

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38012

MUNICIPALITY OF: Brooke Tp

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Brooke Tp

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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	2,010,915	598,560	955,789	456,566
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,010,915	598,560	955,789	456,566
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	1,211	723		488
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	4,195	156	450	3,589
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,406	879	450	4,077
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	750,000			750,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	29,764			29,764
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	779,764			779,764
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,869			6,869
Canada specific grants	30	6,869			6,869
Other municipalities - grants and fees	31	112,205			112,205
Fees and service charges	32	418,818			418,818
Subtotal	33	544,761			544,761
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	27,171			27,171
Investment income - from own funds	39	-			-
- other	40	23,055			23,055
Donations	70	16,094			16,094
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	66,320	-	-	66,320
TOTAL REVENUE	51	3,407,166	599,439	956,239	1,851,488

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1998.

Municipality

Brooke Tp

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	219,587	196,079	2	23,080	426
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	144,581	121,446	-	23,016	119
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	364,168	317,525	2	46,096	545
Subtotal Commercial		22,631	15,462	78	6,410	681
Subtotal Industrial		27,036	18,472	93	7,657	814
Pipeline	1.820100	540,635	369,378	1,865	153,113	16,279
Other	-	-	-	-	-	-
Supplementary Taxes		1,319	1,319	-	-	-
Subtotal levied by tax rate		955,789	722,156	2,038	213,276	18,319
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		955,789	722,156	2,038	213,276	18,319

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	6,294
Protection to Persons and Property					
Fire	2	-	-	103,123	361
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	25,444
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	103,123	25,805
Transportation services					
Roadways	8	6,869	6,869	9,082	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,869	6,869	9,082	-
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	238,874
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	238,874
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	7,895
Tile Drainage and Shoreline Assistance	45	-	-	-	139,950
--	46	-	-	-	-
Subtotal	47	-	-	-	147,845
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,869	6,869	112,205	418,818

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ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

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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	104,364	-	93,574	-	-	-	197,938
Protection to Persons and Property								
Fire	2	24,428	-	61,244	101,451	-	-	187,123
Police	3	-	-	108,132	-	-	-	108,132
Conservation Authority	4	-	-	5,723	-	-	-	5,723
Protective inspection and control	5	-	-	12,634	-	-	-	12,634
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	24,428	-	187,733	101,451	-	-	313,612
Transportation services								
Roadways	8	94,109	-	342,294	185,925	-	-	622,328
Winter Control	9	25,016	-	90,990	-	-	-	116,006
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,314	-	-	-	3,314
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	119,125	-	436,598	185,925	-	-	741,648
Environmental services								
Sanitary Sewer System	16	-	-	-	11,210	-	-	11,210
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	57,079	-	-	-	-	57,079
Garbage Collection	19	-	-	460	-	-	-	460
Garbage Disposal	20	-	-	39,784	-	-	-	39,784
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	57,079	40,244	11,210	-	-	108,533
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	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	115,188	-	171,052	28,953	-	-	315,193
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	115,188	-	171,052	28,953	-	-	315,193
Planning and Development								
Planning and Development	41	-	-	4,267	-	-	-	4,267
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	3,268	-	30,772	-	-	34,040
Tile Drainage and Shoreline Assistance	45	-	139,950	-	-	-	-	139,950
--	46	-	-	-	-	-	-	-
Subtotal	47	-	143,218	4,267	30,772	-	-	178,257
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	363,105	200,297	933,468	358,311	-	-	1,855,181

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Municipality

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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	533,900
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	351,711
Reserves and Reserve Funds	3	244,213
Subtotal	4	595,924
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	367,136
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	367,136
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	192,778
Subtotal	23	192,778
Other Financing		
Prepaid Special Charges	24	265,531
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	7,500
--	30	-
--	31	-
Subtotal	32	273,031
Total Sources of Financing	33	1,428,869
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	894,969
Subtotal	36	894,969
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	894,969
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	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	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Brooke Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	10,778	218,228
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	10,778	218,228
Transportation services					
Roadways	8	-	-	152,000	437,925
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	152,000	437,925
Environmental services					
Sanitary Sewer System	16	-	-	-	10,898
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	312
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	11,210
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	30,000	98,066
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	30,000	98,066
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	129,540
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	129,540
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	192,778	894,969

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brooke Tp

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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	-
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	484,702
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	484,702
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	-
Social Housing	90	-
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	529,440
Subtotal	47	-
Electricity	48	529,440
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Municipality

Brooke Tp

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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	529,440
: To Canada and agencies	2	-
: To other	3	484,702
Subtotal	4	1,014,142
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:School boards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	1,014,142
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Instalment (serial) debentures	17	1,014,142
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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		
- par value of this amount in U.S. dollars	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above		
- par value of this amount in _____	27	-
- par value of this amount in _____	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	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	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

		accumulated surplus (deficit)	total outstanding capital obligation	debt 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	-	-	-
- 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	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefiting landowners	52	147,802	52,495	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	147,802	52,495	-	-
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	154,112	78,716	-	-	-	-
2000	61	154,400	66,910	-	-	-	-
2001	62	155,063	55,132	-	-	-	-
2002	63	152,081	43,335	-	-	-	-
2003	64	118,176	31,801	-	-	-	-
2004 - 2008	65	280,310	63,285	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,014,142	339,179	-	-	-	-

