MUNICIPAL CODE: 54042

MUNICIPALITY OF: James Tp

Municipality

ANALYSIS OF REVENUE FUND REVENUES

James Tp	

For the year ended December 31, 1990.

TAXATION Taxathor from schedule ZLTxx			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
Taxabin from schedule ZIT xa or requisitors for schedule ZIT				2	3	4
Taxabin from schedule ZIT xa or requisitors for schedule ZIT	TAXATION					
Direct washer billings on notepayers	Taxation from schedule 2LTxx	1	260,995	-	138,322	122,673
Sewer surchange on direct water billings	- · · · · · · · · · · · · · · · · · · ·	2	23,780	-		23,780
own municipality other municipalities other other support other other support other oth	other municipalities	3	-	-		-
Subbotal		4	-	-		-
Part	other municipalities	5	-	-		-
Canada Enterprises	Subto PAYMENTS IN LIEU OF TAXATION	tal 6	284,775	-	138,322	146,453
Dotario The Municipal Tax Assistance Act		7	-	-	-	-
Dotario The Municipal Tax Assistance Act	Canada Enterprises	8	-	-	-	-
The Municipal Act, section 157	Ontario	9	10,435	-		10,435
Other 11 <td>The Municipal Act, section 157</td> <td>10</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	The Municipal Act, section 157	10	-	-	-	
Ditario Houring Corporation		11	-	-		-
Liquor Control Board of Ontario 14 4,471		12	12,972	-	6,878	6,094
Other 15 1.274 . 1.277 Municipal enterprises 16 .	Ontario Hydro	13	1,701	-	-	1,701
## Aunicipal enterprises 16	Liquor Control Board of Ontario	14	4,471	-	-	4,471
Subtoal 18 30,853 	Other	15	1,274	-	-	1,274
Subtotal 18 30,853 . 6,878 23,975	Municipal enterprises	16	-	-	-	-
Per Household General	Other municipalities and enterprises	17	-	-	-	-
Per Household General	Subto	tal 18	30,853	-	6,878	23,975
Per Household Police	ONTARIO UNCONDITIONAL GRANTS	_				
Transitional amd special assistance Resource Equalization 23		_	8,370	-	-	8,370
Resource Equalization 23 42,314			-	-	-	-
General Support	•	_	- 42 244			- 42 24 4
Northern Special Support 25 36,374		-				
Apportionment Guarantee Revenue Guarantee Revenue Guarantee Subtotal Subtot		_		-		
Revenue Guarantee	• • • • • • • • • • • • • • • • • • • •	_	-	-	-	-
Subtotal 28		<u> </u>	8,171	-	-	8,171
Ontario specific grants 29 80,928 80,928 Canada specific grants 30 6,975 6,975 Other municipalities - grants and fees 31 - - Fees and service charges 32 9,552 9,552 Subtotal 33 97,455 97,455 OTHER REVENUES Trailer revenue and licences 34 479 479 Licences and permits 35 139 - - 136 Fines 37 - - - 138 4,821 4,822 Investment income - from own funds 39 - - - - - 7,201 7,201 7,201 7,201 7,201 7,201 7,201 7,201 7,201 7,201 7,201 -	Subto	tal 28		-	-	104,748
Canada specific grants Other municipalities - grants and fees Fees and service charges Subtotal 33 9,552 Subtotal 33 97,455 OTHER REVENUES Trailer revenue and licences Licences and permits Fines Fees and interest on taxes Investment income - from own funds - other Sales of publications, equipment, etc Contributions from reserves and reserve funds Contributions from reserves and reserve funds Contributions from non-consolidated entities Sale of Land Subtotal Subtotal Subtotal Subtotal Subtotal 30 6,975	REVENUES FOR SPECIFIC FUNCTIONS	_			-	
Other municipalities - grants and fees 31 -	Ontario specific grants	29	80,928			80,928
Subtotal 32 9,552 9,552 97,455	Canada specific grants	30	6,975			6,975
Subtotal 33 97,455 97,455	Other municipalities - grants and fees	31	-		_	-
OTHER REVENUES Trailer revenue and licences 34 479 475 Licences and permits 35 139 - 139 Fines 37 - - - Penalties and interest on taxes 38 4,821 4,821 Investment income - from own funds 39 - - - other 40 7,201 7,201 Sales of publications, equipment, etc 42 - - Contributions from capital fund 43 - - Contributions from reserves and reserve funds 44 46,641 46,641 Contributions from non-consolidated entities 45 - -		<u> </u>			_	9,552
Trailer revenue and licences 34 479 475 Licences and permits 35 139 - - 139 Fines 37 -		tal 33	97,455			97,455
Licences and permits 35 139 - - 139 Fines 37 -		ъ.Г	470			470
Fines Penalties and interest on taxes Investment income - from own funds - other Other Other Sales of publications, equipment, etc Contributions from capital fund Contributions from reserves and reserve funds Contributions from non-consolidated entities Sale of Land Subtotal Subtotal Solvator A 4,821 A,821 A		<u> </u>				
Penalties and interest on taxes 38		_	137	-	-	
Investment income - from own funds		-	4.821		-	4.871
Sales of publications, equipment, etc 42 -		_	-		-	
Contributions from capital fund	- other	40	7,201		_	7,201
Contributions from reserves and reserve funds 44 46,641 46,641 Contributions from non-consolidated entities 45 - - 46 - - 47 - - 48 - - Sale of Land 49 5,000 5,000 Subtotal 50 64,281 - - 64,28	Sales of publications, equipment, etc	42	-			-
Contributions from non-consolidated entities 45 - </td <td>Contributions from capital fund</td> <td>43</td> <td></td> <td></td> <td></td> <td>-</td>	Contributions from capital fund	43				-
46	Contributions from reserves and reserve funds	44	46,641			46,641
47	Contributions from non-consolidated entities	45	-			-
48		46	-			-
Sale of Land 49 5,000 5,000 Subtotal 50 64,281 - - 64,283		-	-			-
Subtotal 50 64,281 - 64,28		-	·			-
		_				5,000
		_		-		64,281 436,912

