

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7015

MUNICIPALITY OF: Brockville C

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brockville C

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	29,134,582	-	13,376,103	15,758,479
Direct water billings on ratepayers -- own municipality	2	2,772,697	-		2,772,697
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>31,907,279</b>	<b>-</b>	<b>13,376,103</b>	<b>18,531,176</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	92,619	-	-	92,619
Ontario					
The Municipal Tax Assistance Act	9	11,983	-		11,983
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	240,839	-	111,039	129,800
Ontario Hydro	13	31,500	-	-	31,500
Liquor Control Board of Ontario	14	5,681	-	-	5,681
Other	15	-	-	-	-
Municipal enterprises	16	80,700	-	-	80,700
Other municipalities and enterprises	17	116,210	-	-	116,210
<b>Subtotal</b>	<b>18</b>	<b>579,532</b>	<b>-</b>	<b>111,039</b>	<b>468,493</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>2,697,248</b>	<b>-</b>	<b>-</b>	<b>2,697,248</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	5,676,575			5,676,575
Canada specific grants	30	28,700			28,700
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	2,721,001			2,721,001
<b>Subtotal</b>	<b>33</b>	<b>8,426,276</b>			<b>8,426,276</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	242,879	-	-	242,879
Fines	37	124,192			124,192
Penalties and interest on taxes	38	369,992			369,992
Investment income - from own funds	39	-			-
- other	40	562,250			562,250
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	265,000			265,000
Contributions from reserves and reserve funds	44	502,101			502,101
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	32,419			32,419
--	48	143,197			143,197
Sale of Land	49	191,767			191,767
<b>Subtotal</b>	<b>50</b>	<b>2,433,797</b>	<b>-</b>	<b>-</b>	<b>2,433,797</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>46,044,132</b>	<b>-</b>	<b>13,487,142</b>	<b>32,556,990</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Brockville C

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	3,825,745	767,669	370,260	107.890000	126.930000	412,760	97,440	46,977	1,280	10,236	4,271	572,964
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						5,987,239	5,015,673	2,284,205	13,080	86,299	- 10,393	13,376,103







# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Brockville C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	4,560	-	-	22,599
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	82,144
Police	3	3,741	-	-	30,459
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	400	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	4,141	-	-	112,603
<b>Transportation services</b>					
Roadways	8	459,487	1,700	-	52,862
Winter Control	9	202,700	-	-	-
Transit	10	170,991	-	-	204,857
Parking	11	963	-	-	207,370
Street Lighting	12	-	-	-	-
Air Transportation	13	32,425	-	-	8,671
--	14	-	-	-	-
<b>Subtotal</b>	15	866,566	1,700	-	473,760
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	11,913
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	160,828	-	-	20,175
Garbage Disposal	20	-	-	-	955,945
Pollution Control	21	197	-	-	174,709
--	22	-	-	-	-
<b>Subtotal</b>	23	161,025	-	-	1,162,742
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	88,349
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	88,349
<b>Social and Family Services</b>					
General Assistance	31	4,416,395	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	7,457	-	-	-
Day Nurseries	34	62,022	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	4,485,874	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	10,173	-	-	633,882
Libraries	38	69,466	-	-	40,981
Other Cultural	39	18,650	5,202	-	78,516
<b>Subtotal</b>	40	98,289	5,202	-	753,379
<b>Planning and Development</b>					
Planning and Development	41	11,123	12,923	-	57,234
Commercial and Industrial	42	44,997	8,875	-	50,335
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	56,120	21,798	-	107,569
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	5,676,575	28,700	-	2,721,001

