

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 2036

MUNICIPALITY OF: Clarence-Rockland C

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Clarence-Rockland C

1
3

For the year ended December 31, 1998.

		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	12,880,894	4,662,932	4,103,027	4,114,935
Direct water billings on ratepayers -- own municipality	2	986,786	-		986,786
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	342,371	-		342,371
-- other municipalities	5	-	-		-
Subtotal	6	14,210,051	4,662,932	4,103,027	5,444,092
PAYMENTS IN LIEU OF TAXATION					
Canada	7	12,867	3,034	-	9,833
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	81,028	23,407		57,621
Ontario Enterprises					
Ontario Housing Corporation	12	15,252	6,910	2,488	5,854
Ontario Hydro	13	16,585	3,913	-	12,672
Liquor Control Board of Ontario	14	5,533	2,971	-	2,562
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	131,265	40,235	2,488	88,542
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,468,000			1,468,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	180,139			180,139
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,648,139			1,648,139
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	725,365			725,365
Canada specific grants	30	18,143			18,143
Other municipalities - grants and fees	31	10,019			10,019
Fees and service charges	32	1,155,022			1,155,022
Subtotal	33	1,908,549			1,908,549
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	208,062	-	-	208,062
Rents, concessions and franchises	36	-			-
Fines	37	11,688			11,688
Penalties and interest on taxes	38	222,702			222,702
Investment income - from own funds	39	131,625			131,625
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	1,066			1,066
Contributions from capital fund	43	2,531			2,531
Contributions from reserves and reserve funds	44	647,059			647,059
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	60,000			60,000
--	48	-			-
Subtotal	50	1,284,733	-	-	1,284,733
TOTAL REVENUE	51	19,182,737	4,703,167	4,105,515	10,374,055

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Clarence-Rockland C

2LT - SB
48

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	3,052,730	647,903	147,980	333,169	1,923,678
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	26,404	4,176	1,283	1,169	19,776
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	28,204	4,883	167	2,540	20,614
Managed Forest	0.115000	620	114	15	81	410
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,107,958	657,076	149,445	336,959	1,964,478
Subtotal Commercial		869,703	354,500	31,553	143,588	340,062
Subtotal Industrial		75,529	30,786	2,740	12,470	29,533
Pipeline	-	10,732	4,375	389	1,772	4,196
Other	-	13,322	5,430	483	2,200	5,209
Supplementary Taxes		25,783	7,141	1,849	2,744	14,049
Subtotal levied by tax rate		4,103,027	1,059,308	186,459	499,733	2,357,527
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		4,103,027	1,059,308	186,459	499,733	2,357,527

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Clarence-Rockland 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	-	-	-	33,243
Protection to Persons and Property					
Fire	2	-	-	-	325
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,935
Emergency measures	6	247,944	-	-	6,074
Subtotal	7	247,944	-	-	12,334
Transportation services					
Roadways	8	-	13,474	10,019	17,619
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	13,474	10,019	17,619
Environmental services					
Sanitary Sewer System	16	-	-	-	199,105
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	21,566
Garbage Collection	19	13,850	-	-	9,906
Garbage Disposal	20	-	-	-	68,805
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,850	-	-	299,382
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	417,264	4,669	-	256,889
--	35	-	-	-	-
Subtotal	36	417,264	4,669	-	256,889
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,760	-	-	404,681
Libraries	38	40,482	-	-	58
Other Cultural	39	-	-	-	-
Subtotal	40	42,242	-	-	404,739
Planning and Development					
Planning and Development	41	-	-	-	46,433
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,065	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	84,383
--	46	-	-	-	-
Subtotal	47	4,065	-	-	130,816
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	725,365	18,143	10,019	1,155,022

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

Clarence-Rockland C

4
8

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	520,859	45,977	294,438	647,822	-	-	1,509,096
Protection to Persons and Property								
Fire	2	122,741	27,403	91,868	-	-	-	242,012
Police	3	-	-	1,232,000	-	-	-	1,232,000
Conservation Authority	4	-	-	-	-	22,663	-	22,663
Protective inspection and control	5	223,665	-	20,858	-	-	-	244,523
Emergency measures	6	145,079	-	158,542	-	-	-	303,621
Subtotal	7	491,485	27,403	1,503,268	-	22,663	-	2,044,819
Transportation services								
Roadways	8	449,968	124,382	719,666	445,183	-	-	1,739,199
Winter Control	9	66,815	-	138,974	-	-	-	205,789
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	986	3,546	89,672	6,045	-	-	100,249
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	517,769	127,928	948,312	451,228	-	-	2,045,237
Environmental services								
Sanitary Sewer System	16	4,199	720,707	264,410	93,459	-	-	1,082,775
Storm Sewer System	17	388	-	-	-	-	-	388
Waterworks System	18	87,266	281,353	548,689	96,213	-	-	1,013,521
Garbage Collection	19	127,681	-	129,168	-	-	-	256,849
Garbage Disposal	20	11,836	-	366,720	145,465	-	-	524,021
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	231,370	1,002,060	1,308,987	335,137	-	-	2,877,554
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	529,899	-	131,293	7,002	-	-	668,194
--	35	-	-	-	-	-	-	-
Subtotal	36	529,899	-	131,293	7,002	-	-	668,194
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	368,039	26,232	390,711	145,661	-	-	930,643
Libraries	38	99,002	-	65,516	-	-	-	164,518
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	467,041	26,232	456,227	145,661	-	-	1,095,161
Planning and Development								
Planning and Development	41	140,872	-	32,792	15,254	-	-	188,918
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	9,625	9,835	-	-	19,460
Tile Drainage and Shoreline Assistance	45	-	97,649	-	-	-	-	97,649
--	46	-	-	-	-	-	-	-
Subtotal	47	140,872	97,649	42,417	25,089	-	-	306,027
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,899,295	1,327,249	4,684,942	1,611,939	22,663	-	10,546,088

