

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23026

MUNICIPALITY OF: Fergus T

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	9,186,877	1,160,475	4,242,846	3,783,556
Direct water billings on ratepayers -- own municipality	2	778,147	-		778,147
-- other municipalities	3	14,785	-		14,785
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	9,979,809	1,160,475	4,242,846	4,576,488
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	1,470		4,530
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	85,617	10,870	39,781	34,966
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	6,541	-	-	6,541
Other	15	-	-	-	-
Municipal enterprises	16	24,308	-	-	24,308
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	134,010	12,340	39,781	81,889
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	491,861	-	-	491,861
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	259,029			259,029
Canada specific grants	30	1,020			1,020
Other municipalities - grants and fees	31	333,209			333,209
Fees and service charges	32	464,538			464,538
Subtotal	33	1,057,796			1,057,796
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	32,190	-	-	32,190
Fines	37	12,779			12,779
Penalties and interest on taxes	38	103,061			103,061
Investment income - from own funds	39	-			-
- other	40	131,145			131,145
Sales of publications, equipment, etc	42	9,654			9,654
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	405,330			405,330



*For the year ended December 31, 1993.*

# Fergus T

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1993.*

## Fergus T

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### III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	5,023,473	799,660	399,520	23.480000	27.620000	117,951	22,087	11,035	- 646	1,394	585	152,406
Separate consolidated													
Total all school board taxation	0						2,555,289	1,087,097	505,673	2,672	62,082	30,033	4,242,846

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality
Fergus T

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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	-	-	-	12,722
Protection to Persons and Property					
Fire	2	7,380	-	85,684	-
Police	3	-	-	-	1,965
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	6,055
Emergency measures	6	-	-	-	-
Subtotal	7	7,380	-	85,684	8,020
Transportation services					
Roadways	8	159,079	-	109,326	825
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	159,079	-	109,326	825
Environmental services					
Sanitary Sewer System	16	220	-	-	695
Storm Sewer System	17	-	-	-	-
Waterworks System	18	66,183	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,200	-	29,217	18,698
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	67,603	-	29,217	19,393
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	18,948
--	29	-	-	-	-
Subtotal	30	-	-	-	18,948
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	10,457
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	10,457
Recreation and Cultural Services					
Parks and Recreation	37	-	-	108,982	392,853
Libraries	38	24,967	1,020	-	70
Other Cultural	39	-	-	-	-
Subtotal	40	24,967	1,020	108,982	392,923
Planning and Development					
Planning and Development	41	-	-	-	1,250
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,250
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	259,029	1,020	333,209	464,538

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	253,076	-	196,482	51,000	-	-	500,558
Protection to Persons and Property								
Fire	2	155,855	-	53,169	59,278	-	-	268,302
Police	3	718,541	-	125,607	52,163	-	-	896,311
Conservation Authority	4	-	-	-	-	47,763	-	47,763
Protective inspection and control	5	79,526	-	5,968	2,642	-	-	88,136
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	953,922	-	184,744	114,083	47,763	-	1,300,512
Transportation services								
Roadways	8	99,909	-	224,822	943,067	-	-	1,267,798
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	49,677	-	-	-	49,677
Street Lighting	12	-	-	79,099	5,581	-	-	84,680
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	99,909	-	353,598	948,648	-	-	1,402,155
Environmental services								
Sanitary Sewer System	16	28,899	304,790	353,177	627,860	-	-	1,314,726
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	198,711	-	289,351	951,363	-	-	1,439,425
Garbage Collection	19	-	-	178,096	-	-	-	178,096
Garbage Disposal	20	6,953	-	50,191	-	-	-	57,144
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	234,563	304,790	870,815	1,579,223	-	-	2,989,391
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	424	-	-	-	424
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	35,246	-	31,958	5,000	-	-	72,204
--	29	-	-	-	-	-	-	-
Subtotal	30	35,246	-	32,382	5,000	-	-	72,628
Social and Family Services								
General Assistance	31	-	-	-	-	2,450	-	2,450
Assistance to Aged Persons	32	-	-	21,606	-	-	-	21,606
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	21,606	-	2,450	-	24,056
Recreation and Cultural Services								
Parks and Recreation	37	328,890	145,044	329,693	169,714	3,500	-	976,841
Libraries	38	133,378	-	67,700	27,328	-	-	228,406
Other Cultural	39	-	-	2,879	-	2,500	-	5,379
Subtotal	40	462,268	145,044	400,272	197,042	6,000	-	1,210,626
Planning and Development								
Planning and Development	41	-	-	57,325	-	-	-	57,325
Commercial and Industrial	42	11,430	-	30,011	81,779	22,000	-	145,220
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,000	-	1,000
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	11,430	-	87,336	81,779	23,000	-	203,545
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,050,414	449,834	2,147,235	2,976,775	79,213	-	7,703,471

