

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29006

MUNICIPALITY OF: Brantford C

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Brantford C

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For the year ended December 31, 1998.

		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	90,384,631	-	31,422,245	58,962,386
Direct water billings on ratepayers -- own municipality	2	8,203,484	-		8,203,484
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	7,399,733	-		7,399,733
-- other municipalities	5	-	-		-
Subtotal	6	105,987,848	-	31,422,245	74,565,603
PAYMENTS IN LIEU OF TAXATION					
Canada	7	225,999	-	-	225,999
Canada Enterprises	8	7,201	-	-	7,201
Ontario					
The Municipal Tax Assistance Act	9	64,438	-		64,438
The Municipal Act, section 157	10	124,200	-		124,200
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	583,272	-	88,618	494,654
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	12,417	-	-	12,417
Other	15	-	-	-	-
Municipal enterprises	16	886,888	-	-	886,888
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,904,415	-	88,618	1,815,797
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	11,687,428			11,687,428
Special Transition Assistance	63	1,386,654			1,386,654
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	13,074,082			13,074,082
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	20,713,054			20,713,054
Canada specific grants	30	372,538			372,538
Other municipalities - grants and fees	31	2,796,175			2,796,175
Fees and service charges	32	20,371,349			20,371,349
Subtotal	33	44,253,116			44,253,116
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	1,464,640			1,464,640
Investment income - from own funds	39	-			-
- other	40	1,911,780			1,911,780
Donations	70	314,643			314,643
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,981,304			1,981,304
Contributions from non-consolidated entities	45	-			-
--	46	148,332			148,332
--	47	2,395,248			2,395,248
--	48	-			-
Subtotal	50	8,215,947	-	-	8,215,947
TOTAL REVENUE	51	173,435,408	-	31,510,863	141,924,545

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Brantford C

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	13,067,965	10,057,180	28,251	2,929,001	53,533
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	848,815	741,602	2,891	102,193	2,129
- farmland pending development -	0.161000	357	357	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	3,835	2,630	40	1,165	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	13,920,972	10,801,769	31,182	3,032,359	55,662
Subtotal Commercial		10,443,229	8,198,039	-	2,203,835	41,355
Subtotal Industrial		6,608,412	5,187,670	-	1,394,573	26,169
Pipeline	1.735600	254,441	199,738	-	53,695	1,008
Other	-	-	-	-	-	-
Supplementary Taxes		195,191	127,901	341	66,394	555
Subtotal levied by tax rate		31,422,245	24,515,117	31,523	6,750,856	124,749
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		31,422,245	24,515,117	31,523	6,750,856	124,749

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	58,853	-	816	1,928,967
Protection to Persons and Property					
Fire	2	-	-	73,310	18,774
Police	3	38,902	-	-	138,120
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,227	-	-	669,043
Emergency measures	6	-	-	-	-
Subtotal	7	44,129	-	73,310	825,937
Transportation services					
Roadways	8	1,824	-	-	568,687
Winter Control	9	-	-	-	31
Transit	10	53,441	-	-	1,505,174
Parking	11	-	-	-	688,105
Street Lighting	12	-	-	-	6,891
Air Transportation	13	-	-	-	172,391
--	14	-	-	-	-
Subtotal	15	55,265	-	-	2,941,279
Environmental services					
Sanitary Sewer System	16	81,778	-	-	64,035
Storm Sewer System	17	-	-	-	1,000
Waterworks System	18	-	-	-	174,255
Garbage Collection	19	-	-	-	424,713
Garbage Disposal	20	-	-	-	3,230,789
Pollution Control	21	-	-	-	421,048
--	22	-	-	-	-
Subtotal	23	81,778	-	-	4,315,840
Health Services					
Public Health Services	24	17,517	-	1,062,613	90,462
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	346,867
--	29	-	-	-	-
Subtotal	30	17,517	-	1,062,613	437,329
Social and Family Services					
General Assistance	31	11,140,534	325,554	1,087,033	4,115
Assistance to Aged Persons	32	7,864,422	-	428,877	4,618,110
Assistance to Children	33	-	-	-	-
Day Nurseries	34	1,221,324	-	23,814	38,287
--	35	-	-	-	-
Subtotal	36	20,226,280	325,554	1,539,724	4,660,512
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	512	2,380	3,200	4,168,731
Libraries	38	170,842	17,714	112,696	136,286
Other Cultural	39	17,178	-	3,816	665,986
Subtotal	40	188,532	20,094	119,712	4,971,003
Planning and Development					
Planning and Development	41	-	-	-	77,952
Commercial and Industrial	42	40,700	26,890	-	103,211
Residential Development	43	-	-	-	109,319
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	40,700	26,890	-	290,482
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	20,713,054	372,538	2,796,175	20,371,349