Municipa	Iπν

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

James Tp 2LT - OP

For the year ended December 31, 1990.		LOCAL	TAXABLE ASSES	CALINT	4411.1	RATES		TAXES LEVIED		CUD	PLEMENTARY T	AVEC	TOTAL
		LUCAL	I AXADLE ASSES	SWENI	MILL	KATES		TAXES LEVIED		3UP	PLEMENIARY	AXES	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
	MAID	1 \$	2 \$	3 \$	4	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12
I Own nurnesss	MAID	\$	>	\$	\$	>	>	\$	\$	\$	\$	Þ	\$
I. Own purposes	0	1,431,345	429,681	198,410	54.53400	64.15300	78,057	27,567	12,730	136			118,490
General	U	1,431,343	429,001	196,410	54.53400	64.15300	78,037	27,367	12,730	130	-	-	110,490
													\blacksquare
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ANALYSIS	OF	TAXATION
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Municipality	_
James Tp	2LT - OI

To the year ended becember 31, 1770.		LOCAL	LOCAL TAXABLE ASSESSMENT			RATES		TAXES LEVIED	1	SUF	PPLEMENTARY TA	AXES	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	\$	2 \$	3 \$	\$	\$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	\$
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	_
1													
I													
<u> </u>													

James Tp 2LT - OP

For the year ended December 31, 1990. LOCAL TAXABLE ASSESSMENT MILL RATES TAXES LEVIED SUPPLEMENTARY TAXES TOTAL business residential residential residential commercial commercial, residential commercial business commercial business total and farm and industrial and farm industrial and and farm and industrial and farm and industrial columns 6 to 11 business 3 6 9 10 12 2 5 11 \$ \$ \$ \$ \$ MAID \$ \$ \$ III. School board purposes Elementary public 1,081,035 418,530 194,970 33.673000 39.616000 36,402 7,724 60,781 General Elementary separate 350,310 11,151 3,440 33.668000 39.609000 11,794 136 12,372 General Secondary public 1,081,035 418,530 194,970 28.073000 33.027000 30,348 13,823 6,439 50,673 General Public consolidated

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Municipality	
James Tp	2LT - OI

