

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 60016**

**MUNICIPALITY OF: Kenora T**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Kenora T
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	13,574,544	-	5,481,148	8,093,396
Direct water billings on ratepayers -- own municipality	2	1,486,547	-		1,486,547
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,170,202	-		1,170,202
-- other municipalities	5	-	-		-
Subtotal	6	16,231,293	-	5,481,148	10,750,145
PAYMENTS IN LIEU OF TAXATION					
Canada	7	235,908	-	-	235,908
Canada Enterprises	8	4,890	-	48	4,842
Ontario					
The Municipal Tax Assistance Act	9	230,045	-		230,045
The Municipal Act, section 157	10	21,675	-		21,675
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	155,251	-	36,630	118,621
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	15,455	-	-	15,455
Other	15	-	-	-	-
Municipal enterprises	16	283,602	-	-	283,602
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	946,826	-	36,678	910,148
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	3,826,346			3,826,346
Special Transition Assistance	63	408,000			408,000
Special Circumstances Fund	64	127,182			127,182
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	4,361,528			4,361,528
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,542,908			4,542,908
Canada specific grants	30	4,510			4,510
Other municipalities - grants and fees	31	3,440,794			3,440,794
Fees and service charges	32	2,560,208			2,560,208
Subtotal	33	10,548,420			10,548,420
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	127,648	-	-	127,648
Rents, concessions and franchises	36	-			-
Fines	37	228,239			228,239
Penalties and interest on taxes	38	144,558			144,558
Investment income - from own funds	39	723,922			723,922
- other	40	-			-
Donations	70	19,108			19,108
Sales of publications, equipment, etc	42	82,199			82,199
Contributions from capital fund	43	543			543
Contributions from reserves and reserve funds	44	132,125			132,125
Contributions from non-consolidated entities	45	1,549,586			1,549,586
--	46	123,385			123,385
--	47	92,859			92,859
--	48	-			-
Subtotal	50	3,224,172	-	-	3,224,172
TOTAL REVENUE	51	35,312,239	-	5,517,826	29,794,413





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Kenora T
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2LT - SB  
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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	1,576,520	1,290,572	1,673	277,858	6,417
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	90,102	77,787	683	11,053	579
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,666,622	1,368,359	2,356	288,911	6,996
Subtotal Commercial		1,992,347	1,432,976	-	559,371	-
Subtotal Industrial		1,875,677	1,349,062	-	526,615	-
Pipeline	1.403000	61,157	43,986	-	17,171	-
Other	-	-	-	-	-	-
Supplementary Taxes		- 134,117	- 106,513	- 25	- 27,579	-
Subtotal levied by tax rate		5,461,686	4,087,870	2,331	1,364,489	6,996
Railway rights-of-way		19,462	13,998	-	5,464	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		19,462	13,998	-	5,464	-
Total school board purposes		5,481,148	4,101,868	2,331	1,369,953	6,996

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Kenora T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	32,155	-	-	18,571
Protection to Persons and Property					
Fire	2	-	-	-	7,095
Police	3	10,575	-	-	47,254
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	4,040	-
Emergency measures	6	-	-	26,527	62,240
Subtotal	7	10,575	-	30,567	116,589
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	31,944	-	11,440	75,954
Parking	11	-	-	-	288,051
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	608,168
Subtotal	15	31,944	-	11,440	972,173
Environmental services					
Sanitary Sewer System	16	-	-	62,495	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	80,015	-
Garbage Collection	19	12,500	-	-	83,648
Garbage Disposal	20	20,309	-	48,169	359,556
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	32,809	-	190,679	443,204
Health Services					
Public Health Services	24	1,607,963	-	2,860,966	447,758
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	46,196	78,595
--	29	-	-	-	-
Subtotal	30	1,607,963	-	2,907,162	526,353
Social and Family Services					
General Assistance	31	2,648,270	-	283,768	200
Assistance to Aged Persons	32	-	-	1,689	755
Assistance to Children	33	-	-	-	-
Day Nurseries	34	113,939	-	-	103,038
--	35	-	-	-	-
Subtotal	36	2,762,209	-	285,457	103,993
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,443	-	559	324,181
Libraries	38	38,998	-	16,048	33,783
Other Cultural	39	24,812	4,510	-	20,241
Subtotal	40	65,253	4,510	15,489	378,205
Planning and Development					
Planning and Development	41	-	-	-	1,120
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,120
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,542,908	4,510	3,440,794	2,560,208