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

**Brockville C**

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For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	1,152,181	-	1,036,015	219,069	-	4,292	2,411,557
<b>Protection to Persons and Property</b>								
Fire	2	2,062,443	-	172,084	203,219	-	186,926	2,624,672
Police	3	2,898,536	-	294,188	72,266	-	83,075	3,348,065
Conservation Authority	4	-	-	-	-	100,958	-	100,958
Protective inspection and control	5	183,106	-	31,822	1,520	-	6,173	222,621
Emergency measures	6	-	70,390	-	-	-	-	70,390
<b>Subtotal</b>	7	5,144,085	70,390	498,094	277,005	100,958	276,174	6,366,706
<b>Transportation services</b>								
Roadways	8	1,375,046	513,583	1,230,380	1,120,697	-	464,597	3,775,109
Winter Control	9	213,886	-	279,904	84,672	-	59,796	638,258
Transit	10	265,035	-	139,484	12,000	-	143,803	560,322
Parking	11	143,878	30,386	44,902	94,612	-	4,344	318,122
Street Lighting	12	-	4,968	123,032	79,127	-	-	207,127
Air Transportation	13	212	-	93,666	22,916	-	125	116,919
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	1,998,057	548,937	1,911,368	1,414,024	-	256,529	5,615,857
<b>Environmental services</b>								
Sanitary Sewer System	16	131,168	488,950	42,674	531,498	-	37,024	1,231,314
Storm Sewer System	17	-	70,810	-	17,500	-	-	88,310
Waterworks System	18	1,082,479	609,925	703,481	583,551	-	206,936	2,772,500
Garbage Collection	19	91,235	-	707,839	145,962	-	31,543	976,579
Garbage Disposal	20	811	-	30,585	962,158	-	177	993,731
Pollution Control	21	301,217	13,790	394,796	473,587	-	28,619	1,212,009
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,606,910	1,183,475	1,879,375	2,714,256	-	109,573	7,274,443
<b>Health Services</b>								
Public Health Services	24	-	-	-	2,015	171,869	-	173,884
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	13,960	-	-	-	-	13,960
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	131,953	-	103,627	6,032	-	118	241,730
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	131,953	13,960	103,627	8,047	171,869	118	429,574
<b>Social and Family Services</b>								
General Assistance	31	439,193	-	66,279	9,007	4,855,134	-	5,369,613
Assistance to Aged Persons	32	-	28,790	-	20,419	319,646	-	368,855
Assistance to Children	33	-	-	-	20,338	261,880	-	282,218
Day Nurseries	34	-	-	92,532	-	-	-	92,532
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	439,193	28,790	158,811	49,764	5,436,660	-	6,113,218
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	1,192,814	73,800	396,587	236,823	-	84,293	1,984,317
Libraries	38	397,800	-	106,047	48,257	-	215	552,319
Other Cultural	39	86,499	-	234,873	17,004	78,426	838	417,640
<b>Subtotal</b>	40	1,677,113	73,800	737,507	302,084	78,426	85,346	2,954,276
<b>Planning and Development</b>								
Planning and Development	41	228,855	-	81,999	13,550	-	-	324,404
Commercial and Industrial	42	221,813	36,283	285,005	457,660	-	172	1,000,933
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	450,668	36,283	367,004	471,210	-	172	1,325,337
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	12,600,160	1,955,635	6,691,801	5,455,459	5,787,913	-	32,490,968

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

			1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	1,264,574
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		3,238,259
Reserves and Reserve Funds	3		1,812,767
	<b>Subtotal</b>	4	5,051,026
<b>Long Term Liabilities Incurred</b>			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		86,593
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		1,400,000
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	<b>Subtotal *</b>	18	1,486,593
<b>Grants and Loan Forgiveness</b>			
Ontario	20		1,294,544
Canada	21		78,261
Other Municipalities	22		-
	<b>Subtotal</b>	23	1,372,805
<b>Other Financing</b>			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		75,000
Investment Income			
From Own Funds	26		-
Other	27		197,658
Donations	28		130,000
--	30		20,093
--	31		-
	<b>Subtotal</b>	32	422,751
	<b>Total Sources of Financing</b>	33	8,333,175
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		55,879
Other	35		9,254,358
	<b>Subtotal</b>	36	9,310,237
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
	<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		265,000
	<b>Total Applications</b>	42	9,575,237
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	22,512
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	1,956,967
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		1,867,226
- Transfers From Reserves and Reserve Funds	47		-
--	48		67,229
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	22,512
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Brockville C

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	169,306
<b>Protection to Persons and Property</b>				
Fire	2	-	-	1,868,811
Police	3	-	-	10,969
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	1,879,780
<b>Transportation services</b>				
Roadways	8	683,419	78,261	2,056,930
Winter Control	9	-	-	-
Transit	10	144,970	-	204,089
Parking	11	-	-	326,473
Street Lighting	12	-	-	34,494
Air Transportation	13	-	-	21,621
--	14	-	-	-
<b>Subtotal</b>	15	828,389	78,261	2,643,607
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	153,247
Storm Sewer System	17	-	-	28,694
Waterworks System	18	20,943	-	330,007
Garbage Collection	19	148,124	-	574,353
Garbage Disposal	20	221,090	-	932,030
Pollution Control	21	46,090	-	1,727,546
--	22	-	-	-
<b>Subtotal</b>	23	436,247	-	3,745,877
<b>Health Services</b>				
Public Health Services	24	-	-	58,849
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	142,385
--	29	-	-	-
<b>Subtotal</b>	30	-	-	201,234
<b>Social and Family Services</b>				
General Assistance	31	-	-	5,592
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	5,592
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	42,500	-	219,478
Libraries	38	-	-	3,097
Other Cultural	39	5,924	-	34,357
<b>Subtotal</b>	40	48,424	-	256,932
<b>Planning and Development</b>				
Planning and Development	41	-	-	1,010
Commercial and Industrial	42	18,516	-	395,412
Residential Development	43	-	-	11,487
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	18,516	-	407,909
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	1,294,544	78,261	9,310,237