,		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PPLEMENTARY TA	AXES	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	350,310	11,151	3,440	28.094000	33.052000	9,842	368	114	-	-	-	10,324
Separate consolidated						_							
						-		·					
Total all school board taxation	0]					88,386	35,385	14,413	138	-	-	138,322

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

						SUPPORTING MI	DIVICIPALITIES						ON RATEPAYE		
			lev	ies for special pu	rposes (please spe	cify	_				water serv	ice charges	sewer serv	sewer service charges	
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties	
		3	4	5	6	17	20	21	7	8	9	10	11	12	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	1														
	2														
	3														
	4														
	5														
	6														
	7														
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	32														
	33														
	34														
	35														

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			le	vies for special pu	poses (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	30	5												
	37	7												
	38	3												
	39	9												
	40	0												
	4	1												
	47	2												
	43	3												
	4	4												
	4!	5												
	40	5												
	Total 4	7												
		<u> </u>												

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	James Tp	

For the year ended December 31, 1990.

S				Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
Protection Demons and Property Price Price Price Protective inspection and control Conversation Authority Protective inspection and control Conversation Authority Substatal Transportation services Substatal Transportation services Transportation				1 \$	\$	3 \$	4 \$
File	General Government		1	- [-	-	1,184
Police							
Commerciation Authority			-		<u> </u>	-	
Emergency measures Subtotal Transportation services Roadways Whiter Control Transit 10 10 10 10 10 10 10 10 10 1			-				
Subrotal or Subr	Protective inspection and control		5	-	-	-	-
Transportation services Rondways Rondwa	Emergency measures		6	-	-	-	-
Roadways		Subtotal	7	-	-	-	-
Winter Control Transk 10 10 10 10 10 10 10 10 10 10 10 10 10							
Transit			—				
Parking 15			-				
Street Lighting			-			-	
The commental services			—	-	-	-	-
Subtoral 15	Air Transportation		13	-	-	-	-
Environmental services Sanitary Sever System Storm Sever Sev	-		-		-	-	-
Santary Sewer System	Environmental consists	Subtotal	15	20,100	-	-	-
Materworks System 18			16	-	-	-	-
Garbage Collection 19	Storm Sewer System		17	-	-	-	-
Carbage Disposal 20			18	-	-	-	-
Pollution Control 21			-	-	-	-	
Subtoal 23 5,163			-	-			
Subtotal 23 5,163			—	5.163			
Public Health Services 24		Subtotal	-	·	-	-	-
Public Health Inspection and Control							
Hospitals			_	-	-	-	
Ambulance Services 27			-				
Cemeteries			-				
Subtotal 30			28	-	-	-	210
Social and Family Services General Assistance 31 45,596			29	-	-	-	-
Subtotal		Subtotal	30	-	-	-	2,010
Assistance to Aged Persons Assitance to Children 33			31	45.596	-	-	-
Day Nurseries 34	Assistance to Aged Persons		-	-	-	-	
Subtotal 35	Assitance to Children		33	-	-	-	-
Subtoal 36	Day Nurseries		34	-	-	-	-
Name			-				
Parks and Recreation 37 7,083 4,297 - 6,336 Libraries 38 2,236 - - 22 Other Cultural 39 - 2,678 - - Subtotal 40 9,319 6,975 - 6,358 Planning and Development 41 - - - - - Planning and Development 41 -		Subtotal	36	45,596	-	-	-
Libraries 38 2,236 2 22 Other Cultural 39 - 2,678 6,358 Planning and Development Planning and Development Planning and Development Commercial and Industrial 42	Recreation and Cultural Services						
Subtotal Subtotal Subtotal 40 9,319 6,975 -			-			-	
Planning and Development Planning and Industrial Planning a			-				22
Planning and Development 41 - - - - Commercial and Industrial 42 - - - - Residential Development 43 750 - - - Agriculture and Reforestation 44 - - - - - Tile Drainage and Shoreline Assistance 45 - - - - - - Subtotal 47 750 - - - - Electricity 48 - - - - - Gas 49 - - - - - - Telephone 50 - - - - - - -	Other Cultural	Subtotal	-	_			6 358
Commercial and Industrial 42 - - - - - Residential Development 43 750 - - - - Agriculture and Reforestation 44 - - - - - Tile Drainage and Shoreline Assistance 45 - - - - - Subtotal 47 750 - - - - Electricity 48 - - - - - - Gas 49 - - - - - - - Telephone 50 - - - - - - -	Planning and Development	Subtotai	70	7,317	0,773	_	0,330
Residential Development 43 750 - - - - Agriculture and Reforestation 44 - - - - - Tile Drainage and Shoreline Assistance 45 - - - - - -	Planning and Development		41	-	-	-	-
Agriculture and Reforestation 44 - - - - - Tile Drainage and Shoreline Assistance 45 - - - - - -			—				
Tile Drainage and Shoreline Assistance 45 - <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td>			-				
46 - - - - - Subtotal 47 750 - - - - Electricity 48 - - - - - Gas 49 - - - - - - Telephone 50 - - - - - - -			—				
Electricity 48 - - - - Gas 49 - - - - Telephone 50 - - - - -			-			-	
Gas 49 - - - - Telephone 50 - - - - -		Subtotal	47	750	-		-
Telephone 50	Electricity		-	-	-	-	-
			-				
10Lai 31 00,720 0,773 - 9,532	relephone	Total	-				
		i Otal	٦١٢	00,920	0,773	- 1	9,552

