

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 29002**

**MUNICIPALITY OF: Brant County C**









# ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Brant County C

2LT - UP

42

For the year ended December 31, 1999.

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
3300			Total supplementary taxes				
4000			<b>Subtotal levied by tax rate</b>				-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100			<b>Subtotal special charges on tax bill</b>				-
3200			<b>Total upper tier purpose taxation</b>				-

**ANALYSIS OF TAXATION -  
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Brant County C

**2LT - SB**  
48

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
<b>Residential / Multi Residential/ Farmland/Managed Forest</b>						
Residential and Farm - general	0.414000	5,574,615	4,755,400	17,296	793,016	8,903
- farmland pending development -	0.414000	2,645	2,422	-	223	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	38,184	35,883	-	2,301	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	285,292	225,704	2,319	57,143	126
Managed Forest	0.103500	1,872	1,562	-	305	5
---	-	-	-	-	-	-
<b>Subtotal Residential /MR/ F/MF</b>	-	<b>5,902,608</b>	<b>5,020,971</b>	<b>19,615</b>	<b>852,988</b>	<b>9,034</b>
<b>Subtotal Commercial</b>		<b>2,564,501</b>	<b>1,998,721</b>	<b>-</b>	<b>556,060</b>	<b>9,719</b>
<b>Subtotal Industrial</b>		<b>3,022,107</b>	<b>2,355,371</b>	<b>-</b>	<b>655,283</b>	<b>11,454</b>
Pipeline	2.281000	259,486	202,239	-	56,264	983
Other	-	-	-	-	-	-
Supplementary Taxes		513,657	422,625	-	89,577	1,455
<b>Subtotal levied by tax rate</b>		<b>12,262,359</b>	<b>9,999,927</b>	<b>19,615</b>	<b>2,210,172</b>	<b>32,645</b>
Railway rights-of-way		19,775	15,412	-	4,288	75
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
<b>Subtotal special charges on tax bills</b>		<b>19,775</b>	<b>15,412</b>	<b>-</b>	<b>4,288</b>	<b>75</b>
<b>Total school board purposes</b>		<b>12,282,134</b>	<b>10,015,339</b>	<b>19,615</b>	<b>2,214,460</b>	<b>32,720</b>

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Brant County C

**3**  
7

		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	130,906	-	6,482	45,075
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	16,144
Police	3	1,598,000	-	-	38,001
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	1,598,000	-	-	54,145
<b>Transportation services</b>					
Roadways	8	50,213	-	-	137,197
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	50,213	-	-	137,197
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	10,010
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	118,512
Garbage Collection	19	-	-	-	63,913
Garbage Disposal	20	-	-	-	723,757
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	916,192
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	134,477
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	134,477
<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>Social Housing</b>	90	158,905	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	1,492	-	-	849,051
Libraries	38	70,096	-	-	66,521
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	71,588	-	-	915,572
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	21,617
Commercial and Industrial	42	-	2,999	-	32,000
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	40,104
--	46	-	-	-	-
<b>Subtotal</b>	47	-	2,999	-	93,721
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	2,009,612	2,999	6,482	2,296,379



# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C
----------------

## ANALYSIS OF REVENUE FUND EXPENDITURES

4  
8

For the year ended December 31, 1999.

