

# 1996 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 34018**

**MUNICIPALITY OF: Yarmouth Tp**

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

Yarmouth Tp
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13

		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	6,476,228	1,392,983	3,392,460	1,690,785		
Direct water billings on ratepayers -- own municipality	2	44,990	-		44,990		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	-	-		-		
-- other municipalities	5	-	-		-		
Subtotal	6	6,521,218	1,392,983	3,392,460	1,735,775		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	-	-	-	-		
Canada Enterprises	8	-	-	-	-		
Ontario	9	114,227	-		114,227		
The Municipal Tax Assistance Act							
The Municipal Act, section 157						8,939	7,636
Other						-	-
Ontario Enterprises	12	-	-	-	-		
Ontario Housing Corporation							
Ontario Hydro						3,451	11,386
Liquor Control Board of Ontario						-	-
Other	15	-	-	-	-		
Municipal enterprises	16	-	-	-	-		
Other municipalities and enterprises	17	656	-	-	656		
Subtotal	18	146,295	12,390	-	133,905		
ONTARIO NON-SPECIFIC GRANTS							
Ontario Municipal Support Grant	60	467,076			467,076		
.....	61	-			-		
Subtotal	69	467,076			467,076		
REVENUES FOR SPECIFIC FUNCTIONS							
Ontario specific grants	29	56,774			56,774		
Canada specific grants	30	-			-		
Other municipalities - grants and fees	31	6,194			6,194		
Fees and service charges	32	81,254			81,254		
Subtotal	33	144,222			144,222		
OTHER REVENUES							
Trailer revenue and licences	34	-			-		
Licences and permits	35	160,819			-	160,819	
Fines	37	-			-		
Penalties and interest on taxes	38	76,897			76,897		
Investment income - from own funds	39	-			-		
- other	40	90,023			90,023		
Sales of publications, equipment, etc	42	-			-		
Contributions from capital fund	43	-			-		
Contributions from reserves and reserve funds	44	-			-		
Contributions from non-consolidated entities	45	-			-		
--	46	-			-		
--	47	26,023			26,023		
--	48	-			-		
Subtotal	50	353,762	-	-	353,762		
TOTAL REVENUE	51	7,632,573	1,405,373	3,392,460	2,834,740		

For the year ended December 31, 1996.

Yarmouth Tp

[illegible]

For the year ended December 31, 1996.

Yarmouth Tp

## II. Upper tier purposes

For the year ended December 31, 1996.

Yarmouth Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Yarmouth Tp
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2LT - OP

4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	1,908,780	111,802	38,280	179.953000	211.709000	343,491	23,669	8,104	2,210	22	-	377,496
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	7,295	-	-	-	-	7,295
Total Taxation	0	-	-	-	-	-	343,491	30,964	8,104	2,210	22	-	384,791
Total all school board taxation	0						2,958,198	327,257	81,254	12,903	9,877	2,971	3,392,460

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

## This Schedule Not Required For This Municipality

[illegible]



1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality

Yarmouth Tp

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	-	-	-	15,992
Protection to Persons and Property					
Fire	2	6,660	-	-	10,676
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,660	-	-	10,676
Transportation services					
Roadways	8	7,319	-	-	2,665
Winter Control	9	-	-	6,194	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	7,319	-	6,194	2,665
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	19,886	-	-	17
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	19,886	-	-	17
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	3,292	-	-	6,980
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	19,617	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	44,924
--	46	-	-	-	-
Subtotal	47	22,909	-	-	51,904
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	56,774	-	6,194	81,254

## Municipality

*For the year ended December 31, 1996.*

48

		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	305,490	-	139,709	112,349	-	58,344	499,204
Protection to Persons and Property								
Fire	2	45,999	-	84,934	82,380	5,540	-	218,853
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	35,343	-	35,343
Protective inspection and control	5	-	-	27,493	-	-	29,172	56,665
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	45,999	-	112,427	82,380	40,883	29,172	310,861
Transportation services								
Roadways	8	277,969	-	453,994	337,672	-	-	1,069,635
Winter Control	9	38,878	-	58,317	-	-	-	97,195
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	12,977	4,140	-	-	17,117
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	316,847	-	525,288	341,812	-	-	1,183,947
Environmental services								
Sanitary Sewer System	16	-	41,596	34,163	-	-	-	75,759
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	47,043	53,835	-	-	100,878
Garbage Collection	19	-	-	404,456	-	-	-	404,456
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	41,596	485,662	53,835	-	-	581,093
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	3,521	-	3,521
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	3,521	-	3,521
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	1,140	-	5,900	-	33,796	-	40,836
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	300	-	300
Subtotal	40	1,140	-	5,900	-	34,096	-	41,136
Planning and Development								
Planning and Development	41	-	-	29,018	-	32,344	-	61,362
Commercial and Industrial	42	-	-	-	-	6,400	-	6,400
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	40,287	25,084	-	-	29,172	94,543
Tile Drainage and Shoreline Assistance	45	-	44,924	-	-	-	-	44,924
--	46	-	-	-	-	-	-	-
Subtotal	47	-	85,211	54,102	-	38,744	29,172	207,229
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	669,476	126,807	1,323,088	590,376	117,244	-	2,826,991

