

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29006

MUNICIPALITY OF: Brantford C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brantford C

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	81,390,932	-	37,466,710	43,924,222
Direct water billings on ratepayers -- own municipality	2	7,502,372	-		7,502,372
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,847,854	-		3,847,854
-- other municipalities	5	-	-		-
Subtotal	6	92,741,158	-	37,466,710	55,274,448
PAYMENTS IN LIEU OF TAXATION					
Canada	7	156,273	-	-	156,273
Canada Enterprises	8	3,470	-	-	3,470
Ontario					
The Municipal Tax Assistance Act	9	104,025	-		104,025
The Municipal Act, section 157	10	117,162	-		117,162
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	671,732	-	311,004	360,728
Ontario Hydro	13	34,777	-	-	34,777
Liquor Control Board of Ontario	14	18,038	-	-	18,038
Other	15	-	-	-	-
Municipal enterprises	16	584,029	-	-	584,029
Other municipalities and enterprises	17	2,612	-	-	2,612
Subtotal	18	1,692,118	-	311,004	1,381,114
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	9,002,475	-	-	9,002,475
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,612,271			15,612,271
Canada specific grants	30	14,753			14,753
Other municipalities - grants and fees	31	975,576			975,576
Fees and service charges	32	17,492,887			17,492,887
Subtotal	33	34,095,487			34,095,487
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	59,288			59,288
Penalties and interest on taxes	38	1,818,815			1,818,815
Investment income - from own funds	39	-			-
- other	40	1,844,377			1,844,377
Sales of publications, equipment, etc	42	1,246,325			1,246,325
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	915,088			915,088
Contributions from non-consolidated entities	45	-			-
--	46	162,881			162,881
--	47	-			-
--	48	-			-
Sale of Land	49	2,305,683			2,305,683
Subtotal	50	8,352,457	-	-	8,352,457
TOTAL REVENUE	51	145,883,695	-	37,777,714	108,105,981

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Brantford C

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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		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	c	31,612,682	4,680,014	1,992,825	60.622000	71.320000	1,916,425	333,779	142,128	8,813	3,003	7,573	2,411,721
Separate consolidated													
Total all school board taxation	0						22,109,492	10,488,212	4,485,807	76,667	98,410	208,122	37,466,710

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Brantford C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	17,577	-	7,580	593,827
Protection to Persons and Property					
Fire	2	8,520	-	67,135	13,453
Police	3	-	-	-	100,116
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	731,084
Emergency measures	6	-	-	-	-
Subtotal	7	8,520	-	67,135	844,653
Transportation services					
Roadways	8	998,304	-	9,529	466,898
Winter Control	9	500,278	-	-	53,027
Transit	10	1,547,151	-	52,835	1,872,001
Parking	11	-	-	-	799,063
Street Lighting	12	-	-	-	-
Air Transportation	13	56,714	-	-	51,986
--	14	-	-	-	-
Subtotal	15	3,102,447	-	62,364	3,242,975
Environmental services					
Sanitary Sewer System	16	-	-	-	19,870
Storm Sewer System	17	232,000	-	-	-
Waterworks System	18	-	-	-	197,325
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	364,109	-	-	3,566,998
Pollution Control	21	-	-	-	742,367
--	22	-	-	-	-
Subtotal	23	596,109	-	-	4,526,560
Health Services					
Public Health Services	24	2,805,836	-	240,360	128,738
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	64,734
--	29	-	-	-	-
Subtotal	30	2,805,836	-	240,360	193,472
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	7,222,292	-	469,156	4,020,183
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,422,551	-	-	52,427
--	35	-	-	-	-
Subtotal	36	8,644,843	-	469,156	4,072,610
Recreation and Cultural Services					
Parks and Recreation	37	153,476	-	6,570	3,197,919
Libraries	38	240,475	-	119,083	48,275
Other Cultural	39	-	-	-	589,310
Subtotal	40	393,951	-	125,653	3,835,504
Planning and Development					
Planning and Development	41	-	-	-	38,437
Commercial and Industrial	42	42,988	14,753	3,328	144,849
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	42,988	14,753	3,328	183,286
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,612,271	14,753	975,576	17,492,887

