

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30001

MUNICIPALITY OF: North Dumfries Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

North 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	7,683,968	1,673,655	4,587,072	1,423,241
Direct water billings on ratepayers -- own municipality	2	87,816	76,302		11,514
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	144,822	68,625		76,197
-- other municipalities	5	-	-		-
Subtotal	6	7,916,606	1,818,582	4,587,072	1,510,952
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	12,146	7,025		5,121
The Municipal Act, section 157	10	-	-		-
Other	11	-	-	-	-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,558	349	960	249
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	370	216	-	154
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,212	1,291	-	921
Subtotal	18	16,286	8,881	960	6,445
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	85,025	-	-	85,025
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	13,842	-	-	13,842
Subtotal	28	98,867	-	-	98,867
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	214,774			214,774
Canada specific grants	30	663			663
Other municipalities - grants and fees	31	67,777			67,777
Fees and service charges	32	218,530			218,530
Subtotal	33	501,744			501,744
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	61,942	-	-	61,942
Fines	37	-			-
Penalties and interest on taxes	38	39,468			39,468
Investment income - from own funds	39	-			-
- other	40	233,295			233,295
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	604,268			604,268
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	938,973	-	-	938,973
TOTAL REVENUE	51	9,472,476	1,827,463	4,588,032	3,056,981

*For the year ended December 31, 1990.*

## North Dumfries Tp

**2LT - OP**

[illegible]

*For the year ended December 31, 1990.*

## North Dumfries Tp

2LT - OP  
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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

North Dumfries Tp

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	3,193,671	871,212	408,115	53.724000	63.205000	171,577	55,065	25,795	5,836	1,314	971	260,558
Separate consolidated													
Total all school board taxation	0						2,894,057	1,138,433	335,603	61,188	107,472	50,319	4,587,072

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

North 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	2,249	-	257	10,329
Protection to Persons and Property					
Fire	2	-	-	21,348	2,201
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	100
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	21,348	2,301
Transportation services					
Roadways	8	148,569	-	3,386	2,016
Winter Control	9	26,218	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	174,787	-	3,386	2,016
Environmental services					
Sanitary Sewer System	16	-	-	-	899
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	42,386	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	42,386	899
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	9,050	663	400	153,227
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	9,050	663	400	153,227
Planning and Development					
Planning and Development	41	28,688	-	-	46,778
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,980
--	46	-	-	-	-
Subtotal	47	28,688	-	-	49,758
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	214,774	663	67,777	218,530

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
North Dumfries Tp	

		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	265,363	-	124,289	82,697	5,765	-	478,114
Protection to Persons and Property								
Fire	2	39,071	-	133,132	637,442	-	-	809,645
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	69,831	-	19,603	13,092	-	-	102,526
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	108,902	-	152,735	650,534	-	-	912,171
Transportation services								
Roadways	8	176,905	-	359,388	414,330	-	-	950,623
Winter Control	9	33,917	-	65,013	-	-	-	98,930
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	25,189	11,601	-	-	36,790
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	210,822	-	449,590	425,931	-	-	1,086,343
Environmental services								
Sanitary Sewer System	16	-	-	74,945	-	-	-	74,945
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	68,370	29,592	-	-	97,962
Garbage Collection	19	-	-	264,658	-	-	-	264,658
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	407,973	29,592	-	-	437,565
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	142,033	-	122,904	41,149	-	-	306,086
Libraries	38	-	-	484	1,500	-	-	1,984
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	142,033	-	123,388	42,649	-	-	308,070
Planning and Development								
Planning and Development	41	24,639	-	83,301	-	-	-	107,940
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,980	-	-	-	-	2,980
--	46	-	-	-	-	-	-	-
Subtotal	47	24,639	2,980	83,301	-	-	-	110,920
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	751,759	2,980	1,341,276	1,231,403	5,765	-	3,333,183

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	North Dumfries Tp	5
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	1,076,891
Reserves and Reserve Funds	3	-
Subtotal	4	1,076,891
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	96,913
Canada	21	-
Other Municipalities	22	-
Subtotal	23	96,913
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	1,173,804
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,173,804
Subtotal	36	1,173,804
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	1,173,804
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	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

North Dumfries Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	82,697
Protection to Persons and Property					
Fire	2	-	-	-	497,930
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	13,092
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	511,022
Transportation services					
Roadways	8	96,913	-	-	506,243
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	11,601
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	96,913	-	-	517,844
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	29,592
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	29,592
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	-	-	-	31,149
Libraries	38	-	-	-	1,500
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	32,649
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	96,913	-	-	1,173,804

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

North 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	-
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	-
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	2,750
--	46	-
Subtotal	47	2,750
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	2,750

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

North Dumfries Tp

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	2,750
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	2,750
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	2,750
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	2,750
Installment (serial) debentures			17	-
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	-

