

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7015

MUNICIPALITY OF: Brockville C

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Brockville C

1
3

For the year ended December 31, 1997.

		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	32,778,612	-	15,268,300	17,510,312
Direct water billings on ratepayers -- own municipality	2	2,946,175	-		2,946,175
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	2,344,295	-		2,344,295
-- other municipalities	5	-	-		-
Subtotal	6	38,069,082	-	15,268,300	22,800,782
PAYMENTS IN LIEU OF TAXATION					
Canada	7	95,912	-	-	95,912
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	11,940	-		11,940
The Municipal Act, section 157	10	72,000	-		72,000
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	290,739	-	135,999	154,740
Ontario Hydro	13	37,164	-	-	37,164
Liquor Control Board of Ontario	14	4,608	-	-	4,608
Other	15	-	-	-	-
Municipal enterprises	16	133,039	-	-	133,039
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	645,402	-	135,999	509,403
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	1,153,181			1,153,181
.....	61	-			-
Subtotal	69	1,153,181			1,153,181
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,445,237			6,445,237
Canada specific grants	30	8,965			8,965
Other municipalities - grants and fees	31	26,750			26,750
Fees and service charges	32	2,704,853			2,704,853
Subtotal	33	9,185,805			9,185,805
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	474,804	-	-	474,804
Fines	37	122,584			122,584
Penalties and interest on taxes	38	406,112			406,112
Investment income - from own funds	39	-			-
- other	40	292,845			292,845
Sales of publications, equipment, etc	42	159,923			159,923
Contributions from capital fund	43	167,992			167,992
Contributions from reserves and reserve funds	44	763,083			763,083
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	132,228			132,228
Subtotal	50	2,519,571	-	-	2,519,571
TOTAL REVENUE	51	51,573,041	-	15,404,299	36,168,742

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Brockville C

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Levied By Mill Rate	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Brockville C

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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	
Secondary separate														
General	0	-	-	-	-	-	-	-	-	-	-	-	-	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-	
Separate consolidated														
General	0	4,344,849	2,520,294	1,245,495	264.000000	310.589000	1,147,040	782,776	386,837	14,873	1,708	-	2,442	2,330,792
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	45,326	-	-	-	-	-	45,326
Total Taxation	0	-	-	-	-	-	1,147,040	828,102	386,837	14,873	1,708	-	2,442	2,376,118
Total all school board taxation	0	-	-	-	-	-	7,020,764	5,682,923	2,559,177	-	111,153	114,897	1,692	15,268,300

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

Brockville C

3

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	30,463
Protection to Persons and Property					
Fire	2	-	-	-	160,438
Police	3	900	-	-	26,447
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	776
Emergency measures	6	-	-	-	-
Subtotal	7	900	-	-	187,661
Transportation services					
Roadways	8	-	-	-	27,740
Winter Control	9	-	-	-	-
Transit	10	145,041	-	-	120,911
Parking	11	-	-	-	261,943
Street Lighting	12	-	-	-	-
Air Transportation	13	1,500	-	-	41,831
--	14	-	-	-	-
Subtotal	15	146,541	-	-	452,425
Environmental services					
Sanitary Sewer System	16	-	-	-	9,009
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	704,348
Pollution Control	21	-	-	-	183,906
--	22	-	-	-	-
Subtotal	23	-	-	-	897,263
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	118,403
--	29	-	-	-	-
Subtotal	30	-	-	-	118,403
Social and Family Services					
General Assistance	31	6,084,072	-	26,750	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	153,306	-	-	-
--	35	-	-	-	-
Subtotal	36	6,237,378	-	26,750	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	770,169
Libraries	38	46,848	1,190	-	40,049
Other Cultural	39	12,913	2,449	-	143,955
Subtotal	40	59,761	3,639	-	954,173
Planning and Development					
Planning and Development	41	657	4,285	-	38,264
Commercial and Industrial	42	-	1,041	-	26,201
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	657	5,326	-	64,465
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,445,237	8,965	26,750	2,704,853

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF REVENUE FUND EXPENDITURES

4
8

For the year ended December 31, 1997.

