



AGENDA

Council -Special Meeting

4:30 PM - Thursday, January 19, 2023
Municipal Office

	Page
1. CALL TO ORDER	
2. DISCLOSURE OF PECUNIARY INTEREST	
3. MINUTES	
4. BUSINESS ARISING FROM THE MINUTES	
5. DELEGATIONS & TIMED EVENTS	
6. CORRESPONDENCE	
7. STAFF REPORTS	
7.1. 2023 Budget Discussions 2023 Budget Discussions - Pdf	2 - 32
8. BY-LAWS	
9. NEW BUSINESS	
10. CLOSED SESSION	
11. RISE AND REPORT	
12. BY-LAW CONFIRMING PROCEEDINGS	
13. ADJOURNMENT	



Council -Special Staff Report

To: Mayor Ferguson and Members of Council
Subject: 2023 Budget Discussions
Meeting: Council -Special - 19 Jan 2023
Department: Treasury
Staff Contact: Stephen Ikert, Treasurer

Recommendation:

That Council and Staff discuss the major issues affecting the 2023 budget and that Council give Staff direction on the priorities for 2023 and for this Council Term.

Background:

See attached Budget Discussion presentation and related attachments.

ATTACHMENTS:

[2023 BUDGET DISCUSSION - January 19, 2023](#)
[Brooke-Alvinston - Municipal Financial Profile](#)
[Brooke-Alvinston - Financial Indicator Review](#)



BROOKE-ALVINSTON

2023 MUNICIPAL BUDGET DISCUSSIONS

January 19, 2023

2023 BUDGET DISCUSSION AGENDA

- Brooke-Alvinston - Municipal Financial Profile as of 2021
- Brooke-Alvinston - Municipal Financial Indicators as of 2021
- 2022 Results
- Items affecting our 2023 Operating Budget
- Items affecting our 2023 Capital Budget
- Conclusions and Council's Direction

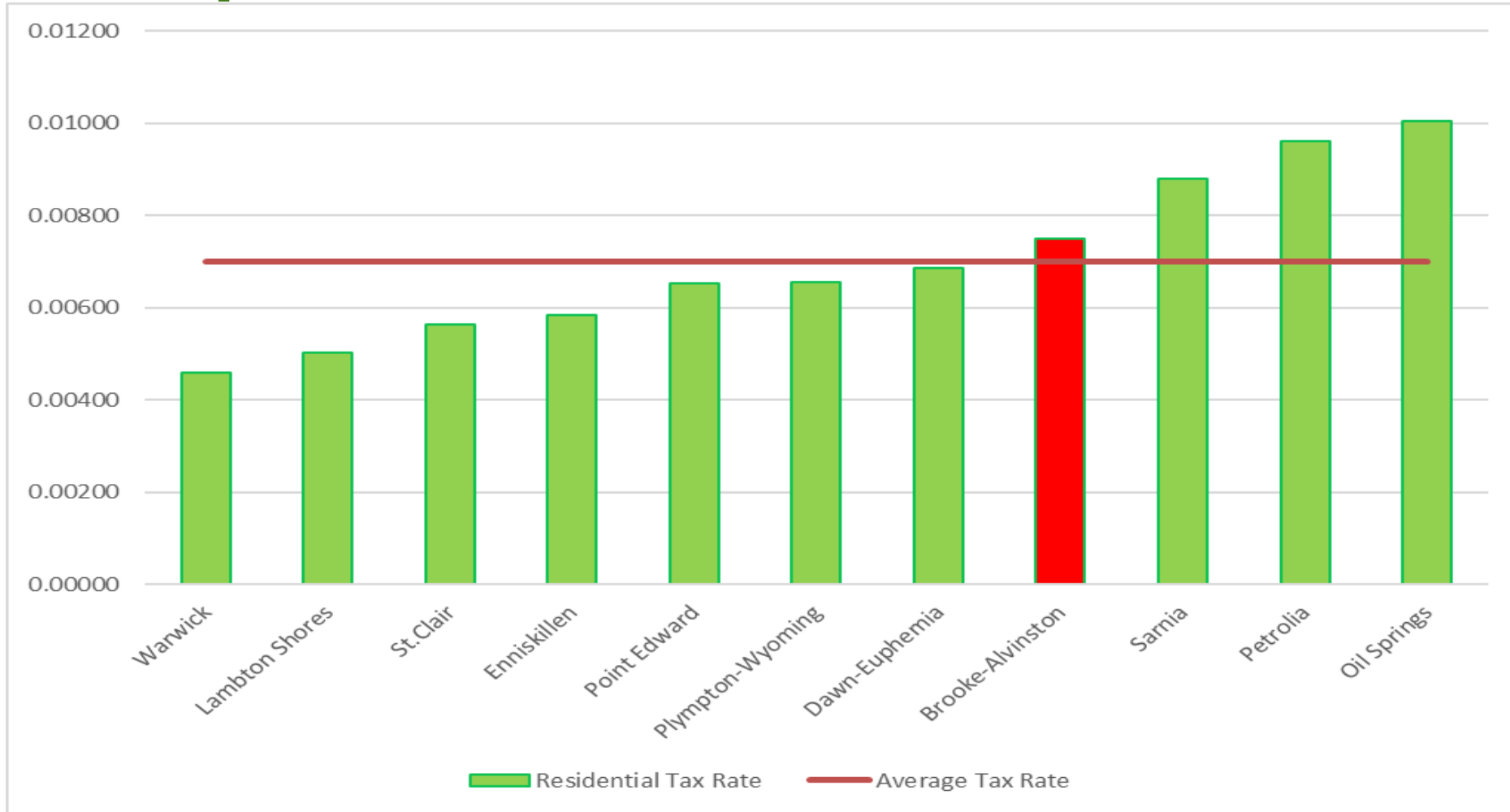
ONTARIO MUNICIPAL AFFAIRS & HOUSING

2021 Key Financial Indicators (Compared with other Southern Lower Tier Municipalities)	Ranges	Year	Brooke-Alvinston	Average Southern Municipalities	Level of Risk
SUSTAINABILITY INDICATORS					
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10 to 15% High: >15%	2020	4.6%	8.5%	LOW
		2021	3.8%	7.2%	LOW
Net Financial Assets or Net Debt as a % of Own Source Revenues	Low: > -50% Mod: -50 to -100% High: < -100%	2020	65.2%	57.4%	LOW
		2021	36.0%	59.1%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10 to 20% High: < 10%	2020	69.6%	87.4%	LOW
		2021	54.9%	89.7%	LOW
Cash Ratio (Total Cash & Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2020	7.07:1	5.52:1	LOW
		2021	2.42:1	5.91:1	LOW
FLEXIBILITY INDICATORS					
Debt Servicing as a % of Total Revenues	Low: < 5% Mod: 5% to 10% High: > 10%	2020	4.7%	3.2%	LOW
		2021	2.2%	3.0%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets	Low: < 50% Mod: 50 to 75% High: > 75%	2020	51.9%	46.5%	MODERATE
		2021	47.3%	47.6%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2020	21.3%	17.2%	LOW
		2021	72.5%	16.3%	LOW

BROOKE-ALVINSTON - OTHER 2021 FACTS

- ▶ Population per 2021 census - 2,359 - slight drop from previous years.
- ▶ We are small compared to other southern Ontario municipalities (less than ½ the size; less than ½ the budget; less than ½ total taxes; less than ½ the assessment base.
- ▶ We pay lower property taxes than the average southern Ontario household
 - ▶ \$1,943 vs. \$2,530 even though we are one of the higher ones in Lambton County
- ▶ Although our debt level is lower than other southern Ontario municipalities, our debt burden per household is higher than others - \$1,819 vs \$1,102.

