Nipissing Tp

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,965
Protection to Persons and Property					
Fire	2	-	-	-	12,149
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	12,149
Transportation services					
Roadways	8	-	-	-	337,314
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	337,314
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	-	-	-	21,386
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	416
Subtotal	40	-	-	-	21,802
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	-	-	-	373,230

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Nipissing Tp

7
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	98,840	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	98,840	
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	6,664	
Subtotal	47	-	
Electricity	48	6,664	
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

Nipissing Tp

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	6,664	
: To Canada and agencies	2	-	
: To other	3	98,840	
Subtotal	4	105,504	
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	105,504	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	6,664	
Long term bank loans	18	98,840	
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

Nipissing Tp

8
12

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								
- general tax rates				50	2,166	-		
- special are rates and special charges				51	-	-		
- benefiting landowners				52	1,369	643		
- 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	3,535	643		
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	
		\$	\$	\$	\$	\$	\$	
1999	60	19,198	8,802	-	-	-	-	
2000	61	20,459	7,541	-	-	-	-	
2001	62	21,805	6,195	-	-	-	-	
2002	63	23,238	4,762	-	-	-	-	
2003	64	20,804	5,184	-	-	-	-	
2004 - 2008	65	-	-	-	-	-	-	
2009 onwards	79	-	-	-	-	-	-	
interest to be earned on sinking funds *	69	-	-	-	-	-	-	
Downtown revitalization program	70	-	-	-	-	-	-	
Total	71	105,504	32,484	-	-	-	-	
* 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

Nipissing 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	-	502,897	-	467	-	502,430	501,623	807	-	502,430	-
--	63	-	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)												
--	64	-	5,621	-	15	-	5,606	5,566	40	-	5,606	-
--	65	-	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
--	93	-	88,844	-	899	-	87,945	87,704	241	-	87,945	-
--	94	-	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
--	95	-	11,519	-	93	-	11,426	11,170	256	-	11,426	-
--	96	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	608,881	-	1,474	-	607,407	606,063	1,344	-	607,407	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Nipissing Tp

10
15

		1	\$
Balance at the beginning of the year	1	273,726	
Revenues			
Contributions from revenue fund	2	86,350	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	846	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	87,196	
Expenditures			
Transferred to capital fund	14	116,199	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	116,199	
Balance at the end of the year for:			
Reserves	23	226,520	
Reserve Funds	24	18,203	
Total	25	244,723	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	138,120	
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	-	
- roads	35	50,500	
- sanitary and storm sewers	36	-	
- parks and recreation	64	8,700	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	29,200	
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	18,203	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	244,723	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nipissing Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	50,777	-
Accounts receivable			
Canada	2	9,712	
Ontario	3	-	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	1,362	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	16,018	business taxes
Taxes receivable			
Current year's levies	9	156,915	
Previous year's levies	10	64,018	-
Prior year's levies	11	17,107	-
Penalties and interest	12	22,312	-
Less allowance for uncollectables (negative)	13	- 46	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,478	portion of line 20
Capital outlay to be recovered in future years	19	105,504	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	447,157	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nipissing 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	-		
Other	32	58,895		
Other current liabilities	33	6,132		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	98,840		
- special area rates and special charges	35	-		
- benefitting landowners	36	6,664		
- 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	244,723		
Accumulated net revenue (deficit)				
General revenue	42	31,939		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 36		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	447,157		

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	1			
Non-line Department Support Staff										2	1			
Fire										3	-			
Police										4	-			
Transit										5	-			
Public Works										6	4			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	-			
Libraries										11	-			
Planning										12	-			
Total										13	6			
										continuous full time employees December 31				
										other				
2. Total expenditures during the year on:										1	2			
										\$	\$			
Wages and salaries										14	205,862	59,924		
Employee benefits										15	20,586	4,522		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	1,358,672			
Previous years' tax										17	118,611			
Penalties and interest										18	32,060			
Subtotal										19	1,509,343			
Discounts allowed										20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act														
- recoverable from general municipal accounts										25	3,720			
- recoverable from upper tier										90	-			
- recoverable from school boards										91	2,774			
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	1,515,837	-		
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	1			
Due date of first installment (YYYYMMDD)										32	19,980,331			
Due date of last installment (YYYYMMDD)										33	-			
Final billings: Number of installments										34	1			
Due date of first installment (YYYYMMDD)										35	19,980,930			
Due date of last installment (YYYYMMDD)										36	-			
										\$				
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	
Estimated to take place										1	2	3	4	
										\$	\$	\$	\$	
in 1999										58	50,000	-	-	-
in 2000										59	50,000	-	-	-
in 2001										60	40,000	-	-	-
in 2002										61	35,000	-	-	-
in 2003										62	-	-	-	-
Total										63	175,000	-	-	-

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						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	-	-	-	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	-	-	-	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	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, 1997		67	25,000	-	25,000	
Approved in 1998		68	-	100,791	100,791	
Financed in 1998		69	-	100,791	100,791	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	25,000	-	25,000	
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		1,370,000	1,370,000	1,370,000	1,370,000	1,370,000
13. Municipal procurement this year						
				1	2	
					\$	
Total construction contracts awarded				85	1	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

Nipissing 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	Each	25	25	5,075	0
	2	Square metre	1	3	8,095	Variable rat
	3					
	4	Each	5	5	4,168	Non-Domestic
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			17,338	
All other user fees		22			16,825	
	Total	23			34,163	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	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	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	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	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	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	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	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	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	2	-
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	-	442	-	-	-	-	-