

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40044

MUNICIPALITY OF: Brussels V

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Brussels V

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For the year ended December 31, 1999.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
	1	2	3	4	5
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	708,190	227,135	211,021	270,034
Direct water billings on ratepayers -- own municipality	2	76,106	-		76,106
-- other municipalities	3	17,780	-		17,780
Sewer surcharge on direct water billings -- own municipality	4	153,573	-		153,573
-- other municipalities	5	17,914	-		17,914
Subtotal	6	973,563	227,135	211,021	535,407
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	1,269	292	693	284
Ontario					
The Municipal Tax Assistance Act	9	2,989	1,515		1,474
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	15,386	5,835	3,875	5,676
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,251	1,141	-	1,110
Other	15	-	-	-	-
Municipal enterprises	16	3,035	698	1,658	679
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	24,930	9,481	6,226	9,223
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	114,000			114,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	19,000			19,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	133,000			133,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,505			4,505
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	45,616			45,616
Fees and service charges	32	358,831			358,831
Subtotal	33	408,952			408,952
OTHER REVENUES					
Trailer revenue and licences	34	8,756			8,756
Licences and permits	35	6,900	-	-	6,900
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	7,443			7,443
Investment income - from own funds	39	26,270			26,270
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	162			162
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	20,000			20,000
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	69,531	-	-	69,531

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Brussels V

2LT - UP

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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				925
4000			Subtotal levied by tax rate				227,135
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			Subtotal special charges on tax bill				-
3200			Total upper tier purpose taxation				227,135

**ANALYSIS OF TAXATION -
SCHOOL BOARDS**

For the year ended December 31, 1999.

Municipality

Brussels V

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		0.414000	141,225	137,303	-	3,922	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	3,295	3,295	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	293	293	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	144,813	140,891	-	3,922	-
Subtotal Commercial			63,027	51,295	-	11,732	-
Subtotal Industrial			495	403	-	92	-
Pipeline		-	1,279	1,041	-	238	-
Other		-	-	-	-	-	-
Supplementary Taxes			1,407	1,211	-	196	-
Subtotal levied by tax rate			211,021	194,841	-	16,180	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			211,021	194,841	-	16,180	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Brussels V

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,161	-	-	4,928
Protection to Persons and Property					
Fire	2	-	-	3,900	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	3,900	-
Transportation services					
Roadways	8	-	-	310	249
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	310	249
Environmental services					
Sanitary Sewer System	16	-	-	-	4,187
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	4,650
Garbage Collection	19	-	-	-	24,101
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	344	-	-	994
Subtotal	23	344	-	-	33,932
Health Services					
Public Health Services	24	-	-	-	11,160
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	53,497
--	29	-	-	-	-
Subtotal	30	-	-	-	64,657
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	-	-	36,461	254,170
Libraries	38	-	-	4,945	538
Other Cultural	39	1,000	-	-	225
Subtotal	40	1,000	-	41,406	254,933
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	132
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	132
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,505	-	45,616	358,831

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

ANALYSIS OF REVENUE FUND EXPENDITURES

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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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	55,655	-	37,972	4,101	-	-	97,728
Protection to Persons and Property								
Fire	2	9,971	-	13,872	4,524	-	6,000	34,367
Police	3	-	-	99,634	-	-	-	99,634
Conservation Authority	4	-	-	-	-	4,148	-	4,148
Protective inspection and control	5	3,524	-	2,736	-	-	-	6,260
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	13,495	-	116,242	4,524	4,148	6,000	144,409
Transportation services								
Roadways	8	35,590	-	46,440	55,485	-	8,012	129,503
Winter Control	9	-	-	-	-	-	8,012	8,012
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	1,318	-	10,524	2,564	-	-	14,406
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	36,908	-	56,964	58,049	-	-	151,921
Environmental services								
Sanitary Sewer System	16	-	-	131,804	53,577	-	-	185,381
Storm Sewer System	17	-	-	-	29,808	-	-	29,808
Waterworks System	18	32,266	-	43,632	59,592	-	6,000	129,490
Garbage Collection	19	-	-	13,560	-	-	-	13,560
Garbage Disposal	20	-	-	11,661	10,000	24,032	-	45,693
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	32,266	-	200,657	152,977	24,032	6,000	403,932
Health Services								
Public Health Services	24	800	-	7,810	4,455	-	-	13,065
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	608	-	-	-	608
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	18,850	-	12,531	31,575	-	-	62,956
--	29	-	-	-	-	-	-	-
Subtotal	30	19,650	-	20,949	36,030	-	-	76,629
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	95,174	-	168,963	38,330	2,118	-	304,585
Libraries	38	-	-	5,047	-	-	-	5,047
Other Cultural	39	-	-	1,440	-	-	-	1,440
Subtotal	40	95,174	-	175,450	38,330	2,118	-	311,072
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	-	-	-	-	-
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	253,148	-	608,234	294,011	30,298	-	1,185,691

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	184,649
Reserves and Reserve Funds	3	37,720
Subtotal	4	222,369
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	7,600
Canada	21	-
Other Municipalities	22	-
Subtotal	23	7,600
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	229,969
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	229,969
Subtotal	36	229,969
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	229,969
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	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Brussels V

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,600	-	-	9,701
Protection to Persons and Property					
Fire	2	-	-	-	4,024
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,024
Transportation services					
Roadways	8	-	-	-	45,485
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,564
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	48,049
Environmental services					
Sanitary Sewer System	16	1,000	-	-	1,951
Storm Sewer System	17	-	-	-	29,808
Waterworks System	18	-	-	-	87,312
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,000	-	-	119,071
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,400
--	29	-	-	-	-
Subtotal	30	-	-	-	6,400
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	-	-	-	42,724
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	42,724
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,600	-	-	229,969