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brockville C

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For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	1,400,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	<b>7</b>	<b>1,400,000</b>
<b>Transportation services</b>		
Roadways	8	1,226,509
Winter Control	9	-
Transit	10	-
Parking	11	148,385
Street Lighting	12	421,235
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>1,796,129</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	769,215
Storm Sewer System	17	359,981
Waterworks System	18	1,788,957
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	<b>23</b>	<b>2,918,153</b>
<b>Health Services</b>		
Public Health Services	24	81,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	<b>30</b>	<b>81,000</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	78,210
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	<b>36</b>	<b>78,210</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	106,000
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>106,000</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	30,000
Residential Development	43	25,478
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	<b>47</b>	<b>55,478</b>
Electricity	48	202,000
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>6,636,970</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	718,513
: To Canada and agencies	2	228,957
: To other	3	5,689,500
<b>Subtotal</b>	4	6,636,970
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	6,636,970
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	5,689,500
Long term bank loans	18	421,235
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	526,235
--	23	-
<b>Total</b>	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	16,523
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	61,937
- 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	-
<b>Total</b>	45	61,937

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

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	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	942,432		342,460	
- special are rates and special charges	51	15,000		1,500	
- benefitting landowners	52	18,060		27,648	
- user rates (consolidated entities)	53	350,753		257,782	
Recovered from reserve funds	54	38,294		-	
Recovered from unconsolidated entities					
- hydro	55	56,000		29,393	
- gas and telephone	56	-		-	
-	57	-		-	
-	58	-		-	
-	59	-		-	
<b>Total</b>	<b>78</b>	<b>1,420,539</b>		<b>658,783</b>	

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
		\$	\$	\$	\$	\$	\$
1992	60	830,291	635,631	78,707	25,834	42,000	22,875
1993	61	777,373	540,390	81,722	24,520	47,000	17,723
1994	62	776,914	445,070	80,722	22,929	53,000	11,914
1995	63	712,293	354,928	83,737	21,346	60,000	5,385
1996	64	481,494	287,520	83,737	19,447	-	-
1997-2001	65	2,168,350	658,514	219,630	62,554	-	-
2002 onwards	79	23,820	2,560	36,180	3,889	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>5,770,535</b>	<b>2,924,613</b>	<b>664,435</b>	<b>180,519</b>	<b>202,000</b>	<b>57,897</b>

\* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	7,319,448
1993	73	5,800,000
1994	74	5,900,000
1995	75	5,150,000
1996	76	3,000,000
<b>Total</b>	<b>77</b>	<b>27,169,448</b>

10. Other notes (attach supporting schedules as required)





# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	1,854	6,719,400	29,131	-	6,748,531	6,578,582	113,819	51,804	-	6,744,205	6,180
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,551	708,742	19,608	-	728,350	712,630	5,943	9,747	-	728,320	1,521
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	311	5,408,800	23,705	-	5,432,505	5,289,573	97,501	41,651	-	5,428,725	4,091
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,527	571,754	15,767	-	587,521	572,964	5,091	7,837	-	585,892	898
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>1,913</b>	<b>13,408,696</b>	<b>88,211</b>	<b>-</b>	<b>13,496,907</b>	<b>13,153,749</b>	<b>222,354</b>	<b>111,039</b>	<b>-</b>	<b>13,487,142</b>	<b>7,852</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Brockville C

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	6,593,051
<b>Revenues</b>		
Contributions from revenue fund	2	2,217,200
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	135,664
Recreational land (the Planning Act)	61	17,546
Investment income - from own funds	5	-
- other	6	437,927
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	2,808,337
<b>Expenditures</b>		
Transferred to capital fund	14	1,812,767
Transferred to revenue fund	15	502,101
Charges for long term liabilities - principal and interest	16	38,294
--	63	1,775
--	20	-
--	21	-
<b>Total expenditure</b>	22	2,354,937
<b>Balance at the end of the year for:</b>		
Reserves	23	1,589,423
Reserve Funds	24	5,457,028
<b>Total</b>	25	7,046,451
<b>Analysed as follows:</b>		
Working funds	26	300,373
Contingencies	27	1,289,050
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	1,252,041
Sick leave	31	129,183
Insurance	32	111,113
Workers' compensation	33	-
Capital expenditure - general administration	34	10,468
- roads	35	136,780
- sanitary and storm sewers	36	52,440
- parks and recreation	64	259,813
- library	65	1,976
- other cultural	66	27,726
- water	38	508,245
- transit	39	148,298
- housing	40	-
- industrial development	41	386,491
- other and unspecified	42	72,815
Lot levies and subdivider contributions	44	556
Recreational land (the Planning Act)	46	74,409
Parking revenues	45	213,893
Debenture repayment	47	166,568
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	6,030
Waste Site	53	1,389,766
Police Commission	54	508,417
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	7,046,451

