

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2039

MUNICIPALITY OF: Rockland T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	5,746,029	739,720	2,569,262	2,437,047
Direct water billings on ratepayers -- own municipality	2	168,451	-		168,451
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	63,783	-		63,783
-- other municipalities	5	-	-		-
Subtotal	6	5,978,263	739,720	2,569,262	2,669,281
PAYMENTS IN LIEU OF TAXATION					
Canada	7	6,625	-	-	6,625
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	30,411	15,837		41,549
Ontario Enterprises					
Ontario Housing Corporation	12	15,395	2,279	7,830	5,286
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,961	1,194	-	2,767
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	56,392	19,310	19,145	56,227
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	452,406	-	-	452,406
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	428,603			428,603
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	109,240			109,240
Fees and service charges	32	822,852			822,852
Subtotal	33	1,360,695			1,360,695
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,217	-	-	2,217
Fines	37	6,092			6,092
Penalties and interest on taxes	38	78,422			78,422
Investment income - from own funds	39	47,946			47,946
- other	40	-			-
Sales of publications, equipment, etc	42	2,026			2,026
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	74,152			74,152
Contributions from non-consolidated entities	45	-			-
--	46	8,685			8,685
--	47	-			-
--	48	-			-
Sale of Land	49	11,300			11,300
Subtotal	50	230,840	-	-	230,840
TOTAL REVENUE	51	8,078,596	759,030	2,550,117	4,769,449

For the year ended December 31, 1991.

Municipality

Rockland T

2LT - OP

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[illegible]

I. Own purposes

[illegible]

For the year ended December 31, 1991.

Rockland T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	5,052,563	762,006	291,395	126.527000	148.855000	639,286	113,428	43,376	30,428	23,749	7,695	857,962
Separate consolidated													
Total all school board taxation	0						1,895,602	336,856	123,512	114,680	73,709	24,903	2,569,262

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality

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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	-	-	-	23,348
Protection to Persons and Property					
Fire	2	-	-	7,668	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	141,104
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	7,668	141,104
Transportation services					
Roadways	8	120,803	-	43,267	15,220
Winter Control	9	108,226	-	58,305	207,467
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	229,029	-	101,572	222,687
Environmental services					
Sanitary Sewer System	16	-	-	-	4,155
Storm Sewer System	17	-	-	-	3,120
Waterworks System	18	-	-	-	26,395
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	33,670
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	174,230	-	-	69,280
--	35	-	-	-	-
Subtotal	36	174,230	-	-	69,280
Recreation and Cultural Services					
Parks and Recreation	37	9,000	-	-	249,070
Libraries	38	16,344	-	-	9,772
Other Cultural	39	-	-	-	-
Subtotal	40	25,344	-	-	258,842
Planning and Development					
Planning and Development	41	-	-	-	73,921
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	73,921
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	428,603	-	109,240	822,852

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Rockland T	

		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	458,233	-	304,619	61,811	-	-	824,663
Protection to Persons and Property								
Fire	2	50,269	-	33,898	28,634	-	-	112,801
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	199,956	-	41,177	1,721	-	-	242,854
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	250,225	-	75,075	30,355	-	-	355,655
Transportation services								
Roadways	8	240,956	-	317,508	121,682	-	-	680,146
Winter Control	9	76,614	-	261,735	-	-	-	338,349
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	6,592	36,670	-	-	-	43,262
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	317,570	6,592	615,913	121,682	-	-	1,061,757
Environmental services								
Sanitary Sewer System	16	17,143	-	285,114	739	-	-	302,996
Storm Sewer System	17	8,965	-	9,407	-	-	-	18,372
Waterworks System	18	35,047	3,261	563,850	-	-	-	602,158
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	227,794	2,471	-	-	230,265
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	61,155	3,261	1,086,165	3,210	-	-	1,153,791
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	231,342	-	76,159	1,116	-	-	308,617
--	35	-	-	-	-	-	-	-
Subtotal	36	231,342	-	76,159	1,116	-	-	308,617
Recreation and Cultural Services								
Parks and Recreation	37	266,749	47,336	259,379	60,795	-	-	634,259
Libraries	38	52,138	-	40,663	-	-	-	92,801
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	318,887	47,336	300,042	60,795	-	-	727,060
Planning and Development								
Planning and Development	41	87,915	-	93,952	47,252	-	-	229,119
Commercial and Industrial	42	692	17,574	12,338	4,656	-	-	35,260
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	88,607	17,574	106,290	51,908	-	-	264,379
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,726,019	74,763	2,564,263	330,877	-	-	4,695,922