County of Lambton - 2022 Lower Tier Comparative Residential Tax Rates



2022 RESULTS

MUNICIPALITY OF BROOKE-ALVINSTON

2022 Budget to Actual Comparison

To December 31, 2022

ALL DEPARTMENTS

	OPERATING				CAPITAL				TOTAL				
	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	2022 Total Budget	2022 YTD Budget	2022 YTD Actual	YTD Over/Under	% of Total budget Used
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
EXPENDITURES													
GENERAL GOVERNMENT													
1 COUNCIL	44,410	44,410	39,933	4,477				-	44,410	44,410	39,933	4,477	89.9%
2 COUNCIL SUPPORT	188,525	188,525	182,842	5,683				-	188,525	188,525	182,842	5,683	97.0%
3 ADMINISTRATION	349,000	349,000	327,742	21,258	60,000	60,000	40,725	19,275	409,000	409,000	368,467	40,533	90.1%
	581,935	581,935	550,517	31,418	60,000	60,000	40,725	19,275	641,935	641,935	591,242	50,693	92.1%
PROTECTION SERVICES													
4 FIRE - ALVINSTON	247,550	247,550	212,476	35,074	470,000	470,000	464,529	5,471	717,550	717,550	677,005	40,545	94.3%
6 FIRE - WATFORD	5,340	5,340	4,868	472				-	5,340	5,340	4,868	472	91.2%
7 FIRE CHIEF & INSPECTOR	55,750	55,750	45,667	10,083				-	55,750	55,750	45,667	10,083	81.9%
8 POLICE	394,056	394,056	382,880	11,176				-	394,056	394,056	382,880	11,176	97.2%
9 CONSERVATION AUTHORITY	24,223	24,223	24,223	-				-	24,223	24,223	24,223	-	100.0%
10 INSPECTIONS & CONTROL	49,900	49,900	47,100	2,800				-	49,900	49,900	47,100	2,800	94.4%
11 EMERGENCY MEASURES	5,500	5,500	4,944	556				-	5,500	5,500	4,944	556	89.9%
	782,319	782,319	722,157	60,162	470,000	470,000	464,529	5,471	1,252,319	1,252,319	1,186,686	65,633	94.8%
TRANSPORTATION SERVICES													
12 ROADS - MATERIALS & SERVICES	735,500	735,500	548,282	187,218	532,775	532,775	384,406	148,369	1,268,275	1,268,275	932,688	335,587	73.5%
13 PUBLIC WORKS OVERHEAD	703,553	703,553	667,017	36,535				-	703,553	703,553	667,017	36,535	94.8%
14 VEHICLES & EQUIP	167,550	167,550	203,950	(36,400)	156,000	156,000	6,238	149,762	323,550	323,550	210,188	113,362	65.0%
15 SNOW REMOVAL	29,500	29,500	32,022	(2,522)				-	29,500	29,500	32,022	(2,522)	108.5%
16 STREET LIGHTS - ALVINSTON	13,000	13,000	10,541	2,459				-	13,000	13,000	10,541	2,459	81.1%
17 STREET LIGHTS - INWOOD	6,750	6,750	6,639	111				-	6,750	6,750	6,639	111	98.4%
	1,655,853	1,655,853	1,468,451	187,402	688,775	688,775	390,644	298,131	2,344,628	2,344,628	1,859,095	485,533	79.3%
ENVIRONMENTAL													
18 STORM SEWER	68,252	68,252	68,252	-				-	68,252	68,252	68,252	-	100.0%
19 WASTE COLLECTION/DISPOSAL	88,750	88,750	89,727	(977)				-	88,750	88,750	89,727	(977)	101.1%
20 RECYCLING	80,350	80,350	80,348	2				-	80,350	80,350	80,348	2	100.0%
	237,352	237,352	238,327	(974)	-	-	-	-	237,352	237,352	238,327	(974)	100.4%
HEALTH													
21 HOSPITAL/CEMETERIES - DONATIONS	5,750	5,750	5,750	-				-	5,750	5,750	5,750	-	100.0%
22 CEMETERY OPERATIONS	85,700	85,700	87,126	(1,426)				-	85,700	85,700	87,126	(1,426)	101.7%
	91,450	91,450	92,876	(1,426)	-	-	-	-	91,450	91,450	92,876	(1,426)	101.7%

2022 RESULTS

MUNICIPALITY OF BROOKE-ALVINSTON					OPERATING					CAPITAL					TOTAL					
2022 Budget to Actual Comparison					2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	!	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	!	2022 Total Budget	2022 YTD Budget	2022 YTD Actual	YTD Over/Under	!	% of Total budget Used
To December 31, 2022					(1)	(2)	(3)	(4)	!	(5)	(6)	(7)	(8)	!	(9)	(10)	(11)	(12)	!	(13)
RECREATION AND CULTURAL																				
23	REC & CANADA DAY	18,250	18,250	20,653	(2,403)	-	-	5,179	(5,179)	18,250	18,250	25,833	(7,583)	18,250	18,250	25,833	(7,583)	141.5%		
24	COMMUNITY CENTER -ARENA	458,630	458,630	445,202	13,428	88,000	88,000	79,032	8,968	546,630	546,630	524,234	22,396	546,630	546,630	524,234	22,396	95.9%		
25	COMMUNITY CENTER - CONCESSION	1,500	1,500	2,837	(1,337)				-	1,500	1,500	2,837	(1,337)	1,500	1,500	2,837	(1,337)	189.2%		
26	INWOOD REC	6,930	6,930	7,710	(780)	35,000	35,000	53,888	(18,888)	41,930	41,930	61,597	(19,667)	41,930	41,930	61,597	(19,667)	146.9%		
27	LIBRARY - ALVINSTON	8,495	8,495	6,799	1,696	-	-	-	-	8,495	8,495	6,799	1,696	8,495	8,495	6,799	1,696	80.0%		
28	LIBRARY - INWOOD	6,685	6,685	4,683	2,002	-	-	-	-	6,685	6,685	4,683	2,002	6,685	6,685	4,683	2,002	70.0%		
		500,490	500,490	487,884	12,606	123,000	123,000	138,099	(15,099)	623,490	623,490	625,983	(2,493)	623,490	623,490	625,983	(2,493)	100.4%		
PLANNING AND DEVELOPMENT																				
29	PLANNING & ZONING	35,000	35,000	24,515	10,485				-	35,000	35,000	24,515	10,485	35,000	35,000	24,515	10,485	70.0%		
30	COMMERCIAL INDUSTRIAL	13,000	13,000	7,421	5,579	-	-	-	-	13,000	13,000	7,421	5,579	13,000	13,000	7,421	5,579	57.1%		
31	POST OFFICE	48,000	48,000	39,649	8,351				-	48,000	48,000	39,649	8,351	48,000	48,000	39,649	8,351	82.6%		
32	AGRICULTURE & REFORESTATION	38,000	38,000	25,770	12,230				-	38,000	38,000	25,770	12,230	38,000	38,000	25,770	12,230	67.8%		
33	MUNICIPAL DRAIN LOANS	-	-	-	-				-	-	-	-	-	-	-	-	-	-		
34	MUNICIPAL DRAIN WORK	470,000	470,000	666,147	(196,147)				-	470,000	470,000	666,147	(196,147)	470,000	470,000	666,147	(196,147)	141.7%		
35	TILE DRAIN LOANS	6,000	6,000	5,084	916				-	6,000	6,000	5,084	916	6,000	6,000	5,084	916	84.7%		
		610,000	610,000	768,587	(158,587)	-	-	-	-	610,000	610,000	768,587	(158,587)	610,000	610,000	768,587	(158,587)	126.0%		
OTHER/RESERVES																				
36	RESERVES	87,188	87,188	162,188	(75,000)				-	87,188	87,188	162,188	(75,000)	87,188	87,188	162,188	(75,000)	186.0%		
37	RESERVE FUNDS	-	-	-	-				-	-	-	-	-	-	-	-	-	-		
		87,188	87,188	162,188	(75,000)	-	-	-	-	87,188	87,188	162,188	(75,000)	87,188	87,188	162,188	(75,000)	186.0%		
38	TOTAL EXPENDITURES	4,546,587	4,546,587	4,490,987	55,600	1,341,775	1,341,775	1,033,998	307,777	5,888,362	5,888,362	5,524,984	363,378	5,888,362	5,888,362	5,524,984	363,378	93.8%		

