

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7015

MUNICIPALITY OF: Brockville C

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Brockville C

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	3,376,019	2,747,962	11,067	592,097	24,893
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	375,186	311,129	4,320	57,426	2,311
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	132	-	-	132	-
Managed Forest	0.115000	9	8	-	1	-
---	-	565	451	-	110	4
Subtotal Residential /MR/ F/MF	-	3,751,911	3,059,550	15,387	649,766	27,208
Subtotal Commercial		4,563,734	3,639,506	-	890,137	34,091
Subtotal Industrial		4,095,502	3,266,475	-	798,434	30,593
Pipeline	1.816900	92,535	73,815	-	18,029	691
Other	-	-	-	-	-	-
Supplementary Taxes	-	311,453	261,842	141	49,290	180
Subtotal levied by tax rate		12,192,229	9,777,504	15,246	2,307,076	92,403
Railway rights-of-way		42,109	33,590	-	8,204	315
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		42,109	33,590	-	8,204	315
Total school board purposes		12,234,338	9,811,094	15,246	2,315,280	92,718

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Brockville C

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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	2,368,056	-	-	19,917
Protection to Persons and Property					
Fire	2	-	-	-	170,779
Police	3	1,700	-	-	14,036
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	4,460
Subtotal	7	1,700	-	-	189,275
Transportation services					
Roadways	8	183,012	-	-	87,936
Winter Control	9	-	-	-	-
Transit	10	-	-	-	121,810
Parking	11	-	-	-	271,488
Street Lighting	12	-	-	-	-
Air Transportation	13	112,606	-	-	35,595
--	14	-	-	-	-
Subtotal	15	295,618	-	-	516,829
Environmental services					
Sanitary Sewer System	16	-	-	-	8,516
Storm Sewer System	17	-	-	-	-
Waterworks System	18	770,000	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	520,103
Pollution Control	21	-	-	-	286,784
--	22	-	-	-	-
Subtotal	23	770,000	-	-	815,403
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	122,551
--	29	-	-	-	-
Subtotal	30	-	-	-	122,551
Social and Family Services					
General Assistance	31	2,937,265	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	71,842	-	-	-
--	35	-	-	-	-
Subtotal	36	3,009,107	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	52,829	-	762,405
Libraries	38	46,450	1,339	-	40,885
Other Cultural	39	13,412	2,660	-	148,550
Subtotal	40	59,862	56,828	-	951,840
Planning and Development					
Planning and Development	41	525	3,648	-	39,062
Commercial and Industrial	42	5,000	35,000	-	38,667
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,525	38,648	-	77,729
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,509,868	95,476	-	2,693,544

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Brockville C

For the year ended December 31, 1998.

