

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40044

MUNICIPALITY OF: Brussels V

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brussels V

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For the year ended December 31, 1992.

| | | 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 | 602,460 | 97,388 | 306,973 | 198,099 |
| Direct water billings on ratepayers -- own municipality | 2 | 64,884 | - | | 64,884 |
| -- other municipalities | 3 | 6,834 | - | | 6,834 |
| Sewer surcharge on direct water billings -- own municipality | 4 | 114,786 | - | | 114,786 |
| -- other municipalities | 5 | 1,026 | - | | 1,026 |
| Subtotal | 6 | 789,990 | 97,388 | 306,973 | 385,629 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 930 | 168 | 526 | 236 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 2,648 | 1,099 | | 1,549 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | 15,397 | 2,767 | 8,729 | 3,901 |
| Ontario Hydro | 13 | - | - | - | - |
| Liquor Control Board of Ontario | 14 | 1,995 | 828 | - | 1,167 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | 891 | 370 | - | 521 |
| Subtotal | 18 | 21,861 | 5,232 | 9,255 | 7,374 |
| 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 | 75,832 | - | - | 75,832 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 44,079 | | | 44,079 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | 36,191 | | | 36,191 |
| Fees and service charges | 32 | 215,996 | | | 215,996 |
| Subtotal | 33 | 296,266 | | | 296,266 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | 6,050 | | | 6,050 |
| Licences and permits | 35 | 6,654 | - | - | 6,654 |
| Fines | 37 | 50 | | | 50 |
| Penalties and interest on taxes | 38 | 5,565 | | | 5,565 |
| Investment income - from own funds | 39 | 4,662 | | | 4,662 |
| - other | 40 | 25,431 | | | 25,431 |
| Sales of publications, equipment, etc | 42 | 1,343 | | | 1,343 |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 45,648 | | | 45,648 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 95,403 | - | - | 95,403 |
| TOTAL REVENUE | 51 | 1,279,352 | 102,620 | 316,228 | 860,504 |

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Secondary separate | | | | | | | | | | | | | |
| General | 0 | 775,400 | 1,209 | 650 | 4.429000 | 5.211000 | 3,435 | 6 | 3 | - | - | - | 3,444 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 248,535 | 47,113 | 11,044 | 281 | - | - | 306,973 |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Brussels V

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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 | 2,340 | - | - | 3,518 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | 2,050 | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | 2,050 | - |
| Transportation services | | | | | |
| Roadways | 8 | 19,659 | - | 17,761 | 1,370 |
| Winter Control | 9 | 13,341 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 33,000 | - | 17,761 | 1,370 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | 5,571 |
| Garbage Collection | 19 | - | - | - | 2,184 |
| Garbage Disposal | 20 | 1,739 | - | - | 1,480 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | 1,739 | - | - | 9,235 |
| Health Services | | | | | |
| Public Health Services | 24 | 1,000 | - | - | 15,040 |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | 17,653 |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | 1,000 | - | - | 32,693 |
| Social and Family Services | | | | | |
| General Assistance | 31 | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | 6,000 | - | 16,380 | 162,041 |
| Libraries | 38 | - | - | - | 5,061 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 6,000 | - | 16,380 | 167,102 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 1,328 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | 750 |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 2,078 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 44,079 | - | 36,191 | 215,996 |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

| |
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| Brussels V |
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For the year ended December 31, 1992.

| | | 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 | 48,317 | - | 43,169 | 25,000 | - | - | 116,486 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 8,193 | - | 7,415 | - | - | 6,000 | 21,608 |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | 3,547 | - | 3,547 |
| Protective inspection and control | 5 | 3,700 | - | 2,190 | - | - | - | 5,890 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 11,893 | - | 9,605 | - | 3,547 | 6,000 | 31,045 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 40,284 | - | 28,726 | 5,721 | - | - | 74,731 |
| Winter Control | 9 | - | - | - | - | - | - | - |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | 2,174 | - | 12,335 | 2,726 | - | - | 17,235 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 42,458 | - | 41,061 | 8,447 | - | - | 91,966 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | 143,242 | 2,952 | - | - | 146,194 |
| Storm Sewer System | 17 | - | - | - | 3,070 | - | - | 3,070 |
| Waterworks System | 18 | 25,433 | - | 33,467 | 41,927 | - | 6,000 | 94,827 |
| Garbage Collection | 19 | - | - | 15,804 | - | - | - | 15,804 |
| Garbage Disposal | 20 | - | - | 24,085 | - | - | - | 24,085 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 25,433 | - | 216,598 | 47,949 | - | 6,000 | 283,980 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | 2,096 | - | 14,800 | 7,414 | - | - | 24,310 |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | 646 | - | - | - | - | - | 646 |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | 15,102 | - | 8,904 | 2,000 | 2,404 | - | 28,410 |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | 17,844 | - | 23,704 | 9,414 | 2,404 | - | 53,366 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | - | - | - | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | - | - | - | - | - |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 75,499 | - | 126,786 | 51,734 | 2,392 | - | 256,411 |
| Libraries | 38 | - | - | 4,595 | 4,111 | - | - | 8,706 |
| Other Cultural | 39 | - | - | - | - | - | - | - |
| Subtotal | 40 | 75,499 | - | 131,381 | 55,845 | 2,392 | - | 265,117 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | - | - | 125 | - | - | - | 125 |
| Commercial and Industrial | 42 | - | - | 706 | - | - | - | 706 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | - | - | 831 | - | - | - | 831 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 221,444 | - | 466,349 | 146,655 | 8,343 | - | 842,791 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

