

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 36042

MUNICIPALITY OF: Chatham C

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Chatham C

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	37,399,012	-	16,144,021	21,254,991
Direct water billings on ratepayers -- own municipality	2	3,021,014	-		3,021,014
-- other municipalities	3	162,468	-		162,468
Sewer surcharge on direct water billings -- own municipality	4	897,429	-		897,429
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>41,479,923</b>	<b>-</b>	<b>16,144,021</b>	<b>25,335,902</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	141,255	-	-	141,255
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	196,946	-		196,946
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	174,106	-	76,041	98,065
Ontario Hydro	13	70,816	-	-	70,816
Liquor Control Board of Ontario	14	10,834	-	-	10,834
Other	15	-	-	-	-
Municipal enterprises	16	257,508	-	-	257,508
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>851,465</b>	<b>-</b>	<b>76,041</b>	<b>775,424</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	485,430	-	-	485,430
Per Household Police	20	815,450	-	-	815,450
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	2,056,298	-	-	2,056,298
General Support	24	1,452,660	-	-	1,452,660
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>4,809,838</b>	<b>-</b>	<b>-</b>	<b>4,809,838</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	8,139,182			8,139,182
Canada specific grants	30	150,011			150,011
Other municipalities - grants and fees	31	13,488			13,488
Fees and service charges	32	5,346,311			5,346,311
<b>Subtotal</b>	<b>33</b>	<b>13,648,992</b>			<b>13,648,992</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	387,250			387,250
Investment income - from own funds	39	642,245			642,245
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	138,175			138,175
Contributions from reserves and reserve funds	44	637,180			637,180
Contributions from non-consolidated entities	45	-			-
--	46	69,582			69,582
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>1,874,432</b>	<b>-</b>	<b>-</b>	<b>1,874,432</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>62,664,650</b>	<b>-</b>	<b>16,220,062</b>	<b>46,444,588</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Chatham C

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	19,546,298	2,731,980	1,035,410	57.611000	67.778000	1,126,082	185,168	70,178	12,552	5,147	3,987	1,403,114
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						8,401,856	5,439,320	2,114,172	33,380	84,093	71,200	16,144,021





# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Chatham C

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		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	448	26,862	-	432,451
<b>Protection to Persons and Property</b>					
Fire	2	-	16,423	-	10,724
Police	3	7,597	-	-	143,958
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	11,990	-	500	305,786
Emergency measures	6	530	-	-	-
<b>Subtotal</b>	7	20,117	16,423	500	460,468
<b>Transportation services</b>					
Roadways	8	788,950	44,229	1,540	446,008
Winter Control	9	172,297	-	-	840
Transit	10	865,758	-	-	605,534
Parking	11	-	-	-	295,234
Street Lighting	12	-	-	-	-
Air Transportation	13	12,683	-	-	31,311
--	14	-	-	-	-
<b>Subtotal</b>	15	1,839,688	44,229	1,540	1,378,927
<b>Environmental services</b>					
Sanitary Sewer System	16	39,898	-	-	6,975
Storm Sewer System	17	120,647	-	-	15,081
Waterworks System	18	64,000	-	4,000	257,857
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	40,641
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	224,545	-	4,000	320,554
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	159,164
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	159,164
<b>Social and Family Services</b>					
General Assistance	31	3,809,064	18,519	-	127,313
Assistance to Aged Persons	32	1,214,099	7,552	-	805,064
Assitance to Children	33	-	-	-	-
Day Nurseries	34	659,885	-	-	102,000
--	35	-	-	-	-
<b>Subtotal</b>	36	5,683,048	26,071	-	1,034,377
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	45,702	-	-	837,892
Libraries	38	186,445	-	7,448	85,767
Other Cultural	39	18,888	30,581	-	225,939
<b>Subtotal</b>	40	251,035	30,581	7,448	1,149,598
<b>Planning and Development</b>					
Planning and Development	41	5,707	5,845	-	22,882
Commercial and Industrial	42	5,100	-	-	377,950
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	120,908	-	-	9,940
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	120,301	5,845	-	410,772
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	8,139,182	150,011	13,488	5,346,311

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Chatham C
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For the year ended December 31, 1990.