		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	1,134,597	10,360	921,882	1,012,572	-	2,022	3,081,433
Protection to Persons and Property								
Fire	2	2,305,100	311,440	213,577	31,158	-	46,679	2,907,954
Police	3	3,334,610	-	334,062	121,997	-	112,753	3,903,422
Conservation Authority	4	-	-	-	-	108,479	-	108,479
Protective inspection and control	5	37,356	-	10,658	-	-	2,685	50,699
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,677,066	311,440	558,297	153,155	108,479	162,117	6,970,554
Transportation services								
Roadways	8	1,344,175	369,930	1,127,371	1,042,498	-	516,040	3,367,934
Winter Control	9	277,537	-	335,818	-	-	-	613,355
Transit	10	223,864	-	124,110	-	-	153,201	501,175
Parking	11	137,780	23,800	58,212	40,084	-	8,301	268,177
Street Lighting	12	-	65,650	193,141	-	-	-	258,791
Air Transportation	13	1,351	-	94,010	2,000	-	505	97,866
--	14	-	-	-	-	-	-	-
Subtotal	15	1,984,707	459,380	1,932,662	1,084,582	-	354,033	5,107,298
Environmental services								
Sanitary Sewer System	16	137,898	191,610	106,373	346,315	-	25,500	807,696
Storm Sewer System	17	-	188,880	-	-	-	-	188,880
Waterworks System	18	1,358,127	187,430	961,370	670,380	-	14,979	3,192,286
Garbage Collection	19	-	-	291,068	-	-	2,180	293,248
Garbage Disposal	20	77,693	179,050	509,456	304,700	-	26,778	1,097,677
Pollution Control	21	451,249	1,959,460	597,728	305	-	25,363	3,034,105
--	22	-	-	-	-	-	-	-
Subtotal	23	2,024,967	2,706,430	2,465,995	1,321,700	-	94,800	8,613,892
Health Services								
Public Health Services	24	-	-	-	-	132,033	-	132,033
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	14,060	-	-	-	-	14,060
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	122,337	-	46,625	-	-	9,816	178,778
--	29	-	-	-	-	-	-	-
Subtotal	30	122,337	14,060	46,625	-	132,033	9,816	324,871
Social and Family Services								
General Assistance	31	786,856	-	111,821	4,007	6,574,343	-	7,477,027
Assistance to Aged Persons	32	-	-	-	-	383,500	-	383,500
Assistance to Children	33	-	-	90,303	-	300,000	-	390,303
Day Nurseries	34	36,317	-	4,770	-	-	-	41,087
--	35	-	-	-	-	-	-	-
Subtotal	36	823,173	-	206,894	4,007	7,257,843	-	8,291,917
Recreation and Cultural Services								
Parks and Recreation	37	810,961	96,790	453,781	346,448	-	83,835	1,791,815
Libraries	38	388,412	167,967	128,601	-	-	250	685,230
Other Cultural	39	233,909	44,205	153,638	545	-	689	432,986
Subtotal	40	1,433,282	308,962	736,020	346,993	-	84,774	2,910,031
Planning and Development								
Planning and Development	41	377,430	-	47,313	5,082	-	-	429,825
Commercial and Industrial	42	132,677	113,860	262,132	136,434	-	504	645,607
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	510,107	113,860	309,445	141,516	-	504	1,075,432
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,710,236	3,924,492	7,177,820	4,064,525	7,498,355	-	36,375,428

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

			1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	2,307,994
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		2,715,993
Reserves and Reserve Funds	3		2,352,709
	Subtotal	4	5,068,702
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ontario Clean Water Agency	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		994,000
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	Subtotal *	18	994,000
Grants and Loan Forgiveness			
Ontario	20		148,679
Canada	21		135,819
Other Municipalities	22		-
	Subtotal	23	284,498
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		80,000
Investment Income			
From Own Funds	26		-
Other	27		138,786
Donations	28		109,723
--	30		1,514
--	31		45,706
	Subtotal	32	375,729
	Total Sources of Financing	33	6,722,929
Applications			
Own Expenditures			
Short Term Interest Costs	34		16,280
Other	35		5,235,482
	Subtotal	36	5,251,762
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		1,692,235
	Total Applications	42	6,943,997
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	2,086,926
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	2,117,503
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		30,577
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,086,926
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Brockville C

