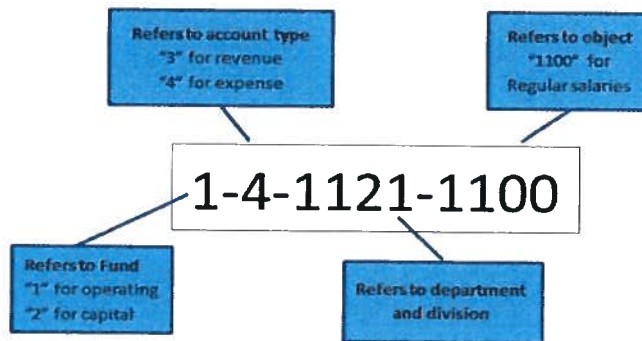


How to use the Budget Book

Each tab of the budget book includes a table of contents that describes the content of that section. The first two items of each section includes a "Summary of Budget by Division" within the department. Revenue and expense details are provided for each division within the department.

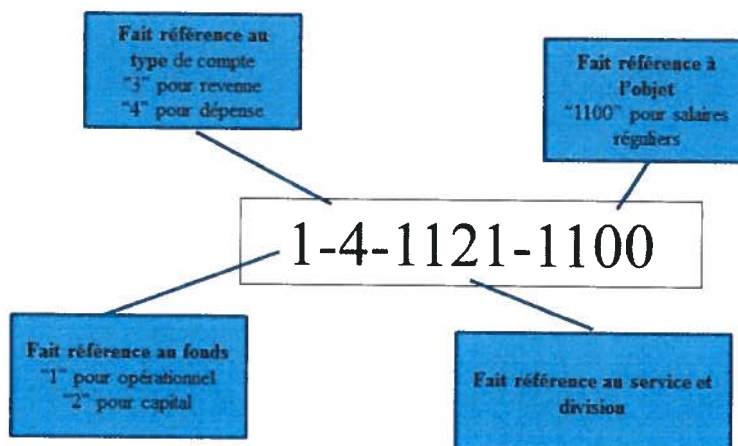
In order to guide Council in reviewing the budget book, the City's account coding structure is described in the graphic below.



Comment utiliser ce livre

Chaque onglet du livre budgétaire comprend une table des matières qui décrit le contenu de la section. Les deux premiers éléments de chaque section comprennent un "Résumé du budget par service" à l'intérieur du département. Les recettes et les détails des dépenses sont fournis pour chaque section à l'intérieur du département.

Afin de guider le Conseil dans sa révision du livre budgétaire, la structure de codage de la municipalité est décrite dans le graphique ci-dessous.



2016 OPERATING BUDGET

For Period Ending 31-Oct-2016



Clarence-Rockland

	2014		2015		2015		2016		VARIANCE	
	YEAR END	YEAR TO DATE	BUDGET	FORECAST	BUDGET	AMOUNT	VARIANCE %			
CORPORATE REVENUE AND EXPENDITURE	-15,605,332.59	-17,886,672.30	-15,284,602.00	-15,182,428.50	-15,172,832.00	111,770.00	-0.01			
CITY COUNCIL	384,059.72	252,613.67	299,966.00	318,261.03	353,809.10	53,843.10	0.18			
CAO	1,530,624.45	683,232.25	901,356.42	951,569.08	761,290.93	-140,065.49	-0.16			
CORPORATE SERVICES	451,793.75	770,924.31	880,812.58	975,372.14	1,277,831.74	397,019.16	0.45			
FINANCE	1,365,215.21	1,075,094.40	1,513,986.00	1,274,904.07	1,540,471.23	26,485.23	0.02			
COMMUNITY SERVICES	860,492.21	1,043,107.51	1,229,144.00	1,147,022.77	1,446,912.03	217,768.03	0.18			
DAYCARE	868,032.08	762,740.06	28,614.00	464,369.63	-51,025.44	-79,639.44	-2.78			
PROTECTIVE SERVICES	5,217,853.35	3,733,636.27	5,183,669.00	5,163,713.53	5,324,048.31	140,379.31	0.03			
INFRASTRUCTURE AND PLANNING	4,786,349.84	3,847,885.24	4,904,957.00	4,896,066.65	4,725,603.55	-179,353.45	-0.04			
TRANSIT	650,787.98	463,265.21	342,097.00	578,875.98	309,149.00	-32,948.00	-0.10			
PUBLIC LIBRARY	37,692.21	277,789.01	0.00	56,562.74	0.00	0.00	0.00			
Report Totals	547,568.21	-4,976,384.37	0.00	644,289.12	515,258.45	515,258.45	0.00			

