

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40044

MUNICIPALITY OF: Brussels V

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brussels V

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	484,856	71,215	243,534	170,107
Direct water billings on ratepayers -- own municipality	2	57,879	-		57,879
-- other municipalities	3	5,990	-		5,990
Sewer surcharge on direct water billings -- own municipality	4	105,551	-		105,551
-- other municipalities	5	960	-		960
<b>Subtotal</b>	<b>6</b>	<b>655,236</b>	<b>71,215</b>	<b>243,534</b>	<b>340,487</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	949	155	532	262
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,368	881		1,487
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	12,581	2,053	7,063	3,465
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	1,985	738	-	1,247
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	731	272	-	459
<b>Subtotal</b>	<b>18</b>	<b>18,614</b>	<b>4,099</b>	<b>7,595</b>	<b>6,920</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	12,690	-	-	12,690
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	38,920	-	-	38,920
General Support	24	19,896	-	-	19,896
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>71,506</b>	<b>-</b>	<b>-</b>	<b>71,506</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	38,700			38,700
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	20,062			20,062
Fees and service charges	32	262,533			262,533
<b>Subtotal</b>	<b>33</b>	<b>321,295</b>			<b>321,295</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	5,878			5,878
Licences and permits	35	5,561	-	-	5,561
Fines	37	25			25
Penalties and interest on taxes	38	4,479			4,479
Investment income - from own funds	39	14,284			14,284
- other	40	20,599			20,599
Sales of publications, equipment, etc	42	12,044			12,044
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,588			3,588
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>66,458</b>	<b>-</b>	<b>-</b>	<b>66,458</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,133,109</b>	<b>75,314</b>	<b>251,129</b>	<b>806,666</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Brussels V

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	226,600	3,468	1,105	5.212000	6.132000	1,181	21	7	335	-	-	1,544
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						171,559	51,898	13,197	5,873	818	189	243,534







# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	3,087
<b>Protection to Persons and Property</b>					
Fire	2	-	-	2,050	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	2,050	-
<b>Transportation services</b>					
Roadways	8	26,255	-	11,610	-
Winter Control	9	6,445	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	32,700	-	11,610	-
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	17,513
Garbage Collection	19	-	-	-	2,100
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	19,613
<b>Health Services</b>					
Public Health Services	24	-	-	-	11,932
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,196
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	28,128
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	5,902	206,467
Libraries	38	-	-	-	4,489
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	6,000	-	5,902	210,956
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	500	-
Residential Development	43	-	-	-	749
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	500	749
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	38,700	-	20,062	262,533

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	41,821	-	47,558	-	-	-	89,379
<b>Protection to Persons and Property</b>								
Fire	2	6,371	-	10,623	6,000	-	6,000	28,994
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	3,383	-	3,383
Protective inspection and control	5	4,187	-	1,119	-	-	-	5,306
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	10,558	-	11,742	6,000	3,383	6,000	37,683
<b>Transportation services</b>								
Roadways	8	38,941	-	34,931	17,588	-	6,445	85,015
Winter Control	9	-	-	-	-	-	6,445	6,445
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	2,032	-	13,087	-	-	-	15,119
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	40,973	-	48,018	17,588	-	-	106,579
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	129,560	15,549	-	-	145,109
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	22,337	-	28,687	31,771	-	6,000	76,795
Garbage Collection	19	-	-	11,897	-	-	-	11,897
Garbage Disposal	20	-	-	13,853	-	-	-	13,853
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	22,337	-	183,997	47,320	-	6,000	247,654
<b>Health Services</b>								
Public Health Services	24	1,275	-	12,082	25,795	-	-	39,152
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	116	-	-	-	-	-	116
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	13,695	-	11,972	-	-	-	25,667
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	15,086	-	24,054	25,795	-	-	64,935
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	61,509	-	144,881	9,814	1,650	-	217,854
Libraries	38	-	-	4,463	-	-	-	4,463
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	61,509	-	149,344	9,814	1,650	-	222,317
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	1,574	57,036	-	-	58,610
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	1,574	57,036	-	-	58,610
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	192,284	-	466,287	163,553	5,033	-	827,157

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1	\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2	112,683	
Reserves and Reserve Funds	3	7,500	
<b>Subtotal</b>	4	120,183	
<b>Long Term Liabilities Incurred</b>			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
<b>Subtotal *</b>	18	-	
<b>Grants and Loan Forgiveness</b>			
Ontario	20	16,800	
Canada	21	-	
Other Municipalities	22	15,928	
<b>Subtotal</b>	23	32,728	
<b>Other Financing</b>			
Prepaid Special Charges	24	9,750	
Proceeds From Sale of Land and Other Capital Assets	25	34,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	12,000	
--	30	-	
--	31	-	
<b>Subtotal</b>	32	55,750	
<b>Total Sources of Financing</b>	33	208,661	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	-	
Other	35	208,661	
<b>Subtotal</b>	36	208,661	
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
<b>Subtotal</b>	40	-	
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>	41	-	
<b>Total Applications</b>	42	208,661	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Brussels V

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	-
<b>Protection to Persons and Property</b>				
Fire	2	-	-	-
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	-
<b>Transportation services</b>				
Roadways	8	16,800	-	36,888
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	16,800	-	36,888
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	6,474
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	21,771
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	28,245
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	15,928	42,742
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	15,928	42,742
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	100,786
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	100,786
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	16,800	-	15,928
				208,661

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brussels V

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For the year ended December 31, 1990.

