

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 60016

MUNICIPALITY OF: Kenora T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Kenora T

		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	13,310,731	-	5,383,355	7,927,376
Direct water billings on ratepayers -- own municipality	2	1,464,247	-		1,464,247
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,295,507	-		1,295,507
-- other municipalities	5	-	-		-
Subtotal	6	16,070,485	-	5,383,355	10,687,130
PAYMENTS IN LIEU OF TAXATION					
Canada	7	233,712	-	-	233,712
Canada Enterprises	8	4,918	-	-	4,918
Ontario					
The Municipal Tax Assistance Act	9	218,465	-		218,465
The Municipal Act, section 157	10	24,675	-		24,675
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	145,685	-	32,975	112,710
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	14,682	-	-	14,682
Other	15	-	-	-	-
Municipal enterprises	16	276,293	-	-	276,293
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	918,430	-	32,975	885,455
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,650,778			2,650,778
Special Transition Assistance	63	167,254			167,254
Special Circumstances Fund	64	355,000			355,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	3,173,032			3,173,032
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	14,719,972			14,719,972
Canada specific grants	30	1,678			1,678
Other municipalities - grants and fees	31	6,233,072			6,233,072
Fees and service charges	32	2,682,923			2,682,923
Subtotal	33	23,637,645			23,637,645
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	128,055	-	-	128,055
Rents, concessions and franchises	36	-			-
Fines	37	71,617			71,617
Penalties and interest on taxes	38	112,292			112,292
Investment income - from own funds	39	461,810			461,810
- other	40	-			-
Donations	70	22,338			22,338
Sales of publications, equipment, etc	42	114,819			114,819
Contributions from capital fund	43	216			216
Contributions from reserves and reserve funds	44	151,244			151,244
Contributions from non-consolidated entities	45	1,690,640			1,690,640
Provincial Offences Act (POA)	71	156,638			156,638
--	46	-			-
--	47	351,601			351,601
--	48	41,937			41,937
Subtotal	50	3,303,207	-	-	3,303,207

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Kenora T

2LT - UP
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Kenora T

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	0.414000	1,420,834	1,167,609	1,289	246,864	5,072
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	81,091	70,985	186	9,751	169
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	-	-	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,501,925	1,238,594	1,475	256,615	5,241
Subtotal Commercial		2,034,381	1,473,868	-	560,513	-
Subtotal Industrial		1,844,089	1,336,006	-	508,083	-
Pipeline	1.403000	58,484	42,370	-	16,114	-
Other	-	-	-	-	-	-
Supplementary Taxes		- 72,361	- 50,560	- 37	- 21,764	-
Subtotal levied by tax rate		5,366,518	4,040,278	1,438	1,319,561	5,241
Railway rights-of-way		16,837	12,198	-	4,639	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		16,837	12,198	-	4,639	-
Total school board purposes		5,383,355	4,052,476	1,438	1,324,200	5,241

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Kenora 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	31,315	-	-	8,496
Protection to Persons and Property					
Fire	2	-	-	-	6,306
Police	3	43,671	-	-	36,442
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	3,440	-
Emergency measures	6	-	-	27,517	63,634
Subtotal	7	43,671	-	30,957	106,382
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	22,671	89,694
Parking	11	-	-	-	285,007
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	649,014
Subtotal	15	-	-	22,671	1,023,715
Environmental services					
Sanitary Sewer System	16	-	-	59,286	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	74,042	-
Garbage Collection	19	12,500	-	-	83,236
Garbage Disposal	20	2,500	-	43,418	454,982
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	15,000	-	176,746	538,218
Health Services					
Public Health Services	24	4,283,310	-	1,430,484	404,090
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	37,922	75,757
--	29	-	-	-	-
Subtotal	30	4,283,310	-	1,468,406	479,847
Social and Family Services					
General Assistance	31	10,108,368	-	4,518,222	-
Assistance to Aged Persons	32	-	-	1,327	870
Assitance to Children	33	-	-	-	-
Day Nurseries	34	151,589	-	-	111,826
--	35	-	-	-	-
Subtotal	36	10,259,957	-	4,519,549	112,696
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,560	-	1,137	352,611
Libraries	38	32,917	-	15,880	32,667
Other Cultural	39	52,242	1,678	-	27,491
Subtotal	40	86,719	1,678	14,743	412,769
Planning and Development					
Planning and Development	41	-	-	-	800
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	800
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	14,719,972	1,678	6,233,072	2,682,923

