

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23026

MUNICIPALITY OF: Fergus T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Fergus T
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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	8,155,998	1,073,975	3,874,925	3,207,098
Direct water billings on ratepayers -- own municipality	2	795,951	-		795,951
-- other municipalities	3	12,561	-		12,561
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	8,964,510	1,073,975	3,874,925	4,015,610
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	10,805	-	-	10,805
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	6,000	1,416		4,584
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	79,037	10,463	37,818	30,756
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,882	-	-	5,882
Other	15	-	-	-	-
Municipal enterprises	16	20,597	-	-	20,597
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	122,321	11,879	37,818	72,624
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	583,763	-	-	583,763
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	249,698			249,698
Canada specific grants	30	1,147			1,147
Other municipalities - grants and fees	31	283,095			283,095
Fees and service charges	32	482,930			482,930
Subtotal	33	1,016,870			1,016,870
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	46,227	-	-	46,227
Fines	37	10,236			10,236
Penalties and interest on taxes	38	65,969			65,969
Investment income - from own funds	39	-			-
- other	40	342,559			342,559
Sales of publications, equipment, etc	42	4,841			4,841
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	970,029			970,029
Contributions from non-consolidated entities	45	-			-
--	46	15,434			15,434
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,455,295	-	-	1,455,295
TOTAL REVENUE	51	12,142,759	1,085,854	3,912,743	7,144,162

*For the year ended December 31, 1991.*

# Fergus T

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1991.*

Fergus T

4

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	4,510,899	394,192	177,655	22.170000	26.080000	100,007	10,281	4,633	3,564	21	24	118,530
Separate consolidated													
Total all school board taxation	0						2,294,498	1,014,289	481,820	51,698	17,482	15,138	3,874,925

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Fergus T

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,228	-	-	8,695
Protection to Persons and Property					
Fire	2	-	-	87,385	-
Police	3	2,912	-	-	482
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,912	-	87,385	482
Transportation services					
Roadways	8	150,800	-	99,276	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	150,800	-	99,276	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	27,700	-	28,135	11,950
Pollution Control	21	5,760	-	-	3,189
--	22	-	-	-	-
Subtotal	23	33,460	-	28,135	15,139
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	15,540
--	29	-	-	-	-
Subtotal	30	-	-	-	15,540
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	9,000	-	68,299	441,500
Libraries	38	21,623	1,147	-	1,574
Other Cultural	39	-	-	-	-
Subtotal	40	30,623	1,147	68,299	443,074
Planning and Development					
Planning and Development	41	14,675	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	15,000	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	29,675	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	249,698	1,147	283,095	482,930

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Fergus T						
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
		\$	\$	\$	\$	\$	\$	\$
General Government	1	328,749	-	287,309	14,512	-	-	630,570
Protection to Persons and Property								
Fire	2	115,004	-	68,449	28,022	-	-	211,475
Police	3	600,903	-	112,644	44,660	-	-	758,207
Conservation Authority	4	-	-	-	-	46,333	-	46,333
Protective inspection and control	5	58,458	-	5,429	922	-	-	64,809
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	774,365	-	186,522	73,604	46,333	-	1,080,824
Transportation services								
Roadways	8	110,303	-	220,607	650,773	-	-	981,683
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	61,546	13,115	-	-	74,661
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	110,303	-	282,153	663,888	-	-	1,056,344
Environmental services								
Sanitary Sewer System	16	52,891	13,552	267,980	866,731	-	-	1,201,154
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	120,978	18,945	149,906	424,541	-	-	714,370
Garbage Collection	19	140,774	-	60,846	16,986	-	-	218,606
Garbage Disposal	20	6,262	-	61,217	-	-	-	67,479
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	320,905	32,497	539,949	1,308,258	-	-	2,201,609
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	41,281	-	30,051	5,000	-	-	76,332
--	29	-	-	-	-	-	-	-
Subtotal	30	41,281	-	30,051	5,000	-	-	76,332
Social and Family Services								
General Assistance	31	-	-	-	-	2,450	-	2,450
Assistance to Aged Persons	32	-	-	-	225,662	-	-	225,662
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	225,662	2,450	-	228,112
Recreation and Cultural Services								
Parks and Recreation	37	304,208	143,638	308,454	76,295	34,758	-	867,353
Libraries	38	100,461	-	66,345	590	-	-	167,396
Other Cultural	39	-	-	-	114,143	2,000	-	116,143
Subtotal	40	404,669	143,638	374,799	191,028	36,758	-	1,150,892
Planning and Development								
Planning and Development	41	2,235	-	37,610	-	-	-	39,845
Commercial and Industrial	42	3,572	-	28,273	353,875	22,000	-	407,720
Residential Development	43	-	-	10,129	5,000	-	-	15,129
Agriculture and Reforestation	44	-	-	2,921	-	1,000	-	3,921
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	5,807	-	78,933	358,875	23,000	-	466,615
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,986,079	176,135	1,779,716	2,840,827	108,541	-	6,891,298