		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	1,672,156	371,530	943,241	417,281	-	-	3,404,208
<b>Protection to Persons and Property</b>								
Fire	2	3,110,592	-	168,115	24,790	-	95,000	3,398,497
Police	3	4,957,105	-	486,153	217,236	-	-	5,660,494
Conservation Authority	4	-	-	-	-	202,061	-	202,061
Protective inspection and control	5	315,265	-	18,031	-	79,496	-	412,792
Emergency measures	6	1,618	-	178	-	-	-	1,796
<b>Subtotal</b>	7	8,384,580	-	672,477	242,026	281,557	95,000	9,675,640
<b>Transportation services</b>								
Roadways	8	2,112,447	746,635	1,990,218	2,331,265	-	-	7,180,565
Winter Control	9	38,035	-	64,656	-	-	-	102,691
Transit	10	-	-	1,945,233	8,292	-	-	1,953,525
Parking	11	89,375	-	98,817	107,042	-	-	295,234
Street Lighting	12	-	-	318,377	885	-	-	319,262
Air Transportation	13	2,810	-	77,502	126	-	-	80,438
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	2,242,667	746,635	4,494,803	2,447,610	-	-	9,931,715
<b>Environmental services</b>								
Sanitary Sewer System	16	77,604	537,036	33,174	-	-	-	647,814
Storm Sewer System	17	87,623	260,589	239,315	-	-	-	587,527
Waterworks System	18	1,652,053	241,453	1,549,725	418,552	-	116,000	3,745,783
Garbage Collection	19	-	-	478,393	-	-	-	478,393
Garbage Disposal	20	-	-	613,110	-	-	-	613,110
Pollution Control	21	517,356	-	542,638	20,706	-	21,000	1,101,700
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	2,334,636	1,039,078	3,456,355	439,258	-	95,000	7,174,327
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	275,000	-	275,000
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	196,489	-	32,907	217	-	-	229,613
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	196,489	-	32,907	217	275,000	-	504,613
<b>Social and Family Services</b>								
General Assistance	31	494,486	-	70,709	1,114	4,522,398	-	5,088,707
Assistance to Aged Persons	32	1,970,681	-	347,828	14,265	12,000	-	2,344,774
Assistance to Children	33	-	-	-	-	298,653	-	298,653
Day Nurseries	34	538,491	-	349,465	15,669	-	-	903,625
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	3,003,658	-	768,002	31,048	4,833,051	-	8,635,759
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	1,338,641	-	886,581	152,535	35,452	-	2,413,209
Libraries	38	939,922	-	324,064	39,489	-	-	1,303,475
Other Cultural	39	578,184	-	339,242	19,606	62,786	-	999,818
<b>Subtotal</b>	40	2,856,747	-	1,549,887	211,630	98,238	-	4,716,502
<b>Planning and Development</b>								
Planning and Development	41	240,504	-	8,373	-	-	-	248,877
Commercial and Industrial	42	157,125	956,346	133,881	70,035	213,772	-	1,531,159
Residential Development	43	-	52,336	-	-	-	-	52,336
Agriculture and Reforestation	44	158,114	-	19,509	-	-	-	177,623
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	555,743	1,008,682	161,763	70,035	213,772	-	2,009,995
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	21,246,676	3,165,925	12,079,435	3,859,105	5,701,618	-	46,052,759

