

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23026

MUNICIPALITY OF: Fergus T

For the year ended December 31, 1992.

Fergus T

1
3

		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	8,845,875	1,137,579	4,160,249	3,548,047
Direct water billings on ratepayers -- own municipality	2	877,226	-		877,226
-- other municipalities	3	14,739	-		14,739
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	9,737,840	1,137,579		4,160,249
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	11,544	-	-	11,544
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	6,000	1,524		4,476
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	84,441	10,902	39,946	33,593
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,350	-	-	6,350
Other	15	-	-	-	-
Municipal enterprises	16	23,959	-	-	23,959
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	132,294	12,426	39,946	79,922
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	589,601	-	-	589,601
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	287,543			287,543
Canada specific grants	30	765			765
Other municipalities - grants and fees	31	308,657			308,657
Fees and service charges	32	617,358			617,358
Subtotal	33	1,214,323			1,214,323
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	56,240	-	-	56,240
Fines	37	11,320			11,320
Penalties and interest on taxes	38	81,233			81,233
Investment income - from own funds	39	-			-
- other	40	215,582			215,582
Sales of publications, equipment, etc	42	7,808			7,808
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	19,778			19,778
Contributions from non-consolidated entities	45	-			-
--	46	14,687			14,687
--	47	-			-
--	48	-			-
Sale of Land	49	52,100			52,100
Subtotal	50	458,748	-	-	458,748
TOTAL REVENUE	51	12,132,806	1,150,005	4,200,195	6,782,606

For the year ended December 31, 1992.

Fergus T

2LT - OP
4

[illegible]

For the year ended December 31, 1992.

Fergus T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Fergus T

III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	5,067,513	357,847	163,225	23.880000	28.090000	121,012	10,052	4,585	67	1,025	448	137,189
Separate consolidated													
Total all school board taxation	0						2,527,885	1,094,440	512,472	9,704	7,492	8,256	4,160,249

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Fergus T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	10,304
Protection to Persons and Property					
Fire	2	14,062	-	84,416	-
Police	3	-	-	-	3,297
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,075
Emergency measures	6	-	-	-	-
Subtotal	7	14,062	-	84,416	7,372
Transportation services					
Roadways	8	155,000	-	105,293	650
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	155,000	-	105,293	650
Environmental services					
Sanitary Sewer System	16	45,431	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	15,000	-	27,676	14,811
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	60,431	-	27,676	14,811
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,872
--	29	-	-	-	-
Subtotal	30	-	-	-	16,872
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	24,492	-	-	27,057
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	24,492	-	-	27,057
Recreation and Cultural Services					
Parks and Recreation	37	9,000	-	91,272	537,477
Libraries	38	24,558	765	-	140
Other Cultural	39	-	-	-	-
Subtotal	40	33,558	765	91,272	537,617
Planning and Development					
Planning and Development	41	-	-	-	2,675
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,675
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	287,543	765	308,657	617,358

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality	
Fergus T	

		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	247,757	-	231,445	10,853	-	-	490,055
Protection to Persons and Property								
Fire	2	154,777	-	41,755	12,962	-	-	209,494
Police	3	716,075	-	126,671	20,876	-	-	863,622
Conservation Authority	4	-	-	-	-	47,839	-	47,839
Protective inspection and control	5	78,420	-	6,270	2,023	-	-	86,713
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	949,272	-	174,696	35,861	47,839	-	1,207,668
Transportation services								
Roadways	8	81,580	-	190,098	367,131	-	-	638,809
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	5,791	-	-	-	5,791
Street Lighting	12	-	-	77,085	16,353	-	-	93,438
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	81,580	-	272,974	383,484	-	-	738,038
Environmental services								
Sanitary Sewer System	16	31,906	166,202	334,385	313,093	-	-	845,586
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	77,895	-	296,539	756,319	-	-	1,130,753
Garbage Collection	19	-	-	177,563	-	-	-	177,563
Garbage Disposal	20	5,838	-	92,213	-	-	-	98,051
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	115,639	166,202	900,700	1,069,412	-	-	2,251,953
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	555	-	-	-	555
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	34,815	-	29,348	5,000	-	-	69,163
--	29	-	-	-	-	-	-	-
Subtotal	30	34,815	-	29,903	5,000	-	-	69,718
Social and Family Services								
General Assistance	31	-	-	-	-	2,400	-	2,400
Assistance to Aged Persons	32	4,574	-	13,982	18,433	-	-	36,989
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	4,574	-	13,982	18,433	2,400	-	39,389
Recreation and Cultural Services								
Parks and Recreation	37	320,595	142,219	324,615	311,298	3,500	-	1,102,227
Libraries	38	115,441	-	66,975	8,507	-	-	190,923
Other Cultural	39	-	-	28,840	-	3,000	-	31,840
Subtotal	40	436,036	142,219	420,430	319,805	6,500	-	1,324,990
Planning and Development								
Planning and Development	41	-	-	38,062	-	-	-	38,062
Commercial and Industrial	42	11,878	-	37,809	314,465	22,000	-	386,152
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,000	-	1,000
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	11,878	-	75,871	314,465	23,000	-	425,214
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,881,551	308,421	2,120,001	2,157,313	79,739	-	6,547,025

