**MUNICIPAL CODE: 2000** 

MUNICIPALITY OF: Prescott and Russell UCo

Municipality

# ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Prescott and Russell UCo

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION						
Taxation from schedule 2LTxx or requistions from schedule 2UT		1	7,714,548	-	-	7,714,548
Direct water billings on ratepayers own municipality		2	_	-		-
other municipalities		3	-	-		-
Sewer surcharge on direct water billings own municipality		4	-	-		-
other municipalities	Subtotal	5	- 7,714,548	-		- 7,714,548
PAYMENTS IN LIEU OF TAXATION	54215141	<u> </u>	7,7 1 1,6 10			7,771,701.0
Canada		7	-	-	-	-
Canada Enterprises		8	-	-	-	-
Ontario .						
The Municipal Tax Assistance Act		9	-	-		-
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		12	-	-	-	-
Ontario Hydro		13	-	-	-	-
Liquor Control Board of Ontario		14	-	-	-	-
Other		15	-	-	-	-
Municipal enterprises		16	-	-	-	-
Other municipalities and enterprises		17	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS	Subtotal	18	-	-	-	-
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	875,014	-	-	875,014
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants		29	24,362,574			24,362,574
Canada specific grants		30	- (24.646			-
Other municipalities - grants and fees		31	624,646			624,646
Fees and service charges	Subtotal	32	3,291,259 28,278,479			3,291,259 28,278,479
OTHER REVENUES	Subtotat	" <u> </u>	20,270,477			20,270,479
Trailer revenue and licences		34	. 1			-
Licences and permits		35	15,568	- 1		15,568
Fines		37	-			-
Penalties and interest on taxes		38	-			-
Investment income - from own funds		39	-			-
- other		40	25,118			25,118
Sales of publications, equipment, etc		42	-			-
Contributions from capital fund		43	-			-
Contributions from reserves and reserve fund	s	44				1

#### **ANALYSIS OF TAXATION**

For the year ended December 31, 1993.

Prescott and Russell UCo

	_	LOCAL	TAXABLE ASSES	SMENT	MILL RATES		TAXES LEVIED			SUF	AXES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. Own purposes							· •						
General	0	-	-	-	-	-	-	-	-	-	-	-	-

nicipa	

#### **ANALYSIS OF TAXATION**

For the year ended December 31, 1993.

Prescott and Russell UCo

For the year ended December 31, 1993.													
		LOCAL	TAXABLE ASSES	SSMENT	MILL	. RATES		TAXES LEVIED	1	SUF	PPLEMENTARY TA	AXES	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>\$</b>	<b>\$</b>	\$	\$	\$
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-

Prescott and Russell UCo

ror the year ended December 31, 1993.	•	LOCAL	TAXABLE ASSES	SSMENT	MILL	RATES		TAXES LEVIED	AXES LEVIED SUPPLEMENTARY TAXES			AXES	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 1
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
III. School board purposes													
Elementary public													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	
										-			_
													<b>   </b>
													4
													4
													-
										-			┧┝───
Floring					] [		<u>                                     </u>			J <u> </u>			J L
Elementary separate	0	ı		ı	11		1			1	<b>I</b>		1
Share Of Telephone And Telegraph Taxation	0	_			l			_		<u> </u>			<b></b>
										-			┧┝───
													<b>1</b>
													1
													1
Secondary public		I.		1	J L			1		! I————————————————————————————————————			J L
Share Of Telephone And Telegraph Taxation	0	-	-	l -	1	-	-	-	-	] -	-	-	1
Share of receptone And receptaph readcon													1
													1
Public consolidated													
					II								

Municipality

**ANALYSIS OF TAXATION** 

For the year ended December 31, 1993.

Prescott and Russell UCo

<b>,</b>	-	LOCAL	LOCAL TAXABLE ASSESSMENT			RATES	TAXES LEVIED			SUF	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													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
		•											
Total all school board taxation	0						-	-	•	-	-	-	-

# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1993.