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

5
9

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	774,624
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	411,610
Reserves and Reserve Funds	3	58,951
Subtotal	4	470,561
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	248,418
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	248,418
Grants and Loan Forgiveness		
Ontario	20	206,822
Canada	21	14,770
Other Municipalities	22	-
Subtotal	23	221,592
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	55,629
--	31	-
Subtotal	32	55,629
Total Sources of Financing	33	996,200
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,038,057
Subtotal	36	1,038,057
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	2,531
Total Applications	42	1,040,588
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	819,012
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	147,943
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	671,069
--	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	819,012
* - 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

Clarence-Rockland C

6
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	169,240	-	-	222,910
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	14,771	14,770	-	429,542
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	6,045
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	14,771	14,770	-	435,587
Environmental services					
Sanitary Sewer System	16	-	-	-	14,558
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	128,586
Garbage Collection	19	-	-	-	30,900
Garbage Disposal	20	-	-	-	114,566
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	288,610
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	7,002
--	35	-	-	-	-
Subtotal	36	-	-	-	7,002
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	46,618
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	46,618
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	15,254	-	-	30,509
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	7,557	-	-	6,821
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	22,811	-	-	37,330
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	206,822	14,770	-	1,038,057

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Clarence-Rockland C

7
11

For the year ended December 31, 1998.

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	283,737
Police	3	97,711
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	97,711
Winter Control	9	345,205
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	345,205
Storm Sewer System	17	6,664,243
Waterworks System	18	-
Garbage Collection	19	2,330,546
Garbage Disposal	20	11,636
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	9,006,425
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	253,085
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	199,156
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	199,156
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	199,238
Subtotal	47	-
Electricity	48	199,238
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland 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	199,238
: To Canada and agencies	2	-
: To other	3	10,185,319
Subtotal	4	10,384,557
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	10,384,557
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	385,239
Long term bank loans	18	9,876,668
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	122,650
--	24	-
\$		
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	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above		
- par value of this amount in _____	27	-
- par value of this amount in _____	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
	29	-
Ontario Clean Water Agency - sewer		
	30	-
- water	31	-
\$		
4. Actuarial balance of own sinking funds at year end		
	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee		
	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)		
	42	-
--	43	-
--	44	-
Total	45	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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			
- general tax rates	50	177,195	50,346
- special are rates and special charges	51	-	-
- benefiting landowners	52	75,665	21,984
- user rates (consolidated entities)	53	455,447	546,612
Recovered from reserve funds	54	11,070	15,937
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	57	-	-
--	56	-	-
--	58	-	-
--	59	-	-
Total	78	719,377	634,879
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
		\$	\$	\$	\$	\$	\$
1999	60	540,183	569,511	11,769	15,236	-	-
2000	61	503,549	542,502	12,514	14,492	-	-
2001	62	526,508	514,501	13,306	13,700	-	-
2002	63	526,527	484,875	14,148	12,858	-	-
2003	64	505,297	455,568	14,148	11,963	-	-
2004 - 2008	65	2,598,804	1,844,004	90,754	44,279	-	-
2009 onwards	79	4,930,604	1,300,304	96,446	12,480	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	10,131,472	5,711,265	253,085	125,008	-	-

* 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
2001			74
2002			75
2003			76
Total			77

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

Clarence-Rockland C

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,631,306	31,626	4,662,932	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		40,235	-	40,235	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,671,541	31,626	4,703,167	4,662,932	-	40,235	-	4,703,167	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	4,671,541	31,626	4,703,167	4,662,932	-	40,235	-	4,703,167	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

9LT

13

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	-	1,053,181	7,141	-	1,060,322	1,059,308	1,014	-	1,060,322	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	184,701	1,849	-	186,550	186,459	91	-	186,550	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	497,398	2,744	-	500,142	499,733	409	-	500,142	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	2,344,452	14,049	-	2,358,501	2,357,527	974	-	2,358,501	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	4,079,732	25,783	-	4,105,515	4,103,027	2,488	-	4,105,515	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Clarence-Rockland C