		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	1,139,268	-	817,682	511,983	-	91,417	2,377,516
Protection to Persons and Property								
Fire	2	937,912	-	56,288	87,500	-	43,560	1,125,260
Police	3	2,222,251	-	221,228	219,571	-	4,000	2,659,050
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	91,647	-	34,953	-	-	-	126,600
Emergency measures	6	71,645	-	20,568	9,427	-	-	101,640
Subtotal	7	3,323,455	-	333,037	316,498	-	39,560	4,012,550
Transportation services								
Roadways	8	200,423	53,058	378,492	523,023	-	-	1,154,996
Winter Control	9	80,213	-	180,802	-	-	-	261,015
Transit	10	60,894	-	115,346	96,932	-	3,239	276,411
Parking	11	85,066	101,776	101,093	9,242	-	6,000	303,177
Street Lighting	12	148	-	169,812	-	-	-	169,960
Air Transportation	13	-	-	-	-	-	-	-
--	14	802,806	-	430,142	583,723	-	102,580	1,714,091
Subtotal	15	1,229,550	154,834	1,375,687	1,212,920	-	93,341	3,879,650
Environmental services								
Sanitary Sewer System	16	393,849	180,884	791,152	297,306	-	57,906	1,721,097
Storm Sewer System	17	30,139	-	126,272	7,118	-	2,500	166,029
Waterworks System	18	276,113	-	779,278	291,251	-	59,796	1,406,438
Garbage Collection	19	192,902	-	304,807	65,220	-	2,600	565,529
Garbage Disposal	20	160,068	-	635,031	515,000	-	19,136	1,329,235
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,053,071	180,884	2,636,540	1,175,895	-	141,938	5,188,328
Health Services								
Public Health Services	24	4,171,746	-	1,970,310	275,211	-	-	6,417,267
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	385,088	-	385,088
Cemeteries	28	99,897	-	48,957	18,930	19,908	3,260	190,952
--	29	-	-	-	-	-	-	-
Subtotal	30	4,271,643	-	2,019,267	294,141	404,996	3,260	6,993,307
Social and Family Services								
General Assistance	31	570,052	-	659,240	140,879	14,251,651	8,000	15,613,822
Assistance to Aged Persons	32	-	-	4,128	-	363,272	-	367,400
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	269,712	-	42,443	-	68,065	8,000	388,220
--	35	-	-	-	-	-	-	-
Subtotal	36	839,764	-	705,811	140,879	14,682,988	-	16,369,442
Social Housing	90	-	-	-	-	712,106	-	712,106
Recreation and Cultural Services								
Parks and Recreation	37	612,421	-	435,414	383,414	-	-	1,431,249
Libraries	38	235,522	-	97,396	-	-	-	332,918
Other Cultural	39	140,885	-	81,859	6,471	-	-	229,215
Subtotal	40	988,828	-	614,669	389,885	-	-	1,993,382
Planning and Development								
Planning and Development	41	-	-	567	2,934	967	-	2,534
Commercial and Industrial	42	-	-	2,365	-	135,495	-	137,860
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	2,932	2,934	134,528	-	140,394
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,845,579	335,718	8,505,625	4,045,135	15,934,618	-	41,666,675

1999 FINANCIAL INFORMATION RETURN

Municipality

Kenora T

59

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	97,448	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,442,306	
Reserves and Reserve Funds	3		3,139,495	
Subtotal	4		4,581,801	
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		41,850	
Canada	21		-	
Other Municipalities	22		14,405	
Subtotal	23		56,255	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		2,193	
Other	27		-	
Donations	28		3,144	
--	30		-	
--	31		-	
Subtotal	32		5,337	
Total Sources of Financing	33		4,643,393	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,641,639	
Subtotal	36		4,641,639	
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		216	
Total Applications	42		4,641,855	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	98,986	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	74,037	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45	-	24,949	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	98,986	
	19		-	
			-	

