MUNICIPAL CODE: 59012

MUNICIPALITY OF: Fort Frances T

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Fort Frances T

1

For the year ended December 31, 1990.						
			Total	Upper Tier	School Board	Own
			Revenue	Purposes	Purposes	Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION						
Taxation from schedule 2LTxx or requistions from schedule 2UT		1	10,055,245	-	4,301,911	5,753,334
Direct water billings on ratepayers own municipality		2	1,262,328	-		1,262,328
other municipalities		3	-	-		-
Sewer surcharge on direct water billings own municipality		4	249,935	-		249,935
other municipalities		5	-	-		-
PAYMENTS IN LIEU OF TAXATION	Subtotal	6	11,567,508	-	4,301,911	7,265,597
Canada		7	-	-	-	
Canada Enterprises		8	44,979	-	20,602	24,377
Ontario The Municipal Tax Assistance Act		9	42 224	_		42.224
The Municipal Act, section 157		10	63,224 13,950			63,224 13,950
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	121,231	-	52,747	68,484
Ontario Hydro		13	40,117	-	17,455	22,662
Liquor Control Board of Ontario		14	10,695	-	-	10,695
Other		15	-	-	-	-
Municipal enterprises		16	103,687	-	-	103,687
Other municipalities and enterprises		17	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS	Subtotal	18	397,883	-	90,804	307,079
Per Household General		19	109,410		_	109,410
Per Household Police		20	182,350		_	182,350
Transitional amd special assistance		22	-	-	-	-
Resource Equalization		23	-	-	-	-
General Support		24	433,379	-	-	433,379
Northern Special Support		25	1,656,001	-	-	1,656,001
Apportionment Guarantee		26	-	-	-	-
Revenue Guarantee	.	27	449,098	-	-	449,098
REVENUES FOR SPECIFIC FUNCTIONS	Subtotal	28	2,830,238	-	-	2,830,238
Ontario specific grants		29	4,931,246			4,931,246
Canada specific grants		30	341,636			341,636
Other municipalities - grants and fees		31	592,221			592,221
Fees and service charges		32	4,213,926			4,213,926
	Subtotal	33	10,079,029			10,079,029
OTHER REVENUES		-				
Trailer revenue and licences		34	- 402 274		_	- 402 274
Licences and permits Fines		35 37	103,261 30,562	-	-	103,261 30,562
Penalties and interest on taxes		38	148,118			148,118
Investment income - from own funds		39	-			-
- other		40	438,409			438,409
Sales of publications, equipment, etc		42	12,848			12,848
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44	43,933			43,933
Contributions from non-consolidated entities		45	-			-
		46	-			-
		47 48	-			- -
Sale of Land		49	106,167			106,167
	Subtotal	50	883,298	-	-	883,298
TOTAL	REVENUE	51	25,757,956	-	4,392,715	21,365,241

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Fort Frances T 2LT - OP

TAXES LEVIED SUPPLEMENTARY TAXES LOCAL TAXABLE ASSESSMENT MILL RATES TOTAL residential business residential residential business residential business total commercial commercial, commercial commercial and farm and industrial and farm industrial and and farm and industrial and farm and industrial columns 6 to 11 business 2 3 6 7 8 9 10 11 12 1 5 \$ \$ \$ \$ \$ \$ \$ MAID \$ \$ \$ I. Own purposes 212.87000 9,225,712 4,291,975 180.94000 2,074,331 1,963,878 913,633 66,240 36,353 5,105,432 General 11,464,190

	ality

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Fort Frances T 2LT - OP

		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PPLEMENTARY TA	AXES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	MAID	1	2 \$	3 \$	4	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12
II. Upper tier purposes	MAID	,	,	,	•	,	,	,	,	,	,	,	,
General	0	-	-	-	-	-	-	-	-	-	-	-	-
					-								-

Fort Frances T

2LT - OP

For the year ended December 31, 1990.	-	LOCAL ⁻	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	XES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
III. School board purposes													
Elementary public													
General	0	9,204,542	8,693,072	4,073,955	84.850000	99.830000	781,006	867,829	406,703	15,728	27,567	13,804	2,112,637
Elementary separate					,		,				-		
General	0	2,300,288	532,640	218,020	84.850000	99.830000	195,180	53,173	21,765	6,435	955	447	277,955
Secondary public													
General	0	11,504,830	9,225,712	4,291,975	64.440000	75.810000	741,372	699,401	325,375	16,731	21,805	10,890	1,815,574
Public consolidate !													
Public consolidated								1					
	+ +												
	_												

Municipality

1,717,558

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Total all school board taxation

Fort Frances T

753,843

1,716,148

38,894

50,327

25,141

2LT - OP

4,301,911

		LOCAL	TAXABLE ASSES	SSMENT	MILL	. RATES		TAXES LEVIED	1	SUF	PPLEMENTARY TA	AXES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8 \$	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	Ş	\$	\$	\$	\$
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated	•												·

