

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23026

MUNICIPALITY OF: Fergus T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Fergus T

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		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	5,586,884	671,858	2,496,676	2,418,350
Direct water billings on ratepayers -- own municipality	2	288,015	-		288,015
-- other municipalities	3	4,856	-		4,856
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	5,879,755	671,858	2,496,676	2,711,221
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	8,902	-	-	8,902
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	8,000	1,775		6,225
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	65,101	7,907	29,264	27,930
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,115	-	-	5,115
Other	15	-	-	-	-
Municipal enterprises	16	16,459	-	-	16,459
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	103,577	9,682	29,264	64,631
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	77,610	-	-	77,610
Per Household Police	20	129,350	-	-	129,350
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	188,170	-	-	188,170
General Support	24	160,835	-	-	160,835
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	555,965	-	-	555,965
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	226,666			226,666
Canada specific grants	30	18,584			18,584
Other municipalities - grants and fees	31	375,067			375,067
Fees and service charges	32	261,209			261,209
Subtotal	33	881,526			881,526
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	90,450	-	-	90,450
Fines	37	7,276			7,276
Penalties and interest on taxes	38	26,280			26,280
Investment income - from own funds	39	-			-
- other	40	179,131			179,131
Sales of publications, equipment, etc	42	147,015			147,015
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	13,186			13,186
Contributions from non-consolidated entities	45	-			-
--	46	16,789			16,789
--	47	-			-
--	48	-			-
Sale of Land	49	266,174			266,174
Subtotal	50	746,301	-	-	746,301
TOTAL REVENUE	51	8,167,124	681,540	2,525,940	4,959,644

For the year ended December 31, 1988.

Fergus T

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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	3,044,516	164,594	57,350	17.400000	20.470000	52,975	3,369	1,174	-	-	-	57,518
Separate consolidated													
Total all school board taxation	0						1,396,454	707,404	324,187	40,739	18,345	9,547	2,496,676

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Fergus T

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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	-	-	-	13,220
Protection to Persons and Property					
Fire	2	-	-	56,698	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	56,698	-
Transportation services					
Roadways	8	90,721	-	73,587	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	90,721	-	73,587	-
Environmental services					
Sanitary Sewer System	16	29,334	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	81,617	-	201,158	25,948
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	110,951	-	201,158	25,948
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,010
--	29	-	-	-	-
Subtotal	30	-	-	-	12,010
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,687	11,687	43,624	205,631
Libraries	38	18,307	6,897	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	24,994	18,584	43,624	205,631
Planning and Development					
Planning and Development	41	-	-	-	4,400
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	4,400
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	226,666	18,584	375,067	261,209

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Fergus T	

		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	226,452	-	165,659	142,822	-	-	534,933
Protection to Persons and Property								
Fire	2	52,686	-	67,537	82,549	-	-	202,772
Police	3	491,328	-	83,850	34,251	-	-	609,429
Conservation Authority	4	-	-	-	-	35,581	-	35,581
Protective inspection and control	5	23,761	-	847	-	-	-	24,608
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	567,775	-	152,234	116,800	35,581	-	872,390
Transportation services								
Roadways	8	57,455	9,023	114,910	325,861	-	-	507,249
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	52,121	3,076	-	-	55,197
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	57,455	9,023	167,031	328,937	-	-	562,446
Environmental services								
Sanitary Sewer System	16	68,505	26,805	201,999	276,291	-	-	573,600
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	110,224	24,759	140,043	214,959	-	-	489,985
Garbage Collection	19	102,850	-	10,735	-	-	-	113,585
Garbage Disposal	20	43,597	-	275,676	32,453	-	-	351,726
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	325,176	51,564	628,453	523,703	-	-	1,528,896
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	250	-	250
Cemeteries	28	27,669	-	26,906	5,215	-	-	59,790
--	29	-	-	-	-	-	-	-
Subtotal	30	27,669	-	26,906	5,215	250	-	60,040
Social and Family Services								
General Assistance	31	-	-	-	-	7,700	-	7,700
Assistance to Aged Persons	32	-	-	-	15,000	-	-	15,000
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	15,000	7,700	-	22,700
Recreation and Cultural Services								
Parks and Recreation	37	202,498	-	268,235	65,204	12,489	-	548,426
Libraries	38	80,240	-	72,495	3,204	-	-	155,939
Other Cultural	39	-	-	-	-	2,000	-	2,000
Subtotal	40	282,738	-	340,730	68,408	14,489	-	706,365
Planning and Development								
Planning and Development	41	2,125	-	38,240	4,000	-	-	44,365
Commercial and Industrial	42	800	-	17,763	442,364	21,000	-	481,927
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	1,354	-	950	-	2,304
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,925	-	57,357	446,364	21,950	-	528,596
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,490,190	60,587	1,538,370	1,647,249	79,970	-	4,816,366

