

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23026

MUNICIPALITY OF: Fergus T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Fergus T

13

		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	7,409,273	927,637	3,434,476	3,047,160
Direct water billings on ratepayers -- own municipality	2	701,987	-		701,987
-- other municipalities	3	12,931	-		12,931
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	8,124,191	927,637	3,434,476	3,762,078
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	10,836	-	-	10,836
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	6,000	1,380		4,620
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	75,434	9,488	35,189	30,757
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,743	-	-	5,743
Other	15	-	-	-	-
Municipal enterprises	16	19,657	-	-	19,657
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	117,670	10,868	35,189	71,613
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	85,530	-	-	85,530
Per Household Police	20	142,550	-	-	142,550
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	199,497	-	-	199,497
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	128,388	-	-	128,388
Subtotal	28	555,965	-	-	555,965
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	555,866			555,866
Canada specific grants	30	7,337			7,337
Other municipalities - grants and fees	31	367,955			367,955
Fees and service charges	32	514,108			514,108
Subtotal	33	1,445,266			1,445,266
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	91,797	-	-	91,797
Fines	37	15,110			15,110
Penalties and interest on taxes	38	44,624			44,624
Investment income - from own funds	39	-			-
- other	40	391,161			391,161
Sales of publications, equipment, etc	42	7,750			7,750
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	339,338			339,338
Contributions from non-consolidated entities	45	-			-
--	46	16,280			16,280
--	47	-			-
--	48	-			-
Sale of Land	49	356,770			356,770
Subtotal	50	1,262,830	-	-	1,262,830
TOTAL REVENUE	51	11,505,922	938,505	3,469,665	7,097,752

For the year ended December 31, 1990.

Fergus T

2LT - OP
4

[illegible]

For the year ended December 31, 1990.

Fergus T

4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Fergus T

2LT - OP
4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	3,830,244	273,563	104,705	21.030000	24.740000	80,550	6,768	2,590	2,681	47	202	92,838
Separate consolidated													
Total all school board taxation	0						1,994,126	914,858	437,042	42,660	25,858	19,932	3,434,476

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Fergus T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	16,404	-	-	10,025
Protection to Persons and Property					
Fire	2	-	-	71,557	-
Police	3	9,040	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	9,040	-	71,557	-
Transportation services					
Roadways	8	168,117	-	91,699	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	168,117	-	91,699	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	167,855	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	161,005	-	184,713	113,154
Pollution Control	21	6,284	-	-	6,526
--	22	-	-	-	-
Subtotal	23	335,144	-	184,713	119,680
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,170
--	29	-	-	-	-
Subtotal	30	-	-	-	12,170
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	6,300	-	19,986	371,583
Libraries	38	20,861	7,337	-	650
Other Cultural	39	-	-	-	-
Subtotal	40	27,161	7,337	19,986	372,233
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	555,866	7,337	367,955	514,108