Prescott and Russell UCo

**2UT** 5

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

			LEVIES ON SUPPORTING MUNICIPALITIES  levies for special purposes (please specify									DIRECT BILLINGS ON RATEPAYERS			
				lev	ries for special pur	poses (please spec	rify					water serv	ice charges	sewer serv	ice charges
Municipalities which support the upper tier	Municipal Code		levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
			3	4	5	6	17	20	21	7	8	9	10	11	12
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
East Hawkesbury Tp	2001	1	297,882	-	-	-	-	-	-	3,255	301,137	-	-	-	-
West Hawkesbury Tp	2006	2	291,213	-	-	-	-	-	-	3,882	295,095	-	-	-	-
Hawkesbury T	2008	3	1,555,032	-	-	-	-	-	-	29,886	1,584,918	-	-	-	-
Vankleek Hill T	2009	4	196,870	-	-	-	-	-	-	387	197,257	-	-	-	-
Caledonia Tp	2012	5	119,501	-	-	-	-	-	-	1,070	120,571	-	-	-	-
Longueuil Tp	2016	6	270,299		-	-	-	-	-	1,300	271,599	-	-	-	-
L'Orignal V	2018	7	183,003	-	-	-	-	-	-	2,052	185,055	-	-	-	-
Alfred Tp	2021	8	204,978	-	-	-	-	-	-	2,032	207,010	-	-	-	-
Alfred V	2024	9	129,504	-	-	-	-	-	-	3,683	133,187	-	-	-	-
South Plantagenet Tp	2026	10	179,214	-	-	-	-	-	-	4,234	183,448	-	-	-	-
St. Isidore V	2027	11	111,014	-	-	-	-	-	-	1,242	112,256	-	-	-	-
North Plantagenet Tp	2031	12	281,741	-	-	-	-	-	-	3,647	285,388	-	-	-	-
Plantagenet V	2034	13	81,158	-	-	-	-	-	-	1,095	82,253	-	-	-	-
Clarence Tp	2037	14	814,609	-	-	-	-	-	-	14,327	828,936	-	-	-	-
Rockland T	2039	15	773,083	-	-	-	-	-	-	20,334	793,417	-	-	-	-
Cambridge Tp	2042	16	517,258	-	-	-	-	-	-	12,217	529,475	-	-	-	-
Casselman V	2044	17	269,465	-	-	-	-	-	-	7,722	277,187	-	-	-	-
Russell Tp	2048	18	1,301,935	-	-	-	-	-	-	24,424	1,326,359	-	-	-	-
		19													
		20													
		21													
		22													
		23													
		24													
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		32													
		33													
		34													
		35													
•		ų	L						•						

# ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Prescott and Russell UCo

Municipality

**2UT** 5

For the year ended December 31, 1993.

#### LEVIES ON SUPPORTING MUNICIPALITIES

#### DIRECT BILLINGS ON RATEPAYERS

			levies for special purposes (please specify			ify					water serv	ice charges	sewer service charges	
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36 37													
	38 39 40	9												
	41	1 2												
	43 44 45	4												
	46 Total 47	6	-	-	-	-	-	-	136,789	7,714,548	-	-	-	-

# ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality

Prescott and Russell UCo

TOR SI ECITIC FORCTION		L				
For the year ended December 31, 1993.						
			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
			ş	<b>,</b>	•	<b>→</b>
General Government		1	19,083	-	-	291,034
Protection to Persons and Property						
Fire		2	-	-	-	-
Police Conservation Authority		3 4		-	-	-
Protective inspection and control		5		-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	-	-
Transportation services Roadways		8	1,544,134	-	_	_
Winter Control		9	657,502	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13 14		-	-	-
	Subtotal	15	2,201,636	-	-	<u> </u>
Environmental services						
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System		17	-	-		-
Waterworks System Garbage Collection		18 19		-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	-	-	-	-
Health Services Public Health Services		24	3,358,934	_	624,646	826,748
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
<del></del>	Subtotal	29 30	3,358,934	-	624,646	826,748
Social and Family Services General Assistance	Subtotal	31	15,850,953		-	-
Assistance to Aged Persons		32	2,050,236	-	-	1,701,069
Assitance to Children		33	-	-	-	-
Day Nurseries		34	860,786	-	-	328,108
		35	-	-	-	-
	Subtotal	36	18,761,975	-	-	2,029,177
Recreation and Cultural Services						
Parks and Recreation		37	-	-	-	-
Libraries		38 39	-	-	-	-
Other Cultural	Subtotal	40		-	-	-
Planning and Development Planning and Development	Subtotui	41	-	-	-	144,300
Commercial and Industrial		42	1,763	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	19,183	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
<del></del>	Subtotal	46 47	20,946	-	-	144,300
Electricity	Japtotai	48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	24,362,574	-	624,646	3,291,259