For the year ended December 31, 1988.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,166,524	
Reserves and Reserve Funds	3		283,556	
Subtotal	4		1,450,080	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
P.R.I.D.E. Program	60		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		850,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		850,000	
Grants and Loan Forgiveness				
Ontario	20		436,057	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		436,057	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		16,331	
Donations	28		101,137	
--	30		-	
--	31		-	
Subtotal	32		117,468	
Total Sources of Financing	33		2,853,605	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,712,539	
Subtotal	36		2,712,539	
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		2,712,539	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	141,066	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	141,066	
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	-	141,066	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Fergus T

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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	-	-	-	133,549
Police	3	-	-	-	16,863
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	150,412
Transportation services					
Roadways	8	180,296	-	-	358,857
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,076
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	180,296	-	-	361,933
Environmental services					
Sanitary Sewer System	16	-	-	-	187,263
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	214,959
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	30,445	-	-	93,343
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	30,445	-	-	495,565
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	225,316	-	-	1,259,061
Libraries	38	-	-	-	3,204
Other Cultural	39	-	-	-	-
Subtotal	40	225,316	-	-	1,262,265
Planning and Development					
Planning and Development	41	-	-	-	442,364
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	442,364
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	436,057	-	-	2,712,539

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Fergus T

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		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	8,150	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	8,150	
Environmental services			
Sanitary Sewer System	16	157,813	
Storm Sewer System	17	-	
Waterworks System	18	54,312	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	212,125	
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	850,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	850,000	
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	1,070,275	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fergus T

For the year ended December 31, 1988.

		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	115,554	
: To Canada and agencies	2	154,275	
: To other	3	916,000	
	4	1,185,829	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	115,554	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	115,554	Subtotal
	15	1,070,275	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	916,000	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	154,275	
Ministry of the Environment	22	-	
--	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	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ministry of the Environment - sewer	30	1,895	
- 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	114,195	
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	-	
	45	114,195	Total

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

Fergus T

6. Ministry of the Environment 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. 1988 Debt Charges							
			principal		interest		
			1		2		
			\$		\$		
Recovered from the consolidated revenue fund			50	17,245	23,357		
- general tax rates *			51	-	-		
- special are rates and special charges			52	-	-		
- benefitting landowners			53	14,000	5,985		
- 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	-	-		
Total			78	31,245	29,342		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal		principal		principal	
		interest		interest		interest	
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1989	60	83,410	106,011	-	-	-	-
1990	61	74,588	97,815	-	-	-	-
1991	62	85,779	90,356	-	-	-	-
1992	63	72,984	82,787	-	-	-	-
1993	64	83,205	75,391	-	-	-	-
1994-1998	65	549,941	230,121	-	-	-	-
1999 onwards	79	120,368	76,139	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,070,275	758,620	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1989	72	-					
1990	73	-					
1991	74	-					
1992	75	-					
1993	76	-					
Total						77	-
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fergus T

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For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		663,965	17,601	681,556							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	- 96	663,965	17,601	681,566	657,855	14,003	-	9,682	-	681,540	- 122
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 96	663,965	17,601	681,566	657,855	14,003	-	9,682	-	681,540	- 122

1988 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	- 139	1,257,271	35,219	-	1,292,490	1,245,806	31,704	14,872	-	1,292,382	- 247
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 40	73,484	3,521	-	77,005	76,046	-	985	-	77,031	- 14
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 19	1,068,362	29,891	-	1,098,253	1,057,534	28,068	12,626	-	1,098,228	- 44
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 134	58,376	-	-	58,376	57,518	-	781	-	58,299	- 211
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 332	2,457,493	68,631	-	2,526,124	2,436,904	59,772	29,264	-	2,525,940	- 516