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Kenora T

		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	1,041,082	-	613,555	1,220,854	-	91,409	2,784,082
Protection to Persons and Property								
Fire	2	1,005,544	-	50,979	87,500	-	47,520	1,191,543
Police	3	2,020,662	-	289,333	173,361	-	4,000	2,479,356
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	86,781	-	25,364	-	-	-	112,145
Emergency measures	6	70,774	-	14,038	9,177	-	-	93,989
Subtotal	7	3,183,761	-	379,714	270,038	-	43,520	3,877,033
Transportation services								
Roadways	8	209,390	53,058	371,795	615,306	-	-	1,249,549
Winter Control	9	74,185	-	210,041	-	-	-	284,226
Transit	10	53,558	-	127,303	43,997	-	3,231	228,089
Parking	11	80,996	101,776	98,457	17,140	-	6,000	304,369
Street Lighting	12	4,088	-	160,552	26,810	-	-	191,450
Air Transportation	13	-	-	-	-	-	-	-
--	14	780,154	-	437,472	849,752	-	101,619	1,965,759
Subtotal	15	1,202,371	154,834	1,405,620	1,553,005	-	92,388	4,223,442
Environmental services								
Sanitary Sewer System	16	383,692	180,884	731,771	148,884	-	57,580	1,502,811
Storm Sewer System	17	30,410	-	102,274	49,690	-	2,500	184,874
Waterworks System	18	273,712	-	795,534	190,837	-	55,510	1,315,593
Garbage Collection	19	159,392	-	241,791	-	-	2,600	403,783
Garbage Disposal	20	170,914	-	447,045	121,000	-	18,827	757,786
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,018,120	180,884	2,318,415	510,411	-	137,017	4,164,847
Health Services								
Public Health Services	24	3,645,368	-	1,517,278	254,478	-	-	5,417,124
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	926,820	-	926,820
Cemeteries	28	111,101	-	48,374	33,126	20,883	3,260	216,744
--	29	-	-	-	-	-	-	-
Subtotal	30	3,756,469	-	1,565,652	287,604	947,703	3,260	6,560,688
Social and Family Services								
General Assistance	31	432,878	-	269,994	278	3,599,783	8,000	4,294,933
Assistance to Aged Persons	32	-	-	4,730	-	364,360	-	369,090
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	272,055	-	38,680	-	109,240	8,000	427,975
--	35	-	-	-	-	-	-	-
Subtotal	36	704,933	-	313,404	278	4,073,383	-	5,091,998
Social Housing	90	-	-	-	-	926,070	-	926,070
Recreation and Cultural Services								
Parks and Recreation	37	581,793	-	404,769	330,298	-	-	1,316,860
Libraries	38	246,170	-	116,114	-	-	-	362,284
Other Cultural	39	141,223	-	60,500	610	-	-	202,333
Subtotal	40	969,186	-	581,383	330,908	-	-	1,881,477
Planning and Development								
Planning and Development	41	195	-	3,059	-	1,539	-	4,793
Commercial and Industrial	42	128	-	1,011	-	125,297	-	126,436
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	323	-	4,070	-	126,836	-	131,229
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	11,876,245	335,718	7,181,813	4,173,098	6,073,992	-	29,640,866

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Kenora T	5
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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	- 116,919
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,362,428
Reserves and Reserve Funds	3	414,624
Subtotal	4	1,777,052
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	157,581
Canada	21	18,229
Other Municipalities	22	1,633
Subtotal	23	177,443
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	3,547
Other	27	-
Donations	28	5,205
--	30	34
--	31	-
Subtotal	32	8,786
Total Sources of Financing	33	1,963,281
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,982,209
Subtotal	36	1,982,209
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	543
Total Applications	42	1,982,752
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 97,448
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 112,910
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	15,462
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 97,448
* - 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

Kenora T
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	75,203
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	52,993
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	52,993
Transportation services					
Roadways	8	122,381	-	-	745,088
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	8,446
Street Lighting	12	-	-	-	69,810
Air Transportation	13	-	-	-	-
--	14	-	- 29	-	288,830
Subtotal	15	122,381	- 29	-	1,112,174
Environmental services					
Sanitary Sewer System	16	-	- 11,742	1,092	156,859
Storm Sewer System	17	-	-	-	79,272
Waterworks System	18	-	-	541	6,878
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	- 11,742	1,633	243,009
Health Services					
Public Health Services	24	-	-	-	254,478
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	25,620
--	29	-	-	-	-
Subtotal	30	-	-	-	280,098
Social and Family Services					
General Assistance	31	-	-	-	278
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	35,200	-	-	37,379
--	35	-	-	-	-
Subtotal	36	35,200	-	-	37,657
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	142,937
Libraries	38	-	30,000	-	37,528
Other Cultural	39	-	-	-	610
Subtotal	40	-	30,000	-	181,075
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	157,581	18,229	1,633	1,982,209

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Kenora T

			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	272,685	
Transit	10	-	
Parking	11	-	
Street Lighting	12	465,122	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	737,807	
Storm Sewer System	17	449,071	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	449,071	
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

Kenora T

		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	-	
: To Canada and agencies	2	-	
: To other	3	1,186,878	
Subtotal	4	1,186,878	
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	1,186,878	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	1,186,878	
Instalment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	406,361	
Total liability under OMERS plans			
- initial unfunded	34	20,730	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	75,000	
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	502,091	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kenora T
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6. Ontario Clean Water Agency Provincial Projects							
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
		1	2	3			
		\$	\$	\$			
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1998 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	124,176	67,063				
- special are rates and special charges	51	-	-				
- benefiting landowners	52	93,813	50,666				
- 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	217,989	117,729				
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	236,258	99,460	-	-	-	-
2000	61	187,827	79,662	-	-	-	-
2001	62	203,564	63,925	-	-	-	-
2002	63	145,868	46,864	-	-	-	-
2003	64	158,093	34,639	-	-	-	-
2004 - 2008	65	255,268	28,420	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,186,878	352,970	-	-	-	-
* 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	27,931					
2002	75	29,886					
2003	76	31,978					
Total	77	89,795					
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