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	3,556,458
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	2,897,579
Reserves and Reserve Funds	3	740,866
<b>Subtotal</b>	<b>4</b>	<b>3,638,445</b>
<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	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	1,555,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	<b>18</b>	<b>1,555,000</b>
<b>Grants and Loan Forgiveness</b>		
Ontario	20	3,617,448
Canada	21	6,717
Other Municipalities	22	-
<b>Subtotal</b>	<b>23</b>	<b>3,624,165</b>
<b>Other Financing</b>		
Prepaid Special Charges	24	170,040
Proceeds From Sale of Land and Other Capital Assets	25	75,475
Investment Income		
From Own Funds	26	-
Other	27	43,942
Donations	28	921,847
--	30	-
--	31	-
<b>Subtotal</b>	<b>32</b>	<b>1,211,304</b>
<b>Total Sources of Financing</b>	<b>33</b>	<b>10,028,914</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	368,633
Other	35	9,290,300
<b>Subtotal</b>	<b>36</b>	<b>9,658,933</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	400,000
Individuals	39	-
<b>Subtotal</b>	<b>40</b>	<b>400,000</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	138,175
<b>Total Applications</b>	<b>42</b>	<b>10,197,108</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	<b>43</b>	<b>3,724,652</b>
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	- 912,339
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	17,884
- Proceeds From Long Term Liabilities	46	4,619,107
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	<b>49</b>	<b>3,724,652</b>
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Chatham C

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	17,240	-	-	41,156
<b>Protection to Persons and Property</b>				
Fire	-	-	-	19,501
Police	-	-	-	499,363
Conservation Authority	-	-	-	-
Protective inspection and control	-	-	-	-
Emergency measures	-	-	-	916,617
<b>Subtotal</b>	-	-	-	1,435,481
<b>Transportation services</b>				
Roadways	2,118,620	-	-	2,923,251
Winter Control	-	-	-	-
Transit	467,700	-	-	642,755
Parking	-	-	-	99,629
Street Lighting	885	-	-	1,770
Air Transportation	-	-	-	-
--	-	-	-	-
<b>Subtotal</b>	2,587,205	-	-	3,667,405
<b>Environmental services</b>				
Sanitary Sewer System	83,158	-	-	605,182
Storm Sewer System	4,047	-	-	33,214
Waterworks System	-	-	-	603,680
Garbage Collection	-	-	-	-
Garbage Disposal	-	-	-	-
Pollution Control	-	-	-	236,956
--	-	-	-	-
<b>Subtotal</b>	87,205	-	-	1,479,032
<b>Health Services</b>				
Public Health Services	-	-	-	-
Public Health Inspection and Control	-	-	-	-
Hospitals	-	-	-	-
Ambulance Services	-	-	-	-
Cemeteries	-	-	-	-
--	-	-	-	-
<b>Subtotal</b>	-	-	-	-
<b>Social and Family Services</b>				
General Assistance	911	-	-	2,025
Assistance to Aged Persons	21,278	-	-	31,469
Assistance to Children	-	-	-	-
Day Nurseries	15,298	-	-	29,749
--	-	-	-	-
<b>Subtotal</b>	37,487	-	-	63,243
<b>Recreation and Cultural Services</b>				
Parks and Recreation	888,311	-	-	2,549,536
Libraries	-	-	-	31,434
Other Cultural	-	-	-	50,266
<b>Subtotal</b>	888,311	-	-	2,631,236
<b>Planning and Development</b>				
Planning and Development	-	-	-	-
Commercial and Industrial	-	-	-	179,457
Residential Development	-	6,717	-	161,923
Agriculture and Reforestation	-	-	-	-
Tile Drainage and Shoreline Assistance	-	-	-	-
--	-	-	-	-
<b>Subtotal</b>	-	6,717	-	341,380
Electricity	-	-	-	-
Gas	-	-	-	-
Telephone	-	-	-	-
<b>Total</b>	3,617,448	6,717	-	9,658,933

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Chatham C
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For the year ended December 31, 1990.