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Brantford C

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For the year ended December 31, 1998.

		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	3,474,454	-	3,258,566	3,716,410	13,000	3,484,097	6,978,333
Protection to Persons and Property								
Fire	2	6,223,807	-	313,554	592,932	-	-	7,130,293
Police	3	9,579,557	869,188	1,345,708	404,827	154,290	37,678	12,391,248
Conservation Authority	4	21	-	2,705	-	346,278	-	349,004
Protective inspection and control	5	680,771	-	75,539	4,990	28,000	200,000	989,300
Emergency measures	6	16,700	738,809	101,754	-	-	-	857,263
Subtotal	7	16,500,856	1,607,997	1,839,260	1,002,749	528,568	237,678	21,717,108
Transportation services								
Roadways	8	3,277,618	1,131,625	1,092,669	2,713,771	-	2,061,584	10,277,267
Winter Control	9	580,409	-	508,451	2,524	3,340	-	1,094,724
Transit	10	2,281,807	41,215	803,404	-	437,086	312,492	3,876,004
Parking	11	105,598	-	687,241	-	-	-	792,839
Street Lighting	12	18,774	-	512,267	50,000	-	-	581,041
Air Transportation	13	1,038	-	83,049	190,304	-	-	274,391
--	14	-	-	-	-	-	-	-
Subtotal	15	6,265,244	1,172,840	3,687,081	2,956,599	440,426	2,374,076	16,896,266
Environmental services								
Sanitary Sewer System	16	702,775	549,588	445,843	625,000	-	200,000	2,523,206
Storm Sewer System	17	137,836	443,791	171,053	109,900	-	-	862,580
Waterworks System	18	1,650,083	109,287	2,662,640	3,235,692	-	593,179	8,250,881
Garbage Collection	19	130,787	-	1,175,409	133,295	-	-	1,439,491
Garbage Disposal	20	453,738	-	1,709,602	886,039	-	-	3,049,379
Pollution Control	21	216,766	616,950	3,144,812	1,223,124	-	-	5,201,652
--	22	-	-	-	-	-	-	-
Subtotal	23	3,291,985	1,719,616	9,309,359	6,213,050	-	793,179	21,327,189
Health Services								
Public Health Services	24	2,752,054	317,210	1,052,707	-	-	-	4,121,971
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	968,820	-	-	-	968,820
Cemeteries	28	209,664	42,964	136,755	50,755	-	-	440,138
--	29	-	-	-	-	-	-	-
Subtotal	30	2,961,718	360,174	2,158,282	50,755	-	-	5,530,929
Social and Family Services								
General Assistance	31	2,597,785	-	639,116	-	22,996,823	-	26,233,724
Assistance to Aged Persons	32	11,835,179	492,752	2,462,730	103,378	-	-	14,894,039
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	484,220	-	884,860	-	-	-	1,369,080
--	35	-	-	-	-	-	-	-
Subtotal	36	14,917,184	492,752	3,986,706	103,378	22,996,823	-	42,496,843
Social Housing	90	-	-	6,256,333	-	-	-	6,256,333
Recreation and Cultural Services								
Parks and Recreation	37	4,982,224	380,435	2,714,325	525,356	186,792	48,285	8,837,417
Libraries	38	1,698,915	380,280	604,076	267,402	-	30,879	2,981,552
Other Cultural	39	527,887	421,783	723,994	410	110,697	-	1,784,771
Subtotal	40	7,209,026	1,182,498	4,042,395	793,168	297,489	79,164	13,603,740
Planning and Development								
Planning and Development	41	692,825	270,379	58,755	21,974	-	-	1,043,933
Commercial and Industrial	42	310,063	102,018	398,518	1,563,726	-	-	2,374,325
Residential Development	43	86,431	-	143,411	30,879	-	-	260,721
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,089,319	372,397	600,684	1,616,579	-	-	3,678,979
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	55,709,786	6,908,274	35,138,666	16,452,688	24,276,306	-	138,485,720