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	12,860	-	-	185,872
Protection to Persons and Property				
Fire	-	-	-	216,005
Police	-	-	-	110,158
Conservation Authority	-	-	-	-
Protective inspection and control	-	-	-	10,243
Emergency measures	-	-	-	-
Subtotal	-	-	-	336,406
Transportation services				
Roadways	135,819	135,819	-	1,669,584
Winter Control	-	-	-	172,860
Transit	-	-	-	34,277
Parking	-	-	-	59,105
Street Lighting	-	-	-	31,312
Air Transportation	-	-	-	2,456
--	-	-	-	-
Subtotal	135,819	135,819	-	1,969,594
Environmental services				
Sanitary Sewer System	-	-	-	460,877
Storm Sewer System	-	-	-	630,544
Waterworks System	-	-	-	431,012
Garbage Collection	-	-	-	2,330
Garbage Disposal	-	-	-	160,350
Pollution Control	-	-	-	227,880
--	-	-	-	-
Subtotal	-	-	-	1,912,993
Health Services				
Public Health Services	-	-	-	-
Public Health Inspection and Control	-	-	-	-
Hospitals	-	-	-	-
Ambulance Services	-	-	-	-
Cemeteries	-	-	-	23,868
--	-	-	-	-
Subtotal	-	-	-	23,868
Social and Family Services				
General Assistance	-	-	-	41,903
Assistance to Aged Persons	-	-	-	-
Assistance to Children	-	-	-	-
Day Nurseries	-	-	-	-
--	-	-	-	-
Subtotal	-	-	-	41,903
Recreation and Cultural Services				
Parks and Recreation	-	-	-	702,541
Libraries	-	-	-	3,600
Other Cultural	-	-	-	6,915
Subtotal	-	-	-	713,056
Planning and Development				
Planning and Development	-	-	-	18,729
Commercial and Industrial	-	-	-	6,669
Residential Development	-	-	-	1,748
Agriculture and Reforestation	-	-	-	-
Tile Drainage and Shoreline Assistance	-	-	-	-
--	-	-	-	-
Subtotal	-	-	-	27,146
Electricity	-	-	-	40,924
Gas	-	-	-	-
Telephone	-	-	-	-
Total	148,679	135,819	-	5,251,762

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brockville C

7
11

For the year ended December 31, 1997.

		1 \$
General Government	1	50,300
Protection to Persons and Property		
Fire	2	1,040,332
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	1,040,332
Transportation services		
Roadways	8	1,983,598
Winter Control	9	-
Transit	10	-
Parking	11	20,592
Street Lighting	12	21,883
Air Transportation	13	-
--	14	-
Subtotal	15	2,026,073
Environmental services		
Sanitary Sewer System	16	899,599
Storm Sewer System	17	1,062,197
Waterworks System	18	518,704
Garbage Collection	19	-
Garbage Disposal	20	709,000
Pollution Control	21	8,797,643
--	22	-
Subtotal	23	11,987,143
Health Services		
Public Health Services	24	35,000
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	35,000
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	512,050
Libraries	38	393,276
Other Cultural	39	145,000
Subtotal	40	1,050,326
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	548,700
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	548,700
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	16,737,874

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

		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	66,883
: To Canada and agencies	2	102,849
: To other	3	16,568,142
Subtotal	4	16,737,874
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	16,737,874
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	16,199,534
Long term bank loans	18	305,159
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	102,849
--	24	130,332
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- par value of this amount in U.S. dollars	25	-
Other - Canadian dollar equivalent included in line 15 above	26	-
- par value of this amount in _____	27	-
	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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	46,000
Other (specify)	42	-
--	43	-
--	44	-
Total	45	46,000

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

6. Ontario Clean Water Agency 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. 1997 Debt Charges			
		principal	interest
		1	2
		\$	\$
Recovered from the consolidated revenue fund			
- general tax rates	50	2,288,641	1,409,814
- special are rates and special charges	51	-	-
- benefitting landowners	52	21,105	17,502
- user rates (consolidated entities)	53	118,798	68,632
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	57	-	-
--	56	-	-
--	58	-	-
--	59	-	-
Total	78	2,428,544	1,495,948
Line 78 includes:			
Financing of one-time real estate purchase	90	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-

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
		\$	\$	\$	\$	\$	\$
1998		1,219,996	597,147	1,346,166	777,771	-	-
1999		1,206,042	497,562	1,426,684	676,497	-	-
2000		1,171,052	396,187	1,535,599	563,427	-	-
2001		911,037	293,105	1,644,963	439,752	-	-
2002		746,296	215,095	1,779,104	304,144	-	-
2003-2007		1,952,928	338,682	1,798,006	248,852	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	7,207,351	2,337,778	9,530,522	3,010,443	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt			
			1
			\$
1998		72	54,504
1999		73	172,899
2000		74	314,183
2001		75	480,016
2002		76	672,177
Total	77	-	1,693,779

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:			
		principal	interest
		1	2
		\$	\$
Repayment of Provincial Special Assistance	92	-	-
Other long term debt refinanced	93	-	-

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		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)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	15,398,863	5,436	-	15,404,299	15,036,027	232,273	135,999	-	15,404,299	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brockville C

10
15

For the year ended December 31, 1997.