		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	1,175,067	10,323	1,068,712	1,345,514	-	-	42,756	3,556,860
Protection to Persons and Property									
Fire	2	2,383,173	311,420	218,376	37,230	-	-	59,480	3,009,679
Police	3	3,407,929	-	347,525	23,386	-	-	110,889	3,889,729
Conservation Authority	4	-	-	-	-	109,551	-	-	109,551
Protective inspection and control	5	20,484	-	9,617	-	-	-	5,938	36,039
Emergency measures	6	3,863	-	42,308	4,460	-	-	-	50,631
Subtotal	7	5,815,449	311,420	617,826	65,076	109,551	176,307	-	7,095,629
Transportation services									
Roadways	8	1,411,297	437,956	1,408,583	955,448	-	-	467,409	3,745,875
Winter Control	9	220,879	-	259,658	-	-	-	-	480,537
Transit	10	207,736	-	125,516	-	-	-	94,390	427,642
Parking	11	154,165	8,030	90,090	82,315	-	-	47,987	382,587
Street Lighting	12	206	21,880	185,704	-	-	-	47	207,837
Air Transportation	13	797	-	88,724	114,606	-	-	95	204,222
--	14	-	-	-	-	-	-	-	-
Subtotal	15	1,995,080	467,866	2,158,275	1,152,369	-	-	324,890	5,448,700
Environmental services									
Sanitary Sewer System	16	146,458	216,810	76,040	1,172,809	-	-	26,010	1,638,127
Storm Sewer System	17	-	227,520	-	-	-	-	-	227,520
Waterworks System	18	1,292,092	187,515	1,054,564	1,280,931	-	-	26,890	3,788,212
Garbage Collection	19	-	-	286,568	312	-	-	1,490	288,370
Garbage Disposal	20	72,267	177,430	470,713	4,700	-	-	48,734	773,844
Pollution Control	21	452,098	1,940,250	653,447	150,483	-	-	29,812	3,226,090
--	22	-	-	-	-	-	-	-	-
Subtotal	23	1,962,915	2,749,525	2,541,332	2,609,235	-	-	79,156	9,942,163
Health Services									
Public Health Services	24	-	-	-	-	612,620	-	-	612,620
Public Health Inspection and Control	25	-	-	-	-	-	-	-	-
Hospitals	26	-	15,030	-	-	-	-	-	15,030
Ambulance Services	27	-	-	-	-	653,218	-	-	653,218
Cemeteries	28	126,320	-	51,361	-	-	-	19,975	197,656
--	29	-	-	-	-	-	-	-	-
Subtotal	30	126,320	15,030	51,361	-	1,265,838	-	19,975	1,478,524
Social and Family Services									
General Assistance	31	354,627	-	167,936	2,504	7,817,171	-	-	8,342,238
Assistance to Aged Persons	32	-	-	-	-	209,839	-	-	209,839
Assistance to Children	33	-	-	-	-	190,326	-	-	190,326
Day Nurseries	34	14,809	-	2,167	-	-	-	-	16,976
--	35	-	-	-	-	-	-	-	-
Subtotal	36	369,436	-	170,103	2,504	8,217,336	-	-	8,759,379
Social Housing	90	-	-	-	-	-	-	-	-
Recreation and Cultural Services									
Parks and Recreation	37	857,023	95,304	2,023,094	566,943	-	-	90,992	3,633,356
Libraries	38	367,903	136,929	137,830	51,646	-	-	250	694,558
Other Cultural	39	228,834	-	154,215	778	36,488	-	696	421,011
Subtotal	40	1,453,760	232,233	2,315,139	619,367	36,488	91,938	-	4,748,925
Planning and Development									
Planning and Development	41	387,178	-	83,352	4,966	-	-	-	475,496
Commercial and Industrial	42	148,012	114,410	317,647	30,543	-	270	-	610,882
Residential Development	43	-	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-	-
Subtotal	47	535,190	114,410	400,999	35,509	-	270	-	1,086,378
Electricity	48	-	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-	-
Total	51	13,433,217	3,900,807	9,323,747	5,829,574	9,629,213	-	-	42,116,558

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

			1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	2,086,926
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		2,889,195
Reserves and Reserve Funds	3		2,381,453
	Subtotal	4	5,270,648
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		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	Subtotal *	18	-
Grants and Loan Forgiveness			
Ontario	20		754,891
Canada	21	-	3,477
Other Municipalities	22		-
	Subtotal	23	751,414
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		21,551
Investment Income			
From Own Funds	26		-
Other	27		183,424
Donations	28		98,606
--	30		4,067
--	31		20,629
	Subtotal	32	328,277
	Total Sources of Financing	33	6,350,339
Applications			
Own Expenditures			
Short Term Interest Costs	34		23,314
Other	35		5,497,889
	Subtotal	36	5,521,203
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		749,585
	Total Applications	42	6,270,788
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	2,166,477
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	2,220,009
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		53,532
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,166,477
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Brockville C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	63	-	-	181,066
Protection to Persons and Property					
Fire	2	-	-	-	396,358
Police	3	-	-	-	234,965
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	256
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	631,579
Transportation services					
Roadways	8	754,828	-	5,172	1,288,392
Winter Control	9	-	-	-	116,945
Transit	10	-	-	-	739
Parking	11	-	-	-	100
Street Lighting	12	-	-	-	161,838
Air Transportation	13	-	-	-	83
--	14	-	-	-	-
Subtotal	15	754,828	-	5,172	1,568,097
Environmental services					
Sanitary Sewer System	16	-	-	-	700,457
Storm Sewer System	17	-	-	-	251,192
Waterworks System	18	-	-	-	1,087,301
Garbage Collection	19	-	-	-	3,283
Garbage Disposal	20	-	-	-	201,870
Pollution Control	21	-	-	-	5,996
--	22	-	-	-	-
Subtotal	23	-	-	-	2,250,099
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,463
--	29	-	-	-	-
Subtotal	30	-	-	-	1,463
Social and Family Services					
General Assistance	31	-	-	-	504
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	504
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	1,695	-	585,440
Libraries	38	-	-	-	28,179
Other Cultural	39	-	-	-	32,115
Subtotal	40	-	1,695	-	645,734
Planning and Development					
Planning and Development	41	-	-	-	836
Commercial and Industrial	42	-	-	-	16,572
Residential Development	43	-	-	-	13,560
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	30,968
Electricity	48	-	-	-	211,693
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	754,891	-	3,477	5,521,203