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

		1	2
		\$	\$
9. Future principal payments on EXPECTED NEW debt			
1999	72	-	-
2000	73	-	-
2001	74	-	-
2002	75	-	-
2003	76	-	-
Total	77	-	-

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	-	-	-	-

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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	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		597,802	758	598,560	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		879	-	879	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	598,681	758	599,439	598,560	-	879	-	599,439	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	598,681	758	599,439	598,560	-	879	-	599,439	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brooke Tp

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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	-	721,287	1,319	-	722,606	722,156	450	-	722,606	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	2,038	-	-	2,038	2,038	-	-	2,038	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	213,276	-	-	213,276	213,276	-	-	213,276	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	18,319	-	-	18,319	18,319	-	-	18,319	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	954,920	1,319	-	956,239	955,789	450	-	956,239	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brooke Tp

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For the year ended December 31, 1998.

		1 \$
Balance at the beginning of the year	1	967,133
Revenues		
Contributions from revenue fund	2	6,600
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	-
- other	6	5,874
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	12,474
Expenditures		
Transferred to capital fund	14	244,213
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	244,213
Balance at the end of the year for:		
Reserves	23	590,415
Reserve Funds	24	144,979
Total	25	735,394
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	236,163
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	159,002
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	305,998
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	34,231
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	735,394

1998 FINANCIAL INFORMATION RETURN

Municipality

Brooke Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1998.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	480,198	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	12,145	
Ontario	3	1,210	
Region or county	4	10,698	
Other municipalities	5	5,166	
School Boards	6	3,724	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	21,292	business taxes
Taxes receivable			
Current year's levies	9	94,867	
Previous year's levies	10	40,554	-
Prior year's levies	11	4,581	-
Penalties and interest	12	6,990	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	20,835	
Other current assets	18	1,077	portion of line 20
Capital outlay to be recovered in future years	19	1,014,142	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	1,717,479	

1998 FINANCIAL INFORMATION RETURN

Municipality

Brooke Tp

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	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	946				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	-				
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	1,014,142				
- 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	735,394				
Accumulated net revenue (deficit)						
General revenue	42	42,902				
Special charges and special areas (specify)						
--	43	4,811				
--	44	526				
--	45	74,905				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	9,833				
--	53	125				
--	54	3,621				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	1,717,479				

1998 FINANCIAL INFORMATION RETURN

Municipality

STATISTICAL DATA

For the year ended December 31, 1998.

Brooke Tp

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		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	3
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	-
Libraries		11	-
Planning		12	-
Total		13	5

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	297,480	40,463
Employee benefits	15	23,803	1,359

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	1,914,177	
Previous years' tax	17	133,034	
Penalties and interest	18	32,598	
Subtotal	19	2,079,809	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	6,558	
- recoverable from upper tier	90	3,889	
- recoverable from school boards	91	3,595	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions			
- refunds	27	-	
- other	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- 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	-	
Total reductions	29	2,093,851	
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 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,980,331	
Due date of last installment (YYYYMMDD)	33	-	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,981,031	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 1999 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 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Brooke Tp

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STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	8,180	7,140	
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	-	-	-
	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	-	-	-
	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, 1997		67	167,595	-	167,595
Approved in 1998		68	1,000,000	-	1,000,000
Financed in 1998		69	367,136	-	367,136
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1998		71	800,459	-	800,459
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
		73	1,210,000	1,222,000	1,230,000
					1,240,000
					1,250,000
13. Municipal procurement this year					
				1	2
				\$	
Total construction contracts awarded		85	-	-	
Construction contracts awarded at \$100,000 or greater		86	-	-	

ANALYSIS OF USER FEES

Municipality

Brooke Tp

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
	45	1	Year		139,950	year
	37	2	Hour	68	90	Rate change
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
	Subtotal	20				
		21			315,155	
All other user fees		22			103,663	
	Total	23			418,818	

1998 FINANCIAL INFORMATION RETURN

Municipality

Brooke Tp

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)	2							
Properties increasing:								
No. of properties affected within class	(#)	3	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	5	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	8	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-
		large industrial	farmland	managed forest	pipeline	new multi-residential		
		1	2	3	4	5		
No. of years of the program	(#)	13	-	-	-	-		
Cross class funding (1=Yes; 0=No)	14							
Properties increasing:								
No. of properties affected within class	(#)	15	-	-	-	-		
Total adjustments for the year	(\$)	16	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	17	-	-	-	-		
- per cent value	(%)	18	-	-	-	-		
Phase-in rate	(%)	19	-	-	-	-		
Properties decreasing:								
No. of properties affected within class	(#)	20	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-		
Minimum threshold amount:								
- dollar value	(\$)	22	-	-	-	-		
- per cent value	(%)	23	-	-	-	-		
Phase-in rate	(%)	24	-	-	-	-		
2. Rebate programs under section 442.2 of the Municipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
		1	2	3	4	5	6	
No. of years of the program	(#)	25	-	-	-	-	-	
Total no. of properties in class	(#)	26	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	34	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	36	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	9	-
Budgetary levy change	(%)	39	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	40	-	22	-	-	7	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	9,398	-	-	4,838	-
Properties decreasing:								
No. of properties affected within class	(#)	43	-	5	-	-	2	-
Percentage used to determine decrease phase-in								
Total tax decrease phase-ins for year	(\$)	44	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	45	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	109	-	-	2,929	-