

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2037

MUNICIPALITY OF: Clarence Tp

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Clarence Tp

**1**  
3

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	5,337,549	777,735	2,793,681	1,766,133
Direct water billings on ratepayers -- own municipality	2	332,634	-		332,634
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>5,670,183</b>	<b>777,735</b>	<b>2,793,681</b>	<b>2,098,767</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	2,715	-	-	2,715
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	123	-		123
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	646	-	-	646
Liquor Control Board of Ontario	14	1,124	-	-	1,124
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>4,608</b>	<b>-</b>	<b>-</b>	<b>4,608</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>560,742</b>	<b>-</b>	<b>-</b>	<b>560,742</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	506,699			506,699
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	5,276			5,276
Fees and service charges	32	637,348			637,348
<b>Subtotal</b>	<b>33</b>	<b>1,149,323</b>			<b>1,149,323</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	112,070			112,070
Investment income - from own funds	39	-			-
- other	40	74,939			74,939
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	24,000			24,000
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>211,009</b>	<b>-</b>	<b>-</b>	<b>211,009</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>7,595,865</b>	<b>777,735</b>	<b>2,793,681</b>	<b>4,024,449</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Clarence Tp

2LT - OP

4

	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	6,718,703	380,204	135,550	130.470000	153.490000	876,589	58,357	20,806	25,668	2,936	999	985,355
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						2,485,376	171,740	53,672	73,831	6,724	2,338	2,793,681







# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Clarence Tp

**3**

7

		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	2,293	-	1,016	15,247
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,888
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	7,888
<b>Transportation services</b>					
Roadways	8	320,135	-	-	12,767
Winter Control	9	138,869	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	459,004	-	-	12,767
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,200
Garbage Collection	19	-	-	4,260	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	4,260	5,200
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	9,446	-	-	299,057
Libraries	38	21,396	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	30,842	-	-	299,057
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	176,365
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	14,560	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	120,824
--	46	-	-	-	-
<b>Subtotal</b>	47	14,560	-	-	297,189
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	506,699	-	5,276	637,348

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Clarence Tp
-------------

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	429,987	59,508	229,733	24,960	-	440	744,628
<b>Protection to Persons and Property</b>								
Fire	2	50,157	28,628	55,214	16,556	-	346	150,901
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	17,200	-	17,200
Protective inspection and control	5	36,829	-	4,349	-	-	2,515	43,693
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	86,986	28,628	59,563	16,556	17,200	2,861	211,794
<b>Transportation services</b>								
Roadways	8	361,739	34,185	435,938	93,219	-	99,842	825,239
Winter Control	9	48,914	-	200,325	-	-	-	249,239
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	689	4,698	19,742	5,000	-	35	30,164
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	411,342	38,883	656,005	98,219	-	99,807	1,104,642
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	191	-	-	-	191
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	108,412	62,373	127,075	9,540	-	5,123	302,277
Garbage Collection	19	64,661	-	697	-	-	78,175	143,533
Garbage Disposal	20	14,077	-	45,375	-	-	674	60,126
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	187,150	62,373	173,338	9,540	-	73,726	506,127
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	8,176	-	-	-	8,176
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	2,928	-	-	440	3,368
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	11,104	-	-	440	11,544
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	285,820	61,672	288,314	36,214	19,030	14,322	705,372
Libraries	38	13,233	-	27,209	-	-	-	40,442
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	299,053	61,672	315,523	36,214	19,030	14,322	745,814
<b>Planning and Development</b>								
Planning and Development	41	248,061	-	27,621	124,111	-	8,018	407,811
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	6,555	31,839	-	-	-	38,394
Tile Drainage and Shoreline Assistance	45	-	119,376	-	-	-	-	119,376
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	248,061	125,931	59,460	124,111	-	8,018	565,581
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,662,579	376,995	1,504,726	309,600	36,230	-	3,890,130