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality	
J	lames Tp

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	69,970	-	44,879	-	-	-	114,849
Protection to Persons and Property Fire	2	2,358	-	10,810	7,500	-	-	20,668
Police Conservation Authority	3 4	-	-	-	-	-	-	-
Protective inspection and control Emergency measures	5 6	1,025	-	2,818	-	-	-	3,843
. .	Subtotal 7	3,383	-	13,628	7,500	-	-	24,511
Transportation services Roadways	8	7,401	-	61,640	-	-	-	69,041
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,956	-	-	-	9,956
Air Transportation	13	-	-	-	-	-	-	-
	14	-	-	-	-	-	-	-
	Subtotal 15	7,401	-	71,596	-	-	-	78,997
Environmental services	ļ	•		,				
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	5,272	-	18,302	2,469	-	-	26,043
Garbage Collection	19	-	-	7,200	-	-	-	7,200
Garbage Disposal	20	1,388	-	4,132	-	-	-	5,520
Pollution Control	21	8,527	-	3,135	-	-	-	11,662
	22	-	-	-	-	-	-	-
	Subtotal 23	15,187	-	32,769	2,469	-	-	50,425
Health Services								
Public Health Services	24	44	-	1,230	-	5,946	-	7,220
Public Health Inspection and Control	25	-	-	-	-	-	-	Ī
Hospitals	26	-	-	-	-	131	-	131
Ambulance Services	27	-	-	-	-	-	-	Ī
Cemeteries	28	1,656	-	3,397	-	-	-	5,053
	29	-	-	-	-	-	-	1
	Subtotal 30	1,700	-	4,627	-	6,077	-	12,404
Social and Family Services								
General Assistance	31	29	-	150	-	55,447	-	55,626
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	2,019	-	2,019
Day Nurseries	34	-	-	-	-	-	-	-
	35	-	-	-	-	-	-	-
	Subtotal 36	29	-	150	-	57,466	-	57,645
Recreation and Cultural Services Parks and Recreation		24 22 1		20.04	10 100			7
	37	31,334	-	30,214	10,192	-	-	71,740
Libraries Other Cultural	38	13,369	-	2,661	-	-	-	16,030
Other Cultural	39	3,754	-	1,337	- 40.402	-	-	5,091
Planning and Development	Subtotal 40	48,457	-	34,212	10,192	-	-	92,861
Planning and Development Planning and Development	41	-	_	4,962	_	-	_	4,962
Commercial and Industrial	42	-	-	2,525	-	-		2,525
Residential Development	43	-	-	-	-	-		-
Agriculture and Reforestation	43	-	-	-	-	-	<u> </u>	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-		-
Interprainage and Shoreline Assistance	•	-	-	-	-	-	-	-
	46 Subtotal 47							
Flactricity	Subtotal 47	-	-	7,487	-	-	-	7,487
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	146,127	-	209,348	20,161	63,543	-	439,179