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	255,395	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	219,992	
Reserves and Reserve Funds	3	697,872	
Subtotal	4	917,864	
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	74,471	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	74,471	
Grants and Loan Forgiveness			
Ontario	20	582,357	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	582,357	
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	1,574,692	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,028,200	
Subtotal	36	2,028,200	
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	2,028,200	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	708,903	
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	649,704	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	59,199	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	708,903	
* - 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

Rockland T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	79,627
Protection to Persons and Property					
Fire	2	-	-	-	18,633
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,721
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	20,354
Transportation services					
Roadways	8	58,663	-	-	215,130
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	58,663	-	-	215,130
Environmental services					
Sanitary Sewer System	16	-	-	-	398,666
Storm Sewer System	17	-	-	-	-
Waterworks System	18	73,224	-	-	278,621
Garbage Collection	19	-	-	-	2,471
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	73,224	-	-	679,758
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	304,467	-	-	714,842
--	35	-	-	-	-
Subtotal	36	304,467	-	-	714,842
Recreation and Cultural Services					
Parks and Recreation	37	22,500	-	-	83,844
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	22,500	-	-	83,844
Planning and Development					
Planning and Development	41	123,503	-	-	229,988
Commercial and Industrial	42	-	-	-	4,657
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	123,503	-	-	234,645
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	582,357	-	-	2,028,200

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	67,877		
Air Transportation	13	-		
--	14	-		
	Subtotal	15	67,877	
Environmental services				
Sanitary Sewer System	16	13,910		
Storm Sewer System	17	-		
Waterworks System	18	-		
Garbage Collection	19	-		
Garbage Disposal	20	-		
Pollution Control	21	-		
--	22	-		
	Subtotal	23	13,910	
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	89,500		
Libraries	38	-		
Other Cultural	39	-		
	Subtotal	40	89,500	
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	50,000		
Gas	49	-		
Telephone	50	-		
	Total	51	364,147	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Rockland T

For the year ended December 31, 1991.

		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	13,910
: To other		3	300,237
Subtotal		4	314,147
Plus: All debt assumed by the municipality from others		5	50,000
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	364,147
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	171,287
Long term bank loans		18	50,000
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, 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 - 557,007	1,392,189	161,159			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 412,548	684,394	78,728			
- share of integrated projects	49 -	-	-			
7. 1991 Debt Charges						
	principal	interest				
	1 \$	2 \$				
Recovered from the consolidated revenue fund	50 44,092	24,288				
- general tax rates *	51 -	-				
- special are rates and special charges	52 -	-				
- benefitting landowners	53 5,366	1,017				
- user rates (consolidated entities)	54 -	-				
Recovered from reserve funds	55 -	-				
Recovered from unconsolidated entities	57 -	-				
- hydro	56 -	-				
- gas and telephone	58 -	-				
--	59 -	-				
--	78 49,458	25,305				
--						
Total						
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 53,633	24,431	-	-	11,000	2,219
1993	61 57,269	20,724	-	-	12,000	1,731
1994	62 18,412	18,172	-	-	13,000	1,198
1995	63 13,563	17,471	-	-	14,000	621
1996	64 13,723	17,312	-	-	-	-
1997-2001	65 14,687	-	-	-	-	-
2002 onwards	79 142,860	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 -	-	-	-	-	-
Total	71 314,147	98,110	-	-	50,000	5,769
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1992	72 -					
1993	73 -					
1994	74 -					
1995	75 -					
1996	76 -					
Total	77 -					
10. Other notes (attach supporting schedules as required)						

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rockland T

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		698,623	57,481	756,104							
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	182	698,623	57,481	756,104	718,500	21,220	-	19,310	-	759,030	3,108
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	182	698,623	57,481	756,104	718,500	21,220	-	19,310	-	759,030	3,108

