

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

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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	2,944,229	315,077	1,864,467	764,685
Direct water billings on ratepayers					
-- own municipality	2	73,828	-		73,828
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	87,346	-		87,346
-- other municipalities	5	-	-		-
Subtotal	6	3,105,403	315,077	1,864,467	925,859
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,557	264	-	2,293
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,072	1,139		2,933
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,446	273	-	2,173
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,307	262	-	2,045
Subtotal	18	11,382	1,938	-	9,444
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	42,270	-	-	42,270
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	53,901	-	-	53,901
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	96,171	-	-	96,171
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	153,050			153,050
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	479			479
Fees and service charges	32	332,242			332,242
Subtotal	33	485,771			485,771
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	35,741	-	-	35,741
Fines	37	-			-
Penalties and interest on taxes	38	22,540			22,540
Investment income - from own funds	39	-			-
- other	40	25,656			25,656
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	174,985			174,985
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	142,131			142,131
Subtotal	50	401,053	-	-	401,053
TOTAL REVENUE	51	4,099,780	317,015	1,864,467	1,918,298

For the year ended December 31, 1988.

South Dumfries Tp

2LT - OP

[illegible]

For the year ended December 31, 1988.

South Dumfries Tp

2LT - OP

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

2LT - OP
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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	680,277	23,676	7,515	48.929000	57.564000	33,285	1,363	433	1,755	124	40	37,000
Separate consolidated													
Total all school board taxation	0						1,525,041	234,881	60,222	28,513	9,683	6,127	1,864,467

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

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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	5,423	-	-	13,275
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,000	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,000	-	-	-
Transportation services					
Roadways	8	112,226	-	-	5,299
Winter Control	9	15,857	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	128,083	-	-	5,299
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	312	-	-	501
Waterworks System	18	-	-	-	15,648
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	150
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	312	-	-	16,299
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	6,000	-	-	241,078
Libraries	38	10,391	-	479	1,995
Other Cultural	39	41	-	-	21,271
Subtotal	40	16,432	-	479	264,344
Planning and Development					
Planning and Development	41	1,800	-	-	21,331
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	11,694
--	46	-	-	-	-
Subtotal	47	1,800	-	-	33,025
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	153,050	-	479	332,242

1988 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		South Dumfries Tp						
For the year ended December 31, 1988.								
		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	135,114	-	125,832	9,782	5,400	2,124	278,252
Protection to Persons and Property								
Fire	2	23,351	-	37,904	2,250	-	-	63,505
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	21,822	-	-	-	21,822
Protective inspection and control	5	19,281	-	12,561	2,751	-	-	34,593
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	42,632	-	72,287	5,001	-	-	119,920
Transportation services								
Roadways	8	148,660	-	147,590	66,410	-	-	362,660
Winter Control	9	18,343	-	9,476	-	-	-	27,819
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,213	-	-	-	5,213
Air Transportation	13	-	-	-	-	-	773	773
--	14	2,506	-	18,092	-	-	-	20,598
Subtotal	15	169,509	-	180,371	66,410	-	773	415,517
Environmental services								
Sanitary Sewer System	16	5,673	-	102,898	-	-	-	108,571
Storm Sewer System	17	-	2,520	3,329	-	-	-	5,849
Waterworks System	18	21,268	39,599	35,753	-	-	-	96,620
Garbage Collection	19	-	-	35,765	-	-	-	35,765
Garbage Disposal	20	-	-	49,223	102,000	-	-	151,223
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	26,941	42,119	226,968	102,000	-	-	398,028
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,092	-	-	-	2,092
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,092	-	-	-	2,092
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	188,090	-	114,882	59,921	5,600	3,593	364,900
Libraries	38	29,014	-	23,909	-	-	-	52,923
Other Cultural	39	200	-	18,717	-	-	2,242	21,159
Subtotal	40	217,304	-	157,508	59,921	5,600	1,351	438,982
Planning and Development								
Planning and Development	41	48,945	-	16,147	-	-	-	65,092
Commercial and Industrial	42	52	-	54,783	-	-	-	54,835
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	11,694	-	-	-	-	11,694
--	46	-	-	-	-	-	-	-
Subtotal	47	48,997	11,694	70,930	-	-	-	131,621
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	640,497	53,813	835,988	243,114	11,000	-	1,784,412

