

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 56066

MUNICIPALITY OF: Kapuskasing T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Kapuskasing T

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	11,119,006	-	4,162,379	6,956,627
Direct water billings on ratepayers -- own municipality	2	908,069	-		908,069
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	436,115	-		436,115
-- other municipalities	5	-	-		-
Subtotal	6	12,463,190	-	4,162,379	8,300,811
PAYMENTS IN LIEU OF TAXATION					
Canada	7	46,270	-	-	46,270
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	75,650	-		75,650
The Municipal Act, section 157	10	8,400	-		8,400
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	123,062	-	23,925	99,137
Ontario Hydro	13	57,788	-	-	57,788
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	35,683	-	-	35,683
Municipal enterprises	16	16,915	-	-	16,915
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	363,768	-	23,925	339,843
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,136,315			2,136,315
Special Transition Assistance	63	266,000			266,000
Special Circumstances Fund	64	118,128			118,128
Municipal Restructuring Fund	65	-			-
.....	61	112,000			112,000
Subtotal	69	2,632,443			2,632,443
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,700,817			7,700,817
Canada specific grants	30	286,204			286,204
Other municipalities - grants and fees	31	4,961,057			4,961,057
Fees and service charges	32	1,986,339			1,986,339
Subtotal	33	14,934,417			14,934,417
OTHER REVENUES					
Trailer revenue and licences	34	161,602			161,602
Licences and permits	35	65,434	-	-	65,434
Rents, concessions and franchises	36	57,283			57,283
Fines	37	44,207			44,207
Penalties and interest on taxes	38	105,387			105,387
Investment income - from own funds	39	74,587			74,587
- other	40	80,095			80,095
Donations	70	1,425			1,425
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	34,986			34,986
Contributions from non-consolidated entities	45	-			-
--	46	25,916			25,916
--	47	22,117			22,117
--	48	-			-
Subtotal	50	673,039	-	-	673,039
TOTAL REVENUE	51	31,066,857	-	4,186,304	26,880,553

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Kapuskasing T

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	961,449	262,907	10,882	156,337	531,323
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	36,096	9,381	752	6,416	19,547
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	267	113	-	131	23
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	997,812	272,401	11,634	162,884	550,893
Subtotal Commercial		1,257,266	565,971	28,930	139,116	523,249
Subtotal Industrial		1,817,187	818,025	41,813	201,072	756,277
Pipeline	0.011303	148,069	66,655	3,407	16,384	61,623
Other	-	-	-	-	-	-
Supplementary Taxes	-	57,955	22,413	1,162	7,432	26,948
Subtotal levied by tax rate		4,162,379	1,700,639	84,622	512,024	1,865,094
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,162,379	1,700,639	84,622	512,024	1,865,094

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

Kapuskasing T

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	-	-	-	91,018
Protection to Persons and Property					
Fire	2	-	-	-	27,497
Police	3	-	9,379	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	24,607
Emergency measures	6	-	-	-	-
Subtotal	7	-	9,379	-	52,104
Transportation services					
Roadways	8	-	-	-	51,766
Winter Control	9	-	-	-	5,976
Transit	10	-	-	-	-
Parking	11	-	-	-	109,246
Street Lighting	12	-	-	-	-
Air Transportation	13	75,000	276,825	-	113,621
--	14	-	-	-	-
Subtotal	15	75,000	276,825	-	280,609
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	31,845
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	31,845
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	1,605	-	-	50,370
--	29	-	-	-	-
Subtotal	30	1,605	-	-	50,370
Social and Family Services					
General Assistance	31	3,562,545	-	4,849,153	486
Assistance to Aged Persons	32	3,878,949	-	111,904	1,148,984
Assistance to Children	33	-	-	-	-
Day Nurseries	34	30,590	-	-	-
--	35	79,770	-	-	-
Subtotal	36	7,551,854	-	4,961,057	1,149,470
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	26,922	-	-	326,606
Libraries	38	36,653	-	-	2,829
Other Cultural	39	3,261	-	-	1,488
Subtotal	40	66,836	-	-	330,923
Planning and Development					
Planning and Development	41	5,522	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,522	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,700,817	286,204	4,961,057	1,986,339