2022 RESULTS

MUNICIPALITY OF BROOKE-ALVINSTON

2022 Budget to Actual Comparison

	OPERATING				!	CAPITAL				!	TOTAL				!	% of Total budget Used
	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under		2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under		2022 Total Budget	2022 YTD Budget	2022 YTD Actual	YTD Over/Under		
To December 31, 2022	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
REVENUES																
FEES AND CHARGES																
39 GENERAL GOVERNMENT	11,200	11,200	17,965	6,765	-	-	-	-	11,200	11,200	17,965	6,765	160.4%			
41 PROPERTY INSPECTION & CONTROL	45,500	45,500	52,393	6,893	-	-	-	-	45,500	45,500	52,393	6,893	115.2%			
42 TRANSPORTATION	2,500	2,500	9,410	6,910	-	-	-	-	2,500	2,500	9,410	6,910	376.4%			
43 WASTE COLLECTION & RECYCLING	-	-	899	899	-	-	-	-	-	-	899	899	0.0%			
44 CEMETERY	85,700	85,700	87,126	1,426	-	-	-	-	85,700	85,700	87,126	1,426	101.7%			
45 COMMUNITY CENTER - ALVINSTON	155,800	155,800	194,506	38,706	-	-	-	-	155,800	155,800	194,506	38,706	124.8%			
46 COMMUNITY CENTER - CONCESSION	2,100	2,100	3,377	1,277	-	-	-	-	2,100	2,100	3,377	1,277	160.8%			
48 CANADA DAY	13,250	13,250	15,403	2,153	-	-	-	-	13,250	13,250	15,403	2,153	116.3%			
49 PLANNING FEES	9,500	9,500	10,254	754	-	-	-	-	9,500	9,500	10,254	754	107.9%			
50 HANGING BASKETS/COMMUNITY GROUP	2,860	2,860	2,925	65	-	-	-	-	2,860	2,860	2,925	65	102.3%			
51 POST OFFICE	60,000	60,000	50,533	(9,467)	-	-	-	-	60,000	60,000	50,533	(9,467)	84.2%			
52 AGRICULTURE & REFORESTATION	5,000	5,000	-	(5,000)	-	-	-	-	5,000	5,000	-	(5,000)	0.0%			
53 MUNICIPAL DRAIN BILLINGS	330,000	330,000	491,147	161,147	-	-	-	-	330,000	330,000	491,147	161,147	148.8%			
54 TILE DRAIN LOANS	6,000	6,000	5,084	(916)	-	-	-	-	6,000	6,000	5,084	(916)	84.7%			
	729,410	729,410	941,024	211,614	-	-	-	-	729,410	729,410	941,024	211,614	129.0%			
MUNICIPAL																
55 ALVINSTON FIRE	48,528	48,528	22,090	(26,438)	75,200	75,200	67,544	(7,656)	123,728	123,728	89,634	(34,094)	72.4%			
57 COUNTY POLICING & OTHER GRANTS	11,910	11,910	11,910	-	-	-	-	-	11,910	11,910	11,910	-	100.0%			
58 DONATIONS	-	-	250	250	-	-	19,450	19,450	-	-	19,700	19,700	0.0%			
	60,438	60,438	34,250	(26,188)	75,200	75,200	86,994	11,794	135,638	135,638	121,244	(14,394)	89.4%			
ONTARIO																
59 OCIF	-	-	-	-	273,665	273,665	-	(273,665)	273,665	273,665	-	(273,665)	0.0%			
60 COVID FUNDING	-	-	-	-	28,331	28,331	24,988	(3,343)	28,331	28,331	24,988	(3,343)	88.2%			
62 PROVINCIAL - Modernization	-	-	-	-	29,384	29,384	20,569	(8,815)	29,384	29,384	20,569	(8,815)	0.0%			
63 PROVINCIAL - ICIP - COVID-19	-	-	-	-	20,000	20,000	20,000	-	20,000	20,000	20,000	-	100.0%			
64 OMRFA DRAIN SUPERINTENDENT	15,000	15,000	12,554	(2,446)	-	-	-	-	15,000	15,000	12,554	(2,446)	83.7%			
65 OMAFRA - DRAIN SUBSIDIES	140,000	140,000	175,000	35,000	-	-	-	-	140,000	140,000	175,000	35,000	125.0%			
68 OMPF	521,700	521,700	521,700	-	-	-	-	-	521,700	521,700	521,700	-	100.0%			
	676,700	676,700	712,903	36,203	351,380	351,380	65,557	(285,823)	1,028,080	1,028,080	778,460	(249,620)	75.7%			

2022 RESULTS

MUNICIPALITY OF BROOKE-ALVINSTON

2022 Budget to Actual Comparison

To December 31, 2022

CANADA

	OPERATING				CAPITAL				TOTAL				% of Total budget Used
	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	2022 Total Budget	2022 YTD Budget	2022 YTD Projected	YTD Over/Under	2022 Total Budget	2022 YTD Budget	2022 YTD Actual	YTD Over/Under	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
70 CANADA - ICIP - COVID-19	-	-	-	-	80,000	80,000	80,000	-	80,000	80,000	80,000	-	100.0%
72 FEDERAL CANADA DAY	5,000	5,000	5,250	250				-	5,000	5,000	5,250	250	105.0%
73 FEDERAL CANADA HEALTHY COMMUNITI	62,188	62,188	67,188	5,000				-	62,188	62,188	67,188	5,000	
	67,188	67,188	72,438	5,250	80,000	80,000	80,000	-	147,188	147,188	152,438	5,250	103.6%
74 LICENCES, PERMITS, RENTS	14,283	14,283	16,707	2,424				-	14,283	14,283	16,707	2,424	117.0%
75 FINES AND PENALTIES	45,000	45,000	44,772	(228)				-	45,000	45,000	44,772	(228)	99.5%
76 OTHER REVENUES	34,000	34,000	68,259	34,259				-	34,000	34,000	68,259	34,259	200.8%

AREA RATINGS

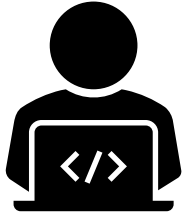
77 ALVINSTON AREA RATING	46,832	46,832	47,857	1,024				-	46,832	46,832	47,857	1,024	102.2%
78 INWOOD AREA RATING	14,934	14,934	14,434	(500)				-	14,934	14,934	14,434	(500)	96.7%
	61,766	61,766	62,291	524	-	-	-	-	61,766	61,766	62,291	524	100.8%

RESERVES/RESERVE FUNDS/FINANCING

79 RESERVES	409,150	409,150	114,776	(294,374)	215,000	215,000	135,000	(80,000)	624,150	624,150	249,776	(374,374)	40.0%
80 FINANCING/OTHER				-			4,000	4,000	-	-	4,000	4,000	
	409,150	409,150	114,776	(294,374)	215,000	215,000	139,000	(76,000)	624,150	624,150	253,776	(370,374)	40.7%

TAXATION

81 GENERAL TAXATION	3,123,847	3,123,847	3,123,847	0				-	3,123,847	3,123,847	3,123,847	0	100.0%
82 ADJUSTMENTS/WRITE-OFFS	(90,000)	(90,000)	(74,322)	15,678				-	(90,000)	(90,000)	(74,322)	15,678	82.6%
83 SUPPLEMENTAL	20,000	20,000	18,374	(1,626)				-	20,000	20,000	18,374	(1,626)	91.9%
84 UTILITY TRANSMISSION	15,000	15,000	18,116	3,116				-	15,000	15,000	18,116	3,116	120.8%
	3,068,847	3,068,847	3,086,014	17,168	-	-	-	-	3,068,847	3,068,847	3,086,014	17,168	100.6%
85 TOTAL REVENUES	5,166,782	5,166,782	5,153,433	(13,349)	721,580	721,580	371,552	(350,028)	5,888,362	5,888,362	5,524,985	(363,377)	93.8%
86 NET REVENUE OVER EXPENDITURES	620,195	620,195	662,446	42,251	(620,195)	(620,195)	(662,446)	(42,251)	-	-	0	0	7.1%



ITEMS AFFECTING OUR GENERAL OPERATING BUDGET



- ▶ General Inflation is up over 6%
- ▶ Wages -the total wage budget is up approximately \$73,000 or 6% due to:
 - ▶ Cost of living increases (Council and Staff)
 - ▶ Performance Appraisal raises
 - ▶ Hiring more full-time staff for Parks & Rec (higher wages, benefits, etc.)
 - ▶ Now obligated allow all part-time staff to participate in OMERS.
- ▶ Insurance Costs
 - ▶ Up 17% - approximately \$36,000 more over 2022.
- ▶ Fuel costs are up
 - ▶ In 2022 we were approximately \$30,000 overbudget on fuel.
- ▶ OMPF funding is down another \$67,000 or 13%
- ▶ The Community Center costs at least \$250,000 more to operate than the revenue that is generated. Do we raise fees or have everyone pay through tax increases?
- ▶ Overall, either have to draw from Reserves, raise Taxes, or raise User Fees to compensate for these factors.