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Prescott and Russell UCo

		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	952,111	-	479,664	393,387	-  -	102,400	1,722,762
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	23,468	-	12,417	-	-	-	35,885
Emergency measures	6 Subtotal 7	23,468	-	12,417	-		-	35,885
	Subtotat /	23,400		12,417				33,00
Transportation services		770 244		4 400 045	4 400 074	405.077	47.225	2 224 42
Roadways Winter Control	8	770,216	-	1,108,915	1,109,071	195,877	17,325	3,201,404
Transit	9 10	419,522		563,408	-	-	-	982,930
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
	14	-	-	-	-	-	-	-
	Subtotal 15	1,189,738	-	1,672,323	1,109,071	195,877	17,325	4,184,334
Environmental services	T							
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	=	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-		-	-	-
Pollution Control	21	-	-	-	-	-	-	-
	Subtotal 23		-	-	-	-	-	
Health Services	Subtotut 15							
Public Health Services	24	4,151,111	-	987,660	147,645	25,000	-	5,311,416
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
	29	-	-	-	-	-	-	
Contain and Fourths Company	Subtotal 30	4,151,111	-	987,660	147,645	25,000	-	5,311,416
Social and Family Services General Assistance	31	1,394,713	_	329,050	743	17,347,910	30,975	19,103,391
Assistance to Aged Persons	32	3,350,702	72,323	745,455	91,270	-	37,875	4,297,625
Assitance to Children	33	-	-	-	-	657,017	-	657,017
Day Nurseries	34	267,428	-	950,022	2,468	-	12,050	1,231,968
	35	-	-	-	-	-	=	-
	Subtotal 36	5,012,843	72,323	2,024,527	94,481	18,004,927	80,900	25,290,001
Recreation and Cultural Services Parks and Recreation	37	_	_	_	_	_	_	_
Libraries	38	_		-	-		-	
Other Cultural	39	-	-	-	-	3,000	-	3,000
	Subtotal 40	-	-	-	-	3,000	-	3,000
Planning and Development	]					.,		-,:
Planning and Development	41	87,600	-	16,793	2,762	-	1,625	108,780
Commercial and Industrial	42	153,248	-	125,129	6,034	7,000	2,550	293,961
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	13,413	-	5,770	-	36,665	-	55,848
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
-	46 Subtotal 47	- 254 241	-	147 402	9 704	- 42 445	- 4 175	4E0 E00
Flortricity	Subtotal 47 48	254,261	-	147,692	8,796	43,665	4,175	458,589
Electricity  Gas	48		-	-	-	-	-	-
	50	-	-	-	-	-	-	
Telephone								

Municipality

#### ANALYSIS OF CAPITAL OPERATION

Prescott and Russell UCo

For the year ended December 31, 1993.

