

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2039

MUNICIPALITY OF: Rockland T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Rockland T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,734,852	510,233	2,145,496	2,079,123
Direct water billings on ratepayers -- own municipality	2	128,999	-		128,999
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	62,055	-		62,055
-- other municipalities	5	-	-		-
Subtotal	6	4,925,906	510,233	2,145,496	2,270,177
PAYMENTS IN LIEU OF TAXATION					
Canada	7	5,940	-	-	5,940
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	76,194	12,037		37,182
Ontario Enterprises					
Ontario Housing Corporation	12	13,702	1,732	7,178	4,792
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,416	908	-	2,508
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	99,252	14,677	34,153	50,422
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	63,630	-	-	63,630
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	226,196	-	-	226,196
General Support	24	122,998	-	-	122,998
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	18,039	-	-	18,039
Subtotal	28	430,863	-	-	430,863
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	383,175			383,175
Canada specific grants	30	688			688
Other municipalities - grants and fees	31	105,543			105,543
Fees and service charges	32	779,281			779,281
Subtotal	33	1,268,687			1,268,687
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,578	-	-	1,578
Fines	37	9,798			9,798
Penalties and interest on taxes	38	55,555			55,555
Investment income - from own funds	39	-			-
- other	40	115,534			115,534
Sales of publications, equipment, etc	42	43,395			43,395
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	4,876			4,876
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	128,630			128,630
Subtotal	50	359,366	-	-	359,366
TOTAL REVENUE	51	7,084,074	524,910	2,179,649	4,379,515

For the year ended December 31, 1990.

Rockland T

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[illegible]

For the year ended December 31, 1990.

Rockland T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Municipality

Rockland T

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			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		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	4,777,977	633,119	243,535	128.965000	151.723000	616,191	96,059	36,950	15,030	21,551	7,282	793,063
Separate consolidated													
Total all school board taxation	0						1,650,265	278,856	101,929	50,292	46,735	17,419	2,145,496

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Rockland T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	688	-	24,241
Protection to Persons and Property					
Fire	2	-	-	7,186	360
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,000	-	-	117,002
Emergency measures	6	-	-	-	-
Subtotal	7	5,000	-	7,186	117,362
Transportation services					
Roadways	8	109,341	-	55,193	192,615
Winter Control	9	74,655	-	43,164	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	183,996	-	98,357	192,615
Environmental services					
Sanitary Sewer System	16	-	-	-	4,240
Storm Sewer System	17	-	-	-	3,585
Waterworks System	18	-	-	-	3,915
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	11,740
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	168,234	-	-	38,211
--	35	-	-	-	-
Subtotal	36	168,234	-	-	38,211
Recreation and Cultural Services					
Parks and Recreation	37	6,300	-	-	274,220
Libraries	38	16,505	-	-	2,820
Other Cultural	39	-	-	-	-
Subtotal	40	22,805	-	-	277,040
Planning and Development					
Planning and Development	41	3,140	-	-	118,072
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,140	-	-	118,072
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	383,175	688	105,543	779,281

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Rockland T						
For the year ended December 31, 1990.								
		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	392,762	-	193,715	38,892	-	-	625,369
Protection to Persons and Property								
Fire	2	40,247	-	38,784	30,607	-	-	109,638
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	154,023	-	37,902	3,505	-	-	195,430
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	194,270	-	76,686	34,112	-	-	305,068
Transportation services								
Roadways	8	202,041	-	396,026	166,724	-	-	764,791
Winter Control	9	58,644	-	160,335	-	-	-	218,979
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	42,725	625	-	-	43,350
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	260,685	-	599,086	167,349	-	-	1,027,120
Environmental services								
Sanitary Sewer System	16	20,858	3,253	298,311	1,133	-	-	323,555
Storm Sewer System	17	1,273	-	1,211	-	-	-	2,484
Waterworks System	18	29,169	3,522	541,345	9,721	-	-	583,757
Garbage Collection	19	-	-	266,130	-	-	-	266,130
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	51,300	6,775	1,106,997	10,854	-	-	1,175,926
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	182,994	-	56,627	401	-	-	240,022
--	35	-	-	-	-	-	-	-
Subtotal	36	182,994	-	56,627	401	-	-	240,022
Recreation and Cultural Services								
Parks and Recreation	37	242,127	47,916	226,942	63,712	57,020	-	637,717
Libraries	38	55,765	-	40,344	-	-	-	96,109
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	297,892	47,916	267,286	63,712	57,020	-	733,826
Planning and Development								
Planning and Development	41	68,755	-	134,117	45,191	-	-	248,063
Commercial and Industrial	42	3,554	27,458	20,373	132,831	4,550	-	188,766
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	72,309	27,458	154,490	178,022	4,550	-	436,829
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,452,212	82,149	2,454,887	493,342	61,570	-	4,544,160