ITEMS AFFECTING OUR GENERAL CAPITAL BUDGET



► Fire

- Committed to paying for the balance of the fire truck ordered last year (\$330,000).
- Would like to make drainage improvements in yard, office upgrades, and equipment purchases totaling approximately 50,000.

► Transportation

- Ordered a new plow truck for 360,000 - delivery expected late 2023.
 - In need of a new grader - quoted cost is approx. \$630,000 with trade.
 - LaSalle Line West continued rebuilding needs to be completed. How does Council want to proceed? Piece meal or rebuild all in one year (\$300k vs 900k gavel costs)? Same with repaving... quote to repave only the section rebuilt last year is approximately \$450,000.
 - Rokeby Line West is also breaking up. What is Council's thought on this road?
 - Plans to replace/improve drainage on Railroad Line West. When would Council like to proceed with this work?
- Capital Funding - Have almost \$900,000 in dedicated capital funding between OCIF and CCBF that has been saved that can be used or saved for future - can only be used for infrastructure.

► Recreation

- Aging building, equipment means capital replacements will need to continue
 - Have ordered a new oven ~ \$12,000
 - Would like to improve referee room ~ \$10,000
 - Would like to replace interior steel doors ~ \$9,500
 - Need to replace some tables and chairs ~ \$10,000
 - Would like to add an additional lawnmower for efficiency ~ \$21,350
 - Bleachers needed for Inwood ~ \$23,000
- What are Councils thoughts on Community Center Expansion Plans
 - All capital expansion (even if 100% funded by outside sources (grants donations, etc.) inevitably require more funds to operate and maintain than the existing facilities.

► Summary

- This budget will be challenging
- What kind of direction does Council want to give staff with respect to:
 - Operations - do we cut back services to reduce spending?
 - Capital do we defer desired/planned capital spending?
 - Do we continue to deplete reserves?
 - Do we borrow to complete capital purchases?
 - What kind tax increase do you want to see?
- Approximately every \$31,000 of increased spending or reduced revenues will mean a 1% increase in the budget requirements which will either be funded through:
 - Taxes
 - Reserves
 - Borrowing, or
 - User Fees

MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

Date Prepared:	December 16, 2022
MSO Office:	Western
Prepared By:	Carole Sauvé

2021 FIR Load Status:	Accepted Clean
Last Updated:	December 2, 2022

2021 Households:	1,043
2021 Population:	2,359
2022 MFCI Index: *8	3.9

Median Household Income (2016) : *4	67,456
2022 Annual Repayment Limit:	894,279
Borrowing Capacity 7% over 10 yrs:	6,281,038

STATISTICAL INFORMATION

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Population *3	2,411	2,415	2,411	2,410	2,359	6,875	39,953	-2.1%	0.0%	-0.2%	0.2%
Households *3	994	1,060	1,051	1,043	1,043	3,510	16,050	0.0%	-0.8%	-0.8%	6.6%
Municipal Expenses *7	\$ 4,939,050	\$ 5,493,349	\$ 5,241,825	\$ 5,179,032	\$ 5,329,182	\$ 11,391,376	\$ 131,792,447	2.9%	-1.2%	-4.6%	11.2%
Own Source Revenues	\$ 4,049,505	\$ 4,519,762	\$ 4,399,821	\$ 4,486,266	\$ 4,604,804	\$ 10,825,286	\$ 106,725,270	2.6%	2.0%	-2.7%	11.6%
Own Source Revenue per Household	\$ 4,074	\$ 4,264	\$ 4,186	\$ 4,301	\$ 4,415	\$ 3,243	\$ 3,778	2.6%	2.7%	-1.8%	4.7%
Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	72.4%	73.9%	78.3%	71.8%	52.6%	78.5%	73.5%	-26.7%	-8.2%	6.0%	2.0%
Total Revenues	\$ 5,590,087	\$ 6,119,578	\$ 5,621,023	\$ 6,246,780	\$ 8,752,165	\$ 13,790,622	\$ 160,321,308	40.1%	11.1%	-8.1%	9.5%
Annual Repayment Limit	\$ 730,158	\$ 735,484	\$ 792,693	\$ 915,652	\$ 863,719	\$ 2,728,376	\$ 19,525,041	-5.7%	15.5%	7.8%	0.7%
Own Purpose Taxation	\$ 2,740,697	\$ 2,889,112	\$ 2,934,504	\$ 3,041,181	\$ 3,158,712	\$ 6,918,545	\$ 61,986,235	3.9%	3.6%	1.6%	5.4%
Direct Water Billings as % of Gross Water Expenditures	87.9%	98.5%	82.0%	101.0%	94.0%	73.5%	65.2%				
Taxable Res. Assessment as a % of Total Taxable Assessment	40.2%	41.0%	42.0%	42.9%	42.0%	80.9%	78.9%				

DISCOUNTED WEIGHTED ASSESSMENT *1 (Source: Financial Information Return)

	2017	2018	2019	2020	2021	2021 AVERAGES FOR:	
						South - LT - Counties - Rural	PROVINCE
Taxable	333,221,157	345,005,963	375,715,338	403,913,650	400,199,464	1,195,842,825	8,965,388,660
PIL	1,118,754	1,150,767	1,182,780	1,214,794	1,214,794	16,001,324	118,019,349
Total	334,339,911	346,156,730	376,898,119	405,128,444	401,414,257	1,211,844,149	9,083,408,009

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MUNICIPAL FINANCIAL PROFILES

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RESIDENTIAL TAXES

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
# of Residential Households	1,016	1,014	1,015	1,006	998	3,518	11,878	-0.8%	-0.9%	0.1%	-0.2%
Avg Municipal Property Taxes Per Avg Residential Household	\$ 1,595	\$ 1,674	\$ 1,773	\$ 1,881	\$ 1,943	\$ 2,530	\$ 2,561	3.3%	6.1%	5.9%	4.9%
Avg Total Property Taxes per Avg Residential Household	\$ 1,820	\$ 1,900	\$ 2,008	\$ 2,122	\$ 2,186	\$ 2,924	\$ 2,951	3.0%	5.7%	5.7%	4.4%
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	2.7%	2.8%	3.0%	3.1%	3.2%	4.1%	4.5%				
# of Residential Households Excluding Recreational Properties (Excl. RDUs)	1,016	1,014	1,015	1,006	998	2,873	11,414	-0.8%	-0.9%	0.1%	-0.2%
Avg Municipal Property Taxes Per Avg Residential Household (Excl. RDUs)	\$ 1,595	\$ 1,674	\$ 1,773	\$ 1,881	\$ 1,943	\$ 2,512	\$ 2,540	3.3%	6.1%	5.9%	4.9%
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs)	\$ 1,820	\$ 1,900	\$ 2,008	\$ 2,122	\$ 2,186	\$ 2,902	\$ 2,923	3.0%	5.7%	5.7%	4.4%
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	2.7%	2.8%	3.0%	3.1%	3.2%	4.1%	4.4%				

RESIDENTIAL TAX RATES *2 (Source: Financial Information Return)

	2017	2018	2019	2020	2021	21/20 %	20/19 %	19/18 %	18/17 %
Lower / Single-Tier General Rate	0.0079268	0.0078357	0.0074882	0.0073071	0.0074874	2.5%	-2.4%	-4.4%	-1.1%
Upper-Tier General Rate	0.0044609	0.0044422	0.0043677	0.0043706	0.0044458	1.7%	0.1%	-1.7%	-0.4%
Education Rate	0.0017900	0.0017000	0.0016100	0.0015300	0.0015300	0.0%	-5.0%	-5.3%	-5.0%