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

						SUPPORTING MI	DIVICIPALITIES						ON RATEPAYE	
			lev	ies for special pu	rposes (please spe	cify	_				water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1													
	2													
	3													
	4													
	5													
	6													
	7													
	8													
	9													
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	33													
	34													
	35													

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			le	vies for special pu	poses (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	30	5												
	37	7												
	38	3												
	39	9												
	40	0												
	4	1												
	47	2												
	43	3												
	4	4												
	4!	5												
	40	5												
	Total 4	7												
		<u> </u>												

Municipality

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Fort Frances T

TOR SI ECITIC FORCTION		L				
For the year ended December 31, 1990.						
			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1	2	3	4
			\$	\$	\$	\$
General Government		1	- 1	. 1	.	973,434
Protection to Persons and Property		-				// 0, 10 .
Fire		2	-	-		17,409
Police		3	7,991	-	-	22,665
Conservation Authority		4	-	-	-	<u> </u>
Protective inspection and control		5	-	-	-	11,066
Emergency measures	Subtotal	6 7	7,991	-		51,140
	Subtotat	′⊢	1,771			J1,170
Transportation services Roadways		8	188,250	_	_	351,080
Winter Control		8 _	90,828	-		331,000
Transit		10	86,455	-	-	53,638
Parking		11	-	-	-	
Street Lighting		12	-	-	-	-
Air Transportation		13	-	159,220	-	419,394
		14	-	-	-	-
Environmental services	Subtotal	15	365,533	159,220	-	824,112
Sanitary Sewer System		16	-	-	-	18,297
Storm Sewer System		17	15,467	-	-	-
Waterworks System		18	-	-	-	43,865
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	2,449
Pollution Control		21	-	-	-	-
	Subtotal	22	15,467	-		64,611
Health Services	Subtotal	- 23	13,407	_	-	04,011
Public Health Services		24	4,000	-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	- 25 (07
Cemeteries 		28 29	-	-		35,607
	Subtotal	30	4,000	-	-	35,607
Social and Family Services			,,,,,,			
General Assistance		31	769,875	-	260,078	32,218
Assistance to Aged Persons		32	3,289,547	175,426	329,882	1,820,501
Assitance to Children		33	207.044	-	-	- 47.424
Day Nurseries		34 35	297,044	-		47,421
	Subtotal	36	4,356,466	175,426	589,960	1,900,140
			, ,	,	,	, ,
Recreation and Cultural Services				0.700		200 000
Parks and Recreation		37 38	22,096	2,720	- 2 241	300,039
Libraries Other Cultural		39	48,669 33,848	1,360 2,910	2,261	11,225 4,578
other cutcurat	Subtotal	40	104,613	6,990	2,261	315,842
Planning and Development Planning and Development		41	-	-	-	38,657
Commercial and Industrial		42	77,176	-	-	10,383
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45 46	-	-		-
 	Subtotal	47	77,176	-	-	49,040
Electricity	Japiolai	48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	4,931,246	341,636	592,221	4,213,926

ANALYSIS OF REVENUE FUND EXPENDITURES

Other Cultural

Electricity

Telephone

Planning and Development Planning and Development

Residential Development

Agriculture and Reforestation

Tile Drainage and Shoreline Assistance

39

40

41

42

43

44

45

47

48 49

51

Subtotal

94.852

838,772

110,160

62,065

172,225

11,480,913

	Fort	France

Municipality

Fort Frances T

4 8

136,471

1,424,699

257,512

283,869

541,381

21,235,644

5,270

1,960

1,960

For the year ended December 31, 1990. Materials, Salaries Transfers Wages and Rents and Inter-Net Long Term Debt Charges To Own Funds Functional Transfers Employe Financial Other Total Transfers Expenditures **Benefits** Expenses General Government 842,876 31,603 834.015 527,879 70,990 2,165,383 Protection to Persons and Property Fire 674,257 93,939 40,125 11,880 820,201 1,252,078 165,901 84,340 1,502,319 Conservation Authority 15,884 Protective inspection and control 74,302 31,264 121,450 Emergency measures 5.691 8,675 6.850 21,216 Subtotal 2,006,328 299,779 147,199 11,880 2,465,186 Transportation services Roadways 813,890 66.938 367,525 577.042 26,710 1.798.685 Winter Control 85,257 108,482 193,739 200,873 45,832 22,217 9,060 277,982 11 520 520 Parking Street Lighting 90,423 10,224 144,647 12 44,000 Air Transportation 13 186,533 375,882 4,500 16,200 583,115 1,287,073 110,938 988,144 613,983 1,450 2,998,688 Subtotal 15 Environmental services Sanitary Sewer System 142,003 130,381 347,775 355,458 7,540 983,157 17 Storm Sewer System 16,051 6,943 17,806 40,800 Waterworks System 18 309,565 384,852 481.042 79,771 17,390 1,272,620 Garbage Collection 125,885 18,678 144,563 20 7,892 117,783 108,775 234,450 Garbage Disposal Pollution Control 21 22 Subtotal 23 475,511 522,176 1,090,291 544,004 18,678 24,930 2,675,590 Health Services **Public Health Services** 24 116 77,249 77,365 Public Health Inspection and Control 26 64,989 73,265 138,254 Hospitals **Ambulance Services** 27 Cemeteries 28 229,661 58,986 159,994 2,580 451,221 29 229,777 58,986 159,994 142,238 2,580 666,840 Subtotal 30 73,265 Social and Family Services General Assistance 219,836 850,084 75,000 263,983 1,408,903 32 350,605 893,936 78,288 8,420 6,494,999 Assistance to Aged Persons 5,163,750 Assitance to Children 33 34 244,765 96,083 35,727 17,400 393,975 Subtotal 36 5,628,351 350,605 1,840,103 189,015 263,983 25,820 8,297,877 Recreation and Cultural Services Parks and Recreation 37 529,987 3,032 266,618 124,705 17,282 5,270 946,894 Libraries 38 213,933 104,142 23,259 341,334