		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	667,227	10,881	556,928	44,372	-	7,913	1,287,321
Protection to Persons and Property								
Fire	2	349,083	-	68,504	8,208	57,648	6,184	489,627
Police	3	70,654	-	10,383	-	838,169	-	919,206
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	59,889	-	53,758	4,559	-	20	118,226
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	479,626	-	132,645	12,767	895,817	6,204	1,527,059
Transportation services								
Roadways	8	911,899	963,500	663,055	275,470	-	405,664	2,408,260
Winter Control	9	90,534	-	83,565	-	-	127,357	301,456
Transit	10	-	-	-	-	-	-	-
Parking	11	51,144	38,451	5,361	-	-	411	95,367
Street Lighting	12	1,373	-	165,564	8,076	-	380	175,393
Air Transportation	13	8,701	-	384,800	-	-	-	393,501
--	14	-	-	-	-	-	-	-
Subtotal	15	1,063,651	1,001,951	1,302,345	283,546	-	277,516	3,373,977
Environmental services								
Sanitary Sewer System	16	95,244	213,722	507,144	12,515	-	33,083	861,708
Storm Sewer System	17	7,269	-	16,676	-	-	3,873	27,818
Waterworks System	18	272,038	53,055	353,635	111,311	-	37,889	827,928
Garbage Collection	19	124,319	66,251	1,280	-	54,620	161,344	407,814
Garbage Disposal	20	12,448	-	109,265	218,910	6,543	2,870	350,036
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	511,318	333,028	988,000	342,736	61,163	239,059	2,475,304
Health Services								
Public Health Services	24	-	-	-	-	460,603	-	460,603
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	359,815	-	359,815
Cemeteries	28	26,316	-	28,295	10,165	-	-	64,776
--	29	-	-	-	-	-	-	-
Subtotal	30	26,316	-	28,295	10,165	820,418	-	885,194
Social and Family Services								
General Assistance	31	590,966	-	476,998	-	3,135,996	-	4,203,960
Assistance to Aged Persons	32	4,311,677	-	1,356,590	-	26,363	-	5,694,630
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	2,786,019	-	-	-	2,786,019
Subtotal	36	4,902,643	-	4,619,607	-	3,162,359	-	12,684,609
Social Housing	90	-	-	2,371,786	-	-	-	2,371,786
Recreation and Cultural Services								
Parks and Recreation	37	676,405	-	295,627	187,364	-	24,151	1,183,547
Libraries	38	131,384	-	36,175	15,877	-	-	183,436
Other Cultural	39	22,313	-	7,591	-	-	189	30,093
Subtotal	40	830,102	-	339,393	203,241	-	24,340	1,397,076
Planning and Development								
Planning and Development	41	39,007	-	14,918	5,620	-	-	59,545
Commercial and Industrial	42	25,909	-	85,639	14,600	-	-	126,148
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	64,916	-	100,557	20,220	-	-	185,693
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	8,545,799	1,345,860	10,439,556	917,047	4,939,757	-	26,188,019

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		2,113,425
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		917,047
Reserves and Reserve Funds	3		-
Subtotal	4		917,047
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		1,993,000
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		1,993,000
Grants and Loan Forgiveness			
Ontario	20		-
Canada	21		70,150
Other Municipalities	22		-
Subtotal	23		70,150
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		166,486
--	30		-
--	31		-
Subtotal	32		166,486
Total Sources of Financing	33		3,146,683
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		1,058,666
Subtotal	36		1,058,666
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		-
Total Applications	42		1,058,666
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		25,408
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	52,592
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		78,000
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		25,408
* - 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

Kapuskasing T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	44,373
Protection to Persons and Property					
Fire	2	-	-	-	8,209
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	12,819
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	21,028
Transportation services					
Roadways	8	-	-	-	255,154
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	8,076
Air Transportation	13	-	70,150	-	-
--	14	-	-	-	186
Subtotal	15	-	70,150	-	263,416
Environmental services					
Sanitary Sewer System	16	-	-	-	12,514
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	111,311
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	218,910
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	342,735
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,165
--	29	-	-	-	-
Subtotal	30	-	-	-	10,165
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	-	-	-	359,471
Libraries	38	-	-	-	15,878
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	375,349
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,600
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,600
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	70,150	-	1,058,666

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Kapuskasing T

7
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	654,931	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	2,523,491	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	2,523,491	
Storm Sewer System	17	1,155,774	
Waterworks System	18	-	
Garbage Collection	19	63,501	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	1,219,275	
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

Kapuskasing T

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	479,791
: To Canada and agencies		2	-
: To other		3	3,917,906
Subtotal		4	4,397,697
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	4,397,697
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	1,150,000
Long term bank loans		18	2,592,766
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	654,931
			\$
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	154,596
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	154,596

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kapuskasing T

8
12

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	1,042,200	236,499				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	9,294	12,627				
- user rates (consolidated entities)	53	22,861	22,379				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	1,074,355	271,505				
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	789,206	283,074	-	-	-	-
2000	61	1,150,164	312,820	-	-	-	-
2001	62	611,231	107,067	-	-	-	-
2002	63	528,654	78,248	-	-	-	-
2003	64	384,659	56,705	-	-	-	-
2004 - 2008	65	933,783	88,298	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	4,397,697	926,212	-	-	-	-
* 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

Kapuskasing T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

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1998 FINANCIAL INFORMATION RETURN

Municipality

Kapuskasing T

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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	- 38	1,706,016	-	-	1,706,016	1,700,639	5,415	-	1,706,054	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	84,870	-	-	84,870	84,622	248	-	84,870	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	514,853	-	-	514,853	512,024	2,829	-	514,853	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	1,880,527	-	-	1,880,527	1,865,094	15,433	-	1,880,527	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	- 38	4,186,266	-	-	4,186,266	4,162,379	23,925	-	4,186,304	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Kapuskasing T