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Brantford C

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For the year ended December 31, 1991.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	4,081,352	338,995	3,112,166	1,809,872	54,467	25,319	9,422,171
Protection to Persons and Property								
Fire	2	6,189,951	29,604	613,425	152,250	-	457	6,985,687
Police	3	9,397,666	-	1,309,517	239,090	59,826	105	11,006,204
Conservation Authority	4	-	-	5,726	-	466,024	1,217	472,967
Protective inspection and control	5	820,427	828,657	109,546	-	25,710	4,902	1,789,242
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	16,408,044	858,261	2,038,214	391,340	551,560	6,681	20,254,100
Transportation services								
Roadways	8	3,933,699	1,613,670	1,348,477	4,115,338	422,392	940,023	10,493,553
Winter Control	9	526,323	-	279,299	3,808	4,600	281,682	1,095,712
Transit	10	2,689,856	142,887	1,437,716	446,973	-	-	4,717,432
Parking	11	198,876	508,828	696,670	6,000	-	17,048	1,427,422
Street Lighting	12	-	-	679,005	92,585	-	29,683	801,273
Air Transportation	13	7,298	-	138,463	101,869	-	5,358	252,988
--	14	-	-	-	-	-	-	-
Subtotal	15	7,356,052	2,265,385	4,579,630	4,766,573	426,992	606,252	18,788,380
Environmental services								
Sanitary Sewer System	16	358,828	390,716	215,619	126,500	-	53,036	1,144,699
Storm Sewer System	17	317,161	631,559	111,239	9,600	-	83,187	1,152,746
Waterworks System	18	1,760,120	295,533	1,830,067	3,656,899	-	-	7,542,619
Garbage Collection	19	-	-	1,495,885	-	-	-	1,495,885
Garbage Disposal	20	526,533	-	878,673	1,522,939	-	457,078	3,385,223
Pollution Control	21	177,921	616,950	2,562,528	238,030	-	17,210	3,612,639
--	22	-	-	-	-	-	-	-
Subtotal	23	3,140,563	1,934,758	7,094,011	5,553,968	-	610,511	18,333,811
Health Services								
Public Health Services	24	3,057,471	359,110	425,292	46,484	-	-	3,888,357
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	150,720	-	-	-	-	150,720
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	188,128	33,262	61,109	67,961	-	42,794	393,254
--	29	-	-	-	-	-	-	-
Subtotal	30	3,245,599	543,092	486,401	114,445	-	42,794	4,432,331
Social and Family Services								
General Assistance	31	-	-	-	-	3,556,271	-	3,556,271
Assistance to Aged Persons	32	11,094,332	495,247	1,780,137	-	-	-	13,369,716
Assistance to Children	33	-	-	-	-	636,114	-	636,114
Day Nurseries	34	551,107	-	1,140,923	-	-	-	1,692,030
--	35	-	-	-	-	-	-	-
Subtotal	36	11,645,439	495,247	2,921,060	-	4,192,385	-	19,254,131
Recreation and Cultural Services								
Parks and Recreation	37	5,213,707	570,186	3,661,916	400,459	7,745	62,822	9,791,191
Libraries	38	1,484,206	18,845	794,110	64,027	-	-	2,361,188
Other Cultural	39	379,664	408,107	758,879	100,000	509,571	35,421	2,191,642
Subtotal	40	7,077,577	997,138	5,214,905	564,486	517,316	27,401	14,344,021
Planning and Development								
Planning and Development	41	781,321	98,730	53,255	-	-	51,843	881,463
Commercial and Industrial	42	479,727	-	590,451	531,573	-	191	1,601,942
Residential Development	43	-	308,796	-	-	-	-	308,796
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,261,048	407,526	643,706	531,573	-	51,652	2,792,201
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	54,215,674	7,840,402	26,090,093	13,732,257	5,742,720	-	107,621,146