31.254

402,014

62,463

106,263

168,726

5,682,058

3,032

90,593

90,593

1,182,212

10.365

158,329

84,889

5,788

90,677

2,431,080

17,282

17,200

17,200

459,381

Municipality

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

Fort Frances T

\$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year 57,452 Source of Financing Contributions from Own Funds Revenue Fund 1,458,486 785,681 Reserves and Reserve Funds Subtotal 2,244,167 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs Ministry of the Environment 11 Tile Drainage and Shoreline Propery 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 2,344,942 20 21 1,002 Other Municipalities 22 Subtotal 23 2.345.944 Other Financing Prepaid Special Charges 24 24,900 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 Donations 28 46,283 30 29,295 31 Subtotal 32 100,478 Total Sources of Financing 33 4,690,589 Applications Own Expenditures Short Term Interest Costs 34 Other 35 4,267,574 Subtotal 4,267,574 36 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 65,000 **Total Applications** 4,332,574 42 Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year 43 415,467 Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative) 587,336 To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 171,869 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 415,467 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

Municipality

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Fort Frances T

For the year ended December 31, 1990.

CAPITAL GRANTS TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 2 1 \$ \$ \$ \$ General Government 44,322 171,142 **Protection to Persons and Property** Fire 12,698 21,173 Police 110,670 Conservation Authority 8,653 Protective inspection and control 3,884 Emergency measures 12,698 144,380 Subtotal Transportation services Roadways 987,694 1,630,281 Winter Control Transit 10 112,928 154,672 Parking 11 Street Lighting 12 10,224 13 Air Transportation 14 1,100,622 1,795,177 Subtotal 15 **Environmental services** Sanitary Sewer System 16 48.064 Storm Sewer System 17 57,261 Waterworks System 18 59,771 Garbage Collection 19 20 84,722 193,497 Garbage Disposal **Pollution Control** 21 22 358,593 Subtotal 23 84,722 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals 27 **Ambulance Services** Cemeteries 28 224,168 300,720 29 300,720 Subtotal 224,168 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 23,509 73,011 33 Assitance to Children 884,213 Day Nurseries 34 496,459 35 519,968 957,224 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 56,072 1,002 140,591 10,552 Libraries 38 Other Cultural 39 151,143 Subtotal 40 56,072 1,002 Planning and Development Planning and Development 302,370 388,407 Commercial and Industrial 42 788 43 Residential Development 44 Agriculture and Reforestation Tile Drainage and Shoreline Assistance 45 46 302,370 389,195 Subtotal 47 Electricity 48 Gas 49 Telephone 50 51 2,344,942 1,002 4,267,574 Total

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Fort Frances T

For the year ended December 31, 1990.

\$ General Government 57,000 Protection to Persons and Property Police Conservation Authority Protective inspection and control Emergency measures Subtotal Transportation services Roadways 271,607 Winter Control Transit 10 Parking 11 Street Lighting 76,283 12 Air Transportation 13 347,890 Subtotal 15 **Environmental services** Sanitary Sewer System 534,265 17 6,204 Storm Sewer System 1,825,061 Waterworks System 18 Garbage Collection 19 -Garbage Disposal 20 **Pollution Control** 21 22 2,365,530 Subtotal 23 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 Hospitals 26 303,000 **Ambulance Services** 27 Cemeteries 28 29 Subtotal 30 303,000 Social and Family Services General Assistance 31 1,159,000 Assistance to Aged Persons 32 Assitance to Children 33 Day Nurseries 34 35 1,159,000 Subtotal 36 Recreation and Cultural Services Parks and Recreation 37 38 Other Cultural 39 Subtotal 40 Planning and Development Planning and Development 41 353,452 42 Commercial and Industrial Residential Development 43 16,879 Agriculture and Reforestation 44 -Tile Drainage and Shoreline Assistance 46 370,331 Subtotal 47 Electricity 48 500,000 Gas 49 Telephone 50 5,102,751 Total 51