## Kenora T

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kenora T

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13

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		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
English Language Public DSB (specify)													
	62	-	4,238,395	-	106,513	-	4,131,882	4,101,868	30,014	-	4,131,882	-	
	63	-	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)													
	64	-	2,512	-	25	-	2,487	2,331	156	-	2,487	-	
	65	-	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)													
	93	-	1,403,566	-	27,579	-	1,375,987	1,369,953	6,034	-	1,375,987	-	
	94	-	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)													
	95	-	7,470	-	-	-	7,470	6,996	474	-	7,470	-	
	96	-	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	5,651,943	-	134,117	-	5,517,826	5,481,148	36,678	-	5,517,826	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Kenora T

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15

		1	\$
Balance at the beginning of the year	1	18,803,706	
Revenues			
Contributions from revenue fund	2	2,810,670	
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	711,135	
- other	6	-	
--	9	53,217	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	3,575,022	
Expenditures			
Transferred to capital fund	14	414,624	
Transferred to revenue fund	15	132,125	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	546,749	
Balance at the end of the year for:			
Reserves	23	11,020,686	
Reserve Funds	24	10,811,293	
Total	25	21,831,979	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	910,000	
Contingencies	27	1,547,198	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,520,716	
Sick leave	31	322,253	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,032,408	
- roads	35	9,762,173	
- sanitary and storm sewers	36	1,639,689	
- parks and recreation	64	836,029	
- library	65	-	
- other cultural	66	314,119	
- water	38	976,089	
- transit	39	116,371	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,277,493	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	10,000	
--	53	61,765	
--	54	10,527	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	10,650	
Debenture repayment	47	43,020	
Exchange rate stabilization	48	20,730	
--	55	-	
--	56	-	
--	57	420,749	
Total	58	21,831,979	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kenora T
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,637,540	4,924
Accounts receivable			
Canada	2	69,763	
Ontario	3	906,129	
Region or county	4	-	
Other municipalities	5	222,187	
School Boards	6	129,239	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,124,403	business taxes
Taxes receivable			
Current year's levies	9	283,725	
Previous year's levies	10	168,584	-
Prior year's levies	11	431	-
Penalties and interest	12	30,594	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	15,756,895	
Other	17	3,315,279	
Other current assets	18	312,376	portion of line 20
Capital outlay to be recovered in future years	19	1,186,878	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	37,970	-
	21	27,181,993	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kenora 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	-		
Accounts payable and accrued liabilities				
Canada	26	50,660		
Ontario	27	1,409,971		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,877,273		
Other	32	254,450		
Other current liabilities	33	348,321		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	785,383		
- special area rates and special charges	35	-		
- benefitting landowners	36	401,495		
- 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	21,831,979		
Accumulated net revenue (deficit)				
General revenue	42	10,857		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	4,165		
Water operations	48	-		
Libraries	49	2,059		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	9,182		
--	53	102,868		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	97,448		
Total	59	27,181,993		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	12	
Non-line Department Support Staff	2	10	
Fire	3	15	
Police	4	31	
Transit	5	2	
Public Works	6	52	
Health Services	7	70	
Homes for the Aged	8	-	
Other Social Services	9	17	
Parks and Recreation	10	11	
Libraries	11	6	
Planning	12	-	
Total	13	226	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	9,551,013	715,223
Employee benefits	15	1,538,487	71,522
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	13,241,635	
Previous years' tax	17	125,327	
Penalties and interest	18	137,999	
Subtotal	19	13,504,961	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	175,213	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	152,409	
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	51.50	12,610
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	48.50	11,858
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	13,857,051	
Amounts added to the tax roll for collection purposes only	30	3,068	
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	19,980,225	
Due date of last installment (YYYYMMDD)	33	-	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,980,827	
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
		1	2
		\$	\$
Estimated to take place			
in 1999	58	8,520,400	-
in 2000	59	2,910,500	-
in 2001	60	3,012,500	-
in 2002	61	4,416,500	-
in 2003	62	2,169,500	-
Total	63	21,029,400	385,900

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	9,830		696	
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	4,842	1,205,502	281,045	
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	4,842	918,347	251,855	
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	-	-	-	
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
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	3	4	5
		\$	\$	\$	\$	\$
73		29,469,231	29,763,923	30,061,562	30,362,178	30,665,800
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

Kenora T
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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
	11 1		0		188,883	\$.25 / half
	14 2		6	53	555,251	Various type
	20 3		7	30	269,443	\$30 / tonne,
	37 4		13	88	139,150	Varied rates
	24 5		75	625	164,483	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal 21				1,317,210	
All other user fees	22				1,242,998	
	Total 23				2,560,208	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

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

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

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

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-