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	233,651	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	415,327	
Reserves and Reserve Funds	3	135,556	
Subtotal	4	550,883	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	15,200	
Serial Debentures	13	120,595	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	135,795	
Grants and Loan Forgiveness			
Ontario	20	52,617	
Canada	21	50,904	
Other Municipalities	22	31,347	
Subtotal	23	134,868	
Other Financing			
Prepaid Special Charges	24	153,866	
Proceeds From Sale of Land and Other Capital Assets	25	2,789	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	20,091	
--	30	79,776	
--	31	-	
Subtotal	32	256,522	
Total Sources of Financing	33	1,078,068	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	780,221	
Subtotal	36	780,221	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	15,200	
Subtotal	40	15,200	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	5,015	
Total Applications	42	800,436	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 43,981	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 62,455	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	18,474	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 43,981	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

Yarmouth Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	10,037
Protection to Persons and Property					
Fire	2	-	-	-	238,027
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	17,320
Subtotal	7	-	-	-	255,347
Transportation services					
Roadways	8	50,904	50,904	31,347	371,126
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,140
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	50,904	50,904	31,347	375,266
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	54,274
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	54,274
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,713	-	-	85,297
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	1,713	-	-	85,297
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	52,617	50,904	31,347	780,221

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Yarmouth Tp
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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	29,054	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	29,054
Environmental services			
Sanitary Sewer System	16	71,471	
Storm Sewer System	17	-	
Waterworks System	18	89,352	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	160,823
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	117,865	
Tile Drainage and Shoreline Assistance	45	143,147	
--	46	-	
	Subtotal	47	261,012
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	450,889

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Yarmouth Tp

		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	143,147	
: To Canada and agencies	2	-	
: To other	3	307,742	
Subtotal	4	450,889	
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: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	450,889	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	450,889	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	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	-	
Ontario Clean Water Agency - 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	151,178	
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	151,178	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Yarmouth Tp
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6. Ontario Clean Water Agency 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	-	8,654	25,516	2,896	
Sewer projects - for this municipality only	48	-		-	-	-
- share of integrated projects	49	-		-	-	-
7. 1996 Debt Charges						
					principal	interest
					1	2
					\$	\$
Recovered from the consolidated revenue fund						
- general tax rates	50	-		-	-	
- special are rates and special charges	51	-		-	-	
- benefitting landowners	52	-		-	-	
- user rates (consolidated entities)	53	88,071		38,736		
Recovered from reserve funds	54	-		-		
Recovered from unconsolidated entities						
- hydro	55	-		-		
- gas and telephone	57	-		-		
--	56	-		-		
--	58	-		-		
--	59	-		-		
Total	78	88,071		38,736		
Line 78 includes:						
Financing of one-time real estate purchase	90	-		-		
Other lump sum (balloon) repayments of long term debt	91	-		-		
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
				1	2	3
				\$	\$	\$
1997		90,671	43,483	-	-	-
1998		87,809	34,519	-	-	-
1999		47,593	25,657	-	-	-
2000		44,945	21,086	-	-	-
2001		42,699	16,768	-	-	-
2002 - 2006		137,172	34,947	-	-	-
2007 onwards		-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	450,889	176,460	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
						1
						\$
1997	72	-				-
1998	73	-				-
1999	74	-				-
2000	75	-				-
2001	76	-				-
Total	77	-				-
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
					principal	interest
					1	2
					\$	\$
Repayment of Provincial Special Assistance	92	-		-		-
Other long term debt refinanced	93	-		-		-

## 1996 FINANCIAL INFORMATION RETURN

Municipality

## Yarmouth Tp

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1996.*

		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		1,356,098	10,547	1,366,645							
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		12,390	-	12,390							
Telephone and telegraph taxation	10		26,338	-	26,338							
Subtotal levied by mill rate -- general	11	-	1,394,826	10,547	1,405,373	1,366,645	26,338	-	12,390	-	1,405,373	-
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	-	1,394,826	10,547	1,405,373	1,366,645	26,338	-	12,390	-	1,405,373	-