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Fort Frances T

8

For the year ended December 31, 1990.			
			1 \$
4. Coloubsian of the Daks Dunden of the Municipality.		Г	•
1. Calculation of the Debt Burden of the Municipality All debt issued by the municipality, predecessor municipalities and			
consolidated entities :To Ontario and agencies		4	142 (70
: To Canada and agencies		2	142,670 242,098
: To other		3	5,543,085
	Subtotal	4	5,927,853
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others :Ontario		6	_
:Schoolboards		7	
:Other municipalities		8	809,000
	Subtotal	9	809,000
Less: Ministry of the Environment debt retirement funds			
- sewer - water		10 11	16,102
Own sinking funds (actual balances)		''⊢	<u> </u>
- general municipal		12	-
- enterprises and other		13	-
	Subtotal	14	16,102
Assemble assemble the AF and a Affluence	Total	15	5,102,751
Amount reported in line 15 analyzed as follows: Sinking fund debentures		16	_
Installment (serial) debentures		17	5,092,634
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	10,117
. 		23 24	-
		24	
2. Total debt payable in foreign currencies (net of sinking fund holdings)		г	\$
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	_
Ministry of the Environment - sewer		30	1,511
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	
		<u>L</u>	
		_	\$
5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits		22	055 472
Total liability under OMERS plans		33	855,172
- initial unfunded		34	13,232
- actuarial deficiency		35	-
Total liability for own pension funds - initial unfunded			
- actuarial deficiency		36 37	-
Outstanding loans guarantee		38	
Commitments and liabilities financed from revenue, as approved by		1	
the Ontario Municipal Board or Counci, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements Other (specify)		41 42	210,000
		43	-
		44	-
	Total	45	1,078,404

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Fort Frances T

8

					accumulated	total outstanding capital	debt
					surplus (deficit)	obligation	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. 1990 Debt Charges							
					_	principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund							
- general tax rates *					50	439,023	272,725
- special are rates and special charges					51	15,411	833
- benefitting landowners					52	41,614	66,398
- user rates (consolidated entities)					53	152,615	193,593
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	_	-
gas and telephone					57	-	<u> </u>
gas and telephone					56	_	-
					58	_	
					59	-	
				Total	78	648,663	533,549
				rotut	, ,	0 10,003	333,317
	_	recoverable consolidated re	evenue fund	recovera reserve	funds	recoveral unconsolidat principal	ted entities
	- Г	consolidated re	interest	reserve principal	funds interest	unconsolidat principal	interest
	- [consolidated re	interest	reserve principal 3	interest 4	unconsolidat principal 5	ted entities
1991	60	consolidated reprincipal	interest 2 \$	reserve principal	funds interest	unconsolidat principal 5 \$	interest 6 \$
1991 1992	60 61	consolidated reprincipal 1 \$ 670,736	interest 2 \$ 499,155	reserve principal 3 \$	interest 4 \$	unconsolidat principal 5 \$ 30,000	interest 6 \$ 58,525
	_	consolidated reprincipal	interest 2 \$	principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$	interest 6 \$
1992	61	consolidated reprincipal 1 \$ 670,736 732,054	2 \$ 499,155 432,065	reserve principal 3 \$ -	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000	ted entities interest 6 \$ 58,525 55,038
1992 1993	61 62	consolidated reprincipal 1 \$ 670,736 732,054 721,578	2 \$ 499,155 432,065 359,963	reserve principal 3 \$ - -	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000	ted entities interest 6 \$ 58,525 55,038 51,550
1992 1993 1994	61 62 63	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328	2 \$ 499,155 432,065 359,963 285,558	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900
1992 1993 1994 1995	61 62 63 64	consolidated re- principal 1 \$ 670,736 732,054 721,578 754,328 1,627,291	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875
1992 1993 1994 1995 1996-2000	61 62 63 64 65	consolidated re- principal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330	2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 80,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400
1992 1993 1994 1995 1996-2000 2001 onwards	61 62 63 64 65 79	consolidated re- principal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 80,000 -	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated re- principal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 80,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds *	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400
1992 1993 1994 1995 1996-2000 2001 onwards nterest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total I Includes interest to earned on Ministry of the Environment debt retirement funds	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal I Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 500,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds Fundamental Process Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 280,000 500,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds Future principal payments on EXPECTED NEW debt 1991 1992	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 280,000 500,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 280,000 500,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds Future principal payments on EXPECTED NEW debt 1991 1992	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 280,000 500,000 72 73 74 75	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 280,000 500,000	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994 1995	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 500,000 72 73 74 75 76	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288
1992 1993 1994 1995 1996-2000 2001 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1991 1992 1993 1994	61 62 63 64 65 79 69 70	consolidated reprincipal 1 \$ 670,736 732,054 721,578 754,328 1,627,291 92,330 - 4,434 -	evenue fund interest 2 \$ 499,155 432,065 359,963 285,558 522,503 25,326	reserve principal 3 \$	e funds interest 4 \$	unconsolidat principal 5 \$ 30,000 30,000 40,000 40,000 280,000 500,000 72 73 74 75 76	ted entities interest 6 \$ 58,525 55,038 51,550 46,900 153,875 9,400 375,288