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Rockland T	5
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	77,496
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	363,996
Reserves and Reserve Funds	3	430,652
Subtotal	4	794,648
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	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	139,164
Canada	21	-
Other Municipalities	22	-
Subtotal	23	139,164
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	933,812
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,111,711
Subtotal	36	1,111,711
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,111,711
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	255,395
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	196,196
- Transfers From Reserves and Reserve Funds	47	-
- -	48	59,199
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	255,395
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Rockland T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	33,032
Protection to Persons and Property					
Fire	2	-	-	-	75,180
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,505
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	78,685
Transportation services					
Roadways	8	63,575	-	-	248,213
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	75,094
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	63,575	-	-	323,307
Environmental services					
Sanitary Sewer System	16	-	-	-	79,490
Storm Sewer System	17	-	-	-	-
Waterworks System	18	7,045	-	-	18,752
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	7,045	-	-	98,242
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,603	-	-	3,719
--	35	-	-	-	-
Subtotal	36	1,603	-	-	3,719
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	270,072
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	270,072
Planning and Development					
Planning and Development	41	-	-	-	20,191
Commercial and Industrial	42	37,770	-	-	226,120
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	29,171	-	-	58,343
Subtotal	47	66,941	-	-	304,654
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	139,164	-	-	1,111,711

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Rockland 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	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	16,276	
Storm Sewer System		17	-	
Waterworks System		18	3,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	19,276	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	127,000	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	127,000	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	142,860	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	142,860	
Electricity		48	60,000	
Gas		49	-	
Telephone		50	-	
	Total	51	349,136	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rockland T

For the year ended December 31, 1990.

		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	16,276
: To other		3	272,860
Subtotal		4	289,136
Plus: All debt assumed by the municipality from others		5	60,000
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	349,136
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	146,276
Long term bank loans		18	60,000
Lease purchase agreements		19	-
Mortgages		20	142,860
Ministry of the Environment		22	-
--		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

Municipality

Rockland T

For the year ended December 31, 1990.

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6. Ministry of the Environment Provincial Projects						
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
	1	2	3			
	\$	\$	\$			
Water projects - for this municipality only	46 - 548,021	1,402,075	161,159			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 310,854	692,463	78,728			
- share of integrated projects	49 -	-	-			
7. 1990 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund						
- general tax rates *	50 44,210	31,164				
- special are rates and special charges	51 -	-				
- benefitting landowners	52 -	-				
- user rates (consolidated entities)	53 5,244	1,531				
Recovered from reserve funds	54 -	-				
Recovered from unconsolidated entities						
- hydro	55 -	-				
- gas and telephone	57 -	-				
--	56 -	-				
--	58 -	-				
--	59 -	-				
Total	78 49,454	32,695				
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
	\$	\$	\$	\$	\$	\$
1991	60 62,866	27,527	-	-	10,000	4,881
1992	61 82,995	20,829	-	-	11,000	3,949
1993	62 86,631	12,324	-	-	12,000	2,929
1994	63 50,634	4,972	-	-	13,000	1,819
1995	64 6,010	495	-	-	14,000	621
1996-2000	65 -	-	-	-	-	-
2001 onwards	79 -	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 289,136	66,147	-	-	60,000	14,199
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1					
	\$					
1991	72 10,638					
1992	73 10,638					
1993	74 10,638					
1994	75 10,638					
1995	76 10,638					
Total	77 53,190					
10. Other notes (attach supporting schedules as required)						

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rockland T

For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		498,644	26,809	525,453							
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	725	498,644	26,809	525,453	494,688	15,545	-	14,677	-	524,910	182
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	725	498,644	26,809	525,453	494,688	15,545	-	14,677	-	524,910	182