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	8,192,240
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		6,588,877
Reserves and Reserve Funds	3		6,383,814
Subtotal	4		12,972,691
Long Term Liabilities Incurred			
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		10,450,264
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		5,241,322
Long Term Reserve Fund Loans	16		-
--	17		-
Subtotal *	18		15,691,586
Grants and Loan Forgiveness			
Ontario	20		9,579,416
Canada	21		212,159
Other Municipalities	22		313,518
Subtotal	23		10,105,093
Other Financing			
Prepaid Special Charges	24		71,385
Proceeds From Sale of Land and Other Capital Assets	25		277,839
Investment Income			
From Own Funds	26		-
Other	27		87,484
Donations	28		106,316
--	30		2,666,535
--	31		-
Subtotal	32		3,209,559
Total Sources of Financing	33		41,978,929
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		41,848,355
Subtotal	36		41,848,355
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
Subtotal	40		-
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41		4,040,579
Total Applications	42		45,888,934
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	4,282,235
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	8,667,027
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		4,377,292
- Transfers From Reserves and Reserve Funds	47		-
--	48		7,500
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	4,282,235
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Brantford C

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	628,137
Protection to Persons and Property				
Fire	2	8,114	-	184,286
Police	3	-	-	6,769,815
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	1,008,160
Emergency measures	6	-	-	-
Subtotal	7	8,114	-	7,962,261
Transportation services				
Roadways	8	7,099,113	-	10,815,777
Winter Control	9	-	-	-
Transit	10	-	-	406,372
Parking	11	-	-	-
Street Lighting	12	32,516	-	383
Air Transportation	13	112,500	212,159	40,458
--	14	-	-	-
Subtotal	15	7,244,129	212,159	11,262,990
Environmental services				
Sanitary Sewer System	16	475,109	-	1,967,221
Storm Sewer System	17	140,609	-	62,385
Waterworks System	18	40,051	-	4,052,783
Garbage Collection	19	-	-	-
Garbage Disposal	20	7,400	-	313,964
Pollution Control	21	325,317	-	577,057
--	22	-	-	-
Subtotal	23	988,486	-	313,518
Subtotal			313,518	7,565,213
Health Services				
Public Health Services	24	-	-	46,484
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	10,688	-	114,329
--	29	-	-	-
Subtotal	30	10,688	-	160,813
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	140,000	-	474,069
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	140,000	-	474,069
Recreation and Cultural Services				
Parks and Recreation	37	250,734	-	2,043,821
Libraries	38	702,400	-	3,129,078
Other Cultural	39	-	-	832,413
Subtotal	40	953,134	-	6,005,312
Planning and Development				
Planning and Development	41	16,273	-	-
Commercial and Industrial	42	-	-	7,598,146
Residential Development	43	218,592	-	191,414
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	234,865	-	7,789,560
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	9,579,416	212,159	313,518
				41,848,355

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brantford C

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For the year ended December 31, 1991.

		1 \$
General Government	1	1,036,430
Protection to Persons and Property		
Fire	2	115,323
Police	3	5,250,000
Conservation Authority	4	-
Protective inspection and control	5	4,475,261
Emergency measures	6	-
Subtotal	7	9,840,584
Transportation services		
Roadways	8	6,639,267
Winter Control	9	-
Transit	10	255,693
Parking	11	1,989,570
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	8,884,530
Environmental services		
Sanitary Sewer System	16	1,747,096
Storm Sewer System	17	2,737,089
Waterworks System	18	748,853
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	3,793,428
--	22	-
Subtotal	23	9,026,466
Health Services		
Public Health Services	24	2,299,827
Public Health Inspection and Control	25	-
Hospitals	26	431,484
Ambulance Services	27	-
Cemeteries	28	158,853
--	29	-
Subtotal	30	2,890,164
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	2,364,296
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	2,364,296
Recreation and Cultural Services		
Parks and Recreation	37	2,721,339
Libraries	38	2,812,000
Other Cultural	39	1,392,297
Subtotal	40	6,925,636
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	10,404,822
Residential Development	43	1,304,295
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	11,709,117
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	52,677,223

