

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 1045

MUNICIPALITY OF: Roxborough Tp

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	1,740,783	148,203	867,786	724,794
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,740,783	148,203	867,786	724,794
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,658	-	-	1,658
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,250	-		6,250
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	297	-	-	297
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	217	-	-	217
Subtotal	18	8,422	-	-	8,422
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	199,658	-	-	199,658
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	595,060			595,060
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	227,673			227,673
Subtotal	33	822,733			822,733
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	11,654	-	-	11,654
Fines	37	-			-
Penalties and interest on taxes	38	54,534			54,534
Investment income - from own funds	39	-			-
- other	40	576			576
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	66,764	-	-	66,764
TOTAL REVENUE	51	2,838,360	148,203	867,786	1,822,371



*For the year ended December 31, 1991.*

## Roxborough Tp

## II. Upper tier purposes

*For the year ended December 31, 1991.*

Municipality

**2LT - OP**

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### III. School board purposes

[illegible][illegible][illegible][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	24,441,271	933,318	297,490	3.860000	4.540000	94,343	4,237	1,351	2,843	223	96	103,093
Separate consolidated													
Total all school board taxation	0						773,352	57,248	13,700	18,254	3,561	1,671	867,786

*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]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Roxborough Tp

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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	-	-	-	6,445
Protection to Persons and Property					
Fire	2	-	-	-	1,015
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	290	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	290	-	-	1,015
Transportation services					
Roadways	8	496,729	-	-	986
Winter Control	9	45,750	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	542,479	-	-	986
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	30,543	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	30,543	-	-	-
Health Services					
Public Health Services	24	-	-	-	4,784
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	4,784
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	6,000	-	-	4,587
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	4,587
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	15,748	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	209,856
--	46	-	-	-	-
Subtotal	47	15,748	-	-	209,856
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	595,060	-	-	227,673

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Roxborough Tp	

		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	187,062	-	125,102	27,036	-	-	339,200
Protection to Persons and Property								
Fire	2	8,399	-	56,221	9,693	-	-	74,313
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	8,247	-	-	-	8,247
Protective inspection and control	5	5,926	-	487	-	420	-	6,833
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	14,325	-	64,955	9,693	420	-	89,393
Transportation services								
Roadways	8	193,297	-	441,347	62,527	-	-	697,171
Winter Control	9	30,735	-	30,171	-	-	-	60,906
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	4,228	20,367	-	-	-	24,595
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	224,032	4,228	491,885	62,527	-	-	782,672
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	9,137	-	-	-	9,137
Garbage Disposal	20	6,870	-	102,385	-	-	-	109,255
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	6,870	-	111,522	-	-	-	118,392
Health Services								
Public Health Services	24	1,707	-	8,414	2,000	34,031	-	46,152
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	1,707	-	8,414	2,000	34,031	-	46,152
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	3,041	-	56,735	16,708	4,000	-	80,484
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	3,041	-	56,735	16,708	4,000	-	80,484
Planning and Development								
Planning and Development	41	687	-	12,656	-	-	-	13,343
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	15,797	4,472	-	2,555	-	22,824
Tile Drainage and Shoreline Assistance	45	-	209,856	-	-	-	-	209,856
--	46	-	-	-	-	-	-	-
Subtotal	47	687	225,653	17,128	-	2,555	-	246,023
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	437,724	229,881	875,741	117,964	41,006	-	1,702,316

1991 FINANCIAL INFORMATION RETURN		
Municipality		5
Roxborough Tp		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	83,423
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	88,964
Reserves and Reserve Funds	3	-
Subtotal	4	88,964
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	142,100
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	142,100
Grants and Loan Forgiveness		
Ontario	20	249,228
Canada	21	-
Other Municipalities	22	-
Subtotal	23	249,228
Other Financing		
Prepaid Special Charges	24	16,832
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	2,682
Donations	28	-
--	30	7,118
--	31	-
Subtotal	32	26,632
Total Sources of Financing	33	506,924
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	417,921
Subtotal	36	417,921
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	142,100
Subtotal	40	142,100
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	560,021
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	136,520
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	136,520
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	136,520
* - 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

Roxborough Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,036
Protection to Persons and Property					
Fire	2	-	-	-	9,693
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	9,693
Transportation services					
Roadways	8	83,800	-	-	137,493
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	83,800	-	-	137,493
Environmental services					
Sanitary Sewer System	16	10,159	-	-	11,952
Storm Sewer System	17	-	-	-	-
Waterworks System	18	150,154	-	-	176,651
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	160,313	-	-	188,603
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	-	-	-	14,708
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	14,708
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,115	-	-	65,388
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	5,115	-	-	65,388
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	249,228	-	-	417,921

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Roxborough Tp
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		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	23,251
Air Transportation	13	-
--	14	-
Subtotal	15	23,251
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	58,687
Tile Drainage and Shoreline Assistance	45	748,075
--	46	-
Subtotal	47	806,762
Electricity	48	800
Gas	49	-
Telephone	50	-
Total	51	830,813