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brockville C

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	44,700
Police	3	823,909
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	823,909
Winter Control	9	1,706,046
Transit	10	-
Parking	11	-
Street Lighting	12	13,728
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	1,719,774
Storm Sewer System	17	766,184
Waterworks System	18	918,651
Garbage Collection	19	382,747
Garbage Disposal	20	-
Pollution Control	21	591,000
--	22	7,568,943
Subtotal	23	-
Health Services		
Public Health Services	24	10,227,525
Public Health Inspection and Control	25	24,000
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	24,000
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	460,346
Other Cultural	39	296,004
Subtotal	40	125,000
Planning and Development		
Planning and Development	41	881,350
Commercial and Industrial	42	-
Residential Development	43	484,100
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	484,100
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		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	30,000
: To Canada and agencies	2	72,612
: To other	3	14,102,746
Subtotal	4	14,205,358
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	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	14,205,358
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	13,911,742
Long term bank loans	18	191,004
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	72,612
--	24	30,000
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	46,100
Other (specify)	42	-
--	43	-
--	44	-
Total	45	46,100

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1998.

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. 1998 Debt Charges				principal		interest			
				1		2			
				\$		\$			
Recovered from the consolidated revenue fund				50	2,376,159	1,297,780			
- general tax rates				51	-	-			
- special are rates and special charges				52	24,120	15,233			
- benefiting landowners				53	132,237	55,278			
- user rates (consolidated entities)				54	-	-			
Recovered from reserve funds				55	-	-			
Recovered from unconsolidated entities				56	-	-			
- hydro				57	-	-			
- gas and telephone				58	-	-			
--				59	-	-			
--				59	-	-			
Total				78	2,532,516	1,368,291			
Line 78 includes:				90	-	-			
Financing of one-time real estate purchase				91	-	-			
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
				\$	\$	\$	\$	\$	\$
1999				60	1,206,041	493,512	1,426,684	676,497	-
2000				61	1,169,700	394,413	1,535,599	563,427	-
2001				62	946,037	293,105	1,644,963	439,752	-
2002				63	746,296	215,095	1,779,104	304,144	-
2003				64	628,870	153,434	965,830	155,022	-
2004 - 2008				65	1,324,058	185,247	832,176	93,831	-
2009 onwards				79	-	-	-	-	-
interest to be earned on sinking funds *				69	-	-	-	-	-
Downtown revitalization program				70	-	-	-	-	-
Total				71	6,021,002	1,734,806	8,184,356	2,232,673	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds									
9. Future principal payments on EXPECTED NEW debt								1	
								\$	
1999				72	-	-	-	-	-
2000				73	-	-	-	-	20,886
2001				74	-	-	-	-	79,622
2002				75	-	-	-	-	142,616
2003				76	-	-	-	-	210,178
Total				77	-	-	-	-	453,302
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	-	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year		amounts levied		supplementary taxes		pupils' fees, share of trailer licenses		total expended		amount of levy raised		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		8		9		10		11
		\$		\$		\$		\$		\$		\$		\$		\$		\$		\$
SCHOOL BOARDS																				
English Language Public DSB (specify)																				
--	62	-		10,252,049	-	261,841		-		9,990,208		9,811,094		179,114		-		9,990,208		-
--	63	-		-	-	-		-		-		-		-		-		-		-
French Language Public DSB (specify)																				
--	64	-		16,129	-	142		-		15,987		15,246		741		-		15,987		-
--	65	-		-	-	-		-		-		-		-		-		-		-
English Language Catholic DSB (specify)																				
--	93	-		2,407,425	-	49,290		-		2,358,135		2,315,280		42,855		-		2,358,135		-
--	94	-		-	-	-		-		-		-		-		-		-		-
French Language Catholic DSB (specify)																				
--	95	-		94,468	-	180		-		94,288		92,718		1,570		-		94,288		-
--	96	-		-	-	-		-		-		-		-		-		-		-
Total school boards	36	-		12,770,071	-	311,453		-		12,458,618		12,234,338		224,280		-		12,458,618		-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brockville C

