

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9019

MUNICIPALITY OF: Drummond Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Drummond Tp

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For the year ended December 31, 1990.

		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	1,697,189	195,790	1,063,587	437,812
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	1,697,189	195,790	1,063,587	437,812
PAYMENTS IN LIEU OF TAXATION					
Canada	7	915	-	-	915
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	453	-		453
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	748	289	-	459
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,116	289	-	1,827
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	41,370	-	-	41,370
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	66,971	-	-	66,971
General Support	24	20,405	-	-	20,405
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	128,746	-	-	128,746
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	184,077			184,077
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	73,438			73,438
Subtotal	33	257,515			257,515
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,737	-	-	5,737
Fines	37	-			-
Penalties and interest on taxes	38	21,593			21,593
Investment income - from own funds	39	-			-
- other	40	12,446			12,446
Sales of publications, equipment, etc	42	4,175			4,175
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	43,951	-	-	43,951
TOTAL REVENUE	51	2,129,517	196,079	1,063,587	869,851

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Drummond Tp

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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	309,572	6,681	2,195	118.700000	139.700000	36,746	933	306	1,057	-	-	39,042
Separate consolidated													
Total all school board taxation	0						936,669	82,233	21,471	22,017	879	318	1,063,587

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

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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	-	-	-	2,499
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	162,103	-	-	10,386
Winter Control	9	8,602	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,631
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	170,705	-	-	15,017
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	3,785	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,785	-	-	-
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	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	-
Planning and Development					
Planning and Development	41	2,713	-	-	26,164
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	874	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	29,758
--	46	-	-	-	-
Subtotal	47	3,587	-	-	55,922
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	184,077	-	-	73,438

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1990.

		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	69,812	-	60,724	3,893	-	-	134,429
Protection to Persons and Property								
Fire	2	-	-	-	-	51,486	-	51,486
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	5,363	-	5,363
Protective inspection and control	5	7,173	-	4,054	-	-	-	11,227
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,173	-	4,054	-	56,849	-	68,076
Transportation services								
Roadways	8	84,141	-	202,069	71,458	-	-	357,668
Winter Control	9	4,420	-	14,559	-	-	-	18,979
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	21,665	-	-	-	21,665
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	88,561	-	238,293	71,458	-	-	398,312
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	43,893	12,000	-	-	55,893
Garbage Disposal	20	14,868	-	44,099	-	-	-	58,967
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	14,868	-	87,992	12,000	-	-	114,860
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	4,000	-	4,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	4,000	-	4,000
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	2,146	-	2,146
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	2,146	-	2,146
Recreation and Cultural Services								
Parks and Recreation	37	-	-	5,222	-	12,976	-	18,198
Libraries	38	-	-	-	-	10,497	-	10,497
Other Cultural	39	-	-	14	-	-	-	14
Subtotal	40	-	-	5,236	-	23,473	-	28,709
Planning and Development								
Planning and Development	41	-	-	29,787	52,000	-	-	81,787
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,754	-	73	-	250	-	2,077
Tile Drainage and Shoreline Assistance	45	-	29,758	-	-	-	-	29,758
--	46	-	-	-	-	-	-	-
Subtotal	47	1,754	29,758	29,860	52,000	250	-	113,622
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	182,168	29,758	426,159	139,351	86,718	-	864,154

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Municipality

Drummond Tp

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	75,351
Reserves and Reserve Funds	3	-
Subtotal	4	75,351
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	14,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	14,000
Grants and Loan Forgiveness		
Ontario	20	92,165
Canada	21	-
Other Municipalities	22	-
Subtotal	23	92,165
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	181,516
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	167,516
Subtotal	36	167,516
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	14,000
Subtotal	40	14,000
Transfers to Reserves, Reserve Funds and the Revenue Fund		
	41	-
Total Applications	42	181,516
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year		
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	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Drummond Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	3,893
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	92,165	-	163,623
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	92,165	-	163,623
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	-	-	-
Assistance 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	-	-	-
--	46	-	-	-
Subtotal	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	92,165	-	167,516

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ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Drummond Tp

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For the year ended December 31, 1990.

		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	-
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	-
Assistance 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	65,675
--	46	-
	Subtotal 47	65,675
Electricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	65,675

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	65,675
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	65,675
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	65,675
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	65,675
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	-

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

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. 1990 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	23,387	6,371				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	56	-	-				
--	57	-	-				
--	58	-	-				
--	59	-	-				
Total	78	23,387	6,371				
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
		\$	\$	\$	\$	\$	\$
1991	60	16,071	5,617	-	-	-	-
1992	61	13,393	4,197	-	-	-	-
1993	62	11,398	2,986	-	-	-	-
1994	63	6,525	1,983	-	-	-	-
1995	64	3,424	1,463	-	-	-	-
1996-2000	65	14,864	3,104	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	65,675	19,350	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1991	72	-					
1992	73	-					
1993	74	-					
1994	75	-					
1995	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	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	191,740	4,263	196,003							
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	239	191,740	4,263	196,003	190,724	5,066	-	289	-	196,079
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	239	191,740	4,263	196,003	190,724	5,066	-	289	-	196,079

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	129	556,831	12,123	-	568,954	554,160	14,626	-	-	568,786	39
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	54,235	1,502	-	55,737	55,520	217	-	-	55,737	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	70	391,338	8,532	-	399,870	389,702	10,169	-	-	399,871	71
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	38,136	1,057	-	39,193	39,042	151	-	-	39,193	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	199	1,040,540	23,214	-	1,063,754	1,038,424	25,163	-	-	1,063,587	32