		1 \$
Balance at the beginning of the year	1	10,551,581
Revenues		
Contributions from revenue fund	2	1,348,532
Contributions from capital fund	3	1,524,243
Development Charges Act	67	70,616
Lot levies and subdivider contributions	60	11,318
Recreational land (the Planning Act)	61	1,250
Investment income - from own funds	5	-
- other	6	281,594
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	3,237,553
Expenditures		
Transferred to capital fund	14	2,352,709
Transferred to revenue fund	15	763,083
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	3,115,792
Balance at the end of the year for:		
Reserves	23	2,009,519
Reserve Funds	24	8,663,823
Total	25	10,673,342
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	360,373
Contingencies	27	1,649,146
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	786,907
Sick leave	31	60,273
Insurance	32	265,050
Workers' compensation	33	-
Capital expenditure - general administration	34	212,375
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	28,010
- library	65	-
- other cultural	66	2,249
- water	38	1,243,998
- transit	39	-
- housing	40	-
- industrial development	41	734,497
- other and unspecified	42	6,690
Development Charges Act	68	127,372
Lot levies and subdivider contributions	44	92,706
Recreational land (the Planning Act)	46	2,901
Parking revenues	45	367,509
Debenture repayment	47	179,264
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	138
--	53	2,606,674
--	54	1,855,852
--	55	31,234
--	56	6,709
--	57	53,415
Total	58	10,673,342

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	6,192,300	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	244,699	
Ontario	3	202,302	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,473,255	business taxes
Taxes receivable			
Current year's levies	9	1,371,417	
Previous year's levies	10	380,521	36,004
Prior year's levies	11	165,059	65,152
Penalties and interest	12	181,746	52,975
Less allowance for uncollectables (negative)	13	- 160,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	5,305,835	
Other current assets	18	976,005	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	16,737,874	
Other long term assets	20	1,238,626	74,416
Total	21	34,309,639	

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1997.

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	31	
Ontario	27	612	
Region or county	28	-	
Other municipalities	29	-	
School Boards	30	34,328	
Trade accounts payable	31	3,295,504	
Other	32	-	
Other current liabilities	33	815,089	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	6,568,797	
- special area rates and special charges	35	-	
- benefitting landowners	36	141,705	
- user rates (consolidated entities)	37	496,849	
Recoverable from Reserve Funds	38	9,530,522	
Recoverable from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	10,673,342	
Accumulated net revenue (deficit)			
General revenue	42	-	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	647,818	
Libraries	49	18,115	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	2,086,926	
Total	59	34,309,639	

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

12
17

STATISTICAL DATA

For the year ended December 31, 1997.