10
15

		1	\$
Balance at the beginning of the year	1	1,270,305	
Revenues			
Contributions from revenue fund	2	-	
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	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	-	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	34,986	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	34,986	
Balance at the end of the year for:			
Reserves	23	1,175,943	
Reserve Funds	24	59,376	
Total	25	1,235,319	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	305,685	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	457,200	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	3,803	
- library	65	-	
- other cultural	66	2,500	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
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	-	
Exchange rate stabilization	48	-	
--	55	50,000	
--	56	3,204	
--	57	412,927	
Total	58	1,235,319	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,737,383	-
Accounts receivable			
Canada	2	81,249	
Ontario	3	266,938	
Region or county	4	-	
Other municipalities	5	65,159	
School Boards	6	57,956	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	648,334	business taxes
Taxes receivable			
Current year's levies	9	169,682	
Previous year's levies	10	53,976	-
Prior year's levies	11	-	-
Penalties and interest	12	9,906	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	492,575	
Other current assets	18	138,677	portion of line 20
Capital outlay to be recovered in future years	19	3,742,767	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	114,653	43,390
	Total 21	8,579,255	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kapuskasing T

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	119,500		
Accounts payable and accrued liabilities				
Canada	26	199		
Ontario	27	1,501,942		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	590,222		
Other	32	-		
Other current liabilities	33	270,976		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,110,441		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	287,256		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,235,319		
Accumulated net revenue (deficit)				
General revenue	42	- 654,931		
Special charges and special areas (specify)				
--	43	13,889		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	423,152		
Libraries	49	164,720		
Cemetaries	50	6,472		
Recreation, community centres and arenas	51	-		
--	52	465,649		
--	53	69,856		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 25,408		
Total	59	8,579,254		

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	-
Non-line Department Support Staff		2	-
Fire		3	-
Police		4	-
Transit		5	-
Public Works		6	-
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	-
Libraries		11	-
Planning		12	-
	Total	13	-
		continuous full time employees December 31	
		other	
		1 \$	2 \$
2. Total expenditures during the year on:		14	6,409,349
Wages and salaries			854,580
Employee benefits		15	1,110,918
			170,952
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax		16	11,014,328
Previous years' tax		17	99,454
Penalties and interest		18	40,737
	Subtotal	19	11,154,519
Discounts allowed		20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts		25	69,689
- recoverable from upper tier		90	-
- recoverable from school boards		91	63,619
Transfers to tax sale and tax registration accounts		26	39,229
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		95	-
- recoverable from general municipal accounts			-
- 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	11,199,818
Amounts added to the tax roll for collection purposes only		30	527
Business taxes written off under subsection 441(1) of the Municipal Act		81	1,444
		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	19,980,227
Due date of last installment (YYYYMMDD)		33	19,980,430
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19,980,828
Due date of last installment (YYYYMMDD)		36	19,981,030
			\$
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 \$
		3 \$	4 \$
Estimated to take place			
in 1999	58	-	-
in 2000	59	-	-
in 2001	60	-	-
in 2002	61	-	-
in 2003	62	-	-
	63	-	-
Total			

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		17,717	
				15,175	
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	
		\$		\$	
Water		3		4	
In this municipality		39		4,145	
In other municipalities (specify municipality)				630,852	
--		40		277,217	
--					
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1998 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		4,145	
In other municipalities (specify municipality)				232,303	
--		45		203,812	
--					
--		46		-	
--		47		-	
--		48		-	
--		65		-	
				water	
				sewer	
				1	
				2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	
				-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
Own sinking funds		83		-	
				-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		this municipality's share of total municipal contributions		for computer use only	
		1		2	
		\$		\$	
		3		4	
		%			
name of joint boards		53		-	
--		54		-	
--		55		-	
--		56		-	
--		57		-	
				-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		other submitted to Council		total	
		1		2	
		\$		\$	
		4		3	
		\$		\$	
Approved but not financed as at December 31, 1997		67		-	
Approved in 1998		68		993,000	
Financed in 1998		69		1,000,000	
No long term financing necessary		70		1,993,000	
Approved but not financed as at December 31, 1998		71		-	
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	
		\$		\$	
73		-		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	

ANALYSIS OF USER FEES

Municipality

Kapuskasing T

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
	32	1 Day	28	42	1,148,984	0
	37	2 Hour	19	93	176,361	0
	37	3 Each	1	166	138,802	0
	13	4 Each	12	25	113,621	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,577,768	
All other user fees		22			408,571	
	Total	23			1,986,339	

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	26	-	1	-	15	1
Budgetary levy change	(%)	39	- 9	- 4	- 2	-	2	1
Properties increasing:								
No. of properties affected within class	(#)	40	15	149	-	1	11	1
Total tax increase phase-ins for year	(\$)	41	7,016	80,994	-	4,717	19,603	58,184
Total tax adjustments for the year	(\$)	42	- 7,134	- 224,410	-	-	- 45,397	-
Properties decreasing:								
No. of properties affected within class	(#)	43	11	105	-	-	4	-
Percentage used to determine decrease phase-in	(%)	44	56	39	-	39	91	91
Total tax decrease phase-ins for year	(\$)	45	- 9,803	- 125,405	-	-	- 91,150	-
Total tax adjustments for the year	(\$)	46	7,134	199,746	-	-	8,897	-