icipality	
	Fort Frances T

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition 1		-	-	-							
Special pupose requisitions Water rate 2		-	_	-							
Transit rate 3		-	-	-							
Sewer rate 4		-	-	-							
Library rate 5		-	-	-							
Road rate 6		-	-	-							
7		-	-	-							
8		-	-	-							
Payments in lieu of taxes 9		-	-	-							
Telephone and telegraph taxation 10		-	-	-							
Subtotal levied by mill rate general 11	-	-	-	-	-	-	-	-	-	-	-
Special purpose requisitions Water 12		_	_	-							
Transit 13		-	-	-							
Sewer 14		-	-	-							
Library 15		-	-	-							
16		-	-	-							
17		-	-	-							
Subtotal levied by mill rate special areas 18	-	-	-	-	-	-	-	-	-	-	-
Speical charges 19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings 20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21	-	-	-	-	-	-	-	-	-	-	-
Total region or county 22	-	-	-	-	-	-	-	-	-	-	-

Municipality	
	Fort Frances T

For the year ended December 31, 1990.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)	Γ											
	30	1,397	2,144,691	57,099	-	2,201,790	2,112,637	50,559	44,270	-	2,207,466	7,073
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)	F											
	40	56	278,404	7,837	-	286,241	277,955	1,722	7,341	-	287,018	833
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50	4,612	1,849,080	49,426	-	1,898,506	1,815,574	43,464	39,193	-	1,898,231	4,337
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	-	-	-	-	-	-	-	-	-	-	-
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
1	Total school boards 36	6,065	4,272,175	114,362	-	4,386,537	4,206,166	95,745	90,804	-	4,392,715	12,243

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Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Fort Frances T