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

**5**  
9

## 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	799,607	
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2	294,600	
Reserves and Reserve Funds	3	228,323	
	<b>Subtotal</b> 4	522,923	
<b>Long Term Liabilities Incurred</b>			
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	22,300	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
	<b>Subtotal *</b> 18	22,300	
<b>Grants and Loan Forgiveness</b>			
Ontario	20	2,217,140	
Canada	21	-	
Other Municipalities	22	-	
	<b>Subtotal</b> 23	2,217,140	
<b>Other Financing</b>			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	24,000	
Investment Income			
From Own Funds	26	-	
Other	27	327	
Donations	28	5,160	
--	30	-	
--	31	3,615	
	<b>Subtotal</b> 32	33,102	
	<b>Total Sources of Financing</b> 33	2,795,465	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	41,950	
Other	35	2,787,755	
	<b>Subtotal</b> 36	2,829,705	
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	22,300	
	<b>Subtotal</b> 40	22,300	
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41	27,615	
	<b>Total Applications</b> 42	2,879,620	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	883,762	
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	883,762	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b> 49	883,762	
* - 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

Clarence Tp

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	58,218
<b>Protection to Persons and Property</b>				
Fire	2	-	-	21,657
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	21,657
<b>Transportation services</b>				
Roadways	8	272,535	-	435,236
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	5,000
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	272,535	-	440,236
<b>Environmental services</b>				
Sanitary Sewer System	16	100,106	-	43,047
Storm Sewer System	17	-	-	-
Waterworks System	18	1,758,945	-	2,035,171
Garbage Collection	19	-	-	-
Garbage Disposal	20	52,352	-	96,975
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	1,911,403	-	2,175,193
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	28,807	-	111,328
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	28,807	-	111,328
<b>Planning and Development</b>				
Planning and Development	41	-	-	9,068
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	4,395	-	14,005
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	4,395	-	23,073
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	2,217,140	-	2,829,705

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarence Tp

**7**  
11

For the year ended December 31, 1991.

		1
		\$
<b>General Government</b>	1	410,790
<b>Protection to Persons and Property</b>		
Fire	2	76,048
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	<b>76,048</b>
<b>Transportation services</b>		
Roadways	8	7,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	27,796
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	<b>34,796</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	394,840
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal 23</b>	<b>394,840</b>
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	<b>-</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	<b>-</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	363,458
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	<b>363,458</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	331,974
--	46	-
	<b>Subtotal 47</b>	<b>331,974</b>
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	<b>1,611,906</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

## 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	595,499
: To Canada and agencies	2	52,315
: To other	3	964,092
<b>Subtotal</b>	4	1,611,906
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	1,611,906
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	791,499
Long term bank loans	18	768,092
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	52,315
--	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	-
Ministry of the Environment - sewer	30	-
- water	31	1,473
<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	-
- 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	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

## 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	85,434		109,812	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	87,125		32,251	
- user rates (consolidated entities)	53	16,873		45,500	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>189,432</b>		<b>187,563</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	151,497	141,890	-	-	-	-
1993	61	144,575	130,979	-	-	-	-
1994	62	143,422	118,285	-	-	-	-
1995	63	120,775	106,405	-	-	-	-
1996	64	96,074	95,515	-	-	-	-
1997-2001	65	342,222	375,060	-	-	-	-
2002 onwards	79	613,341	270,712	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>1,611,906</b>	<b>1,238,846</b>	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	28,000
1993	73	54,000
1994	74	77,000
1995	75	77,000
1996	76	85,000
<b>Total</b>	<b>77</b>	<b>321,000</b>

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	757,944	19,813	777,757							
Special purpose 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	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	757,944	19,813	777,757	750,392	27,343	-	-	-	777,735	-
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	757,944	19,813	777,757	750,392	27,343	-	-	-	777,735	-



# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

9LT

13

## 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	3	349,115	10,242	-	359,357	351,237	6,846	-	-	358,083	1,271
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	18	1,152,550	35,656	-	1,188,206	1,186,858	2,579	-	-	1,189,437	1,249
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5	252,367	7,392	-	259,759	253,483	5,319	-	-	258,802	962
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,972	958,735	29,603	-	988,338	985,355	2,004	-	-	987,359	993
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>1,988</b>	<b>2,712,767</b>	<b>82,893</b>	<b>-</b>	<b>2,795,660</b>	<b>2,776,933</b>	<b>16,748</b>	<b>-</b>	<b>-</b>	<b>2,793,681</b>	<b>9</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarence Tp