1988 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	South Dumfries Tp	5
For the year ended December 31, 1988.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	102,000
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	240,864
Reserves and Reserve Funds	3	-
Subtotal	4	240,864
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
P.R.I.D.E. Program	60	-
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	208,974
Canada	21	-
Other Municipalities	22	-
Subtotal	23	208,974
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	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	449,838
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	347,838
Subtotal	36	347,838
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	347,838
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	9,782
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,751
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,751
Transportation services					
Roadways	8	167,717	-	-	234,127
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	167,717	-	-	234,127
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
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	41,257	-	-	101,178
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	41,257	-	-	101,178
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	208,974	-	-	347,838

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

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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	-	
	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	-	
Storm Sewer System	17	2,312	
Waterworks System	18	83,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	85,312
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	-	
Tile Drainage and Shoreline Assistance	45	35,595	
--	46	-	
	Subtotal	47	35,595
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	120,907

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

South Dumfries Tp

For the year ended December 31, 1988.

			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	60,596
: To Canada and agencies			2	-
: To other			3	60,311
	Subtotal		4	120,907
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	120,907
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	120,907
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

South Dumfries Tp

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	95,738	122,948			
- share of integrated projects	49	-	14,919			
7. 1988 Debt Charges						
	principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund	50	-				
- general tax rates *	51	-				
- special are rates and special charges	52	8,012				
- benefitting landowners	53	3,682				
- user rates (consolidated entities)	54	27,121				
Recovered from reserve funds	55	14,998				
Recovered from unconsolidated entities	56	-				
- hydro	57	-				
- gas and telephone	58	-				
--	59	-				
--	60	-				
--	61	-				
--	62	-				
Total	78	35,133				
18,680						
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 \$
1989	60	38,509	14,507	-	-	-
1990	61	34,522	9,986	-	-	-
1991	62	35,354	5,524	-	-	-
1992	63	7,462	1,056	-	-	-
1993	64	3,566	398	-	-	-
1994-1998	65	1,494	115	-	-	-
1999 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	120,907	31,586	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1989	72	-				
1990	73	-				
1991	74	-				
1992	75	-				
1993	76	-				
Total	77	-				
10. Other notes (attach supporting schedules as required)						

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

For the year ended December 31, 1988.

		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		300,003	7,491	307,494							
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		1,938	-	1,938							
Telephone and telegraph taxation	10		7,583	-	7,583							
Subtotal levied by mill rate -- general	11	-	309,524	7,491	317,015	307,494	7,583	-	1,938	-	317,015	-
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	-	309,524	7,491	317,015	307,494	7,583	-	1,938	-	317,015	-

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

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For the year ended December 31, 1988.

		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	-	951,255	22,090	-	973,345	949,091	24,254	-	-	973,345	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	42,933	2,356	-	45,289	45,289	-	-	-	45,289	-
	--	41	-	7,447	-	-	7,447	7,447	-	-	-	7,447	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	777,343	17,958	-	795,301	775,427	19,874	-	-	795,301	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	35,082	1,918	-	37,000	37,000	-	-	-	37,000	-	
--	71	-	6,085	-	-	6,085	6,085	-	-	-	6,085	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	1,820,145	44,322	-	1,864,467	1,820,339	44,128	-	-	1,864,467	-	

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

South Dumfries Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	436,747	
Revenues			
Contributions from revenue fund	2	2,250	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	80,793	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	18,913	
- other	6	-	
--	9	71,860	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	173,816
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	174,985	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	174,985
Balance at end of year for:			
Reserves	23	240,571	
Reserve Funds	24	195,007	
	Total	25	435,578
Analysed as follows:			
Working funds	26	92,635	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	106,504	
Sick leave	31	30,330	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	9,870	
- library	65	-	
- other cultural	66	-	
- water	38	117,606	
- transit	39	-	
- housing	40	-	
- industrial development	41	46,114	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	32,519	
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	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
	Total	58	435,578