10

Revenue fund	For the year ended December 31, 1990.			
Revenue fund				
Carrictsbatter fora revenue hard	Balance at the beginning of the year		1	4,322,131
Carrintation from capital fund	Revenues Contributions from revenue fund			
Lot leves and subdivider contributions 6 Recreational land (the Planning Act) 8 Investment Incore - From own finds 9			ŀ	
Exceedinal land (the Planning 4.1) 5 5 5 5 5 5 5 5 5			ŀ	
- other othe	Recreational land (the Planning Act)		ŀ	-
10 10 10 10 10 10 10	Investment income - from own funds		5	49,808
10 11 12 12 13 14 15	- other		6	385,405
1			-	
Total revenue Total revenu	-		ŀ	
Total revenue 13			ŀ	
Expenditures 14 785.668 Transferred to capital fund 15 785.668 Charges for long term liabilities - principal and interest 16 20 70 call expenditure 21 Total expenditure 22 Total expenditure 23 1,689,754 Reserver Funds 23 1,689,754 4,895,324 Reserver Funds 24 2,127,570 25 4,965,324 Analysed as follows: 26 1,649,160 1	То	tal revenue	-	1,472,807
Transferred to cephel fund 14 785,861 Transferred to revenue fund 18 4,783,681 Transferred to revenue fund 18 3 63 20 20 20 7 total expenditure 22 2.0,50,50 7 total expenditure 22 1,690,754 Reserves Funds 2 total 2,690,754 4,965,326 Analysed as follows: 2 total 4,965,326 4,965,326 Working funds 2 total 1,649,160 6,077 5,000 6,077 5,000 6,077 5,000 6,077 <t< td=""><td>Evpenditures</td><td></td><td>ŀ</td><td>, ,</td></t<>	Evpenditures		ŀ	, ,
Transferred to revenue fund 15			14	785,681
### Company of the spear of the	Transferred to revenue fund		15	43,933
### Total expenditure ### To	Charges for long term liabilities - principal and interest		16	-
Total expenditure Season			63	-
Total expenditure 22 829,614 Balance at the end of the year for: 23 1,689,725 Reserve Funds 24 3,225,570 Reserve Funds 24 3,225,570 Yorking funds 26 1,649,160 Contingencies 26 1,649,160 Ministry of the Environment funds for renewals, etc 28 468,777 - water 29 2 Replacement of equipment 30 508,238 Sick leave 31 366,737 Insurance 32 220,790 Workers' compensation 34 55,593 Capital expenditure - general administration 32 220,790 Workers' compensation 34 55,993 Capital expenditure - general administration 34 55,993 - sanitary and storm sewers 36 145,946 - parks and cereation 44 275,927 - sanitary and storm sewers 36 145,946 - parks and cereation 44 275,927 - charricar			ŀ	
Balance at the end of the year for: Reserves Reserve Funds Reserve Fund	 Total 4	evnenditure	-	
Reserves 23 1,689,756 Reserve Funds 24 3,275,570 Total 25 4,965,324 Analysed as follows: 26 1,649,160 Working funds 26 1,649,160 Contingencies 27 5,000 Ministry of the Environment funds for renewals, etc 28 468,777 - swere 28 468,777 - water 29 - Replacement of equipment 30 508,338 Sick leave 31 386,673 Insurance 32 220,209 Worker's compensation 33 - Capital expenditure - general administration 34 55,593 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - Ubrary 65 9,619 - Ubrary 65 9,619 - transit 39 36,175 - transit 38 254,051 - transit 40 -	Total C	xpenditure	22	829,614
Reserve Funds 24 3,275,570 Total 25 4,965,324 Analysed as follows: Total 25 4,965,324 Working funds 26 1,649,160 26 1,649,160 Contingencies 27 5,000 Ministry of the Environment funds for renewals, etc 27 5,000 Windstry of the Environment funds for renewals, etc 28 468,777 * water 29 - 488,777 Replacement of equipment 30 508,238 33 508,238 Sick leave 31 306,657 33 366,732 32 220,279 Workers' compensation 32 220,279 33 36,759 33 36,759 35 34 55,793 36 145,946 45,749 46 275,927 47 46 275,927 47 46 275,927 47 47 47 47 47 47 47 47 47 47 48 47 49 48 47	Balance at the end of the year for:			
Manipage			23	1,689,754
Analysed as follows: Working funds 26 1,649,160 Contingencies Ministry of the Environment funds for renewals, etc - severe - water Replacement of equipment 30 508,238 Sick leave 31 38,66,737 Sick leave 31 38,66,737 Insurance Workers' compensation 31 220,290 Workers' compensation 32 220,290 - roads - roads - roads - roads - sanitary and storm severs - parks and recreation - jubrary - other cultural - water - water - vater - vater - vater - insurance - insurance - insurance - parks and recreation - parks and recreation - tother cultural - water - insurance - insurance - vater - insurance - vater - va	Reserve Funds		-	3,275,570
Working funds 26 1,649,160 Contingencies 27 5,000 Ministry of the Environment funds for renewals, etc - sewer 28 468,777 - water 29	Analogo de a fellouro	Total	25	4,965,324
Contingencies 27 5,000 Ministry of the Environment funds for renewals, etc 28 468,777 - sewer 29 - - water 29 - Replacement of equipment 30 508,238 Sick leave 31 366,673 Insurance 32 220,209 Workers' compensation 33 - Capital expenditure - spearal administration 34 55,593 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - library 65 9,619 - other cultural 66 20,324 - water 38 254,051 - transit 39 36,175 - housing 40 - - transit 41 59,372 - boxing 41 59,372 - boxing 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 <td< td=""><td>Analysed as follows:</td><td></td><td></td><td></td></td<>	Analysed as follows:			
Ministry of the Environment funds for renewals, etc.	Working funds		26	1,649,160
- sewer			27	5,000
- water			20	449 777
Replacement of equipment 30 508.238 Sick leave 31 386.673 insurance 32 220,290 Worker's compensation 33 33 Capital expenditure - general administration 34 55,593 - roads 35 35,594 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - library 65 9,619 - other cultural 66 20,364 - water 38 254,051 - transit 39 36,175 - housing 40 -1 - industrial development 41 59,372 - toher and unspecified 42 553,334 Lot levies and subdivider contributions 44 Recreational land (the Planning Act) 46 87,194 Parking revenues 45 Debenture repayment 47 Exchange rate stabilization 48 Waterowerks current				400,777
Sick leave 31 386.673 Insurance 32 220,290 Workers' compensation 33 - Capital expenditure - general administration 34 55,593 - roads 35 35,594 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - library 65 9,619 - other cultural 66 20,364 - water 38 254,051 - transit 39 36,175 - housing 40 - - industrial development 41 59,323 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 <td< td=""><td></td><td></td><td>ŀ</td><td>508,238</td></td<>			ŀ	508,238
Workers' compensation 33	Sick leave		31	386,673
Capital expenditure - general administration 34 55,593 - roads 35 35,594 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - library 65 9,619 - other cultural 66 20,344 - water 38 254,051 - transit 39 36,175 - housing 40 - - industrial development 41 59,372 - other and unspecified 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 50 - Library current purposes 51 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Water Site 53 27,545 Police Commission 54<	Insurance		32	220,290
- roads 35 35,594 - sanitary and storm sewers 36 145,946 - parks and recreation 64 275,927 - litbrary 65 9,619 - other cultural 66 20,364 - water 38 254,051 - transit 39 36,175 - housing 40 - - industrial development 41 59,372 - other and unspecified 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,68			33	
- sanitary and storm sewers				
- parks and recreation - library - library - other cultural - other cultural - water - water - transit - transit - housing - industrial development - industrial development - other and unspecified - tother and unspecified - tother and unspecified - tother and unspecified - tother and subdivider contributions - tother and subdivider contributions - Recreational land (the Planning Act) - Parking revenues - Debenture repayment - Exchange rate stabilization - Waterworks current purposes - Transit current purposes - Transit current purposes - Usation Pay - Council - Vacation Pay - Council - Vacation Pay - Council - Vacation Pay - Council - Signature -			ŀ	
- library 65 9,619 - other cultural 66 20,364 - water 38 254,051 - transit 39 36,175 - housing 40 - - industrial development 41 59,372 - other and unspecified 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	
- other cultural 66 20,364 - water 38 254,051 - transit 39 36,175 - housing 40			ŀ	
- transit 39 36,175 - housing 40 - - industrial development 41 59,372 - other and unspecified 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	20,364
- housing 40 - - industrial development 41 59,372 - other and unspecified 42 553,334 Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57	- water		38	254,051
- industrial development			39	36,175
- other and unspecified 42 553,334 Lot levies and subdivider contributions 44	<u>-</u>		-	-
Lot levies and subdivider contributions 44 - Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	
Recreational land (the Planning Act) 46 87,194 Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	553,334
Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	87 194
Debenture repayment Exchange rate stabilization Waterworks current purposes Transit current purposes Library current purposes Vacation Pay - Council Waste Site Police Commission Municipal Election Business Improvement Area Debenture repayment 47 18 19			-	
Waterworks current purposes Transit current purposes Library current purposes Vacation Pay - Council Waste Site Police Commission Municipal Election Business Improvement Area Waterworks current purposes 50 10 11 10 11 11 11 12 13 14 15 15 15 15 15 15 15 15 15			47	-
Transit current purposes 50 - Library current purposes 51 - Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			48	<u> </u>
Library current purposes 51 Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57	Waterworks current purposes		49	-
Vacation Pay - Council 52 18,157 Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57				-
Waste Site 53 27,545 Police Commission 54 9,508 Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			-	
Police Commission Municipal Election Business Improvement Area 54 9,508 93,125 645,682 56 45,682				
Municipal Election 55 93,125 Business Improvement Area 56 45,682 57			ŀ	
Business Improvement Area 56 45,682 57				
57			ŀ	45,682
Total 58 4,965,324			57	<u> </u>
<u>L</u>		Total	58	4,965,324