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Roxborough Tp

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	748,075
: To Canada and agencies			2	-
: To other			3	82,738
	Subtotal		4	830,813
Plus: All debt assumed by the municipality from others			5	-
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	830,813
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	807,562
Long term bank loans			18	23,251
Lease purchase agreements			19	-
Mortgages			20	-
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	95,150
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	95,150

## Municipality

## Roxborough Tp

*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 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	4,228	-				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	156,410	69,243				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	400	84				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	161,038	69,327				
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	136,431	68,618	-	-	400	56
1993	61	113,419	57,223	-	-	400	28
1994	62	109,057	48,086	-	-	-	-
1995	63	98,348	39,322	-	-	-	-
1996	64	88,906	31,407	-	-	-	-
1997-2001	65	283,852	59,401	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	830,013	304,057	-	-	800	84
* 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

Roxborough Tp

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		129,529	3,574	133,103								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Library rate	5		14,495	400	14,895								
Road rate	6		-	-	-								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	186	144,024	3,974	147,998	144,465	3,738	-	-	-	148,203	19
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	-	186	144,024	3,974	147,998	144,465	3,738	-	-	-	148,203	19



1991 FINANCIAL INFORMATION RETURN

Municipality

Roxborough Tp

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	306,370	8,074	-	314,444	304,796	8,621	-	-	313,417	- 1,027
--	31	52	-	-	-	-	-	-	-	-	-	52
Elementary separate (specify)												
--	40	1,589	187,298	5,606	-	192,904	191,239	1,173	-	-	192,412	1,097
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	30	252,329	6,645	-	258,974	250,765	7,129	-	-	257,894	- 1,050
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,225	101,362	3,162	-	104,524	103,093	970	-	-	104,063	764
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,792	847,359	23,487	-	870,846	849,893	17,893	-	-	867,786	- 268

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Roxborough Tp

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		1 \$
Balance at the beginning of the year	1	75,000
Revenues		
Contributions from revenue fund	2	29,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	29,000
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	-
Balance at the end of the year for:		
Reserves	23	104,000
Reserve Funds	24	-
Total	25	104,000
Analysed as follows:		
Working funds	26	90,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- 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	7,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	7,000
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
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	
Total	58	104,000

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Roxborough Tp
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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	98,045	-
Accounts receivable			
Canada	2	6,652	
Ontario	3	127,681	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,396	business taxes
Taxes receivable			
Current year's levies	9	167,683	3,136
Previous year's levies	10	87,522	1,831
Prior year's levies	11	52,032	424
Penalties and interest	12	28,504	448
Less allowance for uncollectables (negative)	13	- 7,000	- 5,839
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	7,925	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	830,813	
Other long term assets	20	2,372	-
Total	21	1,406,625	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Roxborough Tp
---------------

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	342,351		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	12,585		
Region or county	28	3,355		
Other municipalities	29	-		
School Boards	30	22,015		
Trade accounts payable	31	195,681		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	23,251		
- special area rates and special charges	35	-		
- benefitting landowners	36	806,762		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	800		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	104,000		
Accumulated net revenue (deficit)				
General revenue	42	6,445		
Special charges and special areas (specify)				
--	43	12,776		
--	44	-		
--	45	-		
--	46	6,727		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	6,646		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	19		
School boards	57	- 268		
Unexpended capital financing / (unfinanced capital outlay)	58	- 136,520		
Total	59	1,406,625		

## Municipality

Roxborough Tp

*For the year ended December 31, 1991.*

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		1			
1. Number of continuous full time employees as at December 31					
Administration	1	3			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	6			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	-			
Libraries	11	-			
Planning	12	-			
Total	13	9			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:	14	317,929	40,966		
Wages and salaries					
Employee benefits	15	19,108	1,959		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	1,565,541			
Previous years' tax	17	149,038			
Penalties and interest	18	45,597			
Subtotal	19	1,760,176			
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	4,358			
- recoverable from general municipal revenues	25	3,201			
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	1,767,735			
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	1			
Due date of first installment (YYYYMMDD)	32	0			
Due date of last installment (YYYYMMDD)	33	19910331			
Final billings: Number of installments	34	1			
Due date of first installment (YYYYMMDD)	35	0			
Due date of last installment (YYYYMMDD)	36	19910830			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		63,436		36,167					
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		39		-		-		-			
In this municipality											
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		-		-		-		-	
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										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		-	
10. Joint boards consolidated by this municipality											
		total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only			
		1		2		3		4			
		\$		\$		%					
name of joint boards		53		-		-		-		-	
--		54		-		-		-		-	
--		55		-		-		-		-	
--		56		-		-		-		-	
--		57		-		-		-		-	
11. Applications to the Ontario Municipal Board or to Council											
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.		other submitted to Council		total			
		1		2		4		3			
		\$		\$		\$		\$			
Approved but not financed as at December 31, 1991		67		81,700		649,678		-		731,378	
Approved in 1991		68		500,000		26,662		-		526,662	
Financed in 1991		69		142,100		-		-		142,100	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1991		71		439,600		676,340		-		1,115,940	
Applications submitted but not approved as at Decemeber 31, 1991		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1992		1993		1994		1995		1996	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		-		-		-		-		-	