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	6,737,186	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	77,721	
Ontario	3	1,909,800	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	986,323	business taxes
Taxes receivable			
Current year's levies	9	1,253,514	132,319
Previous year's levies	10	531,527	40,955
Prior year's levies	11	83,943	11,495
Penalties and interest	12	171,933	16,476
Less allowance for uncollectables (negative)	13	- 80,000	- 25,085
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	544,992	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	6,636,970	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	<b>18,853,909</b>	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	111,700				
Ontario	27	158,916				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	4,246,191				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	3,988,778				
- special area rates and special charges	35	30,000				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	1,751,757				
Recoverable from Reserve Funds	38	664,435				
Recoverable from unconsolidated entities	39	202,000				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	7,046,451				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	21,889				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	614,972				
Libraries	49	2,160				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	7,852				
Unexpended capital financing / (unfinanced capital outlay)	58	22,512				
<b>Total</b>	59	<b>18,853,909</b>				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## STATISTICAL DATA

For the year ended December 31, 1991.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	11
Non-line Department Support Staff	2	84
Fire	3	42
Police	4	59
Transit	5	7
Public Works	6	54
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	9
Parks and Recreation	10	31
Libraries	11	10
Planning	12	13
<b>Total</b>	<b>13</b>	<b>320</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	9,991,807	602,485
Employee benefits	15	1,990,533	35,335

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	27,275,298
Previous years' tax	17	715,585
Penalties and interest	18	307,093
<b>Subtotal</b>	19	28,297,976
Discounts allowed	20	481
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		
- recoverable from general municipal revenues	24	83,576
- recoverable from general municipal revenues	25	97,716
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	28,479,749
Amounts added to the tax roll for collection purposes only	30	126,333
Business taxes written off under subsection 495(1) of the Municipal Act	81	1,876

		1
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19910404
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	1
Due date of first installment (YYYYMMDD)	35	19910604
Due date of last installment (YYYYMMDD)	36	0
		\$
Supplementary taxes levied with 1994 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	7,319,448	6,236,448	1,083,000	-
in 1993	59	5,788,127	-	-	5,788,127
in 1994	60	5,899,127	-	-	5,899,744
in 1995	61	5,044,880	-	-	5,044,880
in 1996	62	3,000,000	-	-	3,000,000
<b>Total</b>	<b>63</b>	<b>27,051,582</b>	<b>6,236,448</b>	<b>1,083,000</b>	<b>19,732,751</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding			
		1	2	1	2		
		\$	\$	\$	\$		
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	-	-	-		
<b>7. Analysis of direct water and sewer billings as at December 31</b>							
		number of residential units	1991 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Water</b>							
In this municipality		39	6,412	1,298,172	1,474,525		
In other municipalities (specify municipality)							
--		40	-	-	-		
--		41	-	-	-		
--		42	-	-	-		
--		43	-	-	-		
--		64	-	-	-		
		number of residential units	1991 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Sewer</b>							
In this municipality		44	-	-	-		
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		<b>66</b>	-	-	-		
<b>8. Selected investments of own sinking funds as at December 31</b>							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		<b>83</b>	-	-	-		
<b>9. Borrowing from own reserve funds</b>							
					1		
					\$		
Loans or advances due to reserve funds as at December 31				<b>84</b>	626,000		
<b>10. Joint boards consolidated by this municipality</b>							
		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	-	-	-		
<b>11. Applications to the Ontario Municipal Board or to Council</b>							
		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, 1991		67	4,380,184	-	4,380,184		
Approved in 1991		68	5,242,000	-	5,242,000		
Financed in 1991		69	1,486,593	-	1,486,593		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1991		71	8,135,591	-	8,135,591		
Applications submitted but not approved as at December 31, 1991		72	-	-	-		
<b>12. Forecast of total revenue fund expenditures</b>							
		1992	1993	1994	1995	1996	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		<b>73</b>	33,763,125	35,039,767	35,325,058	37,043,340	38,771,105