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	358,558	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,004,095	
Reserves and Reserve Funds	3		-	
	Subtotal	4	2,004,095	
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		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	-	
Grants and Loan Forgiveness				
Ontario	20		567,002	
Canada	21		-	
Other Municipalities	22		-	
	Subtotal	23	567,002	
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		83,162	
--	31		-	
	Subtotal	32	83,162	
	Total Sources of Financing	33	2,654,259	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,456,261	
	Subtotal	36	2,456,261	
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		429,141	
	Total Applications	42	2,885,402	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	127,415	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	155,519	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		28,104	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 127,415	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	19,278
Police	3	-	-	-	50,267
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,642
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	72,187
Transportation services					
Roadways	8	145,000	-	-	552,067
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	5,581
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	145,000	-	-	557,648
Environmental services					
Sanitary Sewer System	16	347,002	-	-	400,223
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	951,363
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	347,002	-	-	1,351,586
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	-	-	-	297,233
Libraries	38	-	-	-	20,828
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	318,061
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	75,000	-	-	156,779
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	75,000	-	-	156,779
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	567,002	-	-	2,456,261

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Fergus T

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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	-	
Protective inspection and control	7	-	
	Subtotal	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	-	
Environmental services			
Sanitary Sewer System	16	2,405,308	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	2,405,308	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	-	
Recreation and Cultural Services			
Parks and Recreation	37	530,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	530,000	
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	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	2,935,308

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fergus T

For the year ended December 31, 1993.

		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	140,308
: To other		3	2,795,000
Subtotal		4	2,935,308
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	2,935,308
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	2,795,000
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	140,308
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fergus T
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For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund			50	138,205	311,629
- 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			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			60	-	-
--			61	-	-
Total			78	138,205	311,629
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
		\$	\$	\$	\$
1994		143,441	297,961	-	-
1995		158,695	283,751	-	-
1996		168,968	267,871	-	-
1997		1,149,261	250,778	-	-
1998		169,575	128,165	-	-
1999-2003		258,469	509,573	-	-
2004 onwards		886,899	486,542	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,935,308	2,224,641	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994				72	-
1995				73	-
1996				74	-
1997				75	-
1998				76	-
Total				77	-
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fergus T

For the year ended December 31, 1993.

		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		1,149,187	25,958	1,175,145							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	2,359	1,149,187	25,958	1,175,145	1,139,640	20,835	-	12,340	-	1,172,815	29
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	2,359	1,149,187	25,958	1,175,145	1,139,640	20,835	-	12,340	-	1,172,815	29



1993 FINANCIAL INFORMATION RETURN

Municipality

Fergus T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	1,153	2,172,638	51,968	-	2,224,606	2,169,243	37,785	20,329	-	2,227,357	3,904
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	158	184,725	1,587	-	186,312	181,483	2,546	2,089	-	186,118	- 36
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,193	1,674,824	39,900	-	1,714,724	1,665,349	31,886	15,609	-	1,712,844	- 687
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	153	155,157	1,333	-	156,490	152,406	2,148	1,754	-	156,308	- 29
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,657	4,187,344	94,788	-	4,282,132	4,168,481	74,365	39,781	-	4,282,627	3,152