Municipality

ANALYSIS OF CAPITAL OPERATION

James Tp

NALISIS OF CAPITAL OPERATION

For the year ended December 31, 1990.			
			4
			1 \$
		_	
Unfinanced capital outlay (Unexpended capital financing)			
at the beginning of the year		1	-
Source of Financing			
Contributions from Own Funds			
Revenue Fund		2	12,661
Reserves and Reserve Funds	Colored	3	5,347
	Subtotal	4	18,008
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 Propery Assistance Programs		12	-
Serial Debentures		13	-
Sinking Fund Debentures		14	-
Long Term Bank Loans		15	-
Long Term Reserve Fund Loans		16	-
		17 18	<u> </u>
Grants and Loan Forgiveness		'° -	
Ontario		20	70,500
Canada		21	24,500
Other Municipalities		22	-
	Subtotal	23	95,000
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	1,000
		30	,000
-		31	-
	Subtotal	32	1,000
	Total Sources of Financing	33	114,008
Applications			
Own Expenditures			
Short Term Interest Costs		34	-
Other		35	114,008
Transfer of Proceeds From Long Term Liabilities to:	Subtotal	36	114,008
Other Municipalities		37	-
Unconsolidated Local Boards		38	-
Individuals		39	-
	Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		41	-
	Total Applications	42	114,008
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		43	-
Amount Reported in Line 43 Analysed as Follows:		_ [_	
Unapplied Capital Receipts (Negative)	•	44	-
To be Recovered From: - Taxation or User Charges Within Term of Council		45	_
- Proceeds From Long Term Liabilities		46	
- Transfers From Reserves and Reserve Funds		47	-
••		48	-
Tot	al Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities		19	-
		_	·

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

ipality		
	James Tp	

For the year ended December 31, 1990.

			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	-
Protection to Persons and Property Fire		2	-	-	-	-
Police		3	-	-	-	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures	Subtotal	6 7	-	-	-	-
Transportation services	Jubiotai	,				
Roadways		8	-	-	-	-
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13 14	-	-	-	-
	Subtotal	15		-	-	-
Environmental services						
Sanitary Sewer System		16		-	-	-
Storm Sewer System		17	-	-	-	- 22.440
Waterworks System Garbage Collection		18 19	19,000	-	-	22,469
Garbage Disposal		20		-	-	-
Pollution Control		21	36,641	-	-	36,641
		22	-	-	-	-
	Subtotal	23	55,641	-	-	59,110
Health Services Public Health Services						
Public Health Inspection and Control		24 25		-	-	-
Hospitals		26		-	-	-
Ambulance Services		27	_	-	-	-
Cemeteries		28	-	-	-	-
		29	-	-	-	-
	Subtotal	30	-	-	-	-
Social and Family Services General Assistance		24				
Assistance to Aged Persons		31 32	-	-	-	-
Assistance to Aged Persons Assistance to Children		33	-	-	-	-
Day Nurseries		34	-	-	-	-
		35	-	-	-	-
	Subtotal	36	-	-	-	-
Recreation and Cultural Services						
Parks and Recreation		37	14,859	24,500	-	54,898
Libraries Other Cultural		38 39	-	-	-	-
Other Cultural	Subtotal	40		24,500	-	54,898
Planning and Development	Justotut		11,007	21,300		31,070
Planning and Development		41	-	-	-	-
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44 45	-	-	-	-
Tile Drainage and Shoreline Assistance		45 46	_	-	-	-
	Subtotal	46 47	-	-	-	-
Electricity	Justoidi	48		-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	70,500	24,500	-	114,008

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

_	_	
Ja	mes Tp	

For the year ended December 31, 1990.