TAXES RECEIVABLE

	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Total Taxes Receivable less Allowance for Uncollectibles	\$ 335,116	\$ 341,803	\$ 263,444	\$ 271,073	\$ 227,361	\$ 919,489	\$ 4,394,535	-16.1%	2.9%	-22.9%	2.0%
Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	6.3%	6.1%	4.6%	4.6%	3.8%	7.2%	8.0%				
Current Year Taxes Receivable as % of Total Taxes Receivable	58.0%	60.1%	67.1%	59.3%	75.5%	60.2%	57.9%				
Working & Contingency Reserves and Discretionary Reserve Funds as % of Current Yr Taxes Rec.	438.4%	426.6%	699.6%	716.9%	706.6%	374.3%	402.2%				
Previous and Prior Years Taxes Receivable as % of Total Taxes Receivable	36.7%	33.6%	28.7%	34.8%	21.3%	30.7%	31.9%				

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MUNICIPAL FINANCIAL PROFILES

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GRANTS

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Total Unconditional Grants	\$ 1,007,500	\$ 877,600	\$ 914,937	\$ 741,600	\$ 660,349	\$ 1,105,813	\$ 7,987,690	-11.0%	-18.9%	4.3%	-12.9%
Ontario Municipal Partnership Fund	\$ 1,007,500	\$ 877,600	\$ 772,300	\$ 678,100	\$ 594,100	\$ 973,341	\$ 1,158,302	-12.4%	-12.2%	-12.0%	-12.9%
As % of Municipal Expenses	20.4%	16.0%	14.7%	13.1%	11.1%	9.9%	9.4%				
Other	\$ -	\$ -	\$ 142,637	\$ 63,500	\$ 66,249	\$ 132,472	\$ 6,829,388	4.3%	-55.5%	0.0%	0.0%
Total Ontario Conditional Grants	\$ 198,071	\$ 305,341	\$ 107,262	\$ 616,681	\$ 1,305,291	\$ 657,355	\$ 24,544,414	111.7%	474.9%	-64.9%	54.2%
As a % of Municipal Expenses	4.0%	5.6%	2.0%	11.9%	24.5%	6.4%	10.9%				
Total Ontario Conditional and Unconditional Grants											
As a % of Municipal Expenses	24.4%	21.5%	19.5%	26.2%	36.9%	15.5%	24.7%				

COVID - 19

COVID-19 Municipal Operating Funding Allocations - Actual

	2020	2021	TOTAL
- Phase 1 Allocation	\$ 63,500		
- Phase 2 Application Based Allocation	\$ -		
- Phase 2 2021 Allocation		\$ 17,000	
2021 Provincial COVID-19 Recovery Funding for Municipalities		\$ 44,249	
Total COVID-19 Municipal Operating Funding	\$ 63,500	\$ 61,249	\$ 124,749

COVID-19 Municipal Funding - Amounts Recognized

	2020	2021	TOTAL
Safe Restart Agreement - Municipal Operating Funding	\$ 63,500	\$ 17,000	\$ 80,500
Provincial COVID-19 Recovery Funding for Municipalities		\$ 44,249	\$ 44,249
TOTAL COVID-19 MUNICIPAL OPERATING FUNDING RECOGNIZED	\$ 63,500	\$ 61,249	\$ 124,749
		Funding not recognized:	\$ -
Safe Restart Agreement - Public Transit Funding	\$ -	\$ -	\$ -
Social Services Relief Fund (SSRF)	\$ -	\$ -	\$ -

* Note: Because a municipality has recognized all of their funding, does not necessarily mean that they have used all of their funding. Some may still be in a reserve / reserve fund.

	2020	2021
Total COVID-19 Expenses as reported on SLC 42 6009 01	\$ 20,900	\$ 61,249

TOTAL DEBT BURDEN

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Total Debt Burden	\$ 2,036,963	\$ 1,851,213	\$ 1,603,150	\$ 1,394,748	\$ 1,896,788	\$ 3,641,479	\$ 65,971,353	36.0%	-13.0%	-13.4%	-9.1%
Per Household	\$ 2,049	\$ 1,746	\$ 1,525	\$ 1,337	\$ 1,819	\$ 1,102	\$ 1,350	36.0%	-12.3%	-12.7%	-14.8%
Debt Servicing Cost	\$ 357,209	\$ 278,539	\$ 310,587	\$ 292,800	\$ 194,317	\$ 441,097	\$ 6,964,140	-33.6%	-5.7%	11.5%	-22.0%

Ministry of Municipal Affairs and Housing

MUNICIPAL FINANCIAL PROFILES

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Lambton Co

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Per Household	\$ 359	\$ 263	\$ 296	\$ 281	\$ 186	\$ 131	\$ 180	-33.6%	-5.0%	12.5%	-26.9%
As a % of Municipal Expenses	7.2%	5.1%	5.9%	5.7%	3.6%	3.6%	3.8%				
As a % of Own Purpose Taxation	13.0%	9.6%	10.6%	9.6%	6.2%	6.5%	7.0%				
As a % of Own Source Revenue	8.8%	6.2%	7.1%	6.5%	4.2%	3.9%	4.3%				
As a % of Total Revenues (Less Donated TCAs)	6.4%	4.6%	5.5%	4.7%	2.2%	3.0%	3.2%				
Debt Service Coverage Ratio (Target: Ratio >= 2)	4	5	4	7	23	56	45				

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MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

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LIABILITIES (Including Post-Employment Benefits)

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Temp. Loans for Current Purposes as % of Municipal Expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%	0.1%				
Post-Employment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,175	\$ 26,493,104	0.0%	0.0%	0.0%	0.0%
Total Reserves and Reserve Funds for Post-Employment Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,429	\$ 5,316,923	0.0%	0.0%	0.0%	0.0%

RESERVES AND RESERVE FUNDS

	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Total Reserves	\$ 2,263,013	\$ 2,107,044	\$ 3,182,044	\$ 3,592,554	\$ 2,631,279	\$ 6,672,095	\$ 36,919,198	-26.8%	12.9%	51.0%	-6.9%
Total Discretionary Reserve Funds	\$ 68,709	\$ 92,647	\$ 117,130	\$ 13,681	\$ 292,870	\$ 3,969,557	\$ 46,623,807	2040.7%	-88.3%	26.4%	34.8%
Total Reserves and Discretionary Reserve Funds	\$ 2,331,722	\$ 2,199,691	\$ 3,299,174	\$ 3,606,235	\$ 2,924,149	\$ 10,641,652	\$ 83,543,004	-18.9%	9.3%	50.0%	-5.7%
Per Household	\$ 2,346	\$ 2,075	\$ 3,139	\$ 3,458	\$ 2,804	\$ 3,127	\$ 3,230	-18.9%	10.1%	51.3%	-11.5%
As a % of Total Taxes Receivable	628.7%	582.6%	1102.7%	1128.5%	1194.2%	1441.3%	1479.3%				
As a % of Municipal Expenses	47.2%	40.0%	62.9%	69.6%	54.9%	89.7%	76.4%				
As a % of Own Purpose Taxation	85.1%	76.1%	112.4%	118.6%	92.6%	150.4%	133.9%				

FINANCIAL ASSETS

	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Net Financial Assets or Net Debt as a % of Total Revenues (Less Donated TCAs)	28.7%	29.6%	45.0%	46.8%	19.0%	46.5%	44.7%				
Net Financial Assets or Net Debt as a % of Own Source Revenues	39.7%	40.1%	57.6%	65.2%	36.0%	59.1%	61.1%				
Net Working Capital as a % of Municipal Expenses	57.9%	51.6%	71.6%	71.4%	59.1%	94.1%	79.8%				
Net Book Value of Capital Assets as a % of Cost of Capital Assets	50.7%	50.0%	48.9%	48.8%	52.6%	53.8%	53.6%				
Asset Sustainability Ratio (Target: > 90%)	122.8%	137.0%	49.6%	126.4%	594.7%	155.5%	171.4%				
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	49.2%	49.9%	51.2%	51.9%	47.3%	47.6%	47.4%				

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MUNICIPAL FINANCIAL PROFILES

