

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 34018

MUNICIPALITY OF: Yarmouth Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Yarmouth Tp

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,040,385	830,107	2,885,948	1,324,330
Direct water billings on ratepayers -- own municipality	2	17,713	-		17,713
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	5,058,098	830,107	2,885,948	1,342,043
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	51,377	-		51,377
The Municipal Act, section 157	10	39,300	17,551		21,749
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	14,304	2,520	-	11,784
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	104,981	20,071	-	84,910
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	79,710	-	-	79,710
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	94,408	-	-	94,408
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	70,105	-	-	70,105
Subtotal	28	244,223	-	-	244,223
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	229,988			229,988
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	5,487			5,487
Fees and service charges	32	150,353			150,353
Subtotal	33	385,828			385,828
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	121,679	-	-	121,679
Fines	37	-			-
Penalties and interest on taxes	38	45,252			45,252
Investment income - from own funds	39	-			-
- other	40	171,732			171,732
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	17,271			17,271
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	355,934	-	-	355,934
TOTAL REVENUE	51	6,149,064	850,178	2,885,948	2,412,938

For the year ended December 31, 1990.

Yarmouth Tp

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[illegible]

For the year ended December 31, 1990.

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II. Upper tier purposes

[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	1,447,825	29,316	10,170	76.510000	90.012000	110,773	2,639	915	- 745	319	184	114,085
Separate consolidated													
Total all school board taxation	0						2,549,568	272,474	62,053	- 7,125	3,786	5,192	2,885,948

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

Yarmouth Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	11,706
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	100	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	100	-	-	-
Transportation services					
Roadways	8	161,167	-	2,974	2,905
Winter Control	9	34,956	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	462	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	196,123	-	3,436	2,905
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,244	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	5,244	-	-	-
Planning and Development					
Planning and Development	41	9,473	-	2,051	8,300
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	19,048	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	127,442
--	46	-	-	-	-
Subtotal	47	28,521	-	2,051	135,742
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	229,988	-	5,487	150,353

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality

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		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	249,033	-	101,305	339,383	-	47,462	642,259
Protection to Persons and Property								
Fire	2	39,994	-	57,335	55,500	6,166	-	158,995
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	40,796	-	40,796
Protective inspection and control	5	-	-	25,466	-	-	23,731	49,197
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	39,994	-	82,801	55,500	46,962	23,731	248,988
Transportation services								
Roadways	8	236,708	-	343,368	252,923	-	-	832,999
Winter Control	9	22,570	-	47,344	-	-	-	69,914
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	11,506	2,951	-	-	14,457
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	259,278	-	402,218	255,874	-	-	917,370
Environmental services								
Sanitary Sewer System	16	-	41,596	28,917	-	-	-	70,513
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	24,021	210	-	-	24,231
Garbage Collection	19	-	-	162,047	-	-	-	162,047
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	41,596	214,985	210	-	-	256,791
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,509	-	1,175	-	3,684
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,509	-	1,175	-	3,684
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	-	-	12,465	5,244	14,353	-	32,062
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	1,829	-	1,829
Subtotal	40	-	-	12,465	5,244	16,182	-	33,891
Planning and Development								
Planning and Development	41	3,731	-	13,988	-	30,735	-	48,454
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	8,347	72,051	28,378	382	-	23,731	132,889
Tile Drainage and Shoreline Assistance	45	-	127,442	-	-	-	-	127,442
--	46	-	-	-	-	-	-	-
Subtotal	47	12,078	199,493	42,366	382	30,735	23,731	308,785
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	560,383	241,089	858,649	656,593	95,054	-	2,411,768

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	56,428	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	599,349	
Reserves and Reserve Funds	3	23,950	
Subtotal	4	623,299	
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	40,100	
Serial Debentures	13	-	
Sinking Fund Debentures	14	25,095	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	65,195	
Grants and Loan Forgiveness			
Ontario	20	267,847	
Canada	21	-	
Other Municipalities	22	146,610	
Subtotal	23	414,457	
Other Financing			
Prepaid Special Charges	24	50,384	
Proceeds From Sale of Land and Other Capital Assets	25	4,201	
Investment Income			
From Own Funds	26	-	
Other	27	820	
Donations	28	-	
--	30	27,527	
--	31	1,336	
Subtotal	32	84,268	
Total Sources of Financing	33	1,187,219	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,081,737	
Subtotal	36	1,081,737	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	40,100	
Subtotal	40	40,100	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	1,121,837	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 8,954	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 23,298	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	14,344	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 8,954	
* - 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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	356,519
Protection to Persons and Property					
Fire	2	-	-	-	3,500
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,500
Transportation services					
Roadways	8	250,777	-	-	532,482
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,951
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	250,777	-	-	535,433
Environmental services					
Sanitary Sewer System	16	5,172	-	-	6,789
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,172	-	-	6,789
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	-	-	-	8,950
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	8,950
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	11,898	-	146,610	170,546
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	11,898	-	146,610	170,546
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	267,847	-	146,610	1,081,737

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Yarmouth Tp

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	215,980	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	215,980	
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	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	212,049	
Tile Drainage and Shoreline Assistance		45	390,307	
--		46	-	
	Subtotal	47	602,356	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	818,336	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Yarmouth Tp

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	390,307
: To Canada and agencies			2	-
: To other			3	428,029
	Subtotal		4	818,336
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	818,336
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	818,336
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
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	108,260
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	108,260

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Yarmouth Tp

For the year ended December 31, 1990.