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Fergus T						
		48						
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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	278,970	-	196,070	38,876	-	-	513,916
Protection to Persons and Property								
Fire	2	102,754	-	70,694	27,559	-	-	201,007
Police	3	676,505	-	113,911	34,630	-	-	825,046
Conservation Authority	4	-	-	-	-	42,243	-	42,243
Protective inspection and control	5	67,041	-	3,938	-	-	-	70,979
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	846,300	-	188,543	62,189	42,243	-	1,139,275
Transportation services								
Roadways	8	98,922	-	197,843	266,957	-	-	563,722
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	77,592	29,992	-	-	107,584
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	98,922	-	275,435	296,949	-	-	671,306
Environmental services								
Sanitary Sewer System	16	65,997	13,552	592,219	1,163,057	-	-	1,834,825
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	109,671	19,783	405,670	349,949	-	-	885,073
Garbage Collection	19	131,778	-	23,554	-	-	-	155,332
Garbage Disposal	20	114,289	-	470,920	-	-	-	585,209
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	421,735	33,335	1,492,363	1,513,006	-	-	3,460,439
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	31,667	-	44,466	5,000	-	-	81,133
--	29	-	-	-	-	-	-	-
Subtotal	30	31,667	-	44,466	5,000	-	-	81,133
Social and Family Services								
General Assistance	31	-	-	-	-	2,450	-	2,450
Assistance to Aged Persons	32	-	-	18,556	51,400	-	-	69,956
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	18,556	51,400	2,450	-	72,406
Recreation and Cultural Services								
Parks and Recreation	37	276,734	139,069	356,664	130,073	46,084	-	948,624
Libraries	38	111,670	-	63,770	25,119	-	-	200,559
Other Cultural	39	-	-	-	-	2,000	-	2,000
Subtotal	40	388,404	139,069	420,434	155,192	48,084	-	1,151,183
Planning and Development								
Planning and Development	41	2,335	-	34,662	-	-	-	36,997
Commercial and Industrial	42	850	-	21,751	237,533	21,000	-	281,134
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	511	-	1,000	-	1,511
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	3,185	-	56,924	237,533	22,000	-	319,642
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,069,183	172,404	2,692,791	2,360,145	114,777	-	7,409,300

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	149,265	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,464,025	
Reserves and Reserve Funds	3		3,778	
Subtotal	4		1,467,803	
Long Term Liabilities Incurred				
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		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		253,830	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		253,830	
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		51,117	
--	30		-	
--	31		-	
Subtotal	32		51,117	
Total Sources of Financing	33		1,772,750	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,731,653	
Subtotal	36		1,731,653	
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		1,731,653	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	190,366	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	190,366	
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	-	190,366	
* - 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

Fergus T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	38,876
Protection to Persons and Property					
Fire	2	-	-	-	27,559
Police	3	-	-	-	24,630
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	52,189
Transportation services					
Roadways	8	115,900	-	-	357,857
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	29,992
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	115,900	-	-	387,849
Environmental services					
Sanitary Sewer System	16	137,930	-	-	582,965
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	349,949
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	137,930	-	-	932,914
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	-	-	-	57,153
Libraries	38	-	-	-	25,119
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	82,272
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	237,553
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	237,553
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	253,830	-	-	1,731,653

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Fergus T

7
11

			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		149,276	
Storm Sewer System	17		-	
Waterworks System	18		18,000	
Garbage Collection	19		-	
Garbage Disposal	20		-	
Pollution Control	21		-	
--	22		-	
	Subtotal	23	167,276	
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		745,000	
Libraries	38		-	
Other Cultural	39		-	
	Subtotal	40	745,000	
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	912,276	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fergus T

For the year ended December 31, 1990.

			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	149,276
: To other			3	763,000
	Subtotal		4	912,276
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		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	-
	Subtotal		14	-
	Total		15	912,276
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	763,000
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	149,276
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	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

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. 1990 Debt Charges					
		principal		interest	
		1		2	
		\$		\$	
Recovered from the consolidated revenue fund	50	57,588	95,033		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	17,000	2,783		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	58	-	-		
--	59	-	-		
Total	78	74,588	97,816		
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	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1991	60	85,779	90,356	-	-
1992	61	72,984	82,787	-	-
1993	62	83,205	75,392	-	-
1994	63	88,441	66,755	-	-
1995	64	98,695	57,576	-	-
1996-2000	65	372,993	122,705	-	-
2001 onwards	79	110,179	59,224	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	912,276	554,795	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fergus T

9LT
13

For the year ended December 31, 1990.