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Fort Frances T

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			portion of cash not in chartered banks
Current assets			iii chartered banks
Cash	1	2,873,161	-
Accounts receivable			
Canada	2	141,317	
Ontario	3	1,792,846	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6		portion of taxes
Waterworks	7		receivable for
Other (including unorganized areas)	8	824,476	business taxes
Taxes receivable			
Current year's levies	ç	469,845	-
Previous year's levies	10	126,671	-
Prior year's levies	11	51,953	-
Penalties and interest	12	77,358	-
Less allowance for uncollectables (negative)	13		-
Investments		,	
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	400,009	portion of line 20
apital outlay to be recovered in future years	19	5,102,751	registration
Other long term assets	20		-
To			
		12,700,303	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

ınicipality		
	Fort Frances T	

For the year ended December 31, 1990.

LIABILITIES		l		portion of loans
Current Liabilities				from chartered ba
Temporary loans - current purposes		22	_	
- capital - Ontario		23		
- Canada		24	<u> </u>	
- Canada - Other		25	-	
Accounts payable and accrued liabilities		25	-	
Canada		26	_	
Ontario		27	15,701	
Region or county		28	13,701	
Other municipalities		29		
School Boards		30	- E0 E44	
			59,541	
Trade accounts payable Other		31	827,101	
		32	-	
Other current liabilities		33	626,565	
let long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates		34	2,437,112	
- special area rates and special charges		35	31,630	
- benefitting landowners		36	489,691	
- user rates (consolidated entities)		37	1,644,318	
Recoverable from Reserve Funds		38	-	
Recoveralble from unconsolidated entities		39	500,000	
Less: Own holdings (negative)		40 -	131,046	
Reserves and reserve funds		41	4,965,324	
accumulated net revenue (deficit)				
General revenue		42	45,448	
Special charges and special areas (specify)				
		43	17,275	
		44	29,635	
		45	-	
		46	-	
Consolidated local boards (specify)				
Transit operations		47	-	
Water operations		48	620,509	
Libraries		49	26,177	
Cemetaries		50	-	
Recreation, community centres and arenas		51	-	
		52	87,422	
		53 -	19,528	
		54	-	
.		55	-	
Region or county		56	-	
School boards		57	12,243	
Inexpended capital financing / (unfinanced capital outlay)		58	415,467	
	Total	59	12,700,585	

Fort Frances T STATISTICAL DATA For the year ended December 31, 1990.