\$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year Source of Financing Contributions from Own Funds Revenue Fund 1,114,880 263,143 Reserves and Reserve Funds Subtotal 1,378,023 Central Mortgage and Housing Corporation Ontario Financing Authority Commercial Area Improvement Program Other Ontario Housing Programs 10 Ministry of the Environment 11 Tile Drainage and Shoreline Propery Assistance Programs 12 Serial Debentures 13 Sinking Fund Debentures 14 Long Term Bank Loans 15 Long Term Reserve Fund Loans 16 17 Subtotal \* 18 Grants and Loan Forgiveness Ontario 20 1,737,926 21 Canada Other Municipalities 22 Subtotal 23 1,737,926 Other Financing **Prepaid Special Charges** 24 Proceeds From Sale of Land and Other Capital Assets 25 -Investment Income From Own Funds 26 Other 27 28 Donations 30 31 32 **Total Sources of Financing** 33 3,115,949 Applications Own Expenditures Short Term Interest Costs 34 3,115,949 Other 35 Subtotal 3,115,949 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 3,115,949 Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year 43 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 - Transfers From Reserves and Reserve Funds 47 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

Municipality

# ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Prescott and Russell UCo

6

For the year ended December 31, 1993.

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	_	_	<u> </u>	99,658
Protection to Persons and Property		•	-	-		99,030
Fire		2	-	-	_	-
Police		3	-	-	-	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	-	-
Transportation services						
Roadways		8	1,712,000	-	-	2,739,443
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
		14	-	-	-	-
	Subtotal	15	1,712,000	-	-	2,739,443
Environmental services Sanitary Sewer System		4.				
		16	-	<u>-</u>	-	-
Storm Sewer System		17 18	-	-	-	<u>-</u>
Waterworks System Garbage Collection		19	-	-		<u> </u>
Garbage Collection  Garbage Disposal		20	-			-
Pollution Control		21				
		22	_			<u> </u>
	Subtotal		_		_	_
Health Services	Subtotat	23				
Public Health Services		24	-	-	-	147,645
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
		29	-	-	-	-
	Subtotal	30	-	-	-	147,645
Social and Family Services						
General Assistance		31	-	-	-	743
Assistance to Aged Persons		32	-	-	-	91,270
Assitance to Children		33	-	-	-	-
Day Nurseries		34	25,926	-	-	28,394
<del></del>	6 1	35	-	-	-	-
	Subtotal	36	25,926	-	-	120,407
Recreation and Cultural Services Parks and Recreation		37	-	_	_	_
Libraries		38	-			<u> </u>
Other Cultural		39	-			
other cuttaint	Subtotal	40	-	<u> </u>	_	_
Planning and Development Planning and Development	Subtotut	41	-	_	_	
Commercial and Industrial		41	-	-	-	2,762 6,034
Residential Development		42	-	-	-	6,034
Agriculture and Reforestation		44	-	-		
Tile Drainage and Shoreline Assistance		45				
		46		-	-	-
	Subtotal		-	-	-	8,796
Electricity	2.500001	48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total		1,737,926	-	_	3,115,949

Municipality

# ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Prescott and Russell UCo

7

For the year ended December 31, 1993.

		1
		\$
General Government	1	-
Protection to Persons and Property Fire	2	_
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Protective inspection and control	Subtotal 7	-
Fransportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	
Parking Street Lighting	11	-
	12 13	-
Air Transportation	13	-
	Subtotal 15	
Environmental services	Subtotul 13	
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 Ambulance Services	26 27	-
Cemeteries	28	-
	29	
	Subtotal 30	
Social and Family Services	522332	
General Assistance	31	-
Assistance to Aged Persons	32	235,00
Assitance to Children	33	-
Day Nurseries	34	-
	35	-
	Subtotal 36	235,00
Recreation and Cultural Services		
Parks and Recreation	37	
Libraries	38	-
Other Cultural	39	-
Planning and Development	Subtotal 40	-
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
	46	-
	Subtotal 47	-
lectricity	48	-
äas	49	-
Felephone	50	-
	Total 51	235,00