* - Amount in Line 18 Raised on Behalf of Other Municipalities

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Kenora T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	61,963
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	95,439
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	95,439
Transportation services					
Roadways	8	-	-	12,552	2,925,563
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	9,242
Street Lighting	12	-	-	-	23,572
Air Transportation	13	-	-	-	-
--	14	-	-	-	516,498
Subtotal	15	-	-	12,552	3,474,875
Environmental services					
Sanitary Sewer System	16	-	-	769	138,319
Storm Sewer System	17	-	-	-	9,277
Waterworks System	18	-	-	1,084	13,703
Garbage Collection	19	-	-	-	65,220
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	1,853	226,519
Health Services					
Public Health Services	24	-	-	-	275,211
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	7,794
--	29	-	-	-	-
Subtotal	30	-	-	-	283,005
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	289
--	35	-	-	-	-
Subtotal	36	-	-	-	289
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	41,850	-	-	293,954
Libraries	38	-	-	-	18,755
Other Cultural	39	-	-	-	5,890
Subtotal	40	41,850	-	-	318,599
Planning and Development					
Planning and Development	41	-	-	-	178,016
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	2,934
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	180,950
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	41,850	-	14,405	4,641,639

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	242,478	
Transit	10	-	
Parking	11	-	
Street Lighting	12	402,323	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	644,801	
Storm Sewer System	17	305,819	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	305,819	
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	-	
Assitance 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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kenora 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	-
: To Canada and agencies			2	-
: To other			3	950,620
	Subtotal		4	950,620
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			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	950,620
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	950,620
Installment (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 U.S. dollars			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	322,012
Total liability under OMERS plans				
- initial unfunded			34	10,740
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	62,500
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	395,252

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kenora T

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. 1999 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	146,950	51,227				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	89,308	48,233				
- 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	236,258	99,460				
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
		\$	\$	\$	\$	\$	\$
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		171,338	21,394	-	-	-	-
2005 - 2009	65	83,930	7,026	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	950,620	253,510	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72					-	
2001	73					76,790	
2002	74					281,709	
2003	75					443,197	
2004	76					617,223	
Total	77					1,418,919	
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	-	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

Kenora T

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13

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1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kenora T

For the year ended December 31, 1999.

		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	-	4,131,681	-	50,560	-	4,081,121	4,052,476	28,645	-	4,081,121	-
--	63	-	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)												
--	64	-	1,475	-	37	-	1,438	1,438	-	-	1,438	-
--	65	-	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
--	93	-	1,350,010	-	21,764	-	1,328,246	1,324,199	4,047	-	1,328,246	-
--	94	-	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
--	95	-	5,524	-	-	-	5,524	5,241	283	-	5,524	-
--	96	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	5,488,690	-	72,361	-	5,416,329	5,383,354	32,975	-	5,416,329	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Kenora T

10
15

		1	\$
Balance at the beginning of the year	1	21,831,979	
Revenues			
Contributions from revenue fund	2	2,602,829	
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	99,277	
- other	6	-	
--	9	4,837	
--	10	-	
--	11	55,000	
--	12	9,006	
Total revenue	13	2,770,949	
Expenditures			
Transferred to capital fund	14	3,139,495	
Transferred to revenue fund	15	151,244	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,290,739	
Balance at the end of the year for:			
Reserves	23	13,025,223	
Reserve Funds	24	8,286,966	
Total	25	21,312,189	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,140,879	
Contingencies	27	1,591,654	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,706,914	
Sick leave	31	237,786	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,107,563	
- roads	35	7,422,618	
- sanitary and storm sewers	36	2,075,918	
- parks and recreation	64	967,441	
- library	65	-	
- other cultural	66	326,558	
- water	38	981,746	
- transit	39	231,061	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,859,376	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	20,000	
--	53	61,765	
--	54	21,663	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	10,650	
Parking revenues	45	44,059	
Debenture repayment	47	10,740	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	493,798	
Total	58	21,312,189	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kenora T