		1																																																																								
1. Number of continuous full time employees as at December 31																																																																										
Administration	1	9																																																																								
Non-line Department Support Staff	2	51																																																																								
Fire	3	37																																																																								
Police	4	50																																																																								
Transit	5	5																																																																								
Public Works	6	25																																																																								
Health Services	7	-																																																																								
Homes for the Aged	8	-																																																																								
Other Social Services	9	13																																																																								
Parks and Recreation	10	11																																																																								
Libraries	11	7																																																																								
Planning	12	7																																																																								
Total	13	215																																																																								
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">continuous full time employees December 31</th> <th style="text-align: center;">other</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th></th> </tr> <tr> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">14</td> <td style="text-align: right;">9,552,919</td> <td style="text-align: right;">929,350</td> </tr> <tr> <td style="text-align: right;">15</td> <td style="text-align: right;">1,882,290</td> <td style="text-align: right;">122,624</td> </tr> </tbody> </table>		continuous full time employees December 31		other	1	2		\$	\$		14	9,552,919	929,350	15	1,882,290	122,624																																																								
continuous full time employees December 31		other																																																																								
1	2																																																																									
\$	\$																																																																									
14	9,552,919	929,350																																																																								
15	1,882,290	122,624																																																																								
2. Total expenditures during the year on:																																																																										
Wages and salaries	14	9,552,919	929,350																																																																							
Employee benefits	15	1,882,290	122,624																																																																							
		1																																																																								
		\$																																																																								
3. Reductions of tax roll during the year (lower tier municipalities only)																																																																										
Cash collections: Current year's tax	16	31,093,354																																																																								
Previous years' tax	17	1,041,443																																																																								
Penalties and interest	18	421,026																																																																								
Subtotal	19	32,555,823																																																																								
Discounts allowed	20	13,303																																																																								
Tax adjustments under section 362 and 263 of the Municipal Act																																																																										
- amounts added to the roll (negative)	22																																																																									
- amounts written off	23																																																																									
Tax adjustments under sections 465, 495 and 496 of the Municipal Act																																																																										
- recoverable from upper tier and school boards																																																																										
- recoverable from general municipal revenues	24																																																																									
- 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																																																																									
Total 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 1997 (lower tier municipalities only)																																																																										
Interim billings: Number of installments	31	1																																																																								
Due date of first installment (YYYYMMDD)	32	19,970,303																																																																								
Due date of last installment (YYYYMMDD)	33	-																																																																								
Final billings: Number of installments	34	1																																																																								
Due date of first installment (YYYYMMDD)	35	19,970,602																																																																								
Due date of last installment (YYYYMMDD)	36	-																																																																								
		\$																																																																								
Supplementary taxes levied with 1998 due date	37	-																																																																								
5. Projected capital expenditures and long term financing requirements as at December 31																																																																										
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5"></th> <th colspan="4" style="text-align: center;">long term financing requirements</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">gross expenditures</th> <th style="text-align: center;">approved by the O.M.B. or Council</th> <th style="text-align: center;">submitted but not yet approved by O.M.B. or Council</th> <th style="text-align: center;">forecast not yet submitted to the O.M.B or Council</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Estimated to take place</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td style="padding-left: 20px;">in 1998</td> <td style="text-align: right;">58</td> <td style="text-align: right;">4,855,344</td> <td style="text-align: right;">-</td> <td style="text-align: right;">762,000</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 1999</td> <td style="text-align: right;">59</td> <td style="text-align: right;">9,714,062</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,600,000</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 2000</td> <td style="text-align: right;">60</td> <td style="text-align: right;">9,426,400</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,800,000</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 2001</td> <td style="text-align: right;">61</td> <td style="text-align: right;">10,602,179</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,000,000</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="padding-left: 20px;">in 2002</td> <td style="text-align: right;">62</td> <td style="text-align: right;">8,071,619</td> <td style="text-align: right;">-</td> <td style="text-align: right;">2,200,000</td> <td style="text-align: right;">-</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">63</td> <td style="text-align: right;">42,669,604</td> <td style="text-align: right;">-</td> <td style="text-align: right;">8,362,000</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>									long term financing requirements						gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council			1	2	3	4			\$	\$	\$	\$	Estimated to take place						in 1998	58	4,855,344	-	762,000	-	in 1999	59	9,714,062	-	1,600,000	-	in 2000	60	9,426,400	-	1,800,000	-	in 2001	61	10,602,179	-	2,000,000	-	in 2002	62	8,071,619	-	2,200,000	-	Total	63	42,669,604	-	8,362,000	-
					long term financing requirements																																																																					
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council																																																																					
		1	2	3	4																																																																					
		\$	\$	\$	\$																																																																					
Estimated to take place																																																																										
in 1998	58	4,855,344	-	762,000	-																																																																					
in 1999	59	9,714,062	-	1,600,000	-																																																																					
in 2000	60	9,426,400	-	1,800,000	-																																																																					
in 2001	61	10,602,179	-	2,000,000	-																																																																					
in 2002	62	8,071,619	-	2,200,000	-																																																																					
Total	63	42,669,604	-	8,362,000	-																																																																					

1997 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

12
17

STATISTICAL DATA

For the year ended December 31, 1997.

		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	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	9,012	1,481,069	1,465,106	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
			number of residential units	1997 billings residential units	all other properties	
			1	2	3	
				\$	\$	
Sewer	In this municipality	44	8,923	1,178,477	1,165,818	
	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	Own sinking funds	83	-	-	-	
9. Borrowing from own reserve funds						
				1	2	
				\$	\$	
Loans or advances due to reserve funds as at December 31		84	-	1,164,210	-	
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	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, 1996	Approved but not financed as at December 31, 1996	67	-	-	-	
	Approved in 1997	68	-	994,000	994,000	
	Financed in 1997	69	-	994,000	994,000	
	No long term financing necessary	70	-	-	-	
	Approved but not financed as at December 31, 1997	71	-	-	-	
	Applications submitted but not approved as at December 31, 1997	72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	73	37,334,494	38,311,064	40,116,740	40,462,409	40,996,161
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	Total construction contracts awarded	85	25	2,707,470	-	
	Construction contracts awarded at \$100,000 or greater	86	9	2,282,970	-	