Number of continuous full time employees as at December 31						1
Administration					1	21
Non-line Department Support Staff					2	27
Fire					3	11
Police					4	17
Transit					5	
Public Works					6	
Health Services					7	
Homes for the Aged Other Social Services					9	
Parks and Recreation					10	
Libraries					11	4
Planning					12	1
				Total	13	123
					continuous full time employees	
					December 31	other
2. Tatal and a distance distan					1 \$	2 \$
2. Total expenditures during the year on: Wages and salaries				14		815,068
Employee benefits				15		97,808
Improved benefits					1,011,302	
						1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections: Current year's tax					16	9,325,429
Previous years' tax					17	267,140
Penalties and interest				Subtotal	18 19	103,366 9,695,935
Discounts allowed				Subtotal	20	
Tax adjustments under section 362 and 363 of the Municipal Act						
- amounts added to the roll (negative)					22	-
- amounts written off					23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act - recoverable from upper tier and school boards						
					24	54,820
- recoverable from general municipal revenues					25	70,126
Transfers to tax sale and tax registration accounts					26	118,771
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds Other (specify)					28 80	-
other (openly)			Total reductions		29	9,939,652
Amounts added to the tax roll for collection purposes only					30 81	-
Business taxes written off under subsection 495(1) of the Municipal Act					61	-
						1
Tax due dates for 1990 (lower tier municipalities only) Interim billings: Number of installments					31	1
Due date of first installment (YYYYMMDD)					32	
Due date of last installment (YYYYMMDD)					33	
Final billings: Number of installments					34	1
Due date of first installment (YYYYMMDD)					35	19900703
Due date of last installment (YYYYMMDD)					36	
Supplementary taxes levied with1994 due date					37	\$
Supplementary taxes tevica with 1774 and date					3,	
5. Projected capital expenditures and long term						
financing requirements as at December 31						
				long t approved by	erm financing require submitted but not	ements forecast not yet
			gross	the O.M.B.	yet approved by	submitted to the
		Г	expenditures 1	or Concil 2	O.M.B. or Council	O.M.B or Council
Estimated to take place			\$	\$	\$	\$
in 1992		58	3,124,500	-	-	91,875
in 1993		59	-	-	-	-
in 1994		60	=	-	-	-
in 1995 in 1996		61 62	-	-	-	-
	Total	63	3,124,500	-	-	91,875
		, F	, ,		ı	L /

Municipality

Fort Frances T

STATISTICAL DATA

For the year ended December 31, 1990.

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of disease water and accordabilities as at December 24.					
7. Analysis of direct water and sewer billings as at December 31		number of	1990 billings		
		residential units	residential units	all other properties	computer use only
		1	2 \$	3 \$	4
Water In this municipality	39	3,771	820,508	441,820	
In other municipalities (specify municipality)	37	3,771	820,308	441,020	
	40	-	-	-	-
	41	-	-	-	-
	42 43	-	-	-	-
	64		-	-	-
		number of	1990 billings		
		residential units	residential units	all other properties	computer use only
Sewer		1	2 \$	3 \$	4
In this municipality	44	3,771	162,455	87,480	
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			.,	_	
and sewer services but which are not on unect bitting			66	-	-
8. Selected investments of own sinking funds as at December 31					
		own	other municipalities,		
		municipality	school boards	Province	Federal
		1 \$	2 \$	3 \$	4 \$
Own sinking funds	83	-	-	-	-
-	83	-	-	-	
Own sinking funds 9. Borrowing from own reserve funds	83	-	-	-	1 \$
-	83	<u> </u>	-	84	1
9. Borrowing from own reserve funds	83	-			1 \$
9. Borrowing from own reserve funds	83	<u>.</u>	<u>.</u>		1 \$
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31	83		-		1 \$
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31	83	total board	contribution from this	84 this municipality's share of	1 \$ 500,000
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31	83		contribution from this municipality	84 this municipality's	1 \$ 500,000
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31	83	total board	contribution from this	84 this municipality's share of total municipal	1 \$ 500,000
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31	83	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality	53	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	for computer use only
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	for computer use only
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$ tile drainage, shoreline assist- ance, downtown	contribution from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$ \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$	contribution from this municipality 2 5 submitted to 0.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$ tile drainage, shoreline assist- ance, downtown revitalization, electricity	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56	total board expenditure 1 \$	contribution from this municipality 2 5 other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4 total
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56 57	total board expenditure 1 \$	contribution from this municipality 2 5 other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4 total 3 \$
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 Financed in 1990	53 54 55 56 57 67 68 69	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 % other submitted to Council 4 \$	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990	53 54 55 56 57 67 68 69 70 71	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990	53 54 55 56 57 67 68 69 70 71	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	1 \$ 500,000 for computer use only 4
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure 1 \$	contribution from this municipality 2 5	this municipality's share of total municipal contributions 3 %	total 3 \$ 366,832 644,730 500,000 177,500 334,063