| | | 1 \$ |
|--|----|---------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | - |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 48,478 |
| Reserves and Reserve Funds | 3 | - |
| Subtotal | 4 | 48,478 |
| 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 | - |
| Sinking Fund Debentures | 14 | - |
| Long Term Bank Loans | 15 | - |
| Long Term Reserve Fund Loans | 16 | - |
| -- | 17 | - |
| Subtotal * | 18 | - |
| Grants and Loan Forgiveness | | |
| Ontario | 20 | 32,146 |
| Canada | 21 | - |
| Other Municipalities | 22 | - |
| Subtotal | 23 | 32,146 |
| Other Financing | | |
| Prepaid Special Charges | 24 | 14,750 |
| Proceeds From Sale of Land and Other Capital Assets | 25 | - |
| Investment Income | | |
| From Own Funds | 26 | - |
| Other | 27 | - |
| Donations | 28 | - |
| -- | 30 | - |
| -- | 31 | - |
| Subtotal | 32 | 14,750 |
| Total Sources of Financing | 33 | 95,374 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 95,374 |
| Subtotal | 36 | 95,374 |
| 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 | - |
| Total Applications | 42 | 95,374 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | | |
| 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 | - |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | - |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Brussels V

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| | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|----------------|---------------|----------------------|------------------------|
| | Ontario Grants | Canada Grants | Other municipalities | |
| | 1 \$ | 2 \$ | 3 \$ | |
| General Government | 1 | - | - | - |
| Protection to Persons and Property | | | | |
| Fire | 2 | - | - | - |
| Police | 3 | - | - | - |
| Conservation Authority | 4 | - | - | - |
| Protective inspection and control | 5 | - | - | - |
| Emergency measures | 6 | - | - | - |
| Subtotal | 7 | - | - | - |
| Transportation services | | | | |
| Roadways | 8 | 25,700 | - | 44,777 |
| Winter Control | 9 | - | - | - |
| Transit | 10 | - | - | - |
| Parking | 11 | - | - | - |
| Street Lighting | 12 | - | - | 2,726 |
| Air Transportation | 13 | - | - | - |
| -- | 14 | - | - | - |
| Subtotal | 15 | 25,700 | - | 47,503 |
| Environmental services | | | | |
| Sanitary Sewer System | 16 | - | - | 4,346 |
| Storm Sewer System | 17 | 3,070 | - | 6,140 |
| Waterworks System | 18 | - | - | 10,929 |
| Garbage Collection | 19 | - | - | - |
| Garbage Disposal | 20 | - | - | - |
| Pollution Control | 21 | - | - | - |
| -- | 22 | - | - | - |
| Subtotal | 23 | 3,070 | - | 21,415 |
| Health Services | | | | |
| Public Health Services | 24 | - | - | 7,414 |
| Public Health Inspection and Control | 25 | - | - | - |
| Hospitals | 26 | - | - | - |
| Ambulance Services | 27 | - | - | - |
| Cemeteries | 28 | - | - | - |
| -- | 29 | - | - | - |
| Subtotal | 30 | - | - | 7,414 |
| Social and Family Services | | | | |
| General Assistance | 31 | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - |
| Assistance to Children | 33 | - | - | - |
| Day Nurseries | 34 | - | - | - |
| -- | 35 | - | - | - |
| Subtotal | 36 | - | - | - |
| Recreation and Cultural Services | | | | |
| Parks and Recreation | 37 | - | - | 11,555 |
| Libraries | 38 | 3,376 | - | 7,487 |
| Other Cultural | 39 | - | - | - |
| Subtotal | 40 | 3,376 | - | 19,042 |
| Planning and Development | | | | |
| 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 | 32,146 | - | 95,374 |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

| |
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| Brussels V |
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For the year ended December 31, 1992.