**City of / Cité de Clarence-Rockland
Budget 2016**

Information Clé du FIR/ Key Financial Information Return (FIR) Data						
Item	Schedule	2009	2010	2011	2012	2013
Schedule 70: CONSOLIDATED STATEMENT OF FINANCIAL POSITION						
Cash and cash equivalents	70	3 196 144	161 093	10 949 059	14 239 012	10 788 130
Accounts receivable	70	6 196 290	14 294 448	7 055 080	4 439 943	5 250 986
Taxes receivable	70	1 648 170	1 816 099	2 288 609	2 836 561	2 930 456
Debt Recoverable from Others	70	85 474	101 013	9 060 268	8 797 513	8 463 278
Other financial assets	70	208 634				
TOTAL Financial Assets	70	11 334 712	16 372 653	29 353 016	30 313 029	27 432 850
Liabilities						
Accounts Payable	70	7 489 605	14 438 713	11 791 326	11 383 282	12 817 578
Temporary loans	70		1 540 000			
Deferred revenue	70	6 025 388	10 471 056	9 259 506	10 328 117	6 452 134
Long term liabilities	70	17 893 624	16 681 901	28 289 239	26 482 609	22 511 177
TOTAL Liabilities	70	31 408 617	43 131 670	49 340 071	48 194 008	41 780 889
Non-financial assets						
Tangible Capital Assets	70	124 302 305	122 547 661	141 744 532	140 827 112	143 847 032
Inventories of Supplies	70	18 284	8 968	18 860	32 267	63 048
Construction in progress	70	4 340 382				
Prepaid Expenses	70	97 915	60 889	88 905	38 347	99 256
Total Non-Financial Assets	70	128 758 886	122 617 518	141 852 297	140 897 726	144 009 336
Total Accumulated Surplus/(Deficit)	70	108 684 981	95 858 501	121 865 242	123 016 747	129 661 297
Analysis of the Accumulated Surplus						
Equity in Tangible Capital Assets	70	74 793 673	105 865 750	113 503 113	114 381 462	121 364 774
Reserves and Reserve Funds	70	3 182 217	3 162 599	4 586 590	5 197 706	5 850 979
General Surplus/ (Deficit)	70	79 487	53 232	450 927	660 204	693 928
Transit operations	70	-	-	-	-	-
Water operations	70	31 022	-	-	54 555	282 892
Wastewater operations	70	63 213	72 451	72 451	167 842	442 686
Solid waste operations	70	-	111 023	181 297	330 655	446 102
						668 972