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Prescott and Russell UCo

**8** 

1,262,318

For the year ended December 31, 1993. \$ 1. Calculation of the Debt Burden of the Municipality All debt issued by the municipality, predecessor municipalities and consolidated entities :To Ontario and agencies 235,000 : To Canada and agencies : To other 235,000 Subtotal Plus: All debt assumed by the municipality from others Less: All debt assumed by others :Schoolboards :Other municipalities Subtotal Less: Ministry of the Environment debt retirement funds - sewer 10 Own sinking funds (actual balances) - general municipal - enterprises and other 13 Subtotal 14 Total 15 235,000 Amount reported in line 15 analyzed as follows: Sinking fund debentures 16 Installment (serial) debentures 17 235,000 18 Lease purchase agreements 19 Mortgages 20 Ministry of the Environment 22 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 26 - 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 31 - water \$ 4. Actuarial balance of own sinking funds at year end \$ 5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits 729,166 33 Total liability under OMERS plans 34 - actuarial deficiency 35 Total liability for own pension funds 36 - actuarial deficiency 37 Outstanding loans guarantee 38 Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support 39 40 - leases and other agreements Other (specify) 42 43 533,152

# ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31 1993

Prescott and Russell UCo

For the year ended December 31, 1993.							
6. Ministry of the Environment Provincial Projects							
						total	
						outstanding	
					accumulated	capital	debt
					surplus (deficit)	obligation	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. 1993 Debt Charges							interest
						principal	
						1	2
						\$	\$
Recovered from the consolidated revenue fund							
- general tax rates *					50	47,000	25,323
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities							
- hydro					55	-	-
- gas and telephone					57	-	-
					56	-	
					58	-	-
<del>-</del>					59	-	-
				Total	78	47,000	25,323
						· · · · · ·	,
8. Future principal and interest payments on EXISTING net debt							
		recoverable	e from the	recovera	ble from	recovera	ble from
		consolidated r	evenue fund	reserve	e funds	unconsolida	ted entities
	_	principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1994		51,000	20,426		· · ·	-	-
1995	_	56,000	15,210	-	_	-	-
1996	_	61,000	9,506	_		-	-
1997	_	67,000	3,266	-	-		-
	-						<u> </u>
1998	_	-	-	-	-	-	
1999-2003	_	-	-	-	-	-	-
2004 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	235,000	48,408	-	-	-	-
$^{\star}$ Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
							1
							\$
4004						70	
1994						72	-
1995						73	-
1996						74	-
1997						75	-
1998						76	-
					Total	77	-
10. Other notes (attach supporting schedules as required					Total	77	-
10. Other notes (attach supporting schedules as required					Total		-

nicipality	
	Dracestt and Disease II IICa
	Prescott and Russell UCo

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### CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

	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
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition		-	-	-							
Special pupose requisitions Water rate 2		-	-	-							
Transit rate 3		-	-	-							
Sewer rate 4	ľ	-	-	-							
Water 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	-	-	-	-	-	-	-	-	-	-	-
Special purpose requisitions Water 12		-		-							
Transit 13	ľ	-	-	-							
Sewer 14		-	-	-							
Library 15		-	-	-							
16		-	-	-							
17		-	-	-							
Subtotal levied by mill rate special areas 18	-	-	-	-	-	-	-	-	-	-	-
Speical charges 19	-		_	-	-	-		-	-	-	-
Direct water billings 20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21	-	-	-	-	-	-	-	-	-	-	-
Total region or county 22	-	-	-	-	-	-	-	-	-	-	-

Municipality	
	Prescott and Russell UCo

9LT

For the year ended December 31, 1993.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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	-	-	-	-	-	-	-	-	-	-	-
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	40	-	-	-	-	-	-	-	-	-	-	-
	41	-		-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50	-	-	-	-	-	-	-	-	-	-	-
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	-	-	-	-	-	-	-	-	-	-	-
	71	-		-	-	-	-	-	-	-	-	-
	72	-		-	-	-	-	-	-	-	-	-
Total school boards	36	-	-	-	-	-	-	-	-	-	-	-

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Prescott and Russell UCo

**10** 

For the year ended December 31, 1993.