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SURPLUS / DEFICIT

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:		21/20 %	20/19 %	19/18 %	18/17 %
						South - LT - Counties - Rural	PROVINCE				
Annual Surplus / (Deficit) (Less Donated TCAs)	\$ 526,880	\$ 458,949	\$ 296,703	\$ 957,410	\$ 3,338,271	\$ 1,917,619	\$ 21,832,916	248.7%	222.7%	-35.4%	-12.9%
Annual Surplus / (Deficit) (Less Donated TCAs) Adjusted for Ontario Budget Reg. 284/09)	\$ 1,100,608	\$ 1,101,562	\$ 911,879	\$ 1,615,427	\$ 4,264,398	\$ 3,884,023	\$ 36,138,952	164.0%	77.2%	-17.2%	0.1%
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	13.0%	10.2%	6.7%	21.3%	72.5%	16.3%	19.3%				
Current Ratio (Target: >= 100%)	437.2%	654.0%	925.8%	1005.5%	454.7%	751.3%	688.7%				

OTHER INDICATORS

	2017	2018	2019	2020	2021	2021 AVERAGES FOR:	
						South - LT - Counties - Rural	PROVINCE
Rates Coverage Ratio (Target: >=40%)	74.3%	74.4%	76.5%	79.7%	80.2%	81.0%	75.4%
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	2.74:1	3.44:1	6.45:1	7.07:1	2.42:1	5.91:1	5.4:1
Operating Balance as a % of Total Revenues (Less Donated TCAs) ⁵	9.4%	7.5%	5.3%	15.3%	38.1%	13.5%	14.0%
Cumulative Annual Growth Rate ⁶	1.4%	3.9%	0.7%	2.3%	14.1%	1.0%	1.2%
Interest Payments as a % of Total Revenues (Less Donated TCAs)	1.4%	1.1%	1.1%	0.9%	0.5%	0.7%	0.7%

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VULNERABILITY MEASURES

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	2017	2018	2019	2020	2021	2021 AVERAGES FOR:					
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Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	72.4%	73.9%	78.3%	71.8%	52.6%	78.5%	73.5%	-26.7%	-8.2%	6.0%	2.0%
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Avg Municipal Property Taxes Per Avg Residential Household as a % of Median Household Income (Tax Effort)	\$ 1,595	\$ 1,674	\$ 1,773	\$ 1,881	\$ 1,943	\$ 2,530	\$ 2,561	3.3%	6.1%	5.9%	4.9%
	2.7%	2.8%	3.0%	3.1%	3.2%	4.1%	4.5%				

SUPPLEMENTARY INDICATORS OF SUSTAINABILITY, FLEXIBILITY AND VULNERABILITY

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4:

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider, at a minimum, the elements of sustainability, flexibility and vulnerability.
- Vulnerability in this context may be seen as the degree to which a municipality is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Vulnerability is an important element of financial condition because it provides insights into a municipality's reliance on funding sources outside its direct control or influence and its exposure to risks. A municipality whose vulnerability is relatively low has greater control over its financial condition.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

ADDITIONAL NOTES ON WHAT FINANCIAL MEASURES MAY INDICATE:

Own Source Revenue as a % of Total Revenues (Less TCAs)

Indicates the extent to which a municipality has a high proportion of revenues for its own sources, reducing its impact to a change in transfers from other levels of government.

Own Source Revenue per Household

Indicates the demand for resources and the municipality's ability and willingness to provide resources.

Average Municipal Property Taxes per Average Residential Household

Indicates the level of taxes on residential households for municipal purposes.

Average Municipal Property Taxes per Average Residential Household as a % of Average Household Income

Indicates the portion of a ratepayer's income used to pay municipal property taxes.

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 This information is not intended to be used on its own and should be used in conjunction with other financial information and resources available.

NOTES

- 1* 2016 assessment use phase-in assessment based on 2012 property values. 2017 , 2018 , 2019 and 2020 assessment uses phase-in assessment based on 2016 property values.
- 2* Average tax rates are calculated where necessary when amalgamations occur.
- 3* Household and Population data are as reported by the municipality on Schedule 02 of the FIR.
- 4* Median Household Income - Source: Ministry of Finance - Statistics Canada's measure of median income for all private households in 2015.
- 5* Total Revenues include revenues from other municipalities.
- 6* The Cumulative Annual Growth Rate has been measured over a three year period. Infrastructure Ontario uses a five year period.
- 7* Total Municipal Expenses exclude amounts for other municipalities
- 8* MFCI index - Source: Ministry of Finance (2022 OMPF Calculation). This index is available for northern and rural municipalities only.

NUMBER OF MUNICIPALITIES IN COMPARISON GROUPS

	South - LT - Counties -Rural	Province
2017	148	444
2018	148	444
2019	148	444
2020	146	435
2021	113	365

MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

Date Prepared:	December 16, 2022
MSO Office:	Western
Prepared By:	Carole Sauvé

2021 FIR Load Status:	Accepted Clean
Last Updated:	December 2, 2022

2021 Households:	1,043
2021 Population:	2,359
2022 MFCI Index: *8	3.9

Median Household Income (2016) : *4	67,456
2022 Annual Repayment Limit:	894,279
Borrowing Capacity 7% over 10 yrs:	6,281,038

CALCULATIONS

STATISTICAL INFORMATION

Population *3	SLC 02 0041 01
Households *3	SLC 02 0040 01
Municipal Expenses *7	SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07
Own Source Revenues	SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04
Own Source Revenue per Household	Own Source Revenues / SLC 02 0040 01
Own Source Revenue as a % of Total Revenues (Less Donated TCAs)	Own Source Revenues / (SLC 10 9910 01 - SLC 10 1831 01)
Total Revenues	SLC 10 9910 01
Annual Repayment Limit	The annual repayment limit is calculated annually as per Ontario regulation 403/02. To view the full calculation of the annual repayment limit, please go to the FIR website. https://efis.fma.csc.gov.on.ca/fir/ViewARL.htm
Own Purpose Taxation	ARLs for all municipalities (except the City of Toronto) are posted here as they are made available. SLC 10 0299 01
Direct Water Billings as % of Gross Water Expenditures	(SLC 12 0831 04 + SLC 12 0832 04) / (SLC 40 0831 11 + SLC 40 0832 11)
Taxable Res. Assessment as a % of Total Taxable Assessment	SLC 26 0010 17 / SLC 26 9199 17

DISCOUNTED WEIGHTED ASSESSMENT *1 (Source: Financial Information Return)

Taxable	SLC 26 9199 17
PIL	SLC 26 9299 17
Total	SLC 26 9199 17 + SLC 26 9299 17

RESIDENTIAL TAXES

# of Residential Households	Residential CVA and corresponding household counts are provided by OPTA (excludes the City of Toronto). Residential assessment includes: Single Family, 2 - 6 Units, Farm Residential and Recreational (where included). Note: does not include vacant land.
Avg Municipal Property Taxes Per Avg Residential Household	
Avg Total Property Taxes per Avg Residential Household	
Avg Total Property Taxes per Avg Residential Household as a % of Median Household Income (Tax Effort)	If labeled (Excl. RDUs) Recreational units are excluded.
# of Residential Households Excluding Recreational Properties (Excl. RDUs)	An average household assessment is calculated by taking the sum of the CVA for these residential groups divided by the corresponding households.
Avg Municipal Property Taxes Per Avg Residential Household (Excl. RDUs)	
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs)	
Avg Total Property Taxes per Avg Residential Household (Excl. RDUs) as a % of Median Household Income (Tax Effort)	An estimated tax rate for each tier (i.e. lower tier, upper tier and school) is applied to the average household assessment to calculate the averages taxes per household by tier. (the estimated tax rates are provided by OPTA).

MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

Date Prepared: December 16, 2022
 MSO Office: Western
 Prepared By: Carole Sauvé

2021 FIR Load Status: Accepted Clean
 Last Updated: December 2, 2022

2021 Households: 1,043
 2021 Population: 2,359
 2022 MFCI Index: *8 3.9

Median Household Income (2016) : *4 67,456
 2022 Annual Repayment Limit: 894,279
 Borrowing Capacity 7% over 10 yrs: 6,281,038

RESIDENTIAL TAX RATES *2 (Source: Financial Information Return)

Lower / Single-Tier General Rate SLC 22 0010 12 / SLC 22 0010 16
 Upper-Tier General Rate SLC 22 0010 13 / SLC 22 0010 16
 Education Rate SLC 22 0010 14 / SLC 22 0010 16

TAXES RECEIVABLE

Total Taxes Receivable less Allowance for Uncollectibles SLC 70 0699 01
 Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
 Current Year Taxes Receivable as % of Total Taxes Receivable SLC 70 0610 01 / (SLC 70 0690 01 + SLC 70 0699 01)
 Working Fund Reserves & Contingency Funds as % of Current Yr Taxes Rec. (SLC 60 5010 02 + SLC 60 5020 03) / SLC 70 0610 01
 Previous and Prior Years Taxes Receivable as % of Total Taxes Receivable (SLC 70 0620 01 + SLC 70 0630 01) / (SLC 70 0699 01 + SLC 70 0690 01)

GRANTS

Total Unconditional Grants SLC 10 0699 01
 Ontario Municipal Partnership Fund SLC 10 0620 02
 As % of Municipal Expenses SLC 10 0620 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
 Other SLC 10 0699 01 - SLC 10 0620 01
 Total Ontario Conditional Grants SLC 10 0810 01 + SLC 10 0815 01
 As a % of Municipal Expenses (SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
 Total Ontario Conditional and Unconditional Grants
 As a % of Municipal Expenses (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)

COVID - 19

COVID-19 Municipal Operating Funding Allocations - Actual

- Phase 1 Allocation Phase 1 Allocations - Actual
 - Phase 2 Application Based Allocation Phase 2 Application Based Allocations - Actual
 - Phase 2 2021 Allocation Phase 2 2021 Allocations - Actual
 2021 Provincial COVID-19 Recovery Funding for Municipalities 2021 Provincial COVID-19 Recovery Funding for Municipalities Allocations - Actual
 Total COVID-19 Municipal Operating Funding Phase 1 Allocations + Phase 2 Application Based Allocations + Phase 2 2021 Allocations
 + 2021 Provincial COVID-19 Recovery Funding for Municipalities Allocations

COVID-19 Municipal Funding - Amounts Recognized

Safe Restart Agreement - Municipal Operating Funding SLC 10 0626 01
 Provincial COVID-19 Recovery Funding for Municipalities SLC 10 0629 01
 TOTAL COVID-19 MUNICIPAL OPERATING FUNDING RECOGNIZED SLC 10 0626 01 (FY20) + SLC 10 0626 01 (FY21) + SLC 10 0629 01 (FY21)

Funding not recognized:

Safe Restart Agreement - Public Transit Funding SLC 10 0627 01
 Social Services Relief Fund (SSRF) SLC 10 0628 01
 Total COVID-19 Expenses as reported on SLC 42 6009 01 SLC 42 6009 01

TOTAL DEBT BURDEN

Total Debt Burden SLC 74 9910 01
 Per Household SLC 74 9910 01 / SLC 02 0040 01

MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

Date Prepared:	December 16, 2022
MSO Office:	Western
Prepared By:	Carole Sauvé

2021 FIR Load Status:	Accepted Clean
Last Updated:	December 2, 2022

2021 Households:	1,043
2021 Population:	2,359
2022 MFCI Index: *8	3.9

Median Household Income (2016) : *4	67,456
2022 Annual Repayment Limit:	894,279
Borrowing Capacity 7% over 10 yrs:	6,281,038

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Debt Servicing Cost	SLC 74 3099 01 + SLC 74 3099 02
Per Household	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 02 0040 01
As a % of Municipal Expenses	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 74 3099 01 + SLC 74 3099 02) / SLC 10 0299 01
As a % of Own Source Revenue	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
As a % of Total Revenues (Less Donated TCAs)	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)
Debt Service Coverage Ratio (Target: Ratio >= 2)	(SLC 10 9910 01 - SLC 40 9910 11 + SLC 40 9910 02 + SLC 40 9910 16) / (SLC 74 3099 01 + SLC 74 3099 02)

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MUNICIPAL FINANCIAL PROFILES

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Lambton Co

Date Prepared:	December 16, 2022
MSO Office:	Western
Prepared By:	Carole Sauvé

2021 FIR Load Status:	Accepted Clean
Last Updated:	December 2, 2022

2021 Households:	1,043
2021 Population:	2,359
2022 MFCI Index: *8	3.9

Median Household Income (2016) : *4	67,456
2022 Annual Repayment Limit:	894,279
Borrowing Capacity 7% over 10 yrs:	6,281,038

LIABILITIES (Including Post-Employment Benefits)

Temp. Loans for Current Purposes as % of Municipal Expenses	SLC 70 2010 01 / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Post-Employment Benefits	SLC 70 2899 01
Total Reserves and Reserve Funds for Post-Employment Benefits	SLC 60 5060 02 + SLC 60 5060 03 + SLC 60 5070 02 + SLC 60 5070 03 + SLC 60 5080 02 + SLC 60 5080 03 + SLC 60 5090 02 + SLC 60 5090 03

RESERVES AND RESERVE FUNDS

Total Reserves	SLC 60 2099 03
Total Discretionary Reserve Funds	SLC 60 2099 02
Total Reserves and Discretionary Reserve Funds	SLC 60 2099 02 + SLC 60 2099 03
Per Household	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 02 0040 01
As a % of Total Taxes Receivable	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 70 0699 01 + SLC 70 0690 01)
As a % of Municipal Expenses	(SLC 60 2099 02 + SLC 60 2099 03) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
As a % of Own Purpose Taxation	(SLC 60 2099 02 + SLC 60 2099 03) / SLC 20 0299 01

FINANCIAL ASSETS

Net Financial Assets or Net Debt as a % of Total Revenues (Less Donated TCAs)	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 1831 01)
Net Financial Assets or Net Debt as % of Own Source Revenues	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Net Working Capital as a % of Municipal Expenses	(SLC 70 0299 02 + SLC 70 0499 01 + SLC 70 0699 01 + SLC 70 0830 01 + SLC 70 0835 01 + SLC 70 6250 01 + SLC 70 6260 01 + SLC 70 2010 01 + SLC 70 2299 01) / (SLC 40 9910 11 - SLC 12 9910 03 - SLC 12 9910 07)
Net Book Value of Capital Assets as a % of Cost of Capital Assets	(SLC 70 6210 01 - SLC 51 2005 11 - SLC 51 2205 11) / (SLC 51 9910 06 - SLC 51 2005 11 - SLC 51 2205 11)
Asset Sustainability Ratio (Target: > 90%)	SLC 51 9910 03 / SLC 51 9910 08
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06

SURPLUS / DEFICIT

Annual Surplus / (Deficit) (Less Donated TCAs)	SLC 10 2099 01 - SLC 10 1831 01
Annual Surplus / (Deficit) (Less Donated TCAs) Adjusted for Ontario Budget Reg. 284/09	SLC 10 2099 01 - SLC 10 1831 01 + SLC 40 9910 16 + (SLC 70 2799 01 (CY) - SLC 70 2799 01 (PY)) + (SLC 70 2899 01 (CY) - SLC 70 2899 01 (PY)) - SLC 74 3099 01 (CY = CURRENT YEAR, PY = PREVIOUS YEAR)
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Current Ratio (Target: >= 100%)	(SLC 70 9930 01 - SLC 70 0829 01 - SLC 70 0845 01 - SLC 70 0898 01) / (SLC 70 2099 01 + SLC 70 2299 01)

OTHER INDICATORS

Rates Coverage Ratio (Target: >=40%)	(SLC 10 0299 01 + SLC 10 1299 01 + SLC 10 1880 01 + SLC 10 1885 01) / SLC 40 9910 01
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Operating Balance as a % of Total Revenues (Less Donated TCAs) ¹⁵	(SLC 10 9910 01 - SLC 40 9910 07) / (SLC 10 9910 01 - SLC 10 1831 01)
Cumulative Annual Growth Rate ¹⁶	((SLC 10 9910 01 (CY) / SLC 10 9910 01 (CY - 3)) ^ (1/3) - 1) - ((SLC 40 9910 07 (CY) / SLC 40 9910 07 (CY - 3)) ^ (1/3) - 1)
Interest Payments as a % of Total Revenues (Less Donated TCAs)	SLC 74 2099 02 / (SLC 10 9910 01 - SLC 10 1831 01)