		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	1,711,953	-	1,381,468	584,734	379,974	-	4,058,129
<b>Protection to Persons and Property</b>								
Fire	2	412,623	81,831	320,257	191,000	-	-	1,005,711
Police	3	1,154,202	-	801,142	-	1,608,951	-	3,564,295
Conservation Authority	4	-	-	-	-	133,754	-	133,754
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	1,566,825	81,831	1,121,399	191,000	1,742,705	-	4,703,760
<b>Transportation services</b>								
Roadways	8	1,961,280	-	2,062,184	3,102,839	-	-	7,126,303
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	3,020	-	175,639	58,370	-	-	237,029
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	1,964,300	-	2,237,823	3,161,209	-	-	7,363,332
<b>Environmental services</b>								
Sanitary Sewer System	16	17,247	38,763	556,534	61,063	-	-	673,607
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	263,017	46,509	660,586	299,710	13,882	-	1,283,704
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	137,989	72,987	1,201,427	44,817	-	-	1,457,220
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	418,253	158,259	2,418,547	405,590	13,882	-	3,414,531
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	532,687	-	532,687
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	130,000	-	130,000
Ambulance Services	27	-	-	-	-	821,466	-	821,466
Cemeteries	28	122,753	-	143,488	-	-	-	266,241
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	122,753	-	143,488	-	1,484,153	-	1,750,394
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	748,919	-	748,919
Assistance to Aged Persons	32	-	71,256	-	-	473,335	-	544,591
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	22,884	-	22,884
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	71,256	-	-	1,245,138	-	1,316,394
<b>Social Housing</b>	90	-	-	-	-	1,160,386	-	1,160,386
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	848,889	18,323	968,562	64,986	-	-	1,900,760
Libraries	38	339,521	47,123	291,280	-	-	-	677,924
Other Cultural	39	-	-	-	-	108,103	-	108,103
<b>Subtotal</b>	40	1,188,410	65,446	1,259,842	64,986	108,103	-	2,686,787
<b>Planning and Development</b>								
Planning and Development	41	533,154	-	791,155	6,996	-	-	1,331,305
Commercial and Industrial	42	1,889	-	42,527	-	-	-	44,416
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	32,573	-	-	-	-	32,573
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	535,043	32,573	833,682	6,996	-	-	1,408,294
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	7,507,537	409,365	9,396,249	4,414,515	6,134,341	-	27,862,007

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	823,599
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	1,042,393
Reserves and Reserve Funds	3	968,182
<b>Subtotal</b>	4	2,010,575
<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	-
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	20,987
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	20,987
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	601,107
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	601,107
<b>Total Sources of Financing</b>	33	2,632,669
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	2,005,278
<b>Subtotal</b>	36	2,005,278
<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	487,000
<b>Total Applications</b>	42	2,492,278
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	683,208
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	120,000
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	563,208
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	683,208
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1999 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Brant County C

**6**  
10

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	-
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	-
<b>Transportation services</b>					
Roadways	8	-	-	-	1,613,717
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	-	-	-	1,613,717
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	48,534
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	40,522
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	44,818
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	133,874
<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>Social Housing</b>	90	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	229,704
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	229,704
<b>Planning and Development</b>					
Planning and Development	41	20,987	-	-	27,983
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	20,987	-	-	27,983
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	20,987	-	-	2,005,278

# 1999 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brant County C

**7**  
11

For the year ended December 31, 1999.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	349,429
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	349,429
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	214,285
Garbage Disposal	20	-
Pollution Control	21	460,008
--	22	-
<b>Subtotal</b>	23	-
<b>Health Services</b>		
Public Health Services	24	674,293
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>Social Housing</b>	90	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	94,800
Other Cultural	39	44,040
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	138,840
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	48,692
<b>Subtotal</b>	47	-
Electricity	48	48,692
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

**ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		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	1,211,254
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	1,211,254
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
: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	1,211,254
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,211,254
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above		
- 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	27	-
- par value of this amount in U.S. dollars	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
32		
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits		
	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	130,000
- university support	40	50,000
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	180,000

**1999 FINANCIAL INFORMATION RETURN**

Municipality

<b>Brant County C</b>
-----------------------

**ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

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

<b>7. 1999 Debt Charges</b>			
		<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>
		<b>\$</b>	<b>\$</b>
Recovered from the consolidated revenue fund			
- general tax rates	50	246,250	57,555
- special are rates and special charges	51	-	-
- benefitting landowners	52	26,428	6,145
- user rates (consolidated entities)	53	43,000	29,987
Recovered from reserve funds	54	-	-
Recovered from unconsolidated entities			
- hydro	55	-	-
- gas and telephone	57	-	-
--	56	-	-
--	58	-	-
--	59	-	-
<b>Total</b>	<b>78</b>	<b>315,678</b>	<b>93,687</b>
Line 78 includes:			
Financing of one-time real estate purchase	90	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-