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	157,366	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,387,977	
Reserves and Reserve Funds	3		2,366,321	
Subtotal	4		4,754,298	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		1,150,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		1,150,000	
Grants and Loan Forgiveness				
Ontario	20		3,255,248	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		3,255,248	
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		47,673	
--	30		-	
--	31		-	
Subtotal	32		47,673	
Total Sources of Financing	33		9,207,219	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		8,555,353	
Subtotal	36		8,555,353	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
Total Applications	42		8,555,353	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	809,232	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	809,232	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	809,232	
* - 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

Fergus T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	22,762
Protection to Persons and Property					
Fire	2	-	-	-	28,022
Police	3	-	-	-	33,410
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	922
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	62,354
Transportation services					
Roadways	8	273,904	-	-	848,077
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	13,115
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	273,904	-	-	861,192
Environmental services					
Sanitary Sewer System	16	2,779,156	-	-	6,368,467
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	208,866
Garbage Collection	19	-	-	-	16,986
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,779,156	-	-	6,594,319
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	120,000	-	-	387,635
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	120,000	-	-	387,635
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	76,295
Libraries	38	-	-	-	590
Other Cultural	39	82,188	-	-	196,331
Subtotal	40	82,188	-	-	273,216
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	353,875
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	353,875
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,255,248	-	-	8,555,353

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Fergus T

		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	1,296,497	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	1,296,497	
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	680,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	680,000	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,976,497	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fergus T

For the year ended December 31, 1991.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	146,497
: To other		3	1,830,000
Subtotal		4	1,976,497
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	1,976,497
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	1,830,000
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	146,497
Ministry of the Environment		22	-
--		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

## Municipality

## Fergus T

*For the year ended December 31, 1991.*

6. Ministry of the Environment Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1991 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	67,779		89,411			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	-		-			
- user rates (consolidated entities)	53	18,000		945			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	85,779		90,356			
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	102,984	205,437	-	-	-	-
1993	61	113,205	195,042	-	-	-	-
1994	62	118,441	183,405	-	-	-	-
1995	63	128,695	171,226	-	-	-	-
1996	64	138,968	157,784	-	-	-	-
1997-2001	65	1,269,690	190,883	-	-	-	-
2002 onwards	79	104,514	51,337	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,976,497	1,155,114	-	-	-	-
* 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	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fergus T

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		1,062,139	23,242	1,085,381							
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	919	1,062,139	23,242	1,085,381	1,054,870	19,105	-	11,879	-	1,085,854	1,392
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	919	1,062,139	23,242	1,085,381	1,054,870	19,105	-	11,879	-	1,085,854	1,392



1991 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	2,054	1,940,941	41,555	-	1,982,496	1,925,697	36,989	17,764	-	1,980,450	8
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	170	141,271	4,313	-	145,584	141,677	1,055	2,784	-	145,516	102
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 641	1,629,073	34,843	-	1,663,916	1,619,511	30,593	14,941	-	1,665,045	488
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 96	117,974	3,609	-	121,583	118,530	873	2,329	-	121,732	53
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,487	3,829,259	84,320	-	3,913,579	3,805,415	69,510	37,818	-	3,912,743	651