11
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,863,303	4,754
Accounts receivable			
Canada	2	71,719	
Ontario	3	1,194,985	
Region or county	4	-	
Other municipalities	5	921,881	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	700,026	business taxes
Taxes receivable			
Current year's levies	9	379,500	
Previous year's levies	10	167,563	-
Prior year's levies	11	7,850	-
Penalties and interest	12	25,911	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	15,846,994	
Other	17	2,502,220	
Other current assets	18	423,479	portion of line 20
Capital outlay to be recovered in future years	19	950,620	for tax sale / tax
Deferred taxes receivable	60	24,949	registration
Other long term assets	20	7,672	-
	21	33,088,672	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kenora T

For the year ended December 31, 1999.

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	81,261		
Ontario	27	2,594,076		
Region or county	28	-		
Other municipalities	29	1,535,780		
School Boards	30	31,402		
Trade accounts payable	31	2,570,326		
Other	32	259,920		
Other current liabilities	33	3,509,304		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	548,297		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	402,323		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	21,312,189		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	4,165		
Water operations	48	-		
Libraries	49	10,040		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	27,557		
--	53	105,941		
--	54	- 2,895		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	98,986		
Total	59	33,088,672		

STATISTICAL DATA

For the year ended December 31, 1999.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	12			
Non-line Department Support Staff										2	10			
Fire										3	13			
Police										4	34			
Transit										5	2			
Public Works										6	51			
Health Services										7	70			
Homes for the Aged										8	-			
Other Social Services										9	23			
Parks and Recreation										10	12			
Libraries										11	6			
Planning										12	-			
Total										13	233			
										continuous full time employees December 31		other		
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	9,514,544	1,615,767		
Employee benefits										15	1,550,557	164,711		
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	12,939,131			
Previous years' tax										17	277,327			
Penalties and interest										18	116,975			
Subtotal										19	13,333,433			
Discounts allowed										20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act														
- recoverable from general municipal accounts										25	9,051			
- recoverable from upper tier										90	-			
- recoverable from school boards										91	5,283			
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	51.60	-	11,474	
- recoverable from upper tier										96	-	-	-	
- recoverable from school boards										97	48.40	-	10,760	
Rebates under section 442.2 of the Municipal Act														
- commercial properties										98	-	-	-	
- industrial properties										99	-	-	-	
..										80	-	-	-	
Total reductions										29	13,325,533			
Amounts added to the tax roll for collection purposes only										30	742			
Business taxes written off under subsection 441(1) of the Municipal Act										81	-			
										1				
4. Tax due dates for 1999 (lower tier municipalities only)														
Interim billings: Number of installments										31	2			
Due date of first installment (YYYYMMDD)										32	19,990,312			
Due date of last installment (YYYYMMDD)										33	19,990,618			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19,990,723			
Due date of last installment (YYYYMMDD)										36	19,991,126			
											\$			
Supplementary taxes levied with 2000 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 2000										58	10,772,300	-	-	1,100,000
in 2001										59	10,343,700	-	-	2,850,000
in 2002										60	10,657,000	-	-	2,000,000
in 2003										61	4,993,500	-	-	2,000,000
in 2004										62	2,321,500	-	-	-
Total										63	39,088,000	-	-	7,950,000

STATISTICAL DATA

For the year ended December 31, 1999.

		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	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	4,911	1,205,777	258,470	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	4,911	1,026,818	268,689	
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, 1998		67	-	-	-	
Approved in 1999		68	-	-	-	
Financed in 1999		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		43,036,782	43,467,150	43,901,822	44,340,840	44,784,248
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

For the year ended December 31, 1999.

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
	14	1	6	53	606,702	Various type
	11	2	0		183,562	\$.25/half ho
	20	3	7	30	344,655	\$30.00/tonne
	37	4	13	88	146,009	Various rate
	24	5	75	625	185,400	Fee to insta
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,466,328	
All other user fees		22			1,216,595	
	Total	23			2,682,923	