rol the year ended december 31, 1993.		
		1 \$
Balance at the beginning of the year	1	1,977,260
Revenues	·	1,777,200
Contributions from revenue fund	2	638,500
Contributions from capital fund  Development Charges Act	3	-
Lot levies and subdivider contributions	67 60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	8,942
- other	6	-
	9	-
	10 11	-
	12	-
Total revenue	13	647,442
Expenditures		
Transferred to capital fund	14	263,143
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
	63	-
	20	-
 Total expenditure	21 22	263,143
· ·		203,143
Balance at the end of the year for:		
Reserves	23	2,008,729
Reserve Funds	24	352,830
Total Analysed as follows:	25	2,361,559
Working funds	26	-
Contingencies  White a City Environment Code Community and a	27	1,150,000
Ministry of the Environment funds for renewals, etc - sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	250,000
Insurance	32	-
Workers' compensation	33	- (00.720
Capital expenditure - general administration - roads	34 35	608,729 352,830
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing - industrial development	40 41	-
- other and unspecified	41	-
Development Charges Act	68	-
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  Transit current purposes	49 50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
	57 58	2 241 550
Total	วช	2,361,559

# ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Prescott and Russell UCo

For the year ended December 31, 1993.

			1	2
			\$	\$
ASSETS				portion of cash not
Current assets			ŀ	in chartered banks
Cash		1	1,764,570	15,48
Accounts receivable				· .
Canada		2	70,750	
Ontario		3	2,292,875	
Region or county		4	-	
Other municipalities		5	88,471	
School boards		6	-	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	595,035	business taxes
Taxes receivable			,	
Current year's levies		9	-	-
Previous year's levies		10	-	-
Prior year's levies		11	-	-
Penalties and interest		12	-	-
Less allowance for uncollectables (negative)		13	-	-
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	422,487	
Other current assets		18	183,662	portion of line 20
Capital outlay to be recovered in future years		19	235,000	registration
Other long term assets		20	235,000	-
סנוופו וטווצ נפוווו מסספנס	Total	21	5,652,850	

### **ANALYSIS OF CONSOLIDATED** YEAR END BALANCES

Prescott and Russell UCo

For the year ended December 31, 1993.

portion of loans not **LIABILITIES** from chartered banks **Current Liabilities** Temporary loans - current purposes 698,631 698,631 22 - capital - Ontario 23 - Canada 24 - Other 25 Accounts payable and accrued liabilities Canada 26 Ontario 27 129,733 Region or county 28 Other municipalities 193,076 29 School Boards 30 Trade accounts payable 31 1,367,022 Other 32 Other current liabilities 33 125,251 Net long term liabilities Recoverable from the Consolidated Revenue Fund - general tax rates 235,000 34 35 - special area rates and special charges - benefitting landowners 36 - user rates (consolidated entities) 37 Recoverable from Reserve Funds 38 Recoverable from unconsolidated entities Less: Own holdings (negative) 40 2,361,559 Reserves and reserve funds 41 Accumulated net revenue (deficit) General revenue 42 183,840 Special charges and special areas (specify) 43 44 -45 Consolidated local boards (specify) Transit operations 47 Water operations 48 Libraries 49 Cemetaries Recreation, community centres and arenas 51 60,786 52 297,952 53 54 55 Region or county 56 57 School boards Unexpended capital financing / (unfinanced capital outlay) 58 5,652,850 Total

Prescott and Russell UCo

STATISTICAL DATA

For the year ended December 31, 1993.

						1
Number of continuous full time employees as at December 31						<del> </del>
Administration  Non-line Department Support Staff					1 2	9
Fire					3	-
Police					4	-
Transit					5	=
Public Works					6	33
Health Services					7	-
Homes for the Aged					8	52
Other Social Services					9	40
Parks and Recreation					10	-
Libraries					11	
Planning				Total	12 13	5
				Total	continuous full	143
					time employees	
					December 31	other 2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				14	4,995,978	2,542,081
Employee benefits				15	908,491	118,609
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections: Current year's tax					16 17	-
Previous years' tax  Penalties and interest					18	-
renacies and interest				Subtotal	19	-
Discounts allowed					20	-
Tax adjustments under section 363 and 364 of the Municipal Act						
- amounts added to the roll (negative)					22	-
- amounts written off					23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act - recoverable from upper tier and school boards						
					24	-
- recoverable from general municipal revenues					25	-
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds					28	-
Other (specify)		_			80	-
		Т	otal reductions		29	-
Amounts added to the tax roll for collection purposes only					30	-
Business taxes written off under subsection 441(1) of the Municipal Act					81	-
						1
4. Tax due dates for 1993 (lower tier municipalities only)						
Interim billings: Number of installments					31	-
Due date of first installment (YYYYMMDD)					32	0
Due date of last installment (YYYYMMDD)  Final billings: Number of installments					33 34	- 0
Due date of first installment (YYYYMMDD)					34	- 0
Due date of last installment (YYYYMMDD)					36	0
•						\$
Supplementary taxes levied with1994 due date					37	-
5. Projected capital expenditures and long term						
financing requirements as at December 31						
					erm financing require	
			gross	approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
			1 \$	2 \$	3 \$	4
Estimated to take place in 1994		E.0	-	-		\$
in 1994 in 1995		58 59	-	-	-	-
in 1996		60	-	-	-	-
in 1997		61	-	-	-	-
in 1998		62	-	-	-	-
	Total	63	-	-	-	-