1990 FINANCIAL INFORMATION RETURN

Municipality

Rockland T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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)												
--	30	34	315,582	16,394	-	331,976	319,344	12,324	15,830	-	347,498	15,556
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	52	738,117	42,243	-	780,360	775,102	1,908	3,327	-	780,337	29
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 2,540	228,143	11,946	-	240,089	233,856	8,572	11,595	-	254,023	11,394
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 47	753,876	43,863	-	797,739	793,063	1,327	3,401	-	797,791	5
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 2,501	2,035,718	114,446	-	2,150,164	2,121,365	24,131	34,153	-	2,179,649	26,984

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Rockland T

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		1	
		\$	
Balance at the beginning of the year	1	939,445	
Revenues			
Contributions from revenue fund	2	129,346	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	431,790	
Recreational land (the Planning Act)	61	38,720	
Investment income - from own funds	5	-	
- other	6	120,607	
--	9	8,250	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	728,713
Expenditures			
Transferred to capital fund	14	430,652	
Transferred to revenue fund	15	4,876	
Charges for long term liabilities - principal and interest	16	-	
--	63	3,545	
--	20	-	
--	21	-	
	Total expenditure	22	439,073
Balance at the end of the year for:			
Reserves	23	161,559	
Reserve Funds	24	1,067,526	
	Total	25	1,229,085
Analysed as follows:			
Working funds	26	40,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	23,261	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	56,883	
- sanitary and storm sewers	36	-	
- parks and recreation	64	95,091	
- library	65	3,000	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	36,601	
- industrial development	41	-	
- other and unspecified	42	46,676	
Lot levies and subdivider contributions	44	830,404	
Recreational land (the Planning Act)	46	76,543	
Parking revenues	45	20,626	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	1,229,085

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rockland T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	693,031	693,031
Accounts receivable			
Canada	2	600	
Ontario	3	162,144	
Region or county	4	22,559	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	40,495	receivable for
Other (including unorganized areas)	8	76,001	business taxes
Taxes receivable			
Current year's levies	9	215,090	6,746
Previous year's levies	10	50,496	1,596
Prior year's levies	11	36,685	223
Penalties and interest	12	35,012	1,097
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	99,194	portion of line 20
Capital outlay to be recovered in future years	19	349,136	for tax sale / tax
Other long term assets	20	-	registration
	21	1,780,443	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rockland T

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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	24,920		
Other municipalities	29	-		
School Boards	30	102,871		
Trade accounts payable	31	148,036		
Other	32	44,457		
Other current liabilities	33	155,907		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	286,136		
- special area rates and special charges	35	-		
- benefitting landowners	36	3,000		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	60,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,229,085		
Accumulated net revenue (deficit)				
General revenue	42	- 45,358		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 382		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	182		
School boards	57	26,984		
Unexpended capital financing / (unfinanced capital outlay)	58	- 255,395		
Total	59	1,780,443		

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	10	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	8	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	5	
Parks and Recreation	10	6	
Libraries	11	1	
Planning	12	1	
Total	13	33	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,043,726	238,917
Employee benefits	15	152,204	17,365
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	4,500,632	
Previous years' tax	17	136,194	
Penalties and interest	18	49,127	
Subtotal	19	4,685,953	
Discounts allowed	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	13,464	
- recoverable from general municipal revenues	25	5,665	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	4,705,082	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900228	
Due date of last installment (YYYYMMDD)	33	19900430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900630	
Due date of last installment (YYYYMMDD)	36	19900831	
		\$	
Supplementary taxes levied with 1994 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 \$
in 1992	58	2,446,760	451,425
in 1993	59	1,900,000	-
in 1994	60	2,000,000	-
in 1995	61	2,100,000	-
in 1996	62	2,200,000	-
Total	63	10,646,760	451,425

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	308,968	27,645		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	2,285	121,857	7,142	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	2,171	58,484	3,571	
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, 1989					67	-	118,400	-	
Approved in 1990					68	-	79,469	-	
Financed in 1990					69	-	-	-	
No long term financing necessary					70	-	1,000	-	
Approved but not financed as at December 31, 1990					71	-	196,869	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					5,218,570	5,479,500	5,753,475	6,041,150	6,343,210