| | | 1 \$ |
|---|-------------|---------|
| General Government | 1 | - |
| Protection to Persons and Property | | |
| Fire | 2 | - |
| Police | 3 | - |
| Conservation Authority | 4 | - |
| Protective inspection and control | 5 | - |
| Emergency measures | 6 | - |
| | Subtotal 7 | - |
| Transportation services | | |
| Roadways | 8 | - |
| Winter Control | 9 | - |
| Transit | 10 | - |
| Parking | 11 | - |
| Street Lighting | 12 | - |
| Air Transportation | 13 | - |
| -- | 14 | - |
| | Subtotal 15 | - |
| Environmental services | | |
| Sanitary Sewer System | 16 | - |
| Storm Sewer System | 17 | - |
| Waterworks System | 18 | - |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| | Subtotal 23 | - |
| Health Services | | |
| Public Health Services | 24 | - |
| Public Health Inspection and Control | 25 | - |
| Hospitals | 26 | - |
| Ambulance Services | 27 | - |
| Cemeteries | 28 | - |
| -- | 29 | - |
| | Subtotal 30 | - |
| Social and Family Services | | |
| General Assistance | 31 | - |
| Assistance to Aged Persons | 32 | - |
| Assistance to Children | 33 | - |
| Day Nurseries | 34 | - |
| -- | 35 | - |
| | Subtotal 36 | - |
| Recreation and Cultural Services | | |
| Parks and Recreation | 37 | - |
| Libraries | 38 | - |
| Other Cultural | 39 | - |
| | Subtotal 40 | - |
| Planning and Development | | |
| 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 | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Brussels V

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For the year ended December 31, 1992.

| | | 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 | - |
| : To Canada and agencies | 2 | - |
| : To other | 3 | - |
| Subtotal | 4 | - |
| Plus: All debt assumed by the municipality from others | 5 | - |
| Less: All debt assumed by others | | |
| : Ontario | 6 | - |
| : Schoolboards | 7 | - |
| : Other municipalities | 8 | - |
| Subtotal | 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 | - |
| Subtotal | 14 | - |
| Total | 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 | - |
| 2. Total debt payable in foreign currencies (net of sinking fund holdings) | | |
| 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 | - |
| 3. Interest earned on sinking funds and debt retirement funds during the year | | |
| Own funds | 29 | - |
| Ministry of the Environment - sewer | 30 | - |
| - 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 | - |
| 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 | - |
| Total | 45 | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Brussels V

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For the year ended December 31, 1992.

| | | 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 | 26,916 | 231,737 | 27,082 |
| - share of integrated projects | 49 | - | - | - |

| | | 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 | - | - | - | - |
| Total | 78 | - | - | - | - |

| | | recoverable from the | | recoverable from | | recoverable from | |
|--|----|---------------------------|----------|------------------|----------|-------------------------|----------|
| | | consolidated revenue fund | | reserve funds | | unconsolidated entities | |
| | | principal | interest | principal | interest | principal | interest |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1993 | 60 | - | - | - | - | - | - |
| 1994 | 61 | - | - | - | - | - | - |
| 1995 | 62 | - | - | - | - | - | - |
| 1996 | 63 | - | - | - | - | - | - |
| 1997 | 64 | - | - | - | - | - | - |
| 1998-2002 | 65 | - | - | - | - | - | - |
| 2003 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

| | | 1 |
|--------------|----|----|
| | | \$ |
| 1993 | 72 | - |
| 1994 | 73 | - |
| 1995 | 74 | - |
| 1996 | 75 | - |
| 1997 | 76 | - |
| Total | 77 | - |

10. Other notes (attach supporting schedules as required)

1992 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, 1992.