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Fergus T

10
15

		1	\$
Balance at the beginning of the year	1	1,925,710	
Revenues			
Contributions from revenue fund	2	480,725	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	187,111	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	84,469	
--	9	2,390	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	754,695	
Expenditures			
Transferred to capital fund	14	283,556	
Transferred to revenue fund	15	13,186	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	296,742	
Balance at end of year for:			
Reserves	23	1,223,646	
Reserve Funds	24	1,160,017	
	Total 25	2,383,663	
Analysed as follows:			
Working funds	26	417,355	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	93,658	
- water	29	-	
Replacement of equipment	30	179,173	
Sick leave	31	114,195	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	61,252	
- roads	35	48,557	
- sanitary and storm sewers	36	522,712	
- parks and recreation	64	38,327	
- library	65	650	
- other cultural	66	-	
- water	38	188,769	
- transit	39	-	
- housing	40	15,000	
- industrial development	41	-	
- other and unspecified	42	3,573	
Lot levies and subdivider contributions	44	641,048	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	21,336	
--	53	7,558	
--	54	30,000	
--	55	500	
--	56	-	
--	57		
Total	58	2,383,663	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	651,040	457
Accounts receivable			
Canada	2	5,242	
Ontario	3	230,290	
Region or county	4	10,171	
Other municipalities	5	2,000	
School Boards	6	3,136	portion of taxes
Waterworks	7	26,738	receivable for
Other (including unorganized areas)	8	97,227	business taxes
Taxes receivable			
Current year's levies	9	132,708	-
Previous year's levies	10	14,616	-
Prior year's levies	11	2,603	-
Penalties and interest	12	11,693	-
Less allowance for uncollectables (negative)	13	- 4,756	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	2,080,442	
Other current assets	18	97,781	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,070,275	
Other long term assets	20	-	-
Total	21	4,431,206	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
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	-		
School Boards	30	1,628		
Trade accounts payable	31	109,891		
Other	32	88,749		
Other current liabilities	33	13,500		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,020,275		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	50,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,383,663		
Accumulated net revenue (deficit)				
General revenue	42	346,973		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	115,219		
Libraries	49	3,287		
Cemetaries	50	-		
Recreation, community centres and arenas	51	502		
--	52	281		
--	53	126,996		
--	54	-		
--	55	29,814		
Region or county	56	- 122		
School boards	57	- 516		
Unexpended capital financing / (unfinanced capital outlay)	58	141,066		
Total	59	4,431,206		

1988 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

STATISTICAL DATA

For the year ended December 31, 1988.

												1									
1. Number of continuous full time employees as at December 31																					
Administration												1	6								
Non-line Department Support Staff												2	2								
Fire												3	-								
Police												4	10								
Transit												5	-								
Public Works												6	7								
Health Services												7	-								
Homes for the Aged												8	-								
Other Social Services												9	-								
Parks and Recreation												10	5								
Libraries												11	-								
Planning												12	-								
Total												13	30								
												continuous full time employees December 31			other						
2. Total expenditures during the year on:												1		2							
Wages and salaries												14		848,331		183,052					
Employee benefits												15		115,909		1,058					
												1				\$					
3. Reductions of tax roll during the year (lower tier municipalities only)																					
Cash collections: Current year's tax												16		5,438,191							
Previous years' tax												17		66,012							
Penalties and interest												18		20,972							
Subtotal												19		5,525,175							
Discounts allowed												20		-							
Tax adjustments under section 362 and 363 of the Municipal Act																					
- amounts added to the roll (negative)												22		-							
- amounts written off												23		-							
Tax adjustments under sections 465, 495 and 496 of the Municipal Act																					
- recoverable from upper tier and school boards												24		7,872							
- recoverable from general municipal revenues												25		8,113							
Transfers to tax sale and tax registration accounts												26		-							
The Municipal Elderly Residents' Assistance Act - reductions												27		-							
- refunds												28		-							
Other (specify)												80		-							
Total reductions												29		5,541,160							
Amounts added to the tax roll for collection purposes only												30		-							
Business taxes written off under subsection 495(1) of the Municipal Act												81		-							
												1									
4. Tax due dates for 1988 (lower tier municipalities only)																					
Interim billings: Number of installments												31		2							
Due date of first installment (YYYYMMDD)												32		19880229							
Due date of last installment (YYYYMMDD)												33		19880429							
Final billings: Number of installments												34		2							
Due date of first installment (YYYYMMDD)												35		19880630							
Due date of last installment (YYYYMMDD)												36		19880930							
														\$							
Supplementary taxes levied with1990 due date												37		-							
5. Projected capital expenditures and long term financing requirements as at December 31																					
												long term financing requirements									
												gross expenditures		approved by the O.M.B. or Concil		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 1989												58		-		-		-		-	
in 1990												59		-		-		-		-	
in 1991												60		-		-		-		-	
in 1992												61		-		-		-		-	
in 1993												62		-		-		-		-	
Total												63		-		-		-		-	

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	2,212	162,934	125,081
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1987 Approved in 1988 Financed in 1988 No long term financing necessary Approved but not financed as at December 31, 1988 Applications submitted but not approved as at Decemeber 31, 1988		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	900,000	-	900,000
	69	-	850,000	-	850,000
	70	-	50,000	-	50,000
	71	-	-	-	-
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
73		1989	1990	1991	1992
		1	2	3	4
		\$	\$	\$	\$
		-	-	-	-