To the year ended becember 31, 1770.			
			1 \$
General Government		1	
Protection to Persons and Property			
Fire		2	=
Police		3	-
Conservation Authority		4	-
Protective inspection and control		5	-
Emergency measures		6	-
Transportation services	Subtotal	7	-
Roadways		8	-
Winter Control		9	-
Transit		10	-
Parking		11	-
Street Lighting		12	-
Air Transportation	•	13	-
	•	14	-
	Subtotal '	15	-
Environmental services Sanitary Sewer System			
		16 17	-
Storm Sewer System Waterworks System		18	-
Garbage Collection		19	<u> </u>
Garbage Disposal		20	-
Pollution Control		21	-
		22	-
	Subtotal 2	23	-
Health Services			
Public Health Services		24	-
Public Health Inspection and Control	2	25	-
Hospitals		26	-
Ambulance Services		27	=
Cemeteries		28 29	-
		30	<u> </u>
Social and Family Services	Subtotut .	~ -	
General Assistance	3	31	-
Assistance to Aged Persons	:	32	-
Assitance to Children	:	33	-
Day Nurseries	:	34	-
		35	-
	Subtotal 3	36	-
Recreation and Cultural Services Parks and Recreation		37	
Libraries		38	-
Other Cultural		39	
other cutturut		40	-
Planning and Development	2 22 22 22		
Planning and Development	4	41	-
Commercial and Industrial	4	12	-
Residential Development		43	-
Agriculture and Reforestation		14	-
Tile Drainage and Shoreline Assistance		45	-
		46 47	-
Electricity		1/ 18	-
Gas		18 19	-
Telephone		50	<u>-</u>
	Total !	_	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

James Tp

8

		1 \$
4 Calculation of the Dobt Burdon of the Municipality		
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 : To other	2	
, to delet	Subtotal 4	
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	10 11	
Own sinking funds (actual balances)	''	-
- general municipal	12	
- enterprises and other	13	
	Subtotal 14	-
	Total 15	-
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	
Installment (serial) debentures	17	
Long term bank loans	18	
Lease purchase agreements	19 20	
Mortgages Ministry of the Environment	20	
	23	
	24	
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	-
		\$
		Ť
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	22	
Total liability under OMERS plans	33	-
- 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 Counci, as the case may be - hospital support	39	_
- university support	40	
- leases and other agreements	41	-
Other (specify)	42	
-	43	
	44	-
	Total 45	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

James Tp

8

6. Ministry of the Environment Provincial Projects	-						
						total	
						outstanding	
					accumulated surplus (deficit)	capital obligation	debt charges
					1	2	3
					\$	\$	\$
Water projects - for this municipality only				46	-	*	<u> </u>
- share of integrated projects				47	-	-	
Sewer projects - for this municipality only				48	-	-	
- share of integrated projects				49		-	-
7. 1990 Debt Charges							
,						principal	interest
					ĺ	1	2
						\$	\$
Recovered from the consolidated revenue fund							·
- general tax rates *					50	-	-
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities					ļ		
- hydro					55	-	-
- gas and telephone					57	-	-
					56	-	
					58	-	-
					59	-	-
				Total	78	-	-
						·	
B. Future principal and interest payments on EXISTING net debt							
		recoverable			able from	recovera	
	_	consolidated			e funds	unconsolida	
	F	principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
1004		\$	\$	\$	\$	\$	\$
1991	60	-	-	-	-	-	-
1992	61	-	-	-	-	-	-
1993	62	-	-	-	-	-	-
1994	63	-	-	-	-	-	-
1995	64	-	-	-	-	-	-
1996-2000	65	-	-	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
nterest to be earned on sinking funds *	69	-	-	-	-	-	-
		1					-
Downtown revitalization program	70	-	-	-	-	-	-
Fotal	71	-	-	-	-	-	-
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund	71						
Fotal	71						
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund	71						-
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund	71						
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund	71						1
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund For Future principal payments on EXPECTED NEW debt	71					-	1 \$
Fotal Includes interest to earned on Ministry of the Environment debt retirement fund P. Future principal payments on EXPECTED NEW debt	71					72	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund P. Future principal payments on EXPECTED NEW debt 1991 1992	71					72 73 74	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund Fundamental Programments on EXPECTED NEW debt 1991 1992 1993	71					72 73 74 75	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund P. Future principal payments on EXPECTED NEW debt 1991 1992	71				-	72 73 74 75 76	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund Fundamental Principal payments on EXPECTED NEW debt 1991 1992 1993 1994 1995	71					72 73 74 75	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund Fundamental Programments on EXPECTED NEW debt 1991 1992 1993	71				-	72 73 74 75 76	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund Fundamental Principal payments on EXPECTED NEW debt 1991 1992 1993 1994 1995	71				-	72 73 74 75 76	1 \$
Total Includes interest to earned on Ministry of the Environment debt retirement fund Fundamental Principal payments on EXPECTED NEW debt 1991 1992 1993 1994 1995	71				-	72 73 74 75 76	1 \$