| | 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 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| UPPER TIER | | | | | | | | | | | |
| Included in general tax rate for upper tier purposes | | | | | | | | | | | |
| General requisition | 1 | 93,103 | 89 | 93,192 | | | | | | | |
| 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 | 5,232 | - | 5,232 | | | | | | | |
| Telephone and telegraph taxation | 10 | 4,196 | - | 4,196 | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | - | 102,531 | 89 | 102,620 | 93,192 | 4,196 | - | 5,232 | - | 102,620 |
| Special purpose requisitions | | | | | | | | | | | |
| Water | 12 | - | - | - | | | | | | | |
| Transit | 13 | - | - | - | | | | | | | |
| Sewer | 14 | - | - | - | | | | | | | |
| Library | 15 | - | - | - | | | | | | | |
| -- | 16 | - | - | - | | | | | | | |
| -- | 17 | - | - | - | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - |
| Speical charges | 19 | - | - | - | - | - | - | - | - | - | - |
| Direct water billings | 20 | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 21 | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 22 | - | 102,531 | 89 | 102,620 | 93,192 | 4,196 | - | 5,232 | - | 102,620 |

1992 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, 1992.

| | | 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 | - | 170,423 | 156 | - | 170,579 | 158,240 | 7,518 | 4,821 | - | 170,579 | - |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | - | 4,337 | - | - | 4,337 | 3,970 | 72 | 295 | - | 4,337 | - |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | - | 137,428 | 125 | - | 137,553 | 127,465 | 6,205 | 3,883 | - | 137,553 | - |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | - | 3,759 | - | - | 3,759 | 3,444 | 59 | 256 | - | 3,759 | - |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | - | 315,947 | 281 | - | 316,228 | 293,119 | 13,854 | 9,255 | - | 316,228 | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brussels V

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15

For the year ended December 31, 1992.

| | | 1 \$ |
|--|----|---------|
| Balance at the beginning of the year | 1 | 334,944 |
| Revenues | | |
| Contributions from revenue fund | 2 | 98,177 |
| Contributions from capital fund | 3 | - |
| Development Charges Act | 67 | - |
| Lot levies and subdivider contributions | 60 | - |
| Recreational land (the Planning Act) | 61 | - |
| Investment income - from own funds | 5 | 3,865 |
| - other | 6 | - |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 102,042 |
| Expenditures | | |
| Transferred to capital fund | 14 | - |
| Transferred to revenue fund | 15 | 45,648 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 45,648 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 321,774 |
| Reserve Funds | 24 | 69,565 |
| Total | 25 | 391,338 |
| Analysed as follows: | | |
| Working funds | 26 | 306,507 |
| 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 | 31,052 |
| - parks and recreation | 64 | 34,391 |
| - library | 65 | - |
| - other cultural | 66 | - |
| - water | 38 | - |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | 14,000 |
| Development Charges Act | 68 | - |
| Lot levies and subdivider contributions | 44 | - |
| Recreational land (the Planning Act) | 46 | 5,388 |
| 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 | - |
| Total | 58 | 391,338 |

1992 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

| | | 1 \$ | 2 \$ |
|---|----|---------|--|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 318,594 | - |
| Accounts receivable | | | portion of cash not in chartered banks |
| Canada | 2 | - | |
| Ontario | 3 | 20,500 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 32,219 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 26,214 | 753 |
| Previous year's levies | 10 | 7,648 | 429 |
| Prior year's levies | 11 | 2,807 | 14 |
| Penalties and interest | 12 | 2,629 | - |
| Less allowance for uncollectables (negative) | 13 | - | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | 81,601 | |
| Other current assets | 18 | - | portion of line 20 for tax sale / tax registration |
| Capital outlay to be recovered in future years | 19 | - | |
| Other long term assets | 20 | - | - |
| Total | 21 | 492,212 | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

| 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 | 9,618 | | | | |
| Region or county | 28 | - | | | | |
| Other municipalities | 29 | - | | | | |
| School Boards | 30 | - | | | | |
| Trade accounts payable | 31 | - | | | | |
| Other | 32 | 26,825 | | | | |
| Other current liabilities | 33 | - | | | | |
| Net long term liabilities | | | | | | |
| 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 | - | | | | |
| Reserves and reserve funds | 41 | 391,339 | | | | |
| Accumulated net revenue (deficit) | | | | | | |
| General revenue | 42 | 38,032 | | | | |
| Special charges and special areas (specify) | | | | | | |
| -- | 43 | - | | | | |
| -- | 44 | - | | | | |
| -- | 45 | - | | | | |
| -- | 46 | - | | | | |
| Consolidated local boards (specify) | | | | | | |
| Transit operations | 47 | - | | | | |
| Water operations | 48 | 11,138 | | | | |
| Libraries | 49 | - | | | | |
| Cemetaries | 50 | 4,780 | | | | |
| Recreation, community centres and arenas | 51 | 4,651 | | | | |
| -- | 52 | 1,317 | | | | |
| -- | 53 | 997 | | | | |
| -- | 54 | 5,841 | | | | |
| -- | 55 | 6,976 | | | | |
| Region or county | 56 | - | | | | |
| School boards | 57 | - | | | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - | | | | |
| Total | 59 | 492,212 | | | | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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STATISTICAL DATA