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Drummond Tp

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15

For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	155,000
Revenues		
Contributions from revenue fund	2	64,000
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	64,000
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	-
Balance at the end of the year for:		
Reserves	23	219,000
Reserve Funds	24	-
Total	25	219,000
Analysed as follows:		
Working funds	26	150,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	5,000
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
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	52,000
Waste Site	53	12,000
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	219,000

1990 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	56,747	-
Accounts receivable			
Canada	2	-	
Ontario	3	81,290	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	13,686	business taxes
Taxes receivable			
Current year's levies	9	179,237	2,856
Previous year's levies	10	40,004	337
Prior year's levies	11	13,863	-
Penalties and interest	12	19,128	187
Less allowance for uncollectables (negative)	13	- 3,000	- 3,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	7,292	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	65,675	
Other long term assets	20	-	-
Total	21	473,922	

1990 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	150,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	26,948				
Ontario	27	-				
Region or county	28	384				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	-				
Other	32	1,174				
Other current liabilities	33	7,912				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	65,675				
- 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	219,000				
Accumulated net revenue (deficit)						
General revenue	42	83				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	2,481				
--	52	686				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	315				
School boards	57	32				
Unexpended capital financing / (unfinanced capital outlay)	58	-				
Total	59	473,922				

1990 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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STATISTICAL DATA

For the year ended December 31, 1990.

		1																																																										
1. Number of continuous full time employees as at December 31																																																												
Administration		1	2																																																									
Non-line Department Support Staff		2	-																																																									
Fire		3	-																																																									
Police		4	-																																																									
Transit		5	-																																																									
Public Works		6	2																																																									
Health Services		7	-																																																									
Homes for the Aged		8	-																																																									
Other Social Services		9	-																																																									
Parks and Recreation		10	-																																																									
Libraries		11	-																																																									
Planning		12	-																																																									
	Total	13	4																																																									
		<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">continuous full time employees December 31</th> <th style="text-align: center;">other</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th></th> </tr> <tr> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">14</td> <td style="text-align: right;">110,671</td> <td style="text-align: right;">58,592</td> </tr> <tr> <td style="text-align: right;">15</td> <td style="text-align: right;">1,810</td> <td style="text-align: right;">2,275</td> </tr> </tbody> </table>		continuous full time employees December 31		other	1	2		\$	\$		14	110,671	58,592	15	1,810	2,275																																										
continuous full time employees December 31		other																																																										
1	2																																																											
\$	\$																																																											
14	110,671	58,592																																																										
15	1,810	2,275																																																										
2. Total expenditures during the year on:																																																												
Wages and salaries		14	110,671																																																									
Employee benefits		15	1,810																																																									
		1	\$																																																									
3. Reductions of tax roll during the year (lower tier municipalities only)																																																												
Cash collections:																																																												
Current year's tax		16	1,514,666																																																									
Previous years' tax		17	130,470																																																									
Penalties and interest		18	14,316																																																									
	Subtotal	19	1,659,452																																																									
Discounts allowed		20	-																																																									
Tax adjustments under section 362 and 363 of the Municipal Act																																																												
- amounts added to the roll (negative)		22	-																																																									
- amounts written off		23	-																																																									
Tax adjustments under sections 465, 495 and 496 of the Municipal Act																																																												
- recoverable from upper tier and school boards																																																												
- recoverable from general municipal revenues		24	2,108																																																									
- recoverable from general municipal revenues		25	1,175																																																									
Transfers to tax sale and tax registration accounts		26	-																																																									
The Municipal Elderly Residents' Assistance Act - reductions		27	-																																																									
- refunds		28	-																																																									
Other (specify)		80	-																																																									
	Total reductions	29	1,662,735																																																									
Amounts added to the tax roll for collection purposes only		30	1,174																																																									
Business taxes written off under subsection 495(1) of the Municipal Act		81	-																																																									
		1																																																										
4. Tax due dates for 1990 (lower tier municipalities only)																																																												
Interim billings:																																																												
Number of installments		31	-																																																									
Due date of first installment (YYYYMMDD)		32	0																																																									
Due date of last installment (YYYYMMDD)		33	0																																																									
Final billings:																																																												
Number of installments		34	2																																																									
Due date of first installment (YYYYMMDD)		35	19900615																																																									
Due date of last installment (YYYYMMDD)		36	19901031																																																									
			\$																																																									
Supplementary taxes levied with 1994 due date		37	-																																																									
5. Projected capital expenditures and long term financing requirements as at December 31																																																												
		<table border="1" style="margin: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="5" style="text-align: center;">long term financing requirements</th> </tr> <tr> <th style="text-align: center;">gross expenditures</th> <th style="text-align: center;">approved by the O.M.B. or Council</th> <th style="text-align: center;">submitted but not yet approved by O.M.B. or Council</th> <th colspan="2" style="text-align: center;">forecast not yet submitted to the O.M.B or Council</th> </tr> <tr> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> <th style="text-align: center;">5</th> </tr> <tr> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Estimated to take place</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> in 1992</td> <td style="text-align: right;">58</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td> in 1993</td> <td style="text-align: right;">59</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td> in 1994</td> <td style="text-align: right;">60</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td> in 1995</td> <td style="text-align: right;">61</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td> in 1996</td> <td style="text-align: right;">62</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> <td style="text-align: right;">63</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> </tr> </tbody> </table>				long term financing requirements					gross expenditures	approved by the O.M.B. or Council	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	5	\$	\$	\$	\$	\$	Estimated to take place					in 1992	58	-	-	-	in 1993	59	-	-	-	in 1994	60	-	-	-	in 1995	61	-	-	-	in 1996	62	-	-	-		Total	63	-	-
long term financing requirements																																																												
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	Total	63	-	-																																																								