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Fergus T

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		1	
		\$	
Balance at the beginning of the year	1	4,486,528	
Revenues			
Contributions from revenue fund	2	452,850	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	38,646	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	159,300	
--	9	55,130	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	705,926	
Expenditures			
Transferred to capital fund	14	2,366,321	
Transferred to revenue fund	15	970,029	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,336,350	
Balance at the end of the year for:			
Reserves	23	1,019,311	
Reserve Funds	24	836,793	
Total	25	1,856,104	
Analysed as follows:			
Working funds	26	334,928	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	51,934	
- water	29	-	
Replacement of equipment	30	186,823	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	9,000	
- roads	35	18,500	
- sanitary and storm sewers	36	718,115	
- parks and recreation	64	69,216	
- library	65	650	
- other cultural	66	25,158	
- water	38	275,989	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	13,210	
Lot levies and subdivider contributions	44	104,462	
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	36,696	
Waste Site	53	11,423	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,856,104	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fergus T
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,670,867	525
Accounts receivable			
Canada	2	-	
Ontario	3	260,177	
Region or county	4	6,353	
Other municipalities	5	300	
School Boards	6	5,994	portion of taxes
Waterworks	7	24,666	receivable for
Other (including unorganized areas)	8	289,077	business taxes
Taxes receivable			
Current year's levies	9	352,549	-
Previous year's levies	10	90,689	-
Prior year's levies	11	17,699	-
Penalties and interest	12	39,240	-
Less allowance for uncollectables (negative)	13	- 3,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,580,594	
Other current assets	18	64,504	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,976,497	
Other long term assets	20	-	-
Total	21	6,376,206	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fergus T
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For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	637,258		
Other	32	36,588		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,976,497		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- 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	1,856,104		
Accumulated net revenue (deficit)				
General revenue	42	75,827		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	797,032		
Libraries	49	16,746		
Cemetaries	50	-		
Recreation, community centres and arenas	51	19,257		
--	52	130,296		
--	53	321		
--	54	19,005		
--	55	-		
Region or county	56	1,392		
School boards	57	651		
Unexpended capital financing / (unfinanced capital outlay)	58	809,232		
Total	59	6,376,206		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	2	
Fire	3	-	
Police	4	10	
Transit	5	-	
Public Works	6	7	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	5	
Libraries	11	-	
Planning	12	-	
Total	13	30	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	1,080,000	240,200
Employee benefits	15	212,000	7,000
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	7,739,906	
Previous years' tax	17	208,388	
Penalties and interest	18	50,571	
Subtotal	19	7,998,865	
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		35,753	
- recoverable from general municipal revenues	25	27,790	
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	8,062,408	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19910315	
Due date of last installment (YYYYMMDD)	33	19910430	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910628	
Due date of last installment (YYYYMMDD)	36	19910930	
		\$	
Supplementary taxes levied with1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$
in 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	-	-

					balance of fund		loans outstanding	
					1	2		
					\$	\$		
6. Ontario Home Renewal Plan trust fund at year end					82	-	-	-
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	39	2,522	639,386	156,565			
	In other municipalities (specify municipality)							
	--	40	-	-	-	-	-	-
	--	41	-	-	-	-	-	-
	--	42	-	-	-	-	-	-
	--	43	-	-	-	-	-	-
	--	64	-	-	-	-	-	-
Sewer					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	44	-	-	-	-	-	-
	In other municipalities (specify municipality)							
	--	45	-	-	-	-	-	-
	--	46	-	-	-	-	-	-
	--	47	-	-	-	-	-	-
	--	48	-	-	-	-	-	-
	--	65	-	-	-	-	-	-
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					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	-	3,000,000	-	3,000,000
Approved in 1991				68	-	-	-	-
Financed in 1991				69	-	1,150,000	-	1,150,000
No long term financing necessary				70	-	-	-	-
Approved but not financed as at December 31, 1991				71	-	1,850,000	-	1,850,000
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-	-
12. Forecast of total revenue fund expenditures								
				1992	1993	1994	1995	1996
				1	2	3	4	5
				\$	\$	\$	\$	\$
				73	-	-	-	-