

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 40044**

**MUNICIPALITY OF: Brussels V**

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Brussels V

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For the year ended December 31, 1995.

		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	728,007	109,780	396,517	221,710
Direct water billings on ratepayers -- own municipality	2	70,450	-		70,450
-- other municipalities	3	16,721	-		16,721
Sewer surcharge on direct water billings -- own municipality	4	166,845	-		166,845
-- other municipalities	5	1,269	-		1,269
<b>Subtotal</b>	<b>6</b>	<b>983,292</b>	<b>109,780</b>	<b>396,517</b>	<b>476,995</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	1,086	181	656	249
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,726	1,146		1,580
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	17,333	2,887	10,468	3,978
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,054	864	-	1,190
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,533	422	1,530	581
<b>Subtotal</b>	<b>18</b>	<b>25,732</b>	<b>5,500</b>	<b>12,654</b>	<b>7,578</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>73,297</b>	<b>-</b>	<b>-</b>	<b>73,297</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	37,500			37,500
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	40,448			40,448
Fees and service charges	32	268,095			268,095
<b>Subtotal</b>	<b>33</b>	<b>346,043</b>			<b>346,043</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	5,700			5,700
Licences and permits	35	6,462	-	-	6,462
Fines	37	276			276
Penalties and interest on taxes	38	6,716			6,716
Investment income - from own funds	39	7,709			7,709
- other	40	23,710			23,710
Sales of publications, equipment, etc	42	6,126			6,126
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	12,000			12,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	23,397			23,397
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>92,096</b>	<b>-</b>	<b>-</b>	<b>92,096</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,520,460</b>	<b>115,280</b>	<b>409,171</b>	<b>996,009</b>



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Brussels V

2LT - OP

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	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	MAID	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
General	0	30,168,550	3,523,750	1,254,320	2.93090	3.44810	87,419	12,150	4,325	565	298	139	104,896
<b>Subtotal Levied By Mill Rate</b>	0	-	-	-	-	-	87,419	12,150	4,325	565	298	139	104,896
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	4,884	-	-	-	-	4,884
<b>Subtotal Special Charges On Tax Bills</b>	0	-	-	-	-	-	-	4,884	-	-	-	-	4,884
<b>Total Taxation</b>	0	-	-	-	-	-	87,419	17,034	4,325	565	298	139	109,780

## II. Upper tier purposes



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Brussels V

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
<b>Secondary separate</b>													
General	0	922,113	13,071	8,165	4.743000	5.580000	4,366	73	45	-	8	-	4,492
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	276	-	-	-	-	276
<b>Total Taxation</b>	0	-	-	-	-	-	4,366	349	45	-	8	-	4,768
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						316,979	60,223	15,695	2,034	1,082	504	396,517







# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	2,111
<b>Protection to Persons and Property</b>					
Fire	2	-	-	4,450	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	4,450	-
<b>Transportation services</b>					
Roadways	8	10,200	-	12,808	316
Winter Control	9	22,300	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	32,500	-	12,808	316
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	2,500
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	7,253
Garbage Collection	19	-	-	-	2,496
Garbage Disposal	20	-	-	-	40
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	12,289
<b>Health Services</b>					
Public Health Services	24	-	-	-	14,890
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,324
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	38,214
<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	5,000	-	23,190	209,174
Libraries	38	-	-	-	4,996
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	5,000	-	23,190	214,170
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	995
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	995
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	37,500	-	40,448	268,095

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Brussels V
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For the year ended December 31, 1995.

		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	53,454	-	46,121	36,459	-	-	136,034
<b>Protection to Persons and Property</b>								
Fire	2	8,999	-	10,910	9,035	-	6,000	34,944
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	4,594	-	4,594
Protective inspection and control	5	3,640	-	3,705	-	-	-	7,345
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	12,639	-	14,615	9,035	4,594	6,000	46,883
<b>Transportation services</b>								
Roadways	8	39,690	-	38,066	32,016	-	50,656	59,116
Winter Control	9	-	-	-	-	-	50,656	50,656
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	1,634	-	13,937	-	-	-	15,571
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	41,324	-	52,003	32,016	-	-	125,343
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	169,593	65,410	-	-	235,003
Storm Sewer System	17	-	-	-	191	-	-	191
Waterworks System	18	31,747	-	34,192	24,566	-	6,000	84,505
Garbage Collection	19	-	-	12,956	-	-	-	12,956
Garbage Disposal	20	-	-	27,549	-	-	-	27,549
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	31,747	-	244,290	90,167	-	6,000	360,204
<b>Health Services</b>								
Public Health Services	24	860	-	19,264	4,948	-	-	25,072
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	340	-	-	-	-	-	340
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	18,242	-	15,504	5,994	-	-	39,740
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	19,442	-	34,768	10,942	-	-	65,152
<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	87,332	-	137,099	46,514	1,920	-	272,865
Libraries	38	-	-	6,462	-	-	-	6,462
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	87,332	-	143,561	46,514	1,920	-	279,327
<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	245,938	-	535,358	225,133	6,514	-	1,012,943

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		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	138,355
Reserves and Reserve Funds	3	10,000
<b>Subtotal</b>	4	148,355
<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	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
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	17,900
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	17,900
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	166,255
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	166,255
<b>Subtotal</b>	36	166,255
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>	41	-
<b>Total Applications</b>	42	166,255
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
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	-

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Brussels V

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	8,062
<b>Protection to Persons and Property</b>				
Fire	2	-	-	9,015
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	9,015
<b>Transportation services</b>				
Roadways	8	17,900	-	49,916
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	17,900	-	49,916
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	41,430
Storm Sewer System	17	-	-	191
Waterworks System	18	-	-	4,538
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	46,159
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	5,994
--	29	-	-	-
<b>Subtotal</b>	30	-	-	5,994
<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	-	-	47,109
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	47,109
<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	17,900	-	166,255

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brussels V

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For the year ended December 31, 1995.