## Municipality

## North Dumfries Tp

*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	-	80,824		328,529	35,763				
- share of integrated projects	47	-	-		-	-				
Sewer projects - for this municipality only	48	-	140,777		559,074	62,350				
- 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		2,750			220				
- user rates (consolidated entities)	53	-	-		-	-				
Recovered from reserve funds	54	-	-		-	-				
Recovered from unconsolidated entities										
- hydro	55	-	-		-	-				
- gas and telephone	57	-	-		-	-				
--	56	-	-		-	-				
--	58	-	-		-	-				
--	59	-	-		-	-				
Total	78		2,750			220				
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		2,750		220	-	-	-	-	-
1992	61	-	-	-	-	-	-	-	-	-
1993	62	-	-	-	-	-	-	-	-	-
1994	63	-	-	-	-	-	-	-	-	-
1995	64	-	-	-	-	-	-	-	-	-
1996-2000	65	-	-	-	-	-	-	-	-	-
2001 onwards	79	-	-	-	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-	-	-
Total	71		2,750		220	-	-	-	-	-
* 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)										

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

North Dumfries Tp

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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		1,572,311	79,684	1,651,995							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		8,881	-	8,881							
--	7		21,660	-	21,660							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	1,602,852	79,684	1,682,536	1,651,995	21,660	-	8,881	-	1,682,536	-
Special purpose requisitions	12		-	-	-							
Water			-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-							
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	76,302	-	76,302	76,302	-	-	-	-	76,302	-
Sewer surcharge on direct water billings	21	-	68,625	-	68,625	68,625	-	-	-	-	68,625	-
Total region or county	22	-	1,747,779	79,684	1,827,463	1,796,922	21,660	-	8,881	-	1,827,463	-

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

North Dumfries Tp

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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	-	2,035,200	108,231	-	2,143,431	2,115,899	27,008	524	-	2,143,431	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	387,094	12,354	-	399,448	398,802	646	-	-	399,448	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	1,693,784	90,273	-	1,784,057	1,761,148	22,473	436	-	1,784,057	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)												
	--	70	-	252,976	8,120	-	261,096	260,558	538	-	-	261,096	-
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	4,369,054	218,978	-	4,588,032	4,536,407	50,665	960	-	4,588,032	-	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

North Dumfries Tp

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		1	
		\$	
Balance at the beginning of the year	1	1,299,476	
Revenues			
Contributions from revenue fund	2	154,512	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	135,392	
Recreational land (the Planning Act)	61	214,750	
Investment income - from own funds	5	-	
- other	6	43,531	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	548,185
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	604,268	
Charges for long term liabilities - principal and interest	16	-	
--	63	27,625	
--	20	170,192	
--	21	-	
	Total expenditure	22	802,085
Balance at the end of the year for:			
Reserves	23	393,467	
Reserve Funds	24	652,109	
	Total	25	1,045,576
Analysed as follows:			
Working funds	26	218,465	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	4,363	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	22,406	
- roads	35	22,288	
- sanitary and storm sewers	36	-	
- parks and recreation	64	20,000	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	5,000	
- other and unspecified	42	63,881	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	378,408	
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	15,872	
Waste Site	53	25,000	
Police Commission	54	33,486	
Municipal Election	55	199,342	
Business Improvement Area	56	37,065	
--	57		
	Total	58	1,045,576

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Dumfries Tp
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	921,152	-
Accounts receivable			
Canada	2	-	
Ontario	3	23,226	
Region or county	4	11,282	
Other municipalities	5	53,629	
School Boards	6	3,440	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	64,498	business taxes
Taxes receivable			
Current year's levies	9	273,815	8,860
Previous year's levies	10	27,654	3,149
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	- 409	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	26,544	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,750	
Other long term assets	20	-	-
Total	21	1,407,581	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

North Dumfries Tp
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For the year ended December 31, 1990.

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	656		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	148,304		
Other	32	31,247		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	2,750		
- 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	1,045,576		
Accumulated net revenue (deficit)				
General revenue	42	130,709		
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	-		
--	52	3,308		
--	53	13,358		
--	54	4,849		
--	55	33,440		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,407,581		

## Municipality

## North Dumfries Tp

*For the year ended December 31, 1990.*

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1. Number of continuous full time employees as at December 31		1			
Administration	1	6			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	8			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	4			
Libraries	11	-			
Planning	12	2			
Total	13	20			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	488,792	140,600		
Employee benefits	15	119,902	4,741		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	7,710,846			
Previous years' tax	17	117,269			
Penalties and interest	18	39,468			
Subtotal	19	7,867,583			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	357,513			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24	47,131			
- recoverable from general municipal revenues	25	9,689			
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	7,566,890			
Amounts added to the tax roll for collection purposes only	30	-			
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	1			
Due date of first installment (YYYYMMDD)	32	19900226			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19900624			
Due date of last installment (YYYYMMDD)	36	19900924			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	-	-	-	-