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	10,673,342
Revenues		
Contributions from revenue fund	2	2,940,379
Contributions from capital fund	3	653,314
Development Charges Act	67	84,920
Lot levies and subdivider contributions	60	9,964
Recreational land (the Planning Act)	61	4,375
Investment income - from own funds	5	-
- other	6	404,474
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	4,097,426
Expenditures		
Transferred to capital fund	14	2,381,453
Transferred to revenue fund	15	776,102
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	3,157,555
Balance at the end of the year for:		
Reserves	23	2,702,800
Reserve Funds	24	8,910,413
Total	25	11,613,213
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	370,373
Contingencies	27	2,383,795
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	840,189
Sick leave	31	37,624
Insurance	32	324,052
Workers' compensation	33	-
Capital expenditure - general administration	34	222,202
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	57,745
- library	65	-
- other cultural	66	2,353
- water	38	1,425,744
- transit	39	-
- housing	40	-
- industrial development	41	682,243
- other and unspecified	42	69,553
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	5,322
--	52	14,128
--	53	46,128
--	54	7,020
Obligatory reserve funds:		
Development Charges Act	68	206,058
Lot levies and subdivider contributions	44	107,216
Recreational land (the Planning Act)	46	7,438
Parking revenues	45	373,212
Debenture repayment	47	105,314
Exchange rate stabilization	48	-
--	55	1,614,508
--	56	2,710,996
--	57	-
Total	58	11,613,213

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	10,832,635	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	121,264	
Ontario	3	257,866	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	178,684	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,676,418	business taxes
Taxes receivable			
Current year's levies	9	1,173,251	
Previous year's levies	10	470,978	92,586
Prior year's levies	11	127,203	18,816
Penalties and interest	12	128,124	12,275
Less allowance for uncollectables (negative)	13	- 114,849	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	4,403,132	
Other current assets	18	848,206	portion of line 20
Capital outlay to be recovered in future years	19	14,205,358	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	1,200,148	-
Total	21	35,508,418	

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	4,035				
Ontario	27	464,142				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	6,279,678				
Other	32	-				
Other current liabilities	33	91,411				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	5,538,805				
- special area rates and special charges	35	-				
- benefitting landowners	36	117,585				
- user rates (consolidated entities)	37	364,612				
Recoverable from Reserve Funds	38	8,184,356				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	11,613,213				
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	659,459				
Libraries	49	24,645				
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	2,166,477				
Total	59	35,508,418				

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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STATISTICAL DATA

For the year ended December 31, 1998.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	8
Non-line Department Support Staff	2	44
Fire	3	34
Police	4	52
Transit	5	6
Public Works	6	55
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	12
Libraries	11	7
Planning	12	8
Total	13	226

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	10,642,977
Employee benefits	15	2,176,125
		1,008,114
		97,650