10
15

For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	2,086,709
Revenues		
Contributions from revenue fund	2	1,200,329
Contributions from capital fund	3	-
Development Charges Act	67	249,600
Lot levies and subdivider contributions	60	132,616
Recreational land (the Planning Act)	61	11,360
Investment income - from own funds	5	91,399
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,685,304
Expenditures		
Transferred to capital fund	14	58,951
Transferred to revenue fund	15	647,059
Charges for long term liabilities - principal and interest	16	27,007
--	63	39,856
--	20	-
--	21	-
Total expenditure	22	772,873
Balance at the end of the year for:		
Reserves	23	1,207,861
Reserve Funds	24	1,791,278
Total	25	2,999,139
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	467,139
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	295,600
- sanitary and storm sewers	36	260,376
- parks and recreation	64	132,450
- library	65	-
- other cultural	66	-
- water	38	6,167
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	80,476
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	1,469,264
Lot levies and subdivider contributions	44	260,349
Recreational land (the Planning Act)	46	8,184
Parking revenues	45	19,134
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	2,999,139

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,742,967	1,905
Accounts receivable			portion of cash not in chartered banks
Canada	2	78,861	
Ontario	3	158,247	
Region or county	4	-	
Other municipalities	5	10,000	
School Boards	6	-	portion of taxes
Waterworks	7	534,406	receivable for
Other (including unorganized areas)	8	272,051	business taxes
Taxes receivable			
Current year's levies	9	904,898	
Previous year's levies	10	231,371	8,188
Prior year's levies	11	145,569	6,698
Penalties and interest	12	145,895	3,149
Less allowance for uncollectables (negative)	13	- 4,896	- 2,896
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	100,983	portion of line 20
Capital outlay to be recovered in future years	19	10,384,557	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	172,234	22,381
Total	21	14,877,143	

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

11
16

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	320,573				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	24,594				
Other municipalities	29	-				
School Boards	30	1,333				
Trade accounts payable	31	1,061,978				
Other	32	-				
Other current liabilities	33	1,031,672				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	937,445				
- special area rates and special charges	35	6,344,543				
- benefitting landowners	36	199,238				
- user rates (consolidated entities)	37	2,650,246				
Recoverable from Reserve Funds	38	253,085				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	122,650				
Reserves and reserve funds	41	2,999,139				
Accumulated net revenue (deficit)						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	4,396				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	1,653				
Libraries	49	1,008				
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	819,012				
Total	59	14,877,143				

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

12
17

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	-
Fire	3	-
Police	4	2
Transit	5	-
Public Works	6	19
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	14
Parks and Recreation	10	7
Libraries	11	2
Planning	12	4
Total	13	56

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,854,176	646,907
Employee benefits	15	353,328	-

		1	
			\$
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	11,972,852	
Previous years' tax	17	828,928	
Penalties and interest	18	197,279	
Subtotal	19	12,999,059	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	8,082	
- recoverable from upper tier	90	7,033	
- recoverable from school boards	91	20,222	
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	-	
- recoverable from upper tier	96	-	
- recoverable from school boards	97	-	
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
Total reductions	29	13,034,396	
Amounts added to the tax roll for collection purposes only	30	140,036	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
			\$
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,306	
Due date of last installment (YYYYMMDD)	33	19,980,430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,980,904	
Due date of last installment (YYYYMMDD)	36	19,981,002	
Supplementary taxes levied with 1999 due date	37	57,409	

		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	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland C

12
17

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	18,409		14,988
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	3,847	928,971	57,815
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	3,039	311,644	30,727
	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			122,650
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	242,200	-	242,200
	Approved in 1998	68	-	248,418	248,418
	Financed in 1998	69	-	248,418	248,418
	No long term financing necessary	70	-	-	-
	Approved but not financed as at December 31, 1998	71	242,200	-	242,200
	Applications submitted but not approved as at December 31, 1998	72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
		73	-	-	-
13. Municipal procurement this year					
				1	2
				\$	
Total construction contracts awarded		85	-	-	-
	Construction contracts awarded at \$100,000 or greater	86	-	-	-

ANALYSIS OF USER FEES

Municipality

Clarence-Rockland 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	
	5	1		35	143,870	Application	
	20	2		2	68,805	Rates depend	
	34	3	Day	50	27	254,487	Minimum = \$5
	37	4	Hour	48	100	271,185	0
		5					
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
	Subtotal	21			738,347		
All other user fees		22			416,675		
	Total	23			1,155,022		

1998 FINANCIAL INFORMATION RETURN

Municipality

Clarence-Rockland 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	14	-	-	-	17	-
Budgetary levy change	(%)	39	1	1	-	-	1	-
Properties increasing:								
No. of properties affected within class	(#)	40	3	287	-	-	15	-
Total tax increase phase-ins for year	(\$)	41	2,538	86,921	-	-	8,190	-
Total tax adjustments for the year	(\$)	42	1,280	205,170	-	-	37,709	-
Properties decreasing:								
No. of properties affected within class	(#)	43	11	61	-	-	2	-
Percentage used to determine decrease phase-in								
Total tax decrease phase-ins for year	(\$)	44	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	45	3,981	41,888	-	-	317	-
Total tax adjustments for the year	(\$)	46	15,396	62,623	-	-	343	-