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	24,757,171
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		2,179,770
Reserves and Reserve Funds	3		22,748,700
	Subtotal	4	24,928,470
Long Term Liabilities Incurred			
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		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		123,730
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	Subtotal *	18	123,730
Grants and Loan Forgiveness			
Ontario	20		4,611,484
Canada	21		683,746
Other Municipalities	22		271,085
	Subtotal	23	5,566,315
Other Financing			
Prepaid Special Charges	24		72,001
Proceeds From Sale of Land and Other Capital Assets	25		73,355
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		207,368
--	30		-
--	31		-
	Subtotal	32	352,724
	Total Sources of Financing	33	30,971,239
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		28,383,916
	Subtotal	36	28,383,916
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
	Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41		4,563,368
	Total Applications	42	32,947,284
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	22,781,126
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	24,530,604
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		1,749,478
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	22,781,126
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Brantford C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	94,264	94,264	-	1,330,668
Protection to Persons and Property					
Fire	2	-	-	-	517,111
Police	3	-	-	-	10,794
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	29,256
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	557,161
Transportation services					
Roadways	8	153,957	63,873	164,574	4,973,833
Winter Control	9	-	-	-	-
Transit	10	974,416	-	-	359,612
Parking	11	-	-	-	295,226
Street Lighting	12	-	-	-	12,677
Air Transportation	13	181,000	-	-	-
--	14	-	-	-	-
Subtotal	15	1,309,373	63,873	164,574	5,641,348
Environmental services					
Sanitary Sewer System	16	3,193,451	366,663	-	3,243,061
Storm Sewer System	17	-	-	-	1,494,567
Waterworks System	18	-	-	-	10,673,359
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	11,845	-	-	82,003
Pollution Control	21	-	-	-	-
--	22	-	-	-	73,843
Subtotal	23	3,205,296	366,663	-	15,566,833
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	22,265
--	29	-	-	-	-
Subtotal	30	-	-	-	22,265
Social and Family Services					
General Assistance	31	-	-	106,511	106,511
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	106,511	106,511
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	1,379	1,379	-	1,516,001
Libraries	38	1,172	157,567	-	79,287
Other Cultural	39	-	-	-	-
Subtotal	40	2,551	158,946	-	1,595,288
Planning and Development					
Planning and Development	41	-	-	-	29,726
Commercial and Industrial	42	-	-	-	3,528,616
Residential Development	43	-	-	-	5,500
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	3,563,842
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,611,484	683,746	271,085	28,383,916

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brantford C

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For the year ended December 31, 1998.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	5,167,166
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	907,550
Transportation services		
Roadways	8	6,074,716
Winter Control	9	1,726,430
Transit	10	-
Parking	11	18,375
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	1,744,805
Storm Sewer System	17	1,841,784
Waterworks System	18	140,735
Garbage Collection	19	427,744
Garbage Disposal	20	-
Pollution Control	21	-
--	22	1,343,404
Subtotal	23	-
Health Services		
Public Health Services	24	3,753,667
Public Health Inspection and Control	25	337,247
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	25,147
Subtotal	30	-
Social and Family Services		
General Assistance	31	362,394
Assistance to Aged Persons	32	-
Assistance to Children	33	6,125
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	56,880
Other Cultural	39	2,456,417
Subtotal	40	309,117
Planning and Development		
Planning and Development	41	2,822,414
Commercial and Industrial	42	7,575
Residential Development	43	6,592,234
Agriculture and Reforestation	44	111,889
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	6,711,698
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Brantford C

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For the year ended December 31, 1998.