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	7,735,724
: To Canada and agencies	2	4,138,060
: To other	3	41,996,858
Subtotal	4	53,870,642
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	359,301
Subtotal	9	359,301
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	834,118
Subtotal	14	834,118
Total	15	52,677,223
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	9,776,329
Installment (serial) debentures	17	28,950,118
Long term bank loans	18	-
Lease purchase agreements	19	1,204,948
Mortgages	20	5,132,912
Ministry of the Environment	22	41,179
--	23	7,571,737
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	1,473,263
- par value of this amount in U.S. dollars	26	1,275,000
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	6,163
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	5,225,181
Total liability under OMERS plans		
- initial unfunded	34	1,232,886
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	400,000
- actuarial deficiency	37	-
Outstanding loans guarantee	38	2,635,262
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	925,903
Other (specify)	42	-
--	43	-
--	44	-
Total	45	10,419,232

1991 FINANCIAL INFORMATION RETURN

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	609,589	41,179	10,536
- share of integrated projects	49	-	-	-

7. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	3,282,904		3,298,577	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	106,541		57,228	
- user rates (consolidated entities)	53	613,886		481,266	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	31,231		45,825	
--	58	-		-	
--	59	-		-	
Total	78	4,034,562		3,882,896	

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
		\$	\$	\$	\$	\$	\$
1992	60	5,778,477	4,771,012	-	-	-	-
1993	61	5,802,409	4,313,012	-	-	-	-
1994	62	6,475,757	3,643,120	-	-	-	-
1995	63	4,021,055	3,185,705	-	-	-	-
1996	64	3,834,900	2,843,060	-	-	-	-
1997-2001	65	16,054,209	8,964,654	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	3,138,679	-	-	-	-	-
Downtown revitalization program	70	7,571,737	-	-	-	-	-
Total	71	52,677,223	27,720,563	-	-	-	-

* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	317,737
1994	74	317,737
1995	75	317,737
1996	76	317,737
Total	77	1,270,948

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	18,044,571	191,990	-	18,236,561	17,738,442	351,614	146,505	-	18,236,561	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,210,847	25,317	-	3,236,164	3,182,430	23,461	30,273	-	3,236,164	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	13,701,120	146,503	-	13,847,623	13,469,437	266,946	111,240	-	13,847,623	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,437,977	19,389	-	2,457,366	2,416,568	17,812	22,986	-	2,457,366	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	37,394,515	383,199	-	37,777,714	36,806,877	659,833	311,004	-	37,777,714	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brantford C

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For the year ended December 31, 1991.

		1 \$
Balance at the beginning of the year	1	21,199,984
Revenues		
Contributions from revenue fund	2	7,143,380
Contributions from capital fund	3	4,040,579
Lot levies and subdivider contributions	60	905,554
Recreational land (the Planning Act)	61	59,020
Investment income - from own funds	5	-
- other	6	2,012,751
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	14,161,284
Expenditures		
Transferred to capital fund	14	6,383,814
Transferred to revenue fund	15	915,088
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	7,298,902
Balance at the end of the year for:		
Reserves	23	6,828,885
Reserve Funds	24	21,233,481
Total	25	28,062,366
Analysed as follows:		
Working funds	26	2,400,079
Contingencies	27	1,998,517
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	2,064,991
Sick leave	31	3,570,788
Insurance	32	331,324
Workers' compensation	33	-
Capital expenditure - general administration	34	268,075
- roads	35	2,470,322
- sanitary and storm sewers	36	2,858,227
- parks and recreation	64	35,007
- library	65	175,688
- other cultural	66	4,397
- water	38	1,663,228
- transit	39	-
- housing	40	-
- industrial development	41	6,487,055
- other and unspecified	42	498,437
Lot levies and subdivider contributions	44	733,132
Recreational land (the Planning Act)	46	195,636
Parking revenues	45	12,997
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	19,582
Vacation Pay - Council	52	148,792
Waste Site	53	334,376
Police Commission	54	550,255
Municipal Election	55	1,168,770
Business Improvement Area	56	72,691
--	57	-
Total	58	28,062,366