Municipality

Prescott and Russell UCo

STATISTICAL DATA

For the year ended December 31, 1993.

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	-	-
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1993 billings residential units	all other properties	computer use only
Water	_	1	2 \$	3 \$	4
Water In this municipality	39	-	-	-	
In other municipalities (specify municipality)					
	40	-	-	-	-
	41 42	-	-	-	-
-	43	-	<u> </u>	-	-
	64	-	=	=	-
		number of residential	1993 billings residential	all other	computer use
	_	units 1	units 2	properties 3	only 4
Sewer In this municipality	44	-	<u> </u>	\$ -	
In other municipalities (specify municipality)	7				
-	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	other municipalities,		
	г	municipality	school boards	Province 3	Federal 4
		1 \$	2 \$	\$	\$
Own sinking funds	83	_		_	_
	•••L		-		-
9. Borrowing from own reserve funds		- 1			1
9. Borrowing from own reserve funds  Loans or advances due to reserve funds as at December 31			-	84	
Loans or advances due to reserve funds as at December 31		-			1 \$
		· · ·		84	1 \$
Loans or advances due to reserve funds as at December 31			contribution	84 this municipality's share of	1 \$ -
Loans or advances due to reserve funds as at December 31		total board expenditure		84 this municipality's	1 \$
Loans or advances due to reserve funds as at December 31		total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	for computer
Loans or advances due to reserve funds as at December 31  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
Loans or advances due to reserve funds as at December 31	53	total board expenditure 1	contribution from this municipality 2	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions  3 %	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55	total board expenditure 1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54	total board expenditure 1 \$	contribution from this municipality 2 \$	this municipality's share of total municipal contributions  3 %	for computer use only
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure 1 \$ - -	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$ submitted	this municipality's share of total municipal contributions  3 %  other submitted	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56	total board expenditure  1 \$	contribution from this municipality  2  \$ other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  5  -  -  -  -  -  other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  \$ other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3 \$
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  5  -  -  -  -  -  other submitted to 0.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57	total board expenditure  1 \$	contribution from this municipality  2  \$  -  -  -  -  -  -  other submitted to O.M.B.	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3  \$
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3  5
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70	total board expenditure  1 \$	contribution from this municipality  2  \$  -  -  -  -  -  -  other submitted to O.M.B.  2  \$	this municipality's share of total municipal contributions  3 %   other submitted to Council  4 \$	for computer use only  4  total  3  5
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71	total board expenditure  1 \$	contribution from this municipality  2  5	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3  5
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure  1 \$	contribution from this municipality  2  \$	this municipality's share of total municipal contributions  3 %	1 \$ \$
Loans or advances due to reserve funds as at December 31  10. Joint boards consolidated by this municipality  name of joint boards	53 54 55 56 57 67 68 69 70 71 72	total board expenditure  1 \$	contribution from this municipality  2  \$  -  -  -  -  -  -  -  -  -  -  -  -	this municipality's share of total municipal contributions  3 %	for computer use only  4  total  3  \$  -  -  -  -  -  -  -  -  -  -  -  -