		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	6,592,234
: To Canada and agencies	2	1,343,404
: To other	3	22,842,104
Subtotal	4	30,777,742
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	54,488
Subtotal	9	54,488
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	9,247,435
Subtotal	14	9,247,435
Total	15	21,475,819
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,638,077
Instalment (serial) debentures	17	12,908,261
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	337,247
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	6,592,234
\$		
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	621,192
Ontario Clean Water Agency - 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	4,794,841
Total liability under OMERS plans		
- initial unfunded	34	110,531
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	125,000
- 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	300,000
--	43	-
--	44	-
Total	45	5,330,372

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
6. Ontario Clean Water Agency Provincial Projects				
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	34,661	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
7. 1998 Debt Charges					
Recovered from the consolidated revenue fund					
- general tax rates	50	3,887,234	-	2,389,269	-
- special are rates and special charges	51	-	-	-	-
- benefiting landowners	52	131,752	-	78,524	-
- user rates (consolidated entities)	53	140,240	-	281,255	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	31,231	-	45,825	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	4,190,457	-	2,794,873	-
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-

		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
		\$	\$	\$	\$	\$	\$
1999	60	2,548,869	2,448,042	-	-	-	-
2000	61	2,324,431	1,419,691	-	-	-	-
2001	62	7,553,287	893,147	-	-	-	-
2002	63	747,970	121,356	-	-	-	-
2003	64	270,174	79,785	-	-	-	-
2004 - 2008	65	807,989	116,539	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	630,865	-	-	-	-	-
Downtown revitalization program	70	6,592,234	659,223	-	-	-	-
Total	71	21,475,819	5,737,783	-	-	-	-

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

		1	
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	192,449	-
2001	74	283,102	-
2002	75	308,018	-
2003	76	332,934	-
Total	77	1,116,503	-

10. Other notes (attach supporting schedules as required)

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
11. Long term debt refinanced:					
Repayment of Provincial Special Assistance	92	-	-	-	-
Other long term debt refinanced	93	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	24,456,511	127,901	-	24,584,412	24,515,117	69,295	-	24,584,412	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	31,487	341	-	31,828	31,524	304	-	31,828	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	6,703,227	66,394	-	6,769,621	6,750,855	18,766	-	6,769,621	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	124,447	555	-	125,002	124,749	253	-	125,002	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	31,315,672	195,191	-	31,510,863	31,422,245	88,618	-	31,510,863	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brantford C

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	35,103,490
Revenues		
Contributions from revenue fund	2	14,272,918
Contributions from capital fund	3	4,563,368
Development Charges Act	67	1,553,963
Lot levies and subdivider contributions	60	106,886
Recreational land (the Planning Act)	61	16,225
Investment income - from own funds	5	-
- other	6	1,892,709
--	9	509,060
--	10	6,132
--	11	-
--	12	-
Total revenue	13	22,921,261
Expenditures		
Transferred to capital fund	14	22,748,700
Transferred to revenue fund	15	1,981,304
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	24,730,004
Balance at the end of the year for:		
Reserves	23	3,850,633
Reserve Funds	24	29,444,114
Total	25	33,294,747
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	2,400,079
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	3,163,714
Sick leave	31	3,027,923
Insurance	32	1,355,563
Workers' compensation	33	-
Capital expenditure - general administration	34	10,945
- roads	35	1,774,585
- sanitary and storm sewers	36	1,869,698
- parks and recreation	64	231,755
- library	65	404,002
- other cultural	66	837
- water	38	4,687,798
- transit	39	-
- housing	40	-
- industrial development	41	445,018
- other and unspecified	42	5,492,542
Waterworks current purposes	49	-
Transit current purposes	50	397,855
Library current purposes	51	79,402
--	52	604,928
--	53	162,042
--	54	210,916
Obligatory reserve funds:		
Development Charges Act	68	4,054,094
Lot levies and subdivider contributions	44	1,457,302
Recreational land (the Planning Act)	46	35,153
Parking revenues	45	70,071
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	1,274,585
--	56	83,940
--	57	-
Total	58	33,294,747