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	31,822	31,113	3,002	
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					
- general tax rates *	50	-	-	-	
- special are rates and special charges	51	-	-	-	
- benefitting landowners	52	151,629	89,460		
- user rates (consolidated entities)	53	-	-	-	
Recovered from reserve funds	54	-	-	-	
Recovered from unconsolidated entities					
- hydro	55	-	-	-	
- gas and telephone	57	-	-	-	
--	56	-	-	-	
--	58	-	-	-	
--	59	-	-	-	
Total	78	151,629	89,460		
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	143,918	80,869	-	-
1992	61	141,421	66,175	-	-
1993	62	118,887	51,684	-	-
1994	63	108,018	40,257	-	-
1995	64	88,616	30,036	-	-
1996-2000	65	217,476	47,944	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	818,336	316,965	-	-
* 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

Yarmouth Tp

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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		849,760	457	850,217							
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	-	9	849,760	457	850,217	814,878	15,229	-	20,071	-	850,178
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	9	849,760	457	850,217	814,878	15,229	-	20,071	-	850,178

1990 FINANCIAL INFORMATION RETURN

Municipality

Yarmouth Tp

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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		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS														
Elementary Public (specify)														
--	30	-	2	1,367,179	1,290	-	1,368,469	1,343,125	25,350	-	-	1,368,475	4	
--	31	-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
--	40	-	8	169,334	-	356	-	168,978	168,534	437	-	168,971	1	
--	41	-	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)														
--	50	-	8	1,232,850	1,161	-	1,234,011	1,209,512	24,483	-	-	1,233,995	-	24
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	-	114,749	-	242	-	114,507	114,085	422	-	-	114,507	-
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2	2,884,112	1,853	-	2,885,965	2,835,256	50,692	-	-	2,885,948	-	19

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Yarmouth Tp

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		1	
		\$	
Balance at the beginning of the year	1	1,008,256	
Revenues			
Contributions from revenue fund	2	57,244	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	42,000	
Investment income - from own funds	5	-	
- other	6	25,397	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	124,641	
Expenditures			
Transferred to capital fund	14	23,950	
Transferred to revenue fund	15	17,271	
Charges for long term liabilities - principal and interest	16	-	
--	63	500	
--	20	-	
--	21	-	
Total expenditure	22	41,721	
Balance at the end of the year for:			
Reserves	23	833,563	
Reserve Funds	24	257,613	
	Total 25	1,091,176	
Analysed as follows:			
Working funds	26	779,233	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	108,260	
Insurance	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	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	50,000	
Lot levies and subdivider contributions	44	149,353	
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	4,330	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,091,176	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth Tp

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	831,850	-
Accounts receivable			
Canada	2	-	
Ontario	3	153,964	
Region or county	4	6,596	
Other municipalities	5	19,392	
School Boards	6	1,281	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	42,845	business taxes
Taxes receivable			
Current year's levies	9	248,373	3,623
Previous year's levies	10	61,583	503
Prior year's levies	11	11,744	-
Penalties and interest	12	27,754	500
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	818,336	
Other long term assets	20	36,779	-
Total	21	2,260,497	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Yarmouth Tp

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	3,993		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	14,450		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	91		
Region or county	28	-		
Other municipalities	29	9,334		
School Boards	30	-		
Trade accounts payable	31	241,354		
Other	32	-		
Other current liabilities	33	7,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	818,336		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,091,176		
Accumulated net revenue (deficit)				
General revenue	42	8,012		
Special charges and special areas (specify)				
--	43	12,661		
--	44	45,203		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 48		
School boards	57	- 19		
Unexpended capital financing / (unfinanced capital outlay)	58	8,954		
Total	59	2,260,497		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	4			
Non-line Department Support Staff	2	2			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	7			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	-			
Libraries	11	-			
Planning	12	-			
Total	13	13			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	401,696	82,390		
Employee benefits	15	71,936	4,361		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	4,782,999			
Previous years' tax	17	152,963			
Penalties and interest	18	37,805			
Subtotal	19	4,973,767			
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		7,046			
- recoverable from general municipal revenues	25	1,967			
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	4,982,780			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	5,737			
		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	19900223			
Due date of last installment (YYYYMMDD)	33	19900425			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19900622			
Due date of last installment (YYYYMMDD)	36	19900925			
		\$			
Supplementary taxes levied with 1994 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
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
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		126,130	
						3,188	
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	
				\$		\$	
Water							
In this municipality				39		53	
In other municipalities (specify municipality)						15,314	
--				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1990 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer							
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 municipality		other municipalities, school boards	
				Province		Federal	
				1		2	
				\$		\$	
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		121,900	
Approved in 1990				68		100,000	
Financed in 1990				69		40,100	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1990				71		181,800	
Applications submitted but not approved as at Decemeber 31, 1990				72		-	
12. Forecast of total revenue fund expenditures							
				1991		1992	
				1993		1994	
				1995			
				1		2	
				\$		\$	
73				-		-	