<b>8. Future principal and interest payments on EXISTING net debt</b>							
		<b>recoverable from the consolidated revenue fund</b>		<b>recoverable from reserve funds</b>		<b>recoverable from unconsolidated entities</b>	
		<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>	<b>principal</b>	<b>interest</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
2000	61	219,530	78,696	-	-	-	-
2001	62	143,414	65,000	-	-	-	-
2002	63	239,624	48,597	-	-	-	-
2003	64	128,284	40,944	-	-	-	-
2004		135,634	32,108	-	-	-	-
2005 - 2009	65	344,768	48,188	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>1,211,254</b>	<b>313,533</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>9. Future principal payments on EXPECTED NEW debt</b>			
			<b>1</b>
			<b>\$</b>
2000		72	-
2001		73	-
2002		74	-
2003		75	-
2004		76	-
<b>Total</b>		<b>77</b>	<b>-</b>

**10. Other notes (attach supporting schedules as required)**

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



# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>											
English Language Public DSB (specify)											
--	62	-	-	-	-	-	-	-	-	-	-
--	63	-	9,602,441	422,625	-	10,025,066	10,015,337	9,729	-	10,025,066	-
French Language Public DSB (specify)											
--	64	-	-	-	-	-	-	-	-	-	-
--	65	-	20,014	-	-	20,014	19,615	399	-	20,014	-
English Language Catholic DSB (specify)											
--	93	-	-	-	-	-	-	-	-	-	-
--	94	-	2,125,937	89,577	-	2,215,514	2,214,461	1,053	-	2,215,514	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	31,375	1,455	-	32,830	32,721	109	-	32,830	-
<b>Total school boards</b>	<b>36</b>	-	11,779,767	513,657	-	12,293,424	12,282,134	11,290	-	12,293,424	-



# 1999 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Brant County C

**10**  
15

For the year ended December 31, 1999.

		1 \$
<b>Balance at the beginning of the year</b>	1	15,458,243
<b>Revenues</b>		
Contributions from revenue fund	2	3,372,122
Contributions from capital fund	3	487,000
Development Charges Act	67	483,245
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	175,950
Investment income - from own funds	5	-
- other	6	58,483
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	4,576,800
<b>Expenditures</b>		
Transferred to capital fund	14	968,182
Transferred to revenue fund	15	860,818
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	1,829,000
<b>Balance at the end of the year for:</b>		
Reserves	23	11,997,212
Reserve Funds	24	6,208,831
<b>Total</b>	25	18,206,043
<b>Analysed as follows:</b>		
<b>Reserves and discretionary reserve funds:</b>		
Working funds	26	1,184,815
Contingencies	27	808,414
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	1,336,403
Sick leave	31	22,222
Insurance	32	31,517
Workers' compensation	33	-
Capital expenditure - general administration	34	652,851
- roads	35	5,883,279
- sanitary and storm sewers	36	371,350
- parks and recreation	64	210,134
- library	65	9,438
- other cultural	66	73,279
- water	38	2,171,111
- transit	39	-
- housing	40	-
- industrial development	41	1,716,901
- other and unspecified	42	726,400
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	76,429
--	53	-
--	54	-
<b>Obligatory reserve funds:</b>		
Development Charges Act	68	2,746,010
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	185,490
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
<b>Total</b>	58	18,206,043