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Brussels V

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For the year ended December 31, 1999.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	Subtotal 30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	Subtotal 36	-
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	-
	Subtotal 47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

		1
		\$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	-
Plus: All debt assumed by the municipality from others		
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	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	-
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	-
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
\$		
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	27	-
- par value of this amount in U.S. dollars	28	-
\$		
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds		
Ontario Clean Water Agency - sewer	29	-
- water	30	-
	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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

**ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS**

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges
				1	2	3
				\$	\$	\$
Water projects - for this municipality only				46	-	-
- share of integrated projects				47	-	-
Sewer projects - for this municipality only				48	-	-
- share of integrated projects				49	-	-
7. 1999 Debt Charges				principal		interest
				1	2	
				\$	\$	\$
Recovered from the consolidated revenue fund				50	-	-
- general tax rates				51	-	-
- special are rates and special charges				52	-	-
- benefitting landowners				53	-	-
- user rates (consolidated entities)				54	-	-
Recovered from reserve funds				55	-	-
Recovered from unconsolidated entities				56	-	-
- hydro				57	-	-
- gas and telephone				58	-	-
--				59	-	-
--				60	-	-
--				61	-	-
				62	-	-
				63	-	-
				64	-	-
				65	-	-
				66	-	-
				67	-	-
				68	-	-
				69	-	-
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				113	-	-
				114	-	-
				115	-	-
				116	-	-
				117	-	-
				118	-	-
				119	-	-
				120	-	-
				121	-	-
				122	-	-
				123	-	-
				124	-	-
				125	-	-
				126	-	-
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				289	-	-
				290	-	-
				291	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		226,210	925	227,135	-	-	-	-	-	-
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		9,481	-	9,481	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	235,691	925	236,616	227,135	-	9,481	-	236,616	-
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	-	235,691	925	236,616	227,135	-	9,481	-	236,616	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	199,240	1,211	-	200,451	194,840	5,611	-	200,451	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	-	-	-	-	-	-	-	-	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	16,599	197	-	16,796	16,181	615	-	16,796	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	215,839	1,408	-	217,247	211,021	6,226	-	217,247	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Brussels V

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For the year ended December 31, 1999.

		1 \$
Balance at the beginning of the year	1	712,070
Revenues		
Contributions from revenue fund	2	109,362
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	300
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	6,994
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	116,656
Expenditures		
Transferred to capital fund	14	37,720
Transferred to revenue fund	15	20,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	57,720
Balance at the end of the year for:		
Reserves	23	414,395
Reserve Funds	24	356,611
Total	25	771,006
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	239,208
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	28,522
- sanitary and storm sewers	36	322,654
- parks and recreation	64	37,041
- library	65	-
- other cultural	66	24,678
- water	38	76,982
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	5,158
--	53	17,484
--	54	10,000
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	9,279
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	771,006

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	586,428	200
Accounts receivable			portion of cash not in chartered banks
Canada	2	4,871	
Ontario	3	3,245	
Region or county	4	1,133	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	7,730	receivable for
Other (including unorganized areas)	8	46,538	business taxes
Taxes receivable			
Current year's levies	9	41,403	
Previous year's levies	10	16,948	-
Prior year's levies	11	7,653	-
Penalties and interest	12	3,584	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	63,940	
Other current assets	18	5,397	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Deferred taxes receivable	60	116,039	registration
Other long term assets	20	-	-
Total	21	904,909	

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1999.

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	7,280				
Ontario	27	3,792				
Region or county	28	249				
Other municipalities	29	1,357				
School Boards	30	-				
Trade accounts payable	31	40,165				
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	-				
- 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	771,006				
Accumulated net revenue (deficit)						
General revenue	42	48,538				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	29,047				
Libraries	49	-				
Cemetaries	50	6,864				
Recreation, community centres and arenas	51	44,036				
--	52	2,668				
--	53	215				
--	54	7,516				
--	55	270				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	904,909				

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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17

STATISTICAL DATA

For the year ended December 31, 1999.

		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	
			other
		1	2
2. Total expenditures during the year on:		\$	\$
Wages and salaries	14	122,484	92,102
Employee benefits	15	18,258	20,305

		1
3. Reductions of tax roll during the year (lower tier municipalities only)		\$
Cash collections: Current year's tax	16	712,009
Previous years' tax	17	36,592
Penalties and interest	18	6,919
Subtotal	19	755,520
Discounts allowed	20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act		
- recoverable from general municipal accounts	25	1,466
- recoverable from upper tier	90	1,508
- recoverable from school boards	91	890
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	759,384
Amounts added to the tax roll for collection purposes only	30	49,086
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1999 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19,990,430
Due date of last installment (YYYYMMDD)	33	19,990,625
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19,991,015
Due date of last installment (YYYYMMDD)	36	19,991,222
Total		\$
Supplementary taxes levied with 2000 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
Estimated to take place		1	2	3	4
in 2000	58	\$	\$	\$	\$
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Brussels V

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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	3,297	1,700		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	443	58,476	17,630	
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	428	120,696	32,877	
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, 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	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded		85	4	114,750		
Construction contracts awarded at \$100,000 or greater		86	-	-		

ANALYSIS OF USER FEES

Municipality

Brussels V

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					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal					
All other user fees					358,831	
	Total				358,831	