

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40044

MUNICIPALITY OF: Brussels V

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brussels V

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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
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	528,244	79,494	263,472	185,278
Direct water billings on ratepayers -- own municipality	2	62,089	-		62,089
-- other municipalities	3	6,520	-		6,520
Sewer surcharge on direct water billings -- own municipality	4	112,052	-		112,052
-- other municipalities	5	1,002	-		1,002
<b>Subtotal</b>	<b>6</b>	<b>709,907</b>	<b>79,494</b>	<b>263,472</b>	<b>366,941</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	998	168	555	275
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,515	954		1,561
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	13,235	2,223	7,374	3,638
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,109	800	-	1,309
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	777	295	-	482
<b>Subtotal</b>	<b>18</b>	<b>19,634</b>	<b>4,440</b>	<b>7,929</b>	<b>7,265</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>75,081</b>	<b>-</b>	<b>-</b>	<b>75,081</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	40,004			40,004
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	37,999			37,999
Fees and service charges	32	243,362			243,362
<b>Subtotal</b>	<b>33</b>	<b>321,365</b>			<b>321,365</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	5,475			5,475
Licences and permits	35	4,879	-	-	4,879
Fines	37	50			50
Penalties and interest on taxes	38	7,710			7,710
Investment income - from own funds	39	12,360			12,360
- other	40	23,379			23,379
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	47,047			47,047
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>100,900</b>	<b>-</b>	<b>-</b>	<b>100,900</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,226,887</b>	<b>83,934</b>	<b>271,401</b>	<b>871,552</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

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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	361,800	508	275	5.864000	6.899000	2,122	3	2	503	-	-	2,630
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						190,502	54,334	13,288	5,031	78	239	263,472





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## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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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	256	-	-	7,420
<b>Protection to Persons and Property</b>					
Fire	2	-	-	2,950	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	2,950	-
<b>Transportation services</b>					
Roadways	8	19,799	-	12,240	1,633
Winter Control	9	13,949	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	33,748	-	12,240	1,633
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,808
Garbage Collection	19	-	-	-	2,249
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	6,057
<b>Health Services</b>					
Public Health Services	24	-	-	-	13,960
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,891
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	37,851
<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	-	22,809	185,110
Libraries	38	-	-	-	5,291
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	6,000	-	22,809	190,401
<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	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	40,004	-	37,999	243,362

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## ANALYSIS OF REVENUE FUND EXPENDITURES

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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	40,172	-	46,247	1,102	-	-	87,521
<b>Protection to Persons and Property</b>								
Fire	2	8,797	-	7,272	-	-	6,000	22,069
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	3,500	-	3,500
Protective inspection and control	5	4,313	-	1,653	-	-	-	5,966
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	13,110	-	8,925	-	3,500	6,000	31,535
<b>Transportation services</b>								
Roadways	8	39,770	-	32,690	38,401	-	-	110,861
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	1,912	-	11,430	-	-	-	13,342
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	41,682	-	44,120	38,401	-	-	124,203
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	135,992	7,309	-	-	143,301
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	24,877	-	38,143	-	-	6,000	57,020
Garbage Collection	19	-	-	14,561	-	-	-	14,561
Garbage Disposal	20	-	-	20,122	-	-	-	20,122
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	24,877	-	208,818	7,309	-	6,000	235,004
<b>Health Services</b>								
Public Health Services	24	2,107	-	11,044	-	-	-	13,151
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	485	-	-	-	-	-	485
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	13,679	-	15,964	-	-	-	29,643
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	16,271	-	27,008	-	-	-	43,279
<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	73,560	-	146,541	857	2,466	-	223,424
Libraries	38	-	-	5,766	3,237	-	-	9,003
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	73,560	-	152,307	4,094	2,466	-	232,427
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	94,669	-	-	94,669
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	-	94,669	-	-	94,669
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	209,672	-	487,425	145,575	5,966	-	848,638

# 1991 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		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	136,563	
Reserves and Reserve Funds	3	5,593	
<b>Subtotal</b>	4	142,156	
<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	42,752	
Canada	21	-	
Other Municipalities	22	20,000	
<b>Subtotal</b>	23	62,752	
<b>Other Financing</b>			
Prepaid Special Charges	24	4,500	
Proceeds From Sale of Land and Other Capital Assets	25	40,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
<b>Subtotal</b>	32	44,500	
<b>Total Sources of Financing</b>	33	249,408	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	-	
Other	35	211,518	
<b>Subtotal</b>	36	211,518	
<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	37,890	
<b>Total Applications</b>	42	249,408	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>			
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- 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	-	

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Brussels V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<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	39,515	-	-	83,510
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	39,515	-	-	83,510
<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	-	-	-	2,365
Libraries	38	3,237	-	-	6,474
Other Cultural	39	-	-	-	-
Subtotal	40	3,237	-	-	8,839
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	20,000	119,169
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	20,000	119,169
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	42,752	-	20,000	211,518

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Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brussels V

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For the year ended December 31, 1991.