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	31,694,846
Previous years' tax	17	1,236,430
Penalties and interest	18	342,267
Subtotal	19	33,273,543
Discounts allowed	20	28,660
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	35,218
- recoverable from upper tier	90	-
- recoverable from school boards	91	30,889
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions		
- refunds	27	-
- other	28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
- deferrals	92	-
- cancellations	93	-
- other	94	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	8,452
- recoverable from upper tier	96	-
- recoverable from school boards	97	6,987
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
Total reductions	29	33,383,749
Amounts added to the tax roll for collection purposes only	30	42,342
Business taxes written off under subsection 441(1) of the Municipal Act	81	65,872

		1
4. Tax due dates for 1998 (lower tier municipalities only)		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19,980,302
Due date of last installment (YYYYMMDD)	33	-
Final billings: Number of installments	34	1
Due date of first installment (YYYYMMDD)	35	19,980,930
Due date of last installment (YYYYMMDD)	36	-
		\$
Supplementary taxes levied with 1999 due date	37	-

	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 1999	58	5,153,952	292,000	-
in 2000	59	3,977,740	-	800,000
in 2001	60	4,294,502	-	800,000
in 2002	61	4,217,995	-	800,000
in 2003	62	4,619,684	-	800,000
Total	63	22,263,873	292,000	3,200,000

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

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STATISTICAL DATA

For the year ended December 31, 1998.

		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	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	6,788	1,329,873	1,665,934	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
			number of residential units	1998 billings residential units	all other properties	
			1	2	3	
				\$	\$	
Sewer						
In this municipality		44	6,778	1,327,873	977,123	
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	1,289,283	
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, 1997		67	-	-	-	
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	34,312,011	34,998,251	35,698,216	36,055,198
						36,776,302
13. Municipal procurement this year						
			1	2		
				\$		
Total construction contracts awarded		85	30	2,421,041		
Construction contracts awarded at \$100,000 or greater		86	6	1,848,957		

ANALYSIS OF USER FEES

Municipality

Brockville C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	2	1 Other 2(specify)	2		139,433	Per Capita
	11	2 Hour		1	227,229	0
	20	3 Other 1(specify)		1	457,830	Per Vehicle-
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
	Subtotal	20				
		21			824,492	
All other user fees		22			1,869,052	
	Total	23			2,693,544	

1998 FINANCIAL INFORMATION RETURN

Municipality

Brockville C

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)	2							
Properties increasing:								
No. of properties affected within class	(#)	3	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	5	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	8	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#)	13	-	-	-	-		
Cross class funding (1=Yes; 0=No)	14							
Properties increasing:								
No. of properties affected within class	(#)	15	-	-	-	-		
Total adjustments for the year	(\$)	16	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	17	-	-	-	-		
- per cent value	(%)	18	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-		
Properties decreasing:								
No. of properties affected within class	(#)	20	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	22	-	-	-	-		
- per cent value	(%)	23	-	-	-	-		
Phase-in rate	(%)	24	-	-	-	-		
2. Rebate programs under section 442.2 of the Municipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
		1	2	3	4	5	6	
No. of years of the program	(#)	25	-	-	-	-	-	
Total no. of properties in class	(#)	26	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	34	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	36	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	81	-	-	-	65	-
Budgetary levy change	(%)	39	4	3	-	-	3	-
Properties increasing:								
No. of properties affected within class	(#)	40	35	346	-	-	57	-
Total tax increase phase-ins for year	(\$)	41	65,271	395,187	-	-	171,528	-
Total tax adjustments for the year	(\$)	42	5,933	858,282	-	-	306,078	-
Properties decreasing:								
No. of properties affected within class	(#)	43	46	164	-	-	8	-
Percentage used to determine decrease phase-in	(%)	44	96	43	-	-	41	-
Total tax decrease phase-ins for year	(\$)	45	137,309	559,838	-	-	152,024	-
Total tax adjustments for the year	(\$)	46	5,933	768,796	-	-	221,466	-