nicipality	
James Tp	

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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		-	-	-							
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	-	-	-	-	-	-	-	-	-	-	-
Special purpose requisitions Water 12		-	_	-							
Transit 13		-	-	-							
Sewer 14		-	-	-							
Library 15		-	-	-							
16		-	-	-							
17		-	-	-							
Subtotal levied by mill rate special areas 18	-	-	-	-	-	-	-	-	-	-	-
			, , , , , , , , , , , , , , , , , , , 				<u> </u>		Г		
Speical charges 19		-	-	-	-	-	-	-	-	-	-
Direct water billings 20		-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings 21		-	-	-	-	-	-	-	-	-	-
Total region or county 22	-	-	-	-	-	-	-	-	-	-	-

Municipality
James Tp

For the year ended December 31, 1990.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	beg	ance at ginning f 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	523	66,402	75	-	66,477	60,781	2,183	3,099	-	66,063	109
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	40	-	13,114	-	-	13,114	12,372	90	652	-	13,114	-
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50	375	55,284	63	-	55,347	50,673	1,824	2,583	-	55,080	108
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	-	10,943	-	-	10,943	10,324	75	544	-	10,943	-
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	898	145,743	138	-	145,881	134,150	4,172	6,878	-	145,200	217

9LT

CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality

James Tp

For the year ended December 31, 1990.		
		1 \$
Balance at the beginning of the year	1	91,568
Revenues Contributions from revenue fund		
Contributions from revenue fund Contributions from capital fund	2	7,500
Lot levies and subdivider contributions	60	
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
-	9	3,669
	10	-
	11	-
Total revenue	12 13	11,169
	13	11,107
Expenditures Transferred to capital fund	14	5,347
Transferred to revenue fund	15	46,641
Charges for long term liabilities - principal and interest	16	-
	63	-
	20	-
	21	-
Total expenditure	22	51,988
Balance at the end of the year for:		
Reserves	23	5,914
Reserve Funds	24	44,835
Total	25	50,749
Analysed as follows:		
Working funds	26	37,335
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave Insurance	31 32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	1,323
- water - transit	38 39	-
- housing	40	
- industrial development	41	-
- other and unspecified	42	12,091
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes Transit current purposes	49 50	-
Library current purposes	50 51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
	56 57 58	50,749

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
J	ames Tp

For the year ended December 31, 1990.

			1	2
			\$	\$
SSETS				portion of cash not
urrent assets			-	in chartered banks
Cash		1	-	-
Accounts receivable				
Canada		2	5,751	
Ontario		3	115,444	
Region or county		4	-	
Other municipalities		5	-	
School Boards		6	-	portion of taxes
Waterworks		7	5,055	receivable for
Other (including unorganized areas)		8	8,055	business taxes
Taxes receivable				
Current year's levies		9	29,583	
Previous year's levies		10	13,537	
Prior year's levies		11	4,090	
Penalties and interest		12	6,147	
Less allowance for uncollectables (negative)		13	-	
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	-	portion of line 20
apital outlay to be recovered in future years		19	-	registration
ther long term assets		20	-	
	Total	21	187,662	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

unicipality		
	James Tp	

For the year ended December 31, 1990.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			Hom chartered banks
Temporary loans - current purposes	22	128,161	-
- 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	-	
Trade accounts payable	31	13,901	
Other	32	204	
Other current liabilities	33	-	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	-	
- special area rates and special charges	35	-	
- benefitting landowners	36	-	
- user rates (consolidated entities)	37	-	
Recoverable from Reserve Funds	38	-	
Recoveralble from unconsolidated entities	39	-	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	50,749	
Accumulated net revenue (deficit)			
General revenue	42	-	
Special charges and special areas (specify)			
	43	-	
	44	-	
	45	-	
	46	-	
Consolidated local boards (specify) Transit operations	47		
Water operations	47 48	- 5,588	
Libraries		18	
Cemetaries	49 50	10	
Recreation, community centres and arenas	51	-	
	52	-	
	53		
	54	-	
	55	-	
Pegion or county	56	-	
Region or county School boards	57	217	
	58	217	
Unexpended capital financing / (unfinanced capital outlay)	58 Total 59	187,662	
	i Otal 39	107,002	

Municipality

James Tp

STATISTICAL DATA

For the year ended December 31, 1990.