FINANCIAL INDICATOR REVIEW

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

Date Prepared:	16-Dec-22	2021 Households:	1,043	Median Household Income:	67,456
MSO Office:	Western	2021 Population:	2,359	Taxable Residential Assessment as a	
Prepared By:	Carole Sauv�	2022 MFCI Index:	3.9	% of Total Taxable Assessment:	42.0%
Tier:	LT			Own Purpose Taxation:	3,158,712

SUSTAINABILITY INDICATORS

Indicator	Ranges	Actuals	South - LT - Counties - Rural		Level of Risk	
			Median	Average		
Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2017	6.3%	8.6%	9.8%	LOW
		2018	6.1%	7.6%	8.9%	LOW
		2019	4.6%	7.4%	8.4%	LOW
		2020	4.6%	7.2%	8.5%	LOW
		2021	3.8%	6.2%	7.2%	LOW
Net Financial Assets or Net Debt as % of Own Source Revenues	Low: > -50% Mod: -50% to -100% High: < -100%	2017	39.7%	47.2%	40.1%	LOW
		2018	40.1%	42.7%	41.6%	LOW
		2019	57.6%	45.7%	50.1%	LOW
		2020	65.2%	54.9%	57.4%	LOW
		2021	36.0%	55.6%	59.1%	LOW
Total Reserves and Discretionary Reserve Funds as a % of Municipal Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2017	47.2%	61.9%	68.6%	LOW
		2018	40.0%	64.0%	71.5%	LOW
		2019	62.9%	73.3%	78.8%	LOW
		2020	69.6%	82.4%	87.4%	LOW
		2021	54.9%	83.3%	89.7%	LOW
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	Low: > 0.5:1 Mod: 0.5:1 to 0.25:1 High: < 0.25:1	2017	2.74:1	3.24:1	4.59:1	LOW
		2018	3.44:1	3.44:1	4.76:1	LOW
		2019	6.45:1	4.2:1	5.42:1	LOW
		2020	7.07:1	4.7:1	5.52:1	LOW
		2021	2.42:1	4.97:1	5.91:1	LOW

FLEXIBILITY INDICATORS

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	Low: < 5% Mod: 5% to 10% High: >10%	2017	6.4%	2.7%	3.3%	MODERATE
		2018	4.6%	2.5%	3.1%	LOW
		2019	5.5%	2.6%	3.1%	MODERATE
		2020	4.7%	2.3%	3.2%	LOW
		2021	2.2%	2.2%	3.0%	LOW
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	Low: < 50% Mod: 50% to 75% High: > 75%	2017	49.2%	43.8%	45.5%	LOW
		2018	49.9%	43.7%	46.0%	LOW
		2019	51.2%	43.9%	46.2%	MODERATE
		2020	51.9%	44.8%	46.5%	MODERATE
		2021	47.3%	46.0%	47.6%	LOW
Annual Surplus / (Deficit) as a % of Own Source Revenues	Low: > -1% Mod: -1% to -30% High: < -30%	2017	13.0%	11.4%	12.8%	LOW
		2018	10.2%	12.5%	13.9%	LOW
		2019	6.7%	18.7%	23.1%	LOW
		2020	21.3%	17.4%	17.2%	LOW
		2021	72.5%	16.7%	16.3%	LOW

 The data and information contained in this document is for informational purposes only. It is not an opinion about a municipality and is not intended to be used on its own - it should be used in conjunction with other financial information and resources available. It may be used, for example, to support a variety of strategic and policy discussions.

FINANCIAL INDICATOR REVIEW

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

NOTES

Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.

Supplementary Indicators of Sustainability and Flexibility

The following is a summary, adapted from the Chartered Professional Accountants of Canada Statement of Recommended Practice (SORP) 4.

- A government (including a municipality) may choose to report supplementary information on financial condition, to expand on and help explain the government's financial statements.
- Supplementary assessment of a government's financial condition needs to consider the elements of sustainability and flexibility.
- Sustainability in this context may be seen as the degree to which a municipality can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without inappropriately increasing the debt or tax burden relative to the economy within which it operates.
- Sustainability is an important element to include in an assessment of financial condition because it may help to describe a government's ability to manage its financial and service commitments and debt burden. It may also help to describe the impact that the level of debt could have on service provision.
- Flexibility is the degree to which a government can change its debt or tax level on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.
- Flexibility provides insights into how a government manages its finances. Increasing taxation or user fees may reduce a municipality's flexibility to respond when adverse circumstances develop if the municipality approaches the limit that citizens and businesses are willing to bear.
A municipality may temporarily use current borrowing, subject to the requirements set out in the Municipal Act to meet expenses and certain other amounts required in the year, until taxes are collected and other revenues are received. Municipal current borrowing cannot be carried over the long term or converted to long term borrowing except in very limited circumstances.
- For each element of financial condition, the report on indicators of financial condition should include municipality-specific indicators and municipality-related indicators. It may be useful to also include economy-wide information when discussing financial condition.

Additional Notes on what Financial Indicators may indicate:

Total Taxes Receivable less Allowance for Uncollectibles as a % of Total Taxes Levied - Shows how much of the taxes billed are not collected.

Net Financial Assets or Net Debt as % of Own Source Revenues - Indicates how much property tax and user fee revenue is servicing debt.

Reserves and Reserve Funds as a % of Municipal Expenses - Indicates how much money is set aside for future needs and contingencies.

Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities) - Indicates how much cash and liquid investments could be available to cover current obligations.

Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs) - Indicates how much of each dollar raised in revenue is spent on paying down existing debt.

Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio) - Indicates how much of the assets' life expectancy has been consumed.

Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues - Indicates the municipality's ability to cover its operational costs and have funds available for other purposes (e.g. reserves, debt repayment, etc.)

The Northern and Rural Municipal Fiscal Circumstances Index (MFCI) is used by the Ministry of Finance to calculate the "Northern and Rural Fiscal Circumstances Grant" aimed at northern as well as single and lower-tier rural municipalities. The index measures a municipality's fiscal circumstances. The MFCI is determined by six indicators: Weighted Assessment per Household, Median Household Income, Average Annual Change in Assessment (New Construction), Employment Rate, Ratio of Working Age to Dependent Population, and Per Cent of Population Above Low-Income Threshold. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. (Note: the MFCI index is only available for northern and rural municipalities)

FINANCIAL INDICATOR REVIEW

(Based on 2021 Financial Information Return)

Brooke-Alvinston M

CALCULATIONS

Total Taxes Rec. less Allowance for Uncollectibles as % of Total Taxes Levied	SLC 70 0699 01 / (SLC 26 9199 03 - SLC 72 2899 09)
Net Financial Assets or Net Debt as % of Own Source Revenues	SLC 70 9945 01 / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)
Total Reserves and Reserve Funds as a % of Municipal Expenses	(SLC 60 2099 02+SLC 60 2099 03)/(SLC 40 9910 11-SLC 12 9910 03-SLC 12 9910 07)
Cash Ratio (Total Cash and Cash Equivalents as a % of Current Liabilities)	SLC 70 0299 01 / (SLC 70 2099 01 + SLC 70 2299 01)
Debt Servicing Cost as a % of Total Revenues (Less Donated TCAs)	(SLC 74 3099 01 + SLC 74 3099 02) / (SLC 10 9910 01 - SLC 10 1831 01)
Closing Amortization Balance as a % of Total Cost of Capital Assets (Asset Consumption Ratio)	SLC 51 9910 10 / SLC 51 9910 06
Annual Surplus / (Deficit) (Less Donated TCAs) as a % of Own Source Revenues	(SLC 10 2099 01 - SLC 10 1831 01) / (SLC 10 9910 01 - SLC 10 0699 01 - SLC 10 0899 01 - SLC 10 1098 01 - SLC 10 1099 01 - SLC 10 1811 01 - SLC 10 1812 01 - SLC 10 1813 01 - SLC 10 1814 01 - SLC 10 1830 01 - SLC 10 1831 01 - SLC 12 1850 04)