		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	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

		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 - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	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	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in U.S. dollars	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Brussels V
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For the year ended December 31, 1995.

6. Ontario Clean Water Agency Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	44,128	226,854	27,082
- share of integrated projects	49	-	-	-

7. 1995 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	-	-	-	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-

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
		\$	\$	\$	\$	\$	\$
1996		-	-	-	-	-	-
1997		-	-	-	-	-	-
1998		-	-	-	-	-	-
1999		-	-	-	-	-	-
2000		-	-	-	-	-	-
2001 - 2005		-	-	-	-	-	-
2006 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	71	-	-	-	-	-	-

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1996	72	-
1997	73	-
1998	74	-
1999	75	-
2000	76	-
<b>Total</b>	77	-

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Repayment of Provincial Special Assistance	92	-	-	-	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	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	103,894	1,002	104,896							
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	5,500	-	5,500							
Telephone and telegraph taxation	10	4,884	-	4,884							
<b>Subtotal levied by mill rate -- general</b>	11	-	114,278	1,002	115,280	104,896	4,884	-	5,500	-	115,280
<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	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	114,278	1,002	115,280	104,896	4,884	-	5,500	-	115,280



# 1995 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, 1995.

		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	-	220,395	2,008	-	222,403	207,382	8,107	6,914	-	222,403	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	5,628	10	-	5,638	5,179	301	158	-	5,638	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	174,631	1,594	-	176,225	163,341	7,439	5,445	-	176,225	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,897	8	-	4,905	4,492	276	137	-	4,905	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	405,551	3,620	-	409,171	380,394	16,123	12,654	-	409,171	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Brussels V
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For the year ended December 31, 1995.

		1 \$
<b>Balance at the beginning of the year</b>	1	453,582
<b>Revenues</b>		
Contributions from revenue fund	2	86,778
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	6,302
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	93,080
<b>Expenditures</b>		
Transferred to capital fund	14	10,000
Transferred to revenue fund	15	12,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	22,000
<b>Balance at the end of the year for:</b>		
Reserves	23	380,595
Reserve Funds	24	144,067
<b>Total</b>	25	524,662
<b>Analysed as follows:</b>		
Working funds	26	213,408
Contingencies	27	-
Ontario Clean Water Agency 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	114,746
- parks and recreation	64	43,520
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	4,158
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	7,842
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	123,504
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	17,484
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	524,662

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1995.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	467,062	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	25,200	
Region or county	4	12,919	
Other municipalities	5	549	
School Boards	6	91	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	53,285	business taxes
Taxes receivable			
Current year's levies	9	32,314	772
Previous year's levies	10	8,400	382
Prior year's levies	11	5,431	318
Penalties and interest	12	3,510	156
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	48,900	
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	<b>657,661</b>	

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

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	22,183				
Region or county	28	-				
Other municipalities	29	4,182				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	23,925				
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	524,662				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	32,321				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	22,948				
Libraries	49	-				
Cemetaries	50	4,832				
Recreation, community centres and arenas	51	10,409				
--	52	2,899				
--	53	215				
--	54	7,105				
--	55	1,980				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	657,661				

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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## STATISTICAL DATA

For the year ended December 31, 1995.

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

	continuous full time employees December 31	
	1 \$	2 \$
<b>2. Total expenditures during the year on:</b>		
Wages and salaries	14	143,936
Employee benefits	15	13,999
		75,022
		2,494

		1 \$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	764,912
Previous years' tax	17	33,754
Penalties and interest	18	8,234
<b>Subtotal</b>	<b>19</b>	<b>806,900</b>
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	69,189
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards	24	-
- recoverable from general municipal revenues	25	-
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	<b>29</b>	<b>737,711</b>
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
<b>4. Tax due dates for 1995 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19950310
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	3
Due date of first installment (YYYYMMDD)	35	19950602
Due date of last installment (YYYYMMDD)	36	19951201
		\$
Supplementary taxes levied with 1996 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 1996	58	100,000	-	-
in 1997	59	110,000	-	-
in 1998	60	125,000	-	-
in 1999	61	130,000	-	-
in 2000	62	135,000	-	-
<b>Total</b>	<b>63</b>	<b>600,000</b>	<b>-</b>	<b>-</b>

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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17

## STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	27,096		14,676
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	474	59,937	10,513
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	489	120,132	46,713
	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, 1994	67	-	-	-	-
Approved in 1995	68	-	-	-	-
Financed in 1995	69	-	-	-	-
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1995	71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1995	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
73		700,000	715,000	725,000	730,000
13. Municipal procurement this year					
					1
					\$
Total construction contracts awarded	85	-	-	-	-
Construction contracts awarded at \$100,000 or greater	86	-	-	-	-

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
<b>Fire</b>		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	<b>Subtotal</b>	7 -
<b>Transportation services</b>		
<b>Roadways</b>		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	<b>Subtotal</b>	15 -
<b>Environmental services</b>		
<b>Sanitary Sewer System</b>		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>		
<b>Public Health Services</b>		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>		
<b>General Assistance</b>		31 -

Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
<b>Parks and Recreation</b>	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	-