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Rockland T

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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		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS														
Elementary Public (specify)														
--	30	15,556	351,870	46,877	-	398,747	387,573	10,904	-	15,289	-	383,188	-	3
--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)														
--	40	29	963,738	71,485	-	1,035,223	1,029,848	1,688	4,016	-	1,035,552	358		
--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)														
--	50	11,394	247,194	33,060	-	280,254	272,070	7,982	-	11,208	-	268,844	-	16
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	5	801,067	61,871	-	862,938	857,962	1,235	3,336	-	862,533	-	400	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	26,984	2,363,869	213,293	-	2,577,162	2,547,453	21,809	-	19,145	-	2,550,117	-	61

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Rockland T

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15

		1	
		\$	
Balance at the beginning of the year	1	1,229,085	
Revenues			
Contributions from revenue fund	2	110,885	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	281,300	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	81,043	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	473,228	
Expenditures			
Transferred to capital fund	14	697,872	
Transferred to revenue fund	15	74,152	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	772,024	
Balance at the end of the year for:			
Reserves	23	159,084	
Reserve Funds	24	771,205	
Total	25	930,289	
Analysed as follows:			
Working funds	26	159,084	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	26,556	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	78,339	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	38,930	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	567,537	
Recreational land (the Planning Act)	46	46,210	
Parking revenues	45	13,633	
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	930,289	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rockland T

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	- 157,933	- 157,933
Accounts receivable			
Canada	2	29,856	
Ontario	3	324,542	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	70,594	receivable for
Other (including unorganized areas)	8	126,234	business taxes
Taxes receivable			
Current year's levies	9	425,255	49,781
Previous year's levies	10	71,580	2,488
Prior year's levies	11	56,837	690
Penalties and interest	12	62,436	2,426
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	110,527	portion of line 20
Capital outlay to be recovered in future years	19	364,147	for tax sale / tax
Other long term assets	20	-	registration
	21	1,484,075	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Rockland T

For the year ended December 31, 1991.

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	84,598		
Region or county	28	54,817		
Other municipalities	29	-		
School Boards	30	203,133		
Trade accounts payable	31	301,892		
Other	32	61,745		
Other current liabilities	33	161,523		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	314,147		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	50,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	930,289		
Accumulated net revenue (deficit)				
General revenue	42	28,169		
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	3,108		
School boards	57	- 61		
Unexpended capital financing / (unfinanced capital outlay)	58	- 708,903		
Total	59	1,484,075		

1991 FINANCIAL INFORMATION RETURN

Municipality

Rockland T

STATISTICAL DATA

For the year ended December 31, 1991.

												1							
1. Number of continuous full time employees as at December 31																			
Administration												1	3						
Non-line Department Support Staff												2	11						
Fire												3	-						
Police												4	-						
Transit												5	-						
Public Works												6	7						
Health Services												7	-						
Homes for the Aged												8	-						
Other Social Services												9	8						
Parks and Recreation												10	6						
Libraries												11	2						
Planning												12	2						
Total												13	39						
												continuous full time employees December 31			other				
2. Total expenditures during the year on:												1		2					
Wages and salaries												14		\$ 1,232,680		\$ 280,151			
Employee benefits												15		200,903		12,285			
												1							
												\$							
3. Reductions of tax roll during the year (lower tier municipalities only)																			
Cash collections: Current year's tax												16	5,211,381						
Previous years' tax												17	173,853						
Penalties and interest												18	50,999						
Subtotal												19	5,436,233						
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	12,823						
- recoverable from general municipal revenues												25	6,553						
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	5,455,609						
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 1991 (lower tier municipalities only)																			
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	19910630						
Due date of last installment (YYYYMMDD)												36	19910831						
												\$							
Supplementary taxes levied with1994 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	
												1		2		3		4	
												\$		\$		\$		\$	
Estimated to take place												58		-		-		-	
in 1992												59		-		-		-	
in 1993												60		-		-		-	
in 1994												61		-		-		-	
in 1995												62		-		-		-	
in 1996												63		-		-		-	
Total												63		-		-		-	

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		330,993	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Water								
In this municipality					39	2,285	162,211	6,240
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
					\$			
Sewer					44	2,171	60,663	3,120
In this municipality								
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								
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, 1991					67	-	196,869	-
Approved in 1991					68	-	634,090	-
Financed in 1991					69	-	74,471	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1991					71	-	756,488	-
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1992	1993	1994	1995
					1	2	3	4
					\$			
					73	-	-	-