		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	-
	<b>Subtotal</b> 7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b> 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	-
	<b>Subtotal</b> 23	-
<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	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b> 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	-
	<b>Subtotal</b> 47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total</b> 51	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		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	21	-
--	22	-
--	23	-
--	24	-
<b>\$</b>		
<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>\$</b>		
<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>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<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	-

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

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	12,932	232,733	27,082
- 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	-	-	-	-
- 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
		\$	\$	\$	\$	\$	\$
1992	60	-	-	-	-	-	-
1993	61	-	-	-	-	-	-
1994	62	-	-	-	-	-	-
1995	63	-	-	-	-	-	-
1996	64	-	-	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	-	-	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	40,000
1993	73	40,000
1994	74	40,000
1995	75	10,000
1996	76	-
<b>Total</b>	77	130,000

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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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	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	82,336	1,598	83,934							
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	-	82,336	1,598	83,934	75,564	-	4,440	-	80,004	3,930
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	3,930	-	-	-	3,930	3,930
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	82,336	1,598	83,934	75,564	3,930	4,440	-	83,934	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	143,114	2,337	-	145,451	133,842	7,520	4,089	-	145,451	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	2,739	580	-	3,319	3,032	39	248	-	3,319	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	117,826	1,929	-	119,755	110,485	5,893	3,377	-	119,755	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,373	503	-	2,876	2,630	31	215	-	2,876	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	266,052	5,349	-	271,401	249,989	13,483	7,929	-	271,401	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Brussels V

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	338,235
<b>Revenues</b>		
Contributions from revenue fund	2	9,012
Contributions from capital fund	3	37,890
Lot levies and subdivider contributions	60	250
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	2,197
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	49,349
<b>Expenditures</b>		
Transferred to capital fund	14	5,593
Transferred to revenue fund	15	47,047
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	52,640
<b>Balance at the end of the year for:</b>		
Reserves	23	256,695
Reserve Funds	24	78,249
<b>Total</b>	25	334,944
<b>Analysed as follows:</b>		
Working funds	26	218,304
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	33,501
- parks and recreation	64	63,984
- 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	5,155
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	334,944

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	240,633	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	35,755	
Region or county	4	12,354	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	42,636	business taxes
Taxes receivable			
Current year's levies	9	26,241	2,317
Previous year's levies	10	6,704	200
Prior year's levies	11	3,344	419
Penalties and interest	12	3,335	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	49,111	
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	420,113	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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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	8,812				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	34				
Trade accounts payable	31	-				
Other	32	29,674				
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	334,944				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	28,196				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	16,072				
Libraries	49	-				
Cemetaries	50	598				
Recreation, community centres and arenas	51	16,826				
--	52	2,507				
--	53	1,703				
--	54	5,529				
--	55	31,678				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	420,113				



# 1991 FINANCIAL INFORMATION RETURN

Municipality

**Brussels V**

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding			
		1	2	1	2		
		\$	\$	\$	\$		
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	63,218		36,390		
<b>7. Analysis of direct water and sewer billings as at December 31</b>							
		number of residential units	1991 billings residential units	all other properties	computer use only		
		1	2	3	4		
			\$	\$			
<b>Water</b>							
In this municipality		39	473	54,082	8,007		
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		
			\$	\$			
<b>Sewer</b>							
In this municipality		44	463	97,437	14,615		
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		<b>66</b>	-	-	-		
<b>8. Selected investments of own sinking funds as at December 31</b>							
		own municipality	other municipalities, school boards	Province	Federal		
		1	2	3	4		
		\$	\$	\$	\$		
Own sinking funds		<b>83</b>	-	-	-		
<b>9. Borrowing from own reserve funds</b>							
					1		
					\$		
Loans or advances due to reserve funds as at December 31					<b>84</b>		
<b>10. Joint boards consolidated by this municipality</b>							
		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	-	-	-		
<b>11. Applications to the Ontario Municipal Board or to Council</b>							
		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	-	-	-		
Approved in 1991		68	130,000	-	130,000		
Financed in 1991		69	-	-	-		
No long term financing necessary		70	-	-	-		
Approved but not financed as at December 31, 1991		71	130,000	-	130,000		
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-		
<b>12. Forecast of total revenue fund expenditures</b>							
		1992	1993	1994	1995	1996	
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
		<b>73</b>	800,000	840,000	880,000	926,000	972,000