		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		913,986	23,860	937,846							
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	260	913,986	23,860	937,846	910,329	17,308	-	10,868	-	938,505	919
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	260	913,986	23,860	937,846	910,329	17,308	-	10,868	-	938,505	919

1990 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

9LT
13

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		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS														
Elementary Public (specify)														
--	30	-	1,226	1,734,131	44,895	-	1,779,026	1,734,235	30,498	17,573	-	1,782,306	2,054	
--	31		-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
--	40	-	14	109,217	3,497	-	112,714	110,806	416	1,676	-	112,898	170	
--	41		-	-	-	-	-	-	-	-	-	-	-	
--	42		-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)														
--	50		1,562	1,444,871	37,128	-	1,481,999	1,434,300	30,960	14,536	-	1,479,796	-	641
--	51		-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70		86	91,917	2,930	-	94,847	92,838	423	1,404	-	94,665	-	96
--	71		-	-	-	-	-	-	-	-	-	-	-	-
--	72		-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36		408	3,380,136	88,450	-	3,468,586	3,372,179	62,297	35,189	-	3,469,665		1,487

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Fergus T

10
15

		1	
		\$	
Balance at the beginning of the year	1	3,115,034	
Revenues			
Contributions from revenue fund	2	896,120	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	453,422	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	262,885	
--	9	102,183	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,714,610	
Expenditures			
Transferred to capital fund	14	3,778	
Transferred to revenue fund	15	339,338	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	343,116	
Balance at the end of the year for:			
Reserves	23	1,925,148	
Reserve Funds	24	2,561,380	
	Total 25	4,486,528	
Analysed as follows:			
Working funds	26	320,928	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	46,852	
- water	29	-	
Replacement of equipment	30	121,222	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	4,000	
- roads	35	81,928	
- sanitary and storm sewers	36	1,490,970	
- parks and recreation	64	65,187	
- library	65	650	
- other cultural	66	67,500	
- water	38	254,217	
- transit	39	-	
- housing	40	176,193	
- industrial development	41	-	
- other and unspecified	42	11,457	
Lot levies and subdivider contributions	44	1,801,694	
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	-	
Vacation Pay - Council	52	32,307	
Waste Site	53	11,423	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	4,486,528	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1909,130	525
	Accounts receivable		
	Canada	2-	
	Ontario	3381,539	
	Region or county	412,447	
	Other municipalities	5-	
	School Boards	64,669	portion of taxes
	Waterworks	72,782	receivable for
	Other (including unorganized areas)	878,555	business taxes
	Taxes receivable		
	Current year's levies	9270,596	-
	Previous year's levies	1033,957	-
	Prior year's levies	1112,223	-
	Penalties and interest	1223,842	-
	Less allowance for uncollectables (negative)	13-4,756	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	173,905,194	
	Other current assets	1891,123	portion of line 20 for tax sale / tax registration
	Capital outlay to be recovered in future years	19912,276	
	Other long term assets	20-	-
	Total	216,633,577	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

For the year ended December 31, 1990.

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	20,341		
School Boards	30	-		
Trade accounts payable	31	127,164		
Other	32	72,972		
Other current liabilities	33	43,416		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	894,276		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	18,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,486,528		
Accumulated net revenue (deficit)				
General revenue	42	477,302		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	331,784		
Libraries	49	3,884		
Cemetaries	50	-		
Recreation, community centres and arenas	51	132,333		
--	52	72,469		
--	53	128		
--	54	32,642		
--	55	-		
Region or county	56	919		
School boards	57	1,487		
Unexpended capital financing / (unfinanced capital outlay)	58	190,366		
Total	59	6,633,577		

STATISTICAL DATA

For the year ended December 31, 1990.

		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	964,780	141,359
Employee benefits	15	26,823	5,069
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	7,083,614	
Previous years' tax	17	135,849	
Penalties and interest	18	34,084	
Subtotal	19	7,253,547	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		28,679	
- recoverable from general municipal revenues	25	26,385	
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	7,308,611	
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 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900316	
Due date of last installment (YYYYMMDD)	33	19900430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900629	
Due date of last installment (YYYYMMDD)	36	19900928	
		\$	
Supplementary taxes levied with1994 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 \$
in 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	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	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	2,601	526,642	175,345
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1990 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	83	own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
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, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990 Applications submitted but not approved as at Decemeber 31, 1990		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	-	3,000,000	-	3,000,000
	69	-	-	-	-
	70	-	-	-	-
	71	-	3,000,000	-	3,000,000
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-