

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41039

MUNICIPALITY OF: Chesley T

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Chesley T

1  
3

For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	1,090,816	122,441	577,269	391,106
Direct water billings on ratepayers -- own municipality	2	132,963	-		132,963
-- other municipalities	3	4,275	-		4,275
Sewer surcharge on direct water billings -- own municipality	4	86,547	-		86,547
-- other municipalities	5	621	-		621
<b>Subtotal</b>	<b>6</b>	<b>1,315,222</b>	<b>122,441</b>	<b>577,269</b>	<b>615,512</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	3,858	-	-	3,858
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,501	386		1,115
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	17,096	2,020	9,499	5,577
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	632	-	-	632
Other	15	-	-	-	-
Municipal enterprises	16	1,672	-	-	1,672
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>24,759</b>	<b>2,406</b>	<b>9,499</b>	<b>12,854</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>232,864</b>	<b>-</b>	<b>-</b>	<b>232,864</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	62,948			62,948
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	90,225			90,225
Fees and service charges	32	179,767			179,767
<b>Subtotal</b>	<b>33</b>	<b>332,940</b>			<b>332,940</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	5,879			5,879
Licences and permits	35	7,071	-	-	7,071
Fines	37	1,238			1,238
Penalties and interest on taxes	38	15,274			15,274
Investment income - from own funds	39	-			-
- other	40	38,886			38,886
Sales of publications, equipment, etc	42	237			237
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>68,585</b>	<b>-</b>	<b>-</b>	<b>68,585</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>1,974,370</b>	<b>124,847</b>	<b>586,768</b>	<b>1,262,755</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Chesley T

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	219,235	13,701	5,360	15.307000	18.008000	3,356	247	97	133	-	-	3,833
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						408,632	120,831	42,056	4,486	375	889	577,269





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Chesley T

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	21,084
<b>Protection to Persons and Property</b>					
Fire	2	-	-	31,495	-
Police	3	-	-	-	299
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	31,495	320
<b>Transportation services</b>					
Roadways	8	34,598	-	11,246	3,364
Winter Control	9	21,869	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	56,467	-	11,246	3,364
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	886
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	808
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	481	-	16,971	1,573
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	481	-	16,971	3,267
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,458
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	9,458
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	569
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	569
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	26,268	141,705
Libraries	38	-	-	4,245	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	6,000	-	30,513	141,705
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	62,948	-	90,225	179,767

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

4  
8

## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	82,074	-	52,299	172,969	600	-	307,942
<b>Protection to Persons and Property</b>								
Fire	2	31,969	-	23,812	2,953	-	19,984	78,718
Police	3	-	-	115,351	-	-	-	115,351
Conservation Authority	4	-	-	-	-	6,215	-	6,215
Protective inspection and control	5	8,875	-	4,210	-	-	-	13,085
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	40,844	-	143,373	2,953	6,215	19,984	213,369
<b>Transportation services</b>								
Roadways	8	44,825	-	33,308	144,160	-	-	222,293
Winter Control	9	16,002	-	28,359	-	-	-	44,361
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	25,178	900	-	-	26,078
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	60,827	-	86,845	145,060	-	-	292,732
<b>Environmental services</b>								
Sanitary Sewer System	16	12,620	-	35,771	28,388	-	-	76,779
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	46,645	23,045	30,057	99,048	-	19,984	178,811
Garbage Collection	19	-	-	28,682	15,273	-	-	43,955
Garbage Disposal	20	10,850	-	21,897	-	-	-	32,747
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	70,115	23,045	116,407	142,709	-	19,984	332,292
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	86	-	2,985	1,250	-	-	4,321
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	19,918	-	3,707	-	-	-	23,625
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	20,004	-	6,692	1,250	-	-	27,946
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	569	-	-	-	569
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	569	-	-	-	569
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	124,002	-	124,276	6,652	-	-	254,930
Libraries	38	3,354	-	3,527	-	-	-	6,881
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	127,356	-	127,803	6,652	-	-	261,811
<b>Planning and Development</b>								
Planning and Development	41	-	-	545	-	-	-	545
Commercial and Industrial	42	-	-	7,691	-	-	-	7,691
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	8,236	-	-	-	8,236
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	401,220	23,045	542,224	471,593	6,815	-	1,444,897

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	281,759
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	281,759
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	400,000
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	400,000
<b>Grants and Loan Forgiveness</b>		
Ontario	20	134,097
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	134,097
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	5,335
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	6,500
--	30	-
--	31	-
<b>Subtotal</b>	32	11,835
<b>Total Sources of Financing</b>	33	827,691
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	427,691
<b>Subtotal</b>	36	427,691
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	400,000
Individuals	39	-
<b>Subtotal</b>	40	400,000
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	827,691
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>		
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	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Chesley T