**10**  
15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	376,534
<b>Revenues</b>		
Contributions from revenue fund	2	15,000
Contributions from capital fund	3	3,615
Lot levies and subdivider contributions	60	291,375
Recreational land (the Planning Act)	61	29,250
Investment income - from own funds	5	-
- other	6	16,607
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	355,847
<b>Expenditures</b>		
Transferred to capital fund	14	228,323
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	228,323
<b>Balance at the end of the year for:</b>		
Reserves	23	52,920
Reserve Funds	24	451,138
<b>Total</b>	25	504,058
<b>Analysed as follows:</b>		
Working funds	26	38,500
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	67,001
Replacement of equipment	30	15,000
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	25,908
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	324,307
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	31,540
Recreational land (the Planning Act)	46	1,802
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	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	504,058

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	12,312	7,136
Accounts receivable			
Canada	2	71,151	
Ontario	3	754,303	
Region or county	4	2,029	
Other municipalities	5	41,729	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	15,738	business taxes
Taxes receivable			
Current year's levies	9	452,094	11,600
Previous year's levies	10	117,923	-
Prior year's levies	11	31,213	-
Penalties and interest	12	50,284	845
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	58,762	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	1,611,906	for tax sale / tax
<b>Other long term assets</b>	20	80,752	registration
<b>Total</b>	21	3,300,196	13,751

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES			portion of loans not from chartered banks
<b>Current Liabilities</b>			
Temporary loans - current purposes	22	800,000	800,000
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities			
Canada	26	7,461	
Ontario	27	49,584	
Region or county	28	17,987	
Other municipalities	29	-	
School Boards	30	64,619	
Trade accounts payable	31	656,703	
Other	32	-	
Other current liabilities	33	30,840	
<b>Net long term liabilities</b>			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	885,092	
- special area rates and special charges	35	-	
- benefitting landowners	36	331,974	
- user rates (consolidated entities)	37	394,840	
Recoverable from Reserve Funds	38	-	
Recoverable from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
<b>Reserves and reserve funds</b>	41	504,058	
<b>Accumulated net revenue (deficit)</b>			
General revenue	42	20,463	
Special charges and special areas (specify)			
--	43	551	
--	44	1	
--	45	11,831	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	381,178	
Libraries	49	51,745	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	191	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	21	
School boards	57	9	
Unexpended capital financing / (unfinanced capital outlay)	58	883,762	
<b>Total</b>	59	<b>3,300,196</b>	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

12  
17

## 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	8
Non-line Department Support Staff	2	-
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	12
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	6
Libraries	11	-
Planning	12	6
<b>Total</b>	13	32

	continuous full time employees December 31	
		other
	1	2
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	1,040,619
Employee benefits	15	41,920
		346,346
		-

		1
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		\$
Cash collections: Current year's tax	16	4,856,550
Previous years' tax	17	310,255
Penalties and interest	18	89,075
<b>Subtotal</b>	19	5,255,880
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	738
- recoverable from general municipal revenues	25	348
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	5,256,966
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
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19910228
Due date of last installment (YYYYMMDD)	33	19910430
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910628
Due date of last installment (YYYYMMDD)	36	19910830
		\$
Supplementary taxes levied with 1994 due date	37	-

	long term financing requirements			
		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	1,176,000	293,450	-
in 1993	59	1,053,000	-	130,000
in 1994	60	991,000	-	100,000
in 1995	61	1,676,000	-	160,000
in 1996	62	1,803,000	-	-
<b>Total</b>	63	6,699,000	293,450	390,000

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Clarence Tp

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	48,089	37,539		
<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	741	259,890	72,744	
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>	-	
<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	173,400	293,450	-	
Approved in 1991		68	-	-	-	
Financed in 1991		69	22,300	-	22,300	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1991		71	151,100	293,450	-	
Applications submitted but not approved as at Decemeber 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>		4,300,000	4,500,000	4,700,000	4,900,000	5,200,000