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	809,232	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,999,705	
Reserves and Reserve Funds	3		11,423	
Subtotal	4		2,011,128	
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		1,200,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		1,200,000	
Grants and Loan Forgiveness				
Ontario	20		1,560,176	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		1,560,176	
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		-	
--	30		433,998	
--	31		-	
Subtotal	32		433,998	
Total Sources of Financing	33		5,205,302	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		5,655,976	
Subtotal	36		5,655,976	
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		5,655,976	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	358,558	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	358,558	
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	-	358,558	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Fergus T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	24,253
Protection to Persons and Property					
Fire	2	-	-	-	12,962
Police	3	-	-	-	9,616
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,023
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	24,601
Transportation services					
Roadways	8	349,908	-	-	717,039
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	16,353
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	349,908	-	-	733,392
Environmental services					
Sanitary Sewer System	16	972,101	-	-	3,282,041
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	756,319
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	972,101	-	-	4,038,360
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	-	-	-	18,433
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	18,433
Recreation and Cultural Services					
Parks and Recreation	37	100,000	-	-	355,798
Libraries	38	-	-	-	8,507
Other Cultural	39	-	-	-	-
Subtotal	40	100,000	-	-	364,305
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	138,167	-	-	452,632
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	138,167	-	-	452,632
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,560,176	-	-	5,655,976

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Fergus T

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	2,463,513	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	2,463,513	
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	610,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	610,000	
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	3,073,513	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Fergus T

For the year ended December 31, 1992.

			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	143,513
: To other			3	2,930,000
	Subtotal		4	3,073,513
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	3,073,513
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	2,930,000
Installment (serial) debentures			17	-
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	143,513
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, 1992.

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. 1992 Debt Charges							
					principal 1 \$	interest 2 \$	
Recovered from the consolidated revenue fund					50	102,984	
- general tax rates *					51	-	
- special are rates and special charges					52	-	
- benefitting landowners					53	-	
- user rates (consolidated entities)					54	-	
Recovered from reserve funds					55	-	
Recovered from unconsolidated entities					57	-	
- hydro					56	-	
- gas and telephone					58	-	
--					59	-	
--							
--							
	Total				78	102,984	
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 \$
1993	60	138,205	311,630	-	-	-	-
1994	61	143,441	297,961	-	-	-	-
1995	62	158,695	283,751	-	-	-	-
1996	63	168,968	267,871	-	-	-	-
1997	64	1,149,261	250,778	-	-	-	-
1998-2002	65	366,512	545,193	-	-	-	-
2003 onwards	79	948,431	579,087	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,073,513	2,536,271	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1993						72	
1994						73	
1995						74	
1996						75	
1997						76	
	Total					77	
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fergus T

For the year ended December 31, 1992.