For the year ended December 31, 1990.						
4. Number of continuous full time ampleuses as at December 24						1
Number of continuous full time employees as at December 31 Administration					ا	2
					1 2	2
Non-line Department Support Staff Fire					3	
Police					4	-
Transit					5	
Public Works					6	
Health Services					7	-
Homes for the Aged					8	-
Other Social Services					9	-
Parks and Recreation					10	-
Libraries					11	-
Planning					12	-
				Total	13	2
					continuous full time employees	
					December 31	other
					1	2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				14	38,000	95,000
Employee benefits				15	4,000	10,000
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)						222.0:=
Cash collections: Current year's tax Previous years' tax					16 17	229,917 8,690
Penalties and interest					18	1,322
renactes and interest				Subtotal	19	239,929
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	805
- recoverable from general municipal revenues					25	706
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	=
- refunds					28	-
Other (specify)					80	-
		Т	otal reductions		29	241,440
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
Tax due dates for 1990 (lower tier municipalities only)						•
Interim billings: Number of installments					31	2
Due date of first installment (YYYYMMDD)					32	19900331
Due date of last installment (YYYYMMDD)					33	19900531
Final billings: Number of installments					34	2
Due date of first installment (YYYYMMDD)					35	19900831
Due date of last installment (YYYYMMDD)					36	19901031
Supplementary taxes levied with1994 due date					37	\$
Supplementary taxes levied with 1794 due date					37	
5. Projected capital expenditures and long term						
financing requirements as at December 31						
					erm financing require	
			gross	approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			expenditures	or Concil	O.M.B. or Council	O.M.B or Council
Estimated to take place			1 \$	2 \$	3 \$	4 \$
in 1992		58	<u> </u>	-	-	-
in 1993		59	-	-	-	-
in 1994		60	-	-	-	-
in 1995		61	-	-	=	-
in 1996		62	-	-	-	-
	Total	63	-	-	-	-
L						

Municipality

James Tp

For the year ended December 31, 1990.

					balance of fund	loans outstanding
					1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end				82	90,033	39,594
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
Water		Ī	1	2 \$	3 \$	4
In this municipality		39	201	23,780	-	
In other municipalities (specify municipality)		Ī				
		40 41	<u>-</u>	-	-	-
		42	-	-	-	
-		43	=	-	-	=
-		64	-	-	-	-
			number of residential units	1990 billings residential units	all other properties	computer use only
Sewer			1	2 \$	3 \$	4
In this municipality		44	-	-	-	
In other municipalities (specify municipality)		45	_	_	_	_
		46	-	-	-	-
-		47	-	-	-	-
		48	-	-	-	-
-		65	-	-	-	-
					water 1	sewer 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		
			1 \$	2 \$	Province 3 \$	Federal 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						
					this municipality's	
			total based	contribution	share of	for
			total board expenditure	from this municipality	total municipal contributions	computer use only
			1 \$	2 \$	3 %	4
name of joint boards		-	·			
-		53	-	-	-	-
.		54 55	-	-	-	-
		56	<u>-</u>	-	-	
-		57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council			tile drainage,			
			shoreline assist-			
			ance, downtown revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
		Ī	1	2	4	3
Approved but not financed as at December 31, 1989		67	\$	\$ -	\$ -	\$
Approved in 1990		68	-	-	-	-
Financed in 1990		69	-	-	-	-
No long term financing necessary		70	-	-	-	-
Approved but not financed as at December 31, 1990 Applications submitted but not approved as at Decemeber 31, 1990		71 72	-	-	-	-
Approvedions administed but not approved as at becenieber 31, 1990		/4	•	-	-	-
12. Forecast of total revenue fund expenditures						
		1991	1992 2	1993 3	1994 4	1995 5
		\$	\$	\$	\$	\$
	73	400,000	425,000	450,000	475,000	500,000