For the year ended December 31, 1992.

| | | |
|--|-----------|----------|
| | | 1 |
| 1. Number of continuous full time employees as at December 31 | | |
| 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 | - |
| Total | 13 | 5 |

| | | | |
|--|--|---|--------|
| | | continuous full time employees December 31 | |
| | | 1 | 2 |
| | | \$ | \$ |
| 2. Total expenditures during the year on: | | 14 | 15 |
| Wages and salaries | | 141,484 | 61,408 |
| Employee benefits | | 19,962 | 4,465 |

| | | |
|---|----|---------|
| | | 1 |
| | | \$ |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | |
| Cash collections: Current year's tax | 16 | 575,491 |
| Previous years' tax | 17 | 28,649 |
| Penalties and interest | 18 | 6,236 |
| Subtotal | 19 | 610,376 |
| Discounts allowed | 20 | - |
| Tax adjustments under section 363 and 364 of the Municipal Act | | |
| - amounts added to the roll (negative) | 22 | - |
| - amounts written off | 23 | - |
| Tax adjustments under sections 421, 441 and 442 of the Municipal Act | | |
| - recoverable from upper tier and school boards | | |
| - recoverable from general municipal revenues | 24 | 563 |
| - recoverable from general municipal revenues | 25 | 192 |
| 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 | 611,131 |
| Amounts added to the tax roll for collection purposes only | 30 | - |
| Business taxes written off under subsection 441(1) of the Municipal Act | 81 | - |

| | | |
|---|----|----------|
| | | 1 |
| 4. Tax due dates for 1992 (lower tier municipalities only) | | |
| Interim billings: Number of installments | 31 | 1 |
| Due date of first installment (YYYYMMDD) | 32 | 19920401 |
| Due date of last installment (YYYYMMDD) | 33 | 0 |
| Final billings: Number of installments | 34 | 3 |
| Due date of first installment (YYYYMMDD) | 35 | 19920703 |
| Due date of last installment (YYYYMMDD) | 36 | 19921204 |
| | | \$ |
| 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 1993 | 58 | 200,000 | - | - | - |
| in 1994 | 59 | 110,000 | - | - | - |
| in 1995 | 60 | 125,000 | - | - | - |
| in 1996 | 61 | 140,000 | - | - | - |
| in 1997 | 62 | 140,000 | - | - | - |
| Total | 63 | 715,000 | - | - | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

12
17

STATISTICAL DATA

For the year ended December 31, 1992.

| | | balance of fund | | loans outstanding | | |
|---|--|---|-------------------------------------|--|-----------------------|-----------|
| | | 1 | 2 | 1 | 2 | |
| | | \$ | \$ | \$ | \$ | |
| 6. | Ontario Home Renewal Plan trust fund at year end | 82 | 62,714 | | 38,079 | |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | | |
| | | number of residential units | 1992 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Water | | | | | | |
| In this municipality | | 39 | 483 | 56,289 | 8,595 | |
| In other municipalities (specify municipality) | | | | | | |
| -- | | 40 | - | - | - | |
| -- | | 41 | - | - | - | |
| -- | | 42 | - | - | - | |
| -- | | 43 | - | - | - | |
| -- | | 64 | - | - | - | |
| | | number of residential units | 1992 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Sewer | | | | | | |
| In this municipality | | 44 | 511 | 98,142 | 16,644 | |
| 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, 1991 | | 67 | 130,000 | - | 130,000 | |
| Approved in 1992 | | 68 | - | - | - | |
| Financed in 1992 | | 69 | - | - | - | |
| No long term financing necessary | | 70 | - | - | - | |
| Approved but not financed as at December 31, 1992 | | 71 | 130,000 | - | 130,000 | |
| Applications submitted but not approved as at Decemeber 31, 1992 | | 72 | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | |
| | | 1993 | 1994 | 1995 | 1996 | 1997 |
| | | 1 | 2 | 3 | 4 | 5 |
| | | \$ | \$ | \$ | \$ | \$ |
| | | 73 | 840,000 | 882,000 | 926,100 | 972,405 |
| | | | | | | 1,021,025 |