		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		1,142,088	6,950	1,149,038							
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	1,392	1,142,088	6,950	1,149,038	1,117,086	20,493	-	12,426	-	1,150,005	2,359
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,392	1,142,088	6,950	1,149,038	1,117,086	20,493	-	12,426	-	1,150,005	2,359

1992 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	8	2,098,193	11,978	-	2,110,171	2,054,292	37,477	19,547	-	2,111,316	1,153
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	102	165,242	1,832	-	167,074	163,271	1,736	2,123	-	167,130	158
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	488	1,770,510	10,101	-	1,780,611	1,733,311	31,513	16,492	-	1,781,316	1,193
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	53	138,793	1,540	-	140,333	137,189	1,460	1,784	-	140,433	153
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	651	4,172,738	25,451	-	4,198,189	4,088,063	72,186	39,946	-	4,200,195	2,657

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Fergus T

10
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	1,856,104	
Revenues			
Contributions from revenue fund	2	157,608	
Contributions from capital fund	3	-	
Development Charges Act	67	51,696	
Lot levies and subdivider contributions	60	70,315	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	52,084	
--	9	14,955	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	346,658	
Expenditures			
Transferred to capital fund	14	11,423	
Transferred to revenue fund	15	19,778	
Charges for long term liabilities - principal and interest	16	-	
--	63	345	
--	20	14,253	
--	21	-	
Total expenditure	22	45,799	
Balance at the end of the year for:			
Reserves	23	1,155,282	
Reserve Funds	24	1,001,681	
Total	25	2,156,963	
Analysed as follows:			
Working funds	26	334,926	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	60,016	
- water	29	-	
Replacement of equipment	30	186,823	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	5,000	
- roads	35	67,604	
- sanitary and storm sewers	36	871,440	
- parks and recreation	64	63,505	
- library	65	-	
- other cultural	66	31,260	
- water	38	290,127	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	11,908	
Development Charges Act	68	53,067	
Lot levies and subdivider contributions	44	123,132	
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	58,155	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,156,963	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

11
16

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,734,903	625
Accounts receivable			
Canada	2	35,920	
Ontario	3	534,944	
Region or county	4	16,995	
Other municipalities	5	-	
School Boards	6	32,222	portion of taxes
Waterworks	7	71,721	receivable for
Other (including unorganized areas)	8	114,147	business taxes
Taxes receivable			
Current year's levies	9	315,827	-
Previous year's levies	10	139,775	-
Prior year's levies	11	34,094	-
Penalties and interest	12	52,200	-
Less allowance for uncollectables (negative)	13	- 3,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,602,543	
Other current assets	18	66,730	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	3,073,513	
Other long term assets	20	-	-
Total	21	7,822,534	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fergus T

For the year ended December 31, 1992.

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	462,441		
Other	32	471,978		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,073,513		
- 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	2,156,963		
Accumulated net revenue (deficit)				
General revenue	42	383,244		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	752,714		
Libraries	49	18,034		
Cemetaries	50	-		
Recreation, community centres and arenas	51	5,962		
--	52	115,220		
--	53	6,214		
--	54	12,677		
--	55	-		
Region or county	56	2,359		
School boards	57	2,657		
Unexpended capital financing / (unfinanced capital outlay)	58	358,558		
Total	59	7,822,534		

		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	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries			1,381,556		323,456
Employee benefits		15			39,882

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		8,428,368	
	Previous years' tax	17		287,068	
	Penalties and interest	18		68,273	
		19	Subtotal	8,783,709	
	Discounts allowed	20		-	
	Tax adjustments under section 363 and 364 of the Municipal Act				
	- amounts added to the roll (negative)	22		-	
	- amounts written off	23		-	
	Tax adjustments under sections 421, 441 and 442 of the Municipal Act				
	- recoverable from upper tier and school boards				
		24		61,249	
	- recoverable from general municipal revenues	25		40,431	
	Transfers to tax sale and tax registration accounts	26		-	
	The Municipal Elderly Residents' Assistance Act - reductions	27		-	
	- refunds	28		-	
	Other (specify)	80		-	
		29	Total reductions	8,885,389	
Amounts added to the tax roll for collection purposes only		30		-	
Business taxes written off under subsection 441(1) of the Municipal Act		81		-	

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19920228
	Due date of last installment (YYYYMMDD)	33	19920430
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19920630
	Due date of last installment (YYYYMMDD)	36	19920930
			\$
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 1993	58	-	-	-	-
in 1994	59	-	-	-	-
in 1995	60	-	-	-	-
in 1996	61	-	-	-	-
in 1997	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						
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	2,993	635,256	241,970	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1992 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
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	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	-	1,850,000	-	
Approved in 1992		68	-	-	-	
Financed in 1992		69	-	1,200,000	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1992		71	-	650,000	-	
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1993	1994	1995	1996	1997
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-