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	10,214,015	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	841,772	
Ontario	3	3,673,925	
Region or county	4	362,778	
Other municipalities	5	40,067	
School Boards	6	766,509	portion of taxes
Waterworks	7	956,528	receivable for
Other (including unorganized areas)	8	2,467,320	business taxes
Taxes receivable			
Current year's levies	9	5,789,548	
Previous year's levies	10	1,426,591	-
Prior year's levies	11	833,886	-
Penalties and interest	12	846,449	-
Less allowance for uncollectables (negative)	13	- 1,458,968	-
Investments			
Canada	14	643,923	
Provincial	15	358,540	
Municipal	16	6,193,763	
Other	17	40,640,542	
Other current assets	18	1,130,583	portion of line 20
Capital outlay to be recovered in future years	19	21,475,819	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	97,203,590	

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

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	17,661				
Ontario	27	4,754,335				
Region or county	28	1,269,622				
Other municipalities	29	60,071				
School Boards	30	-				
Trade accounts payable	31	4,432,112				
Other	32	6,177,422				
Other current liabilities	33	550,000				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	18,129,675				
- special area rates and special charges	35	-				
- benefitting landowners	36	871,352				
- user rates (consolidated entities)	37	2,474,792				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	- 1,124,724				
Reserves and reserve funds	41	33,294,747				
Accumulated net revenue (deficit)						
General revenue	42	3,467,323				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	48,076				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	22,781,126				
Total	59	97,203,590				

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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STATISTICAL DATA

For the year ended December 31, 1998.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	4
Non-line Department Support Staff	2	132
Fire	3	99
Police	4	164
Transit	5	50
Public Works	6	171
Health Services	7	53
Homes for the Aged	8	225
Other Social Services	9	60
Parks and Recreation	10	83
Libraries	11	26
Planning	12	11
Total	13	1,078

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	39,025,861
Employee benefits	15	6,783,443
		10,182,493
		1,802,804

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	84,433,920
Previous years' tax	17	2,019,550
Penalties and interest	18	691,221
Subtotal	19	87,144,691
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	1,328,469
- recoverable from upper tier	90	-
- recoverable from school boards	91	908,439
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
- deferrals	92	531
- cancellations	93	-
- other	94	-
Rebates to eligible charities under section 442.1 of the Municipal Act		
- recoverable from general municipal accounts	95	-
- recoverable from upper tier	96	-
- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act		
- commercial properties	98	-
- industrial properties	99	-
--	80	-
Total reductions	29	89,382,130
Amounts added to the tax roll for collection purposes only	30	37,193
Business taxes written off under subsection 441(1) of the Municipal Act	81	145,812

		1
4. Tax due dates for 1998 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,980,218
Due date of last installment (YYYYMMDD)	33	19,980,415
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,980,923
Due date of last installment (YYYYMMDD)	36	19,981,021
		\$
Supplementary taxes levied with 1999 due date	37	471,423

	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 1999	58	38,387,381	185,000	-
in 2000	59	22,883,186	675,000	-
in 2001	60	20,830,470	175,000	-
in 2002	61	24,448,470	175,000	-
in 2003	62	34,004,470	175,000	-
Total	63	140,553,977	1,385,000	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brantford C

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STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	18,969	14,884		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	34,116	5,472,277	2,731,207	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	34,016	3,800,330	3,599,403	
	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	621,216	545,000	3,447,145	2,472,828	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	107,380	
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	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
	--	-	-	-	-	
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, 1997	67	-	3,181,926	1,015,695	4,197,621	
Approved in 1998	68	-	-	2,053,700	2,053,700	
Financed in 1998	69	-	-	123,730	123,730	
No long term financing necessary	70	-	-	509,672	509,672	
Approved but not financed as at December 31, 1998	71	-	3,181,926	2,435,993	5,617,919	
Applications submitted but not approved as at Decemeber 31, 1998	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	183,902,636	184,902,636	184,902,636	184,902,636	184,902,636	184,902,636
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded	85	19	14,057,343			
Construction contracts awarded at \$100,000 or greater	86	19	14,057,343			

ANALYSIS OF USER FEES

Municipality

Brantford C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1		1	2	1,423,344	Transit Ride
	2	Tonne	10	140	3,180,397	Tipping Fees
	3		800	1,500	4,529,883	Resident Con
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	21				9,133,624	
All other user fees	22				11,237,725	
	23				20,371,349	