		1 \$
<b>General Government</b>	1	1,545,000
<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	2,942,386
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	2,942,386
<b>Environmental services</b>		
Sanitary Sewer System	16	1,585,409
Storm Sewer System	17	410,825
Waterworks System	18	106,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	2,102,234
<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>Recreation and Cultural Services</b>		
Parks and Recreation	37	170,763
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	170,763
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	7,440,817
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	7,440,817
Electricity	48	1,419,200
Gas	49	-
Telephone	50	-
<b>Total</b>	51	15,620,400

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	5,505,909
: To Canada and agencies	2	729,195
: To other	3	9,385,296
<b>Subtotal</b>	4	15,620,400
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	15,620,400
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	9,873,197
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	241,294
Ministry of the Environment	22	-
--	23	5,505,909
--	24	-
<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	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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	694,762
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	530,617
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	4,308,800
--	43	9,419,260
--	44	80,081
<b>Total</b>	45	15,033,520

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

	total		
	accumulated surplus (deficit)	outstanding capital obligation	debt charges
	1	2	3
	\$	\$	\$
Water projects - for this municipality only	46	1,193,458	4,340,889
- share of integrated projects	47	-	-
Sewer projects - for this municipality only	48	-	-
- share of integrated projects	49	-	-

	principal		interest	
	1	2	1	2
	\$	\$	\$	\$
Recovered from the consolidated revenue fund				
- general tax rates *	50	1,772,341	911,432	
- special are rates and special charges	51	-	-	
- benefitting landowners	52	161,528	79,172	
- user rates (consolidated entities)	53	214,000	27,452	
Recovered from reserve funds	54	-	-	
Recovered from unconsolidated entities				
- hydro	55	169,700	115,069	
- gas and telephone	56	-	-	
--	57	-	-	
--	58	-	-	
--	59	-	-	
<b>Total</b>	78	2,317,569	1,133,125	

	recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities		
	principal	interest	principal	interest	principal	interest	
	1	2	3	4	5	6	
	\$	\$	\$	\$	\$	\$	
1991	60	1,651,567	947,438	-	-	210,200	147,203
1992	61	1,596,495	759,057	-	-	210,400	126,019
1993	62	1,410,002	580,274	-	-	210,400	104,543
1994	63	1,209,907	424,439	-	-	210,400	83,068
1995	64	1,134,744	293,347	-	-	210,400	61,592
1996-2000	65	1,692,576	328,481	-	-	367,400	87,220
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	5,505,909	-	-	-	-	-
<b>Total</b>	71	14,201,200	3,333,036	-	-	1,419,200	609,645

\* Includes interest to earned on Ministry of the Environment debt retirement funds

	1
	\$
1991	72
1992	73
1993	74
1994	75
1995	76
<b>Total</b>	77

10. Other notes (attach supporting schedules as required)



# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	1,149	7,188,187	78,164	-	7,266,351	7,060,263	184,759	32,638	-	7,277,660	10,160
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	81,164	1,648,988	26,926	-	1,675,914	1,742,231	9,124	9,726	-	1,761,081	4,003
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	11,874	5,719,763	61,897	-	5,781,660	5,590,874	146,307	25,845	-	5,763,026	6,760
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	7,894	1,386,279	21,686	-	1,407,965	1,403,114	7,349	7,832	-	1,418,295	2,436
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>78,333</b>	<b>15,943,217</b>	<b>188,673</b>	<b>-</b>	<b>16,131,890</b>	<b>15,796,482</b>	<b>347,539</b>	<b>76,041</b>	<b>-</b>	<b>16,220,062</b>	<b>9,839</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Chatham C

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For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	2,371,118
<b>Revenues</b>		
Contributions from revenue fund	2	961,526
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	140,229
Recreational land (the Planning Act)	61	21,900
Investment income - from own funds	5	-
- other	6	88,584
--	9	4,152
--	10	13,077
--	11	-
--	12	-
<b>Total revenue</b>	13	1,229,468
<b>Expenditures</b>		
Transferred to capital fund	14	740,866
Transferred to revenue fund	15	637,180
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	1,378,046
<b>Balance at the end of the year for:</b>		
Reserves	23	2,090,797
Reserve Funds	24	131,743
<b>Total</b>	25	2,222,540
<b>Analysed as follows:</b>		
Working funds	26	512,426
Contingencies	27	4,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	381,859
Sick leave	31	-
Insurance	32	385,665
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	8,054
- library	65	-
- other cultural	66	-
- water	38	319,500
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	62,843
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	34,629
Parking revenues	45	97,114
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	2,036
Vacation Pay - Council	52	394,995
Waste Site	53	233
Police Commission	54	15,000
Municipal Election	55	4,186
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	2,222,540