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	312,483	-
Accounts receivable			
Canada	2	-	
Ontario	3	193,690	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	7,146	receivable for
Other (including unorganized areas)	8	40,419	business taxes
Taxes receivable			
Current year's levies	9	122,195	-
Previous year's levies	10	20,096	-
Prior year's levies	11	10,398	-
Penalties and interest	12	9,029	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	13,441	portion of line 20
Capital outlay to be recovered in future years	19	120,907	for tax sale / tax
Other long term assets	20	-	registration
	21	849,804	-
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

For the year ended December 31, 1988.

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	7,875		
Other municipalities	29	-		
School Boards	30	43,689		
Trade accounts payable	31	88,605		
Other	32	-		
Other current liabilities	33	8,300		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,312		
- special area rates and special charges	35	83,000		
- benefitting landowners	36	35,595		
- 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	435,578		
Accumulated net revenue (deficit)				
General revenue	42	60,829		
Special charges and special areas (specify)				
--	43	1,841		
--	44	1,430		
--	45	9,888		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	67,297		
Libraries	49	2,673		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	892		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	849,804		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		2
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		4
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		6
Libraries	11		3
Planning	12		1
Total	13		20

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	478,198		58,911	
Employee benefits	15	154,622		1,394	

		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16	2,917,832		
	Previous years' tax	17	140,172		
	Penalties and interest	18	25,627		
		19	3,083,631		
	Subtotal	20	-		
Discounts allowed		21			
Tax adjustments under section 362 and 363 of the Municipal Act		22	-		
	- amounts added to the roll (negative)	23	-		
	- amounts written off	24			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25	2,202		
	- recoverable from upper tier and school boards	26			
	- recoverable from general municipal revenues	27	463		
Transfers to tax sale and tax registration accounts		28	-		
The Municipal Elderly Residents' Assistance Act - reductions		29	-		
	- refunds	30	-		
Other (specify)		31	-		
		32	-		
	Total reductions	33	3,086,296		
Amounts added to the tax roll for collection purposes only		34	-		
Business taxes written off under subsection 495(1) of the Municipal Act		35	-		

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19880314
Due date of last installment (YYYYMMDD)	33		19880614
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19880914
Due date of last installment (YYYYMMDD)	36		19881114
			\$
Supplementary taxes levied with1990 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 1989	58	235,000	-	-	-
in 1990	59	250,000	-	-	-
in 1991	60	250,000	-	-	-
in 1992	61	250,000	-	-	-
in 1993	62	250,000	-	-	-
Total	63	1,235,000	-	-	-

					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	1988 billings residential units		all other properties	computer use only	
			1	2		3	4	
				\$		\$		
	In this municipality	39	397	25,533		48,295		
	In other municipalities (specify municipality)							
	--	40	-	-		-	-	
	--	41	-	-		-	-	
	--	42	-	-		-	-	
	--	43	-	-		-	-	
	--	64	-	-		-	-	
Sewer			number of residential units	1988 billings residential units		all other properties	computer use only	
			1	2		3	4	
				\$		\$		
	In this municipality	44	388	73,497		13,849		
	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, 1987		67	125,000	250,000	-	375,000		
Approved in 1988		68	-	-	-	-		
Financed in 1988		69	-	-	-	-		
No long term financing necessary		70	-	-	-	-		
Approved but not financed as at December 31, 1988		71	125,000	250,000	-	375,000		
Applications submitted but not approved as at Decemeber 31, 1988		72	-	-	-	-		
12. Forecast of total revenue fund expenditures								
		1989	1990	1991	1992	1993		
		1	2	3	4	5		
		\$	\$	\$	\$	\$		
73		1,536,000	1,597,000	1,661,000	1,744,000	1,831,200		