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1999.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	11,707,247	- <small>portion of cash not in chartered banks</small>
Accounts receivable			
Canada	2	40,585	
Ontario	3	594,331	
Region or county	4	-	
Other municipalities	5	1,526,765	
School Boards	6	308,413	<small>portion of taxes</small>
Waterworks	7	28,631	<small>receivable for</small>
Other (including unorganized areas)	8	800,612	<small>business taxes</small>
Taxes receivable			
Current year's levies	9	3,457,975	
Previous year's levies	10	777,557	2,522
Prior year's levies	11	699,265	14,613
Penalties and interest	12	266,936	2,218
Less allowance for uncollectables (negative)	13	- 122,670	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	7,768,179	
Other current assets	18	48,394	<small>portion of line 20</small>
<b>Capital outlay to be recovered in future years</b>	19	1,211,254	<small>for tax sale / tax</small>
<b>Deferred taxes receivable</b>	60	-	<small>registration</small>
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	29,113,474	

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

LIABILITIES						
<b>Current Liabilities</b>						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	2,848				
Region or county	28	-				
Other municipalities	29	15,524				
School Boards	30	-				
Trade accounts payable	31	4,462,002				
Other	32	2,534,787				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,162,562				
- special area rates and special charges	35	48,692				
- 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	18,206,043				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	3,330,732				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	8,845				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	16,426				
--	53	25,911				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	683,208				
<b>Total</b>	59	29,113,474				

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

12  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration		1	5
Non-line Department Support Staff		2	29
Fire		3	3
Police		4	21
Transit		5	-
Public Works		6	54
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	22
Libraries		11	4
Planning		12	14
<b>Total</b>		<b>13</b>	<b>152</b>
		continuous full time employees December 31	other
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	5,483,500	1,123,096
Employee benefits	15	835,966	64,975
		1	\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	24,442,860	
Previous years' tax	17	1,857,991	
Penalties and interest	18	430,562	
<b>Subtotal</b>	19	26,731,413	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	205,006	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	258,992	
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	-	
- cancellations	93	-	
- other	94	-	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	40.00	2,947
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	40.00	1,548
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	-
- industrial properties	99	-	-
--	80	-	-
<b>Total reductions</b>	29	27,199,906	
Amounts added to the tax roll for collection purposes only	30	16,542	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		2	%
<b>4. Tax due dates for 1999 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,990,421	
Due date of last installment (YYYYMMDD)	33	19,990,621	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,991,215	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 2000 due date	37	-	
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>			
		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
	1	2	3
	\$	\$	\$
Estimated to take place			forecast not yet submitted to the O.M.B or Council
in 2000	58	17,375,000	700,000
in 2001	59	-	-
in 2002	60	-	-
in 2003	61	-	-
in 2004	62	-	-
<b>Total</b>	63	17,375,000	700,000

# 1999 FINANCIAL INFORMATION RETURN

Municipality

Brant County C

12  
17

## STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-		
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	4,232	1,539,963	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	3,488	881,721	-	
	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	-	-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	83	-	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1	\$	
Loans or advances due to reserve funds as at December 31				84	-	
<b>10. Joint boards consolidated by this municipality</b>						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards	53	-	-	-	-	
	54	-	-	-	-	
	55	-	-	-	-	
	56	-	-	-	-	
	57	-	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1998	67	-	-	-	-	
Approved in 1999	68	-	-	-	-	
Financed in 1999	69	-	-	-	-	
No long term financing necessary	70	-	-	-	-	
Approved but not financed as at December 31, 1999	71	-	-	-	-	
Applications submitted but not approved as at December 31, 1999	72	-	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	43,677,000	45,000,000	47,000,000	49,000,000	51,000,000
<b>13. Municipal procurement this year</b>						
			1	2		
			\$	\$		
Total construction contracts awarded	85	7	1,208,512			
Construction contracts awarded at \$100,000 or greater	86	2	1,009,249			

**ANALYSIS OF USER FEES**

Municipality

Brant County C

For the year ended December 31, 1999.

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		10	66	430,847	Tipping fees
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal				430,847	
All other user fees	22				1,865,532	
	Total				2,296,379	
	23					