**City of / Cité de Clarence-Rockland
Budget 2016**

Information Clé du FIR/ Key Financial Information Return (FIR) Data								
Item	Schedule	2009	2010	2011	2012	2013	2014	
Libraries	70	-	6 542 -	30 411	56 871	66 310	77 852	40 160
Unfinanced TCA & Operations	70	-	3 968 205 -	11 320 884 -	1 195 738 -	1 618 876 -	4 953 777 -	7 890 850
Unfinanced internal debt	70	-	1 401 613 -	2 055 259 -	3 241 393 -	3 259 108 -	1 936 586 -	1 205 476
Long term receivable	70	-	-	-	8 921 124	8 618 567	8 313 447	7 846 645
Unfinanced debt -WCB	70	-	-	-	1 470 000 -	1 582 570 -	921 000 -	1 563 000
Total Accumulated Surplus	70	72 695 507	95 858 501	121 865 242	123 016 747	129 661 297	130 021 296	
Schedule 10 - CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE								
Taxation - Own Purposes	10	9 928 128	11 057 008	15 613 216	14 312 280	15 511 838	16 896 656	
Payments-In-Lieu of Taxation	10	66 698	66 486	80 111	82 649	83 556	80 956	
Subtotal	10	9 994 826	11 123 494	15 693 327	14 394 929	15 595 394	16 977 612	
Ontario Unconditional Grants								
Ontario Municipal Partnership Fund (OMPF)	10	2 247 000	1 797 600	1 617 900	1 456 200	1 310 600	1 115 100	
Conditional grants	10							
Ontario conditional grants	10	576 322	499 478	1 104 173	662 517	466 950	504 598	
Ontario Grants for Tangible Capital Assets	10	2 597 919	11 560 490	5 227 085	-	25 000	5 132	
Canada conditional grants	10	16 151	7 445	7 942	10 563	94 813	283 476	
Canada Grants for Tangible Capital Assets	10	1 839 038	9 655 000	5 018 046	-	636 634	138 119	
Deferred revenue earned (Canada Gas Tax)	10	-	-	-	804 546	-	-	
Subtotal	10	5 029 430	21 722 413	11 357 246	1 477 626	1 223 397	2 046 425	
Revenue from other municipalities for Tangible Capital Assets								
Revenue from other municipalities	10	-	786 107 -	786 107	-	29 000	1 772 092	
Total User Fees and Service Charges	10	1 435 422	1 461 029	1 478 258	1 573 718	1 799 535	1 772 092	
Licences and permits	10	8 799 511	9 758 938	15 538 867	10 759 288	11 006 009	11 383 697	
Fines and penalties	10	67 677	73 693	81 154	102 882	110 451	99 267	
Other fines	10	26 073	21 810	22 006	22 246	35 659	3 173	

**City of / Cité de Clarence-Rockland
Budget 2016**

Information Clé du FIR/ Key Financial Information Return (FIR) Data							
Item	Schedule	2009	2010	2011	2012	2013	2014
Penalties and interest on taxes	10	222 936	251 711	303 373	343 214	402 722	433 357
Subtotal	10	249 009	273 521	325 379	365 460	438 381	15 463 678
Other revenue							
Investment income	10	69 850	60 349	92 531	136 220	159 952	132 916
Interest earned on reserves and reserve funds	10	-	-	-	11 428	8 799	8 987
Gain/Loss on sale of land & capital assets.	10	-	178 860	1 724 648	16 020	127 577	20 870
Deferred revenue earned (Development Charges)	10	1 858 965	1 999 336	1 595 059	1 758 778	5 454 653	2 450 082
Deferred revenue earned (Recreational land)	10	-	40 554	49 384	-	40 000	16 494
Other Deferred revenue earned	10	-	-	-	-	615 610	640 094
Donations.	10	895 336	64 355	73 649	180 798	551 586	53 213
Donated Tangible Capital Assets	10	-	43 569	-	-	-	-
Sale of publications, equipment, etc	10	689	1 009	1 475	11 538	2 864	7 253
Other	10	76 672	79 659	106 439	70 795	9 170	-
Other	10	16 287	14 497	13 649	8 666	160 119	745 167
Other	10	106 192	92 000	3 803	345 175	-	-
Other- Contribution from residents	10	-	37 787	-	-	-	-
Subtotal	10	2 859 310	2 254 255	211 341	1 817 028	6 875 176	4 033 336
Total revenues	10	30 682 185	49 251 050	45 517 365	31 947 131	38 387 943	36 748 959

**City of / Cité de Clarence-Rockland
Budget 2016**

Solde des emprunts et la limite de la dette de la ville/ Outstanding debt and the City's debt limit							
Item	Schedule	2009	2010	2011	2012	2013	2014

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