1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Yarmouth Tp

9LT  
13

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	1,356,098	10,547	1,366,645	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards		36	-	3,366,709	25,751	3,392,460	3,335,425	57,035	-	-	3,392,460	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Yarmouth Tp

10  
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	1,951,828	
Revenues			
Contributions from revenue fund	2	175,049	
Contributions from capital fund	3	5,015	
Development Charges Act	67	1,712	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	14,000	
Investment income - from own funds	5	-	
- other	6	18,177	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	213,953	
Expenditures			
Transferred to capital fund	14	135,556	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	500	
--	20	19,873	
--	21	-	
Total expenditure	22	155,929	
Balance at the end of the year for:			
Reserves	23	1,585,316	
Reserve Funds	24	424,536	
Total	25	2,009,852	
Analysed as follows:			
Working funds	26	1,391,852	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	151,178	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	70,000	
- sanitary and storm sewers	36	63,488	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	13,325	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	14,715	
Lot levies and subdivider contributions	44	-	
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	7,020	
Waste Site	53	116,444	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,009,852	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Yarmouth Tp
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11  
16

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,865,286	-
Accounts receivable			
Canada	2	75,131	
Ontario	3	73,619	
Region or county	4	-	
Other municipalities	5	1,677	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	35,688	business taxes
Taxes receivable			
Current year's levies	9	288,913	2,237
Previous year's levies	10	88,365	-
Prior year's levies	11	29,359	-
Penalties and interest	12	29,377	-
Less allowance for uncollectables (negative)	13	- 1,200	- 1,200
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	24,717	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	450,889	
Other long term assets	20	-	-
Total	21	2,961,821	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Yarmouth Tp
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11  
16

For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	160		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	8,475		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	12,713		
Region or county	28	1,114		
Other municipalities	29	3,036		
School Boards	30	-		
Trade accounts payable	31	191,766		
Other	32	17,000		
Other current liabilities	33	7,827		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	450,889		
- 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	2,009,852		
Accumulated net revenue (deficit)				
General revenue	42	125,774		
Special charges and special areas (specify)				
--	43	89,234		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	43,981		
Total	59	2,961,821		

1996 FINANCIAL INFORMATION RETURN

Municipality

Yarmouth Tp

STATISTICAL DATA

For the year ended December 31, 1996.

1											
1. Number of continuous full time employees as at December 31											
Administration13											
Non-line Department Support Staff22											
Fire3-											
Police4-											
Transit5-											
Public Works67											
Health Services7-											
Homes for the Aged8-											
Other Social Services9-											
Parks and Recreation10-											
Libraries11-											
Planning12-											
Total1312											

continuous full time employees December 31											
other											
12											
2. Total expenditures during the year on:											
Wages and salaries14468,51583,989											
Employee benefits15110,0506,728											

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax166,171,917											
Previous years' tax17295,530											
Penalties and interest1880,683											
Subtotal196,548,130											
Discounts allowed20-											
Tax adjustments under section 362 and 263 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 465, 495 and 496 of the Municipal Act											
- recoverable from upper tier and school boards2412,315											
- recoverable from general municipal revenues253,082											
Transfers to tax sale and tax registration accounts26-											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80-											
Total reductions296,563,527											
Amounts added to the tax roll for collection purposes only30-											
Business taxes written off under subsection 441(1) of the Municipal Act81-											

1											
4. Tax due dates for 1996 (lower tier municipalities only)											
Interim billings: Number of installments312											
Due date of first installment (YYYYMMDD)3219960223											
Due date of last installment (YYYYMMDD)3319960425											
Final billings: Number of installments342											
Due date of first installment (YYYYMMDD)3519960625											
Due date of last installment (YYYYMMDD)3619960925											
\$											
Supplementary taxes levied with 1997 due date37-											

5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1234											
\$ \$ \$ \$											
Estimated to take place											
in 199758--											
in 199859--											
in 199960--											
in 200061--											
in 200162--											
Total63--											

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		256256							
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		158		40,387		4,603			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		-		-		-		-	
In this municipality											
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		-						276	
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, 1995		67		144,200		-		-		144,200	
Approved in 1996		68		-		-		120,595		120,595	
Financed in 1996		69		15,200		-		120,595		135,795	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1996		71		129,000		-		-		129,000	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		-		-		-		-		-	
13. Municipal procurement this year											
								1		2	
								\$			
Total construction contracts awarded		85		2						181,698	
Construction contracts awarded at \$100,000 or greater		86		1						108,052	