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	2,087,764	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	83,045	
Ontario	3	2,749,132	
Region or county	4	-	
Other municipalities	5	15,482	
School Boards	6	53,312	portion of taxes
Waterworks	7	235,920	receivable for
Other (including unorganized areas)	8	532,297	business taxes
Taxes receivable			
Current year's levies	9	2,253,898	302,928
Previous year's levies	10	467,059	76,258
Prior year's levies	11	161,466	55,987
Penalties and interest	12	253,161	51,646
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	359,303	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	15,620,400	
<b>Other long term assets</b>	20	3,630	-
<b>Total</b>	21	24,875,869	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	4,240,981				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	226,880				
Ontario	27	118,082				
Region or county	28	-				
Other municipalities	29	17,120				
School Boards	30	-				
Trade accounts payable	31	3,641,319				
Other	32	110,317				
Other current liabilities	33	1,402,315				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	13,450,263				
- special area rates and special charges	35	-				
- benefitting landowners	36	644,937				
- user rates (consolidated entities)	37	106,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	1,419,200				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	2,222,540				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	410,216				
Special charges and special areas (specify)						
--	43	312,624				
--	44	10,023				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	257,865				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	9,839				
Unexpended capital financing / (unfinanced capital outlay)	58	3,724,652				
<b>Total</b>	59	24,875,869				

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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## STATISTICAL DATA

For the year ended December 31, 1990.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	22
Non-line Department Support Staff	2	86
Fire	3	54
Police	4	91
Transit	5	-
Public Works	6	55
Health Services	7	-
Homes for the Aged	8	41
Other Social Services	9	8
Parks and Recreation	10	14
Libraries	11	-
Planning	12	4
<b>Total</b>	<b>13</b>	<b>375</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	13,749,709	1,621,572
Employee benefits	15	3,331,445	122,389

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	33,890,445
Previous years' tax	17	1,431,211
Penalties and interest	18	281,605
<b>Subtotal</b>	<b>19</b>	<b>35,603,261</b>
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		
- recoverable from general municipal revenues	24	176,281
- recoverable from general municipal revenues	25	237,016
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	<b>29</b>	<b>36,016,558</b>
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
<b>4. Tax due dates for 1990 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19900201
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19900601
Due date of last installment (YYYYMMDD)	36	19901001
		\$
Supplementary taxes levied with 1994 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	10,100,000	3,000,000	6,050,000	1,050,000
in 1993	59	4,515,000	-	-	-
in 1994	60	5,435,325	-	-	-
in 1995	61	3,779,646	-	-	-
in 1996	62	2,431,013	-	-	-
<b>Total</b>	<b>63</b>	<b>26,260,984</b>	<b>3,000,000</b>	<b>6,050,000</b>	<b>1,050,000</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Chatham C

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17

## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	106,678		95,113
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	16,528	1,834,052	1,186,962
	In other municipalities (specify municipality)				
	..	40	-	-	-
	..	41	-	-	-
	..	42	-	-	-
	..	43	-	-	-
	..	64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	16,528	544,827	352,602
	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, 1989		67	-	5,254,158	5,254,158
Approved in 1990		68	400,000	4,310,856	4,710,856
Financed in 1990		69	-	1,555,000	1,555,000
No long term financing necessary		70	-	308,054	308,054
Approved but not financed as at December 31, 1990		71	400,000	7,701,960	8,101,960
Applications submitted but not approved as at Decemeber 31, 1990		72	-	6,050,000	6,050,000
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		46,500,000	47,000,000	47,342,566	49,709,694
					52,195,179