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Fergus T
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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	2,156,963	
Revenues			
Contributions from revenue fund	2	972,680	
Contributions from capital fund	3	429,141	
Development Charges Act	67	51,854	
Lot levies and subdivider contributions	60	3,305	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	44,210	
--	9	18,937	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,520,127	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	405,330	
Charges for long term liabilities - principal and interest	16	-	
--	63	460	
--	20	6,278	
--	21	-	
Total expenditure	22	412,068	
Balance at the end of the year for:			
Reserves	23	2,155,695	
Reserve Funds	24	1,109,327	
Total	25	3,265,022	
Analysed as follows:			
Working funds	26	334,928	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	67,581	
- water	29	-	
Replacement of equipment	30	204,322	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	55,000	
- roads	35	191,502	
- sanitary and storm sewers	36	1,015,229	
- parks and recreation	64	512,911	
- library	65	6,500	
- other cultural	66	43,760	
- water	38	299,956	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	45,850	
Development Charges Act	68	107,370	
Lot levies and subdivider contributions	44	132,505	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	200,000	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	47,608	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	3,265,022	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fergus T
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,082,542	625
Accounts receivable			
Canada	2	27,802	
Ontario	3	658,667	
Region or county	4	13,220	
Other municipalities	5	1,161	
School boards	6	4,178	portion of taxes
Waterworks	7	145,513	receivable for
Other (including unorganized areas)	8	143,229	business taxes
Taxes receivable			
Current year's levies	9	323,150	-
Previous year's levies	10	80,220	-
Prior year's levies	11	26,712	-
Penalties and interest	12	37,658	-
Less allowance for uncollectables (negative)	13	- 3,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,841,794	
Other current assets	18	74,382	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,935,308	
Other long term assets	20	-	-
Total	21	7,392,536	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fergus T
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For the year ended December 31, 1993.

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	417,734		
Other	32	138,883		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,935,308		
- 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	3,265,022		
Accumulated net revenue (deficit)				
General revenue	42	132,042		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	241,609		
Libraries	49	2,586		
Cemetaries	50	-		
Recreation, community centres and arenas	51	- 5,707		
--	52	128,619		
--	53	5,844		
--	54	-		
--	55	-		
Region or county	56	29		
School boards	57	3,152		
Unexpended capital financing / (unfinanced capital outlay)	58	127,415		
Total	59	7,392,536		

		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			1,274,364		365,116
Employee benefits		15			52,111

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16			8,789,540
Current year's tax				17	382,764
Previous years' tax				18	117,603
Penalties and interest				19	9,289,907
	Subtotal	20			-
Discounts allowed				22	-
Tax adjustments under section 363 and 364 of the Municipal Act				23	-
- amounts added to the roll (negative)					
- amounts written off				24	43,986
Tax adjustments under sections 421, 441 and 442 of the Municipal Act				25	30,201
- recoverable from upper tier and school boards				26	-
				27	-
- recoverable from general municipal revenues				28	-
Transfers to tax sale and tax registration accounts				80	-
The Municipal Elderly Residents' Assistance Act - reductions				29	9,364,094
- refunds					
Other (specify)				30	-
Total reductions				81	-
Amounts added to the tax roll for collection purposes only					
Business taxes written off under subsection 441(1) of the Municipal Act					

		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19930226
	Due date of last installment (YYYYMMDD)	33	19930430
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19930630
	Due date of last installment (YYYYMMDD)	36	19930930
			\$
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 1994	58	-	-	-	-
in 1995	59	-	-	-	-
in 1996	60	-	-	-	-
in 1997	61	-	-	-	-
in 1998	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	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	2,440	644,779	133,368	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1993 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	-	-	-	
				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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		-	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84			13,484		
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
	--					
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1992 Approved in 1993 Financed in 1993 No long term financing necessary Approved but not financed as at December 31, 1993 Applications submitted but not approved as at Decemeber 31, 1993		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
	67	-	650,000	-	650,000	
	68	-	-	-	-	
	69	-	-	-	-	
	70	-	650,000	-	650,000	
	71	-	-	-	-	
	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1994	1995	1996	1997	1998
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-