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	9,035
<b>Protection to Persons and Property</b>				
Fire	2	-	-	2,953
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	2,953
<b>Transportation services</b>				
Roadways	8	134,097	-	278,257
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	134,097	-	278,257
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	3,388
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	99,048
Garbage Collection	19	-	-	15,273
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	117,709
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	1,250
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	1,250
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	18,487
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	18,487
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	134,097	-	427,691

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Chesley T
-----------

**7**  
11

For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	87,986
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal 23</b>	87,986
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	<b>Subtotal 47</b>	-
Electricity	48	300,000
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	387,986

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	87,986
: To Canada and agencies	2	-
: To other	3	300,000
<b>Subtotal</b>	4	387,986
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	387,986
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	87,986
Long term bank loans	18	300,000
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	-
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	-
<b>Total</b>	45	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Chesley T
-----------

8  
12

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	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. 1991 Debt Charges		principal		interest	
		1	2	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	13,209	-	9,836	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	100,000	-	39,038	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
<b>Total</b>	<b>78</b>	<b>113,209</b>	<b>-</b>	<b>48,874</b>	<b>-</b>

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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	14,493	8,552	-	-	100,000	24,000
1993	61	15,901	7,144	-	-	100,000	16,000
1994	62	17,447	5,598	-	-	100,000	8,000
1995	63	19,142	3,902	-	-	-	-
1996	64	21,003	2,041	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>87,986</b>	<b>27,237</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>48,000</b>

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	-
1993	73	-
1994	74	-
1995	75	-
1996	76	-
<b>Total</b>	<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	84,745	1,221	85,966							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	38,885	-	38,885							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	3	123,630	1,221	124,851	117,839	4,602	-	2,406	-	124,847
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	3	123,630	1,221	124,851	117,839	4,602	-	2,406	-	124,847

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	11	332,640	3,152	-	335,792	316,985	13,267	5,526	-	335,778	3
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	5,619	199	-	5,818	5,726	92	-	-	5,818	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5	239,020	2,266	-	241,286	227,877	9,424	3,973	-	241,274	7
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	3,764	133	-	3,897	3,833	65	-	-	3,898	1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>16</b>	<b>581,043</b>	<b>5,750</b>	<b>-</b>	<b>586,793</b>	<b>554,421</b>	<b>22,848</b>	<b>9,499</b>	<b>-</b>	<b>586,768</b>	<b>9</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Chesley T

**10**  
15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	476,134
<b>Revenues</b>		
Contributions from revenue fund	2	189,834
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	8,001
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	197,845
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	-
<b>Balance at the end of the year for:</b>		
Reserves	23	593,081
Reserve Funds	24	80,898
<b>Total</b>	25	673,979
<b>Analysed as follows:</b>		
Working funds	26	222,157
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	48,744
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	75,000
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	10,449
- transit	39	-
- housing	40	-
- industrial development	41	123,843
- other and unspecified	42	108,825
Lot levies and subdivider contributions	44	4,063
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	488
Waste Site	53	80,410
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	673,979

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	329,701	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	11,309	
Ontario	3	67,588	
Region or county	4	1,179	
Other municipalities	5	17,271	
School Boards	6	1,120	portion of taxes
Waterworks	7	28,141	receivable for
Other (including unorganized areas)	8	158,327	business taxes
Taxes receivable			
Current year's levies	9	77,920	20,444
Previous year's levies	10	36,608	8,150
Prior year's levies	11	233	-
Penalties and interest	12	12,202	2,714
Less allowance for uncollectables (negative)	13	- 9,950	- 9,950
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	77,350	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	387,986	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	1,196,985	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-			-	
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	124,483				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
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	87,986				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	300,000				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	673,979				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	23,045				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	8,557				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	3,941				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	1				
School boards	57	9				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
<b>Total</b>	59	<b>1,196,985</b>				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	216,922	128,411
Employee benefits	15	29,490	27,099

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	1,001,130
Previous years' tax	17	30,325
Penalties and interest	18	7,735
<b>Subtotal</b>	19	1,039,190
Discounts allowed	20	-
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	7,970
- recoverable from general municipal revenues	25	3,797
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	29	1,050,957
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 495(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19910320
Due date of last installment (YYYYMMDD)	33	19910620
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19910920
Due date of last installment (YYYYMMDD)	36	19911120
		\$
Supplementary taxes levied with 1994 due date	37	-

	long term financing requirements			
	gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
	1	2	3	4
	\$	\$	\$	\$
Estimated to take place				
in 1992	58	-	-	-
in 1993	59	-	-	-
in 1994	60	-	-	-
in 1995	61	-	-	-
in 1996	62	-	-	-
<b>Total</b>	63	-	-	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Chesley T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	272,190		111,877
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	815	94,181	38,782
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	811	62,483	24,064
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	-
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards		53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991		67	400,000	73,325	-
Approved in 1991		68	-	-	-
Financed in 1991		69	400,000	-	400,000
No long term financing necessary		70	-	73,325	-
Approved but not financed as at December 31, 1991		71	-	-	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		1,234,000	1,295,000	1,360,000	1,428,000
					1,500,000