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	7,580,750	-
Accounts receivable			
Canada	2	893,343	
Ontario	3	4,508,288	
Region or county	4	-	
Other municipalities	5	1,208,338	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	5,753,476	business taxes
Taxes receivable			
Current year's levies	9	6,368,797	544,750
Previous year's levies	10	2,474,374	170,140
Prior year's levies	11	1,942,468	799,532
Penalties and interest	12	2,268,461	837,391
Less allowance for uncollectables (negative)	13	- 3,001,667	- 1,741,667
Investments			
Canada	14	1,195,021	
Provincial	15	492,650	
Municipal	16	1,730,494	
Other	17	5,322,216	
Other current assets	18	962,765	portion of line 20
Capital outlay to be recovered in future years	19	52,677,223	for tax sale / tax
Other long term assets	20	2,300,000	registration
	21	94,676,997	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

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	46,546				
Region or county	28	-				
Other municipalities	29	396,543				
School Boards	30	-				
Trade accounts payable	31	4,788,531				
Other	32	391,523				
Other current liabilities	33	1,000,073				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	40,765,250				
- special area rates and special charges	35	7,571,737				
- benefitting landowners	36	878,335				
- user rates (consolidated entities)	37	3,461,901				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	1,915,434				
Reserves and reserve funds	41	28,062,366				
Accumulated net revenue (deficit)						
General revenue	42	1,809,414				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	3,089,427				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	45,828				
--	53	2,722				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	4,282,235				
Total	59	94,676,997				

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	6
Non-line Department Support Staff	2	81
Fire	3	110
Police	4	164
Transit	5	48
Public Works	6	207
Health Services	7	70
Homes for the Aged	8	180
Other Social Services	9	-
Parks and Recreation	10	73
Libraries	11	29
Planning	12	15
Total	13	983

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	34,365,545	7,460,096
Employee benefits	15	10,391,000	1,156,052

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	73,049,324
Previous years' tax	17	3,346,226
Penalties and interest	18	1,026,527
Subtotal	19	77,422,077
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	271,003
- recoverable from general municipal revenues	25	1,248,330
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
Total reductions	29	78,941,410
Amounts added to the tax roll for collection purposes only	30	174,005
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1991 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19910220
Due date of last installment (YYYYMMDD)	33	19910417
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910619
Due date of last installment (YYYYMMDD)	36	19910904
		\$
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	18,685,308	5,000,000	-	458,000
in 1993	59	21,230,835	5,000,000	-	1,306,000
in 1994	60	22,070,375	3,950,188	-	2,124,000
in 1995	61	37,565,105	-	-	7,934,000
in 1996	62	24,903,405	-	-	1,034,000
Total	63	124,455,028	13,950,188	-	12,856,000

1991 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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17

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	799,477		126,767
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	23,872	4,013,769	3,488,603
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	23,330	2,058,578	1,789,276
	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	435,000	-	369,000
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31				84	98,000
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, 1991		67	1	24,528,983	-
Approved in 1991		68	-	335,747	-
Financed in 1991		69	-	10,455,249	-
No long term financing necessary		70	-	459,293	-
Approved but not financed as at December 31, 1991		71	1	13,950,188	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
					5
					\$
73		110,000,000	114,000,000	117,000,000	120,000,000
					124,000,000