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

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Brussels V

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For the year ended December 31, 1990.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	-
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

6. Ministry of the Environment 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	1,629	233,627	27,082	-	-	
- share of integrated projects	49	-	-	-	-	-	
7. 1990 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-	-	-	-	
- special are rates and special charges	51	-	-	-	-	-	
- benefitting landowners	52	-	-	-	-	-	
- user rates (consolidated entities)	53	-	-	-	-	-	
Recovered from reserve funds	54	-	-	-	-	-	
Recovered from unconsolidated entities							
- hydro	55	-	-	-	-	-	
- gas and telephone	56	-	-	-	-	-	
--	57	-	-	-	-	-	
--	58	-	-	-	-	-	
--	59	-	-	-	-	-	
<b>Total</b>	78	-	-	-	-	-	
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
		\$	\$	\$	\$	\$	\$
1991	60	-	-	-	-	-	-
1992	61	-	-	-	-	-	-
1993	62	-	-	-	-	-	-
1994	63	-	-	-	-	-	-
1995	64	-	-	-	-	-	-
1996-2000	65	-	-	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	-	-	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1991	72	-	-	-	-	40,000	
1992	73	-	-	-	-	40,000	
1993	74	-	-	-	-	40,000	
1994	75	-	-	-	-	10,000	
1995	76	-	-	-	-	-	
<b>Total</b>	77	-	-	-	-	130,000	
10. Other notes (attach supporting schedules as required)							

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	73,319	1,995	75,314							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	-	73,319	1,995	75,314	67,495	-	4,099	-	71,594	3,720
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	3,720	-	-	-	3,720	3,720
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	73,319	1,995	75,314	67,495	3,720	4,099	-	75,314	-



# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	135,125	3,429	-	138,554	127,914	6,627	4,013	-	138,554	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,816	430	-	2,246	1,982	18	246	-	2,246	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	105,894	2,686	-	108,580	100,234	5,201	3,145	-	108,580	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,414	335	-	1,749	1,544	14	191	-	1,749	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	244,249	6,880	-	251,129	231,674	11,860	7,595	-	251,129	-

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Brussels V

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For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	296,580
<b>Revenues</b>		
Contributions from revenue fund	2	50,870
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	250
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	1,623
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	52,743
<b>Expenditures</b>		
Transferred to capital fund	14	7,500
Transferred to revenue fund	15	3,588
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	11,088
<b>Balance at the end of the year for:</b>		
Reserves	23	309,335
Reserve Funds	24	28,900
<b>Total</b>	25	338,235
<b>Analysed as follows:</b>		
Working funds	26	250,418
Contingencies	27	-
Ministry of the Environment 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	-
- sanitary and storm sewers	36	44,868
- parks and recreation	64	24,391
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	14,000
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	4,558
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	338,235

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	262,351	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	19,700	
Region or county	4	596	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	52,253	business taxes
Taxes receivable			
Current year's levies	9	22,206	500
Previous year's levies	10	4,940	202
Prior year's levies	11	1,677	270
Penalties and interest	12	2,043	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	46,060	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	-	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	411,826	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	8,393				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	9				
Trade accounts payable	31	-				
Other	32	41,386				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	338,235				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	26,521				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	8,219				
Libraries	49	-				
Cemetaries	50	1,955				
Recreation, community centres and arenas	51	8,023				
--	52	1,589				
--	53	1,703				
--	54	3,904				
--	55	32,019				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	411,826				

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## STATISTICAL DATA

For the year ended December 31, 1990.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>		14	15
Wages and salaries		136,333	45,525
Employee benefits		12,168	1,077

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	461,473
Previous years' tax	17	16,652
Penalties and interest	18	4,094
<b>Subtotal</b>	19	482,219
Discounts allowed	20	-
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	852
- recoverable from general municipal revenues	25	325
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	483,396
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1990 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19900403
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	3
Due date of first installment (YYYYMMDD)	35	19900604
Due date of last installment (YYYYMMDD)	36	19901204
		\$
Supplementary taxes levied with 1994 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	200,000	-	-	-
in 1993	59	110,000	-	-	-
in 1994	60	125,000	-	-	-
in 1995	61	140,000	-	-	-
in 1996	62	140,000	-	-	-
<b>Total</b>	<b>63</b>	<b>715,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	63,272		43,565
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	459	51,196	6,683
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	501	82,660	22,891
	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
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, 1989	67	-	-	-	-
Approved in 1990	68	-	-	-	-
Financed in 1990	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1990	71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1990	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		837,000	